



## CORPORATE GRANTS, DONATIONS AND CONTRIBUTIONS

JANUARY 2011

### Preamble:

Contemplated in the 2010/2011 Work Plan of the Office of the Auditor General is a review of the grants, donations and contributions expended by the HRM. The project focus was aimed at increasing the transparency and efficiency of HRM economic and community support measures by identifying the different access points for community organizations, businesses and individuals, to obtain monetary and non-monetary assistance from HRM to reach their ongoing organizational objectives.

Municipalities provide most essential services to community residents. Local governments represent the interests of communities, protect the public welfare, create the basic conditions for democratic governance, and offer a myriad of services to citizens.<sup>1</sup> The Municipality's focus is the promotion, protection, well-being and safety of persons and property. Funds are expended on services, facilities and other things necessary or desirable for all or part of the Municipality. Grants and contributions augment and support arts and culture, social and community development, economic development and environmental initiatives and benefit the community overall as well as improve the quality of life for residents and visitors.

The Halifax Regional Municipality Charter (HRM Charter) gives broad authority to Regional Council to expend funds in those areas "appropriate within the jurisdiction given it."<sup>2</sup> Understanding how well these expenditures support or achieve the objectives of the HRM is critical to ensuring public funds are used effectively and efficiently. Well documented policies

---

<sup>1</sup> Legislative Proposals for Local Government September, 1999 - Strategic and Corporate Policy Division, Chief Administrator's Office, City of Toronto.

<sup>2</sup> Halifax Regional Municipality Charter, Purpose of Act (2)(a), page 9

and business practices are the foundation blocks for evaluating and articulating value for money in this program.

**Scope:**

The focus of the review was to determine the extent to which the desired results or benefits of corporate grants, donations and contributions programs have been achieved; the effectiveness of the HRM programs, activities and functions; and whether or not the organization has complied with all applicable laws and regulations. Included in the review were the expenditures of all HRM business units and its Agencies, Boards and Commissions (Halifax Forum, Centennial Pool, Sackville Sports Stadium, and Library) paid through the HRM SAP financial system. The period under review included transactions occurring between April 1, 2009 and March 31, 2010. Payments processed as cheques, electronic transfers and using the HRM Procurement Card were considered.

**Objectives:**

The objective of the review was intended to provide the Office of the Auditor General and more importantly, HRM Administration, with data which will allow for a clearer understanding of the effectiveness and efficiency of expenditures on an overall organizational basis. Specific objectives were to:

- Determine the number of different access points, processes and policies in place for organizations and individuals to obtain HRM support through grants, donations and other contributions.
- Determine the types (financial and other) and the value of support provided to organizations and individuals to assist them in achieving stated goals.
- For Council-approved disbursements administered through the Grants Committee and for business unit initiatives:
  - Determine the level of alignment with HRM stated objectives.
  - Determine the follow-up processes in place to ensure disbursed funds are used for the stated purpose.
  - Determine if as part of the evaluation criteria, expected outcomes are identified and documented.
  - Determine if outcomes identified are evaluated on the basis of defined performance measures.
- Determine and evaluate the extent of coordination of disbursements between business units and the Grants Committee.

- Determine to the extent possible any duplication of grants or contributions allowed through the use of different access points.
- Assess, in an overall sense, the level of transparency of the policies used by the Grants Committee and business units.

**Methodology:**

Methodology undertaken included:

- Extracting and analyzing financial records from the HRM SAP system by general ledger account, cross-referenced with the vendor file to identify potential recipients of monies paid as community grants, donations, gifts, and fundraising events by Council or by business unit.
- Researching and reviewing applicable bylaws, policies and business practices relating to the dispersal of funds paid as community grants, donations, gifts and fundraising events.
- Validation by business unit managers of the nature of transactions through surveys and/or interviews.
- Research on practices of other municipalities within Nova Scotia with regard to the dispersal of funds as community grants, donations, gifts and fundraising events.

**Overall Recommendation:**

As a result of the analysis and information and as noted by the recommendations contained in this report, the OAG is of the opinion significant cost savings can be achieved from an extensive assessment of the costs and benefits of grants and contributions programs and their alignment with strategic goals and objectives.

It is our recommendation for the 2011-2012 fiscal period the reduction of grants, donations, contributions and sponsorships be a priority. We would suggest a minimum reduction of at least 15% (excluding “special” or non-recurring items such as Canada Games or Nova Scotia Farmers Market) be targeted. It is felt by the OAG, through the use of recommendations around effectiveness and efficiency contained within this report, a similar level of support currently being provided by HRM, can be achieved even with the recommended 15% reduction. Further detail supporting this recommendation can be found within the body of this report.

**Management Comments:**

*As is the established practice, the Office of the Auditor General (OAG) provided a draft copy of this report and its findings to Management for comment. Prior to the current Chief Administrative Officer (CAO) taking office, various members of the administration of the day either met with or provided comments to the OAG.*

*The current CAO has also been provided a draft copy but has not yet had the opportunity to provide as detailed a response as he would like.*

*As Management has advised they are generally in agreement with the recommendations put forward, and the fact Regional Council is currently engaged in budget debates, it was agreed by the OAG and Management the report would be released in its current form. Any additional comments from Management will be added to this posted report when received.*

## Table of Contents

1. General Observations on Data Collection and Analysis .....	Page 6
2. Authority and Governance .....	Page 8
3. Grants and Contributions Portals .....	Page 18
4. Informal Granting Practices at Individual and Business Unit Levels .....	Page 38
5. Benchmarking and Measuring Performance .....	Page 40
6. Practices of Other N.S. Municipalities – Grants, Donations and Contributions .....	Page 45
7. Cost of Grants and Contributions Programs .....	Page 47
8. Summary of Recommendations .....	Page 48
9. Definitions .....	Page 53
10. Appendix 1 Payments to Vendors .....	Page 54

---

## Detailed Findings and Recommendations:

### 1. General Observations on Data Collection and Analysis

In areas where formal programs and established budgets existed, costs were able to be more easily extracted. However, not all funding or in-kind support was recorded to one common or commonly named cost element or general ledger account. The OAG, based upon a preliminary risk analysis conducted in the planning phase of the project, focused on transactions paid to not-for-profit organizations or those that appeared to be not-for-profit, or supplying not-for-profit activities.

We enlisted the support of HRM Information Technology resources to develop suitable software queries to pull the data from the SAP financial system in a usable format. We then reviewed, analyzed and coded each transaction as either a grant, contribution, donation or a sponsorship based on available information or by querying HRM Administration for clarification on the nature of the purchase and under which program or process the transaction fell. The OAG believes the result of this activity has generated a close approximation of funds expended during fiscal 2009/10 as grants, donations, contributions, and sponsorships. This analysis likely represents the only available analysis on an organizational wide basis of the total grants, donations and contributions for the review period, as well as the total by recipient. Our process identified a total of 843 transactions paid to 485 recipients, of which 55 payees were paid more than once (either as a grant, donation, contribution or sponsorship). The review of the complete vendor file for fiscal 2009/10 also identified \$147,416 paid to for-profit entities, of which \$142,814 was paid from an appropriate funding source, the Special Events Marketing Levy Fund. The remaining payments appeared to be miscoded transactions and not significant in value.

During our scan of the transactions, we identified a group of payments to a payee named “one-time vendor”. Payments processed under this name were generally expected to be for a “one time only”, as the description suggests, and for nominal amounts. To complete our project and provide as many useful recommendations around effectiveness and efficiency as possible, additional effort was required on the part of the OAG to analyze various entries in order to accurately attribute payments made as either grants, donations, contributions or sponsorships.

**Recommendations:**

- 1.1 Currently the recording of information within the SAP system is not consistent as to general ledger accounts used or coding descriptions. We would recommend the use of consistent accounts for the disbursement of funds both from the Grants Committee, all business units as well programs offered by the Councillors' and Mayor's offices.
- 1.2 HRM Administration should cease the use of the "one-time vendor" payee for transactions relating to donations, grants, sponsorships, etc. to improve overall evaluation, monitoring and reporting.

## 2. Authority and Governance

The HRM Charter is the enabling legislation granting the Municipality the power to expend money on a variety of services, facilities and other things on behalf of its citizens. There are a number of references to grants, contributions, or exemptions (reductions) within the HRM Charter allowing Council to expend money on grants and contributions, lend assets or reduce taxes payable. There are no specific sections under the Charter requiring Council to exercise its authority to expend funds on grants or contributions, and very few situations where HRM must grant a tax exemption. However, HRM Council has determined it wishes to expend funds on grants and contributions, and policies and programs have been put in place, some with a number of formal, highly structured practices to assist in the issuance of money, in-kind support and exemptions. It is the position of the Office of the Auditor General, once Council has exercised its authority to expend money as grants, contributions or exemptions and established programs under which this is to occur, all transactions of this nature should follow the prescribed and approved policies and processes, unless otherwise altered or directed by Council.

Table 2.1 lists 21 identified sections of the HRM Charter authorizing or limiting the authority of Council in the area of grants, contributions and exemptions. Where Council has determined the expenditure is required by the Municipality, we have included the applicable HRM by-law, policy or supporting program.

Table 2.1 – Excerpts from HRM Charter Sections – Grants and Contributions Authority of Council (not direct quotes)

Charter Section	Title	Purpose - Excerpts from HRM Charter	HRM Mandate (Examples)
<b>70(1)(b)</b>	Area Improvement and Promotion	Grants to corporations for promoting or beautifying a business district and for airport, wharf or waterfront development.	Business Improvement District Service Agreements
<b>71(1)(c)</b>	Business and Industrial Development	Grants to organizations for promoting the Municipality to institutions, industries and businesses	Greater Halifax Partnership (GHP), Metro Centre, Destination Halifax
<b>71(2)</b>	Business and Industrial Development	No tax concessions or other form of direct financial assistance to a business or industry is allowed (grants). Except under alternate legislation such as Halifax Regional Municipality Market Levy Act.	Provincial legislation: Natural Gas, Imperial Oil, agreements with Halifax International Airport. Bylaw H-400

Charter Section	Title	Purpose - Excerpts from HRM Charter	HRM Mandate (Examples)
<b>79(1)(l)</b>	Power to Expend Money	Grants for advertising Municipal opportunities to non-profit society	GHP, Metro Centre, Destination Halifax
<b>79 (1)(av)</b>	Power to Expend Money	Grants or contributions: <ul style="list-style-type: none"> <li>To a society, as defined under Children and Family Services Act,</li> <li>A mental health clinic in receipt of financial assistance from Her Majesty in right of the provinces,</li> <li>An exhibition held by an educational institution in the Municipality,</li> <li>A club, association or exhibition within the meaning of the Agriculture and Marketing Act,</li> <li>Any charitable, nursing, medical, athletic, educational environmental, cultural community, fraternal, recreational, religious, sporting or social organization within the province,</li> <li>A day care licensed under the Day Care Act,</li> <li>A registered Canadian charitable organization.</li> </ul>	Grants and Contributions – Community Grants Program
<b>86(2)(a)</b>	Low Income Tax Exemption	Grants an exemption from taxation for a household whose income is below a set limit. (Property owner, excludes lease)	Administrative Order 10, Respecting Partial Tax Exemption for Residential Taxation
<b>87(1)</b>	Tax reduction Policy	Reduced taxes applicable to buildings destroyed or partially destroyed by fire, storm or otherwise, where the assessed value does not reflect the condition.	Administrative Order 10, Respecting Partial Tax Exemption for Residential Taxation
<b>88(1)</b>	Postponed payment of rates and/or taxes	Postponed payment of rates and/or taxes by persons whose income is below a stated amount	By-law T-700, Respecting Tax Deferrals.
<b>88(2)(e)</b>	Postponed payment of rates and/or taxes	Provides for interest on taxes or rates set out in 88(1) to also be postponed	Administrative Order 18
<b>88(5)</b>	Postponed payment of rates and/or taxes	Restricts Council from relieving a taxpayer from all or a portion of taxes. (no tax relief outside of legislation)	By-law T-700, Respecting Tax Deferrals, Administrative Order 18
<b>89(1)</b>	Tax Exemption for organizations	Tax exemption for non-profit organizations – named registered charities, non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting	Administrative Order 18
			By-law T-200, Tax Exemption for Non-Profit Organizations. Facility Management Agreements, excluding

Charter Section	Title	Purpose - Excerpts from HRM Charter	HRM Mandate (Examples)
		organization, if “in the opinion of Council” provides a service that might otherwise be a responsibility of Council, e.g. municipal water utility.	sub-leases.
<b>89(2)</b>	Tax Exemption for organizations	Tax exemption of all or part of taxable commercial property (as named above in 89(1) if property was residential property, inclusive of area rates.	By-law T-200, Tax Exemption for Non-Profit Organizations
<b>90(1)</b>	Tax Reduction for Day Cares	All or part of taxes associated with taxable commercial property of any day care may be reduced if the property were residential, including area rates.	By-law T-200, Tax Exemption for Non-Profit Organizations
<b>97(1)</b>	Policy for Reduction of tax increase	Reduction in taxes payable by a residential property in a fiscal year if percentage increase of assessed value is over a pre-determined value	Administrative Order 36, 2005 Temporary Tax Credit Policy. Provincial Assessment Cap.
<b>103(2)</b>	Fire Protection Rate	No property (except property of the Province) is exempt from this rate, except by by-law.	By-Law T-200, Tax Exemption for Non-Profit Organizations
<b>104(4)</b>	Payment of Charges	No property is exempt from a capital charge levied except property of the Province	
<b>122</b>	Deed Transfer Tax	Non-discretionary exemption from 1.5% Deed Transfer Tax to charitable organizations if property not used for commercial, industrial, rental or other business purpose.	By-law D-200 (sets the rate to be collected)
<b>305(6)</b>	Registration as Fire Department	Grant or lend money to, or guarantee a loan, for a registered fire department for operating or capital purposes	
<b>305(7)</b>	Registration as Fire Department	Grant or lend assets, without charge to a registered fire department	
<b>306(6)</b>	Registration as Emergency Service Provider	Grant or lend money to, or guarantee a loan for, a registered emergency services provider for operating or capital purposes.	
<b>306(7)</b>	Registration as Emergency Service Provider	Grant or lend assets, without charge, to a registered emergency services provider.	

In addition, the Municipality is given authority under the Heritage Property Act to create bylaws pertaining to the identification and preservation of heritage property (Section 12) and heritage districts (Section 19).

In our review of transactions for the period April 1, 2009 to March 31, 2010, we noted, in addition to expenditures clearly related to the formally recognized programs mentioned above, the issuance of funds described as “donations, tickets and sponsorships” and a co-mingling of payments for different purposes. For example, a program may have been described as a “grant” or “contributions” program but in fact, payments were made under an alternate service delivery model. This other program may have a discretionary component as well. In other cases, business units have identified money and in-kind support to not-for-profit organizations as a form of donation or sponsorship, funded from annual operating or capital funds. In some cases, funding appears to have been in-kind, to support a partnership arrangement or simply a flow-through of funding from other external parties such as the federal and provincial governments or private industry. In these cases, HRM appeared to provide only in-kind support by administering the program on behalf of the grantee.

#### **Annual Reporting Requirements:**

There is a clear requirement, under HRM Charter, Section 79(2), for the Municipality to report annually all grants and contributions made to each organization in a “newspaper circulating in the Municipality.”

#### **Discussion:**

From our analysis of transactions which occurred during the period April 1, 2009 to March 31, 2010, we noted the terms “grant”, “contribution”, “sponsorship” and “donation” are used essentially interchangeably to describe a variety of payments, although the enabling legislation only uses the terms “grants” and “contributions.” The enabling legislation does not specify a particular purpose for a grant or contribution payment. Charter section (79) simply states where HRM Council determines it is required, it may expend funds “appropriate within its jurisdiction.”

We have included transactions identified as “donations” or “sponsorship” in our analysis but have excluded transactions where we were able to establish a good or service was received, including various forms of alternate service delivery. Given the enabling legislation only uses the terms grants and contributions and HRM also uses the terms sponsorship and donations, we felt it appropriate to determine how similar or different the various accepted definitions are.

The terms “grants” and “contributions” are not defined in Provincial legislation – The Interpretation Act. According to provincial representatives, if there is no definition of a term to

be found in the Act, then the normal dictionary definition would apply. According to the Merriam Webster Dictionary<sup>3</sup>, a grant is defined as:

*“to bestow or transfer formally <grant a scholarship to a student>; specifically: to give the possession or title of by a deed”*

In order to complete the act of “granting” something, the grantor must have both the right of possession and the right of property.<sup>4</sup> In the context of this review, the item granted may include money or other tangible good, act or service.

A contribution is defined as:

*“a payment (as a levy or tax) imposed by military, civil, or ecclesiastical authorities usually for a special or extraordinary purpose.”<sup>3</sup>*

Therefore, it is clear a contribution is financial consideration for a purpose.

According to Wikipedia, a sponsor is defined as:

*“the individual or group that provides the support, similar to a benefactor; to support an event, activity, person or organization financially or through the provision of products or services.”*

In simple terms a sponsor is a supporter of an event, activity, or person in a form of charitable giving.

In contrast, according to Webster’s Dictionary:

*“A donation is a gift, as to a fund; or the act or contract by which a person voluntarily transfers the title to a thing of which he is the owner, from himself to another, without any consideration, as a free gift.” – Bouvier. [1913 Webster]*

In the context of this review the terms “donation” and “grant” and “sponsor” appear analogous.

Given the above definitions are sources from a dictionary which may not always represent modern day practice, other definitions or guidance were sought out.

It might make more sense, for example, to adopt the definition of grants and contributions used by the Federal Government on the premise these definitions may represent normal “practice”

---

<sup>3</sup> <http://www.merriam-webster.com/dictionary>

<sup>4</sup> Interpreted from thefreedictionary.com - <http://legal-dictionary.thefreedictionary.com/grant>

and also would be applied to subordinate governments and agencies where funding and transfers are received from the Federal Government and where a direct reporting relationship exists between the parties regarding certain funds extended. According to the Federal Auditor General, in the May 2006 Status Report of the Auditor General, the federal government uses grants and donations “as financial incentives for a recipient individual or organization to carry out an activity that helps to further government policy and a department’s objectives. Properly planned and managed, grant and contribution programs give recipients a reasonable chance of success in the funded activities without contributing more public money than the recipient needs for the activity.” In another report issued in 1999 by the Federal Auditor General,

*“grants are defined as unconditional transfer payments for which eligibility and entitlement may be verified, while the payment of a **contribution** is subject to performance conditions that are specified by mutual agreement. The recipient must continue to show that these conditions are being met in order to be reimbursed for specific costs over the life of the agreement”.<sup>5</sup>*

According to the federal government, while contributions are subject to audit, grants are not.<sup>6</sup> For our purposes an agreement need not be a formal written contract but a mutually understood arrangement.

Therefore, to properly understand grants and contributions in the context of HRM, it would appear three fundamental questions should first be answered. Firstly, should all transactions support a program or service within the jurisdiction of the “municipal mandate” and how is this determined? Secondly, are the terms “grants”, “contributions”, “sponsorship” and “donations” in fact interchangeable, under the enabling provincial legislation? Finally, is the lack of specificity in the enabling legislation deliberate and intended to leave interpretations to elected officials?

### **Observations:**

Assuming for the moment the four terms are in fact interchangeable, and as long as expenditures are processed according to established policy and business practices with an appropriate level of control, the question of legitimacy of the transactions may not be an issue.

---

<sup>5</sup> Policy on Transfer Payments, Treasury Board of Canada Secretariat, 1999, Office of the Auditor General, Canada

<sup>6</sup> Grants are unconditional transfer payments made to individuals or organizations that have met established eligibility requirements. Recipients of grants are not subject to audit. Contributions are conditional transfer payments made to individuals or organizations that are based on a contribution agreement and are subject to audit and reporting requirements. [http://www.oag-bvg.gc.ca/internet/English/parl\\_oag\\_200605\\_06\\_e\\_14963.html#def2](http://www.oag-bvg.gc.ca/internet/English/parl_oag_200605_06_e_14963.html#def2)

However, should it be found the definitions of grants and contributions as defined in the Federal Auditor General's report are those which are to apply and govern the actions of HRM, it would therefore seem reasonable to conclude the payment of "donations" would be restricted and not considered an appropriate use of public funds.

Assuming the enabling legislation envisioned a broad application for the expending of funds as "grants" and "contributions" and assuming there are no municipal limitations on Council's mandate, the critical question then centers around what is the best use of limited resources within the strategic direction established by Regional Council. While it may be within its mandate for Regional Council to expend funds as grants (or as donations and sponsorships) and contributions, the question then is do these expenditures support the strategic direction established by Council or is this financial support perhaps more appropriately provided by other levels of government or agencies?

HRM's six strategic focus areas<sup>7</sup> reflect the priorities identified by the community and include:

1. Safe & Welcoming Communities
  - Focused on public safety and the establishment of community based solutions in partnership with other levels of government and agencies
2. Diverse Recreation, Leisure & Culture
  - Provision of recreation and leisure activities and facilities, promotion of more physical activity and cultural opportunities
3. Well Planned & Engaged Communities
  - Focused, community driven framework for community development, targeted development in core areas such as the Downtown, and streamlined application processes
4. Clean & Healthy Environment
  - Reducing pesticide use and continuing to set the national standard for solid waste management, innovative energy efficiency project
5. Integrated & Affordable Transportation Networks
  - Meet increasing demand and effectively deliver future transit services to HRM, traffic management measures, increased focus on exploring modes of active transportation
6. Economic Prosperity
  - Promoting economic prosperity by supporting continued implementation of the region's Economic Strategy, maintaining a solid financial foundation

---

<sup>7</sup><http://insidehrm/BusinessUnits/CouncilFocusAreas/index.html>

Based on the strategic vision and goals established by Council, the Municipality's role appears to be to create and encourage community engagement by providing opportunities through the development of, for example, infrastructure (fields, programs, services, other assets) made available to the entire population.

Many of the programs and related transactions identified in the review appear to directly support the vision of Regional Council.

To answer the question with respect to inter-changeability of terms, the salient test to determine if a transaction meets the definition of a grant, as defined by the federal government, requires the reviewer to look for sufficient and appropriate proof that a recipient met defined eligibility and entitlement requirements as defined by policy and program.

Testing for a contribution payment would be based on the recipient meeting stated, on-going and measurable objectives.

Under these definitions, the term "donation" cannot be used interchangeably. For clarity, a donation is a gift (of funds) or something owned by one party (in this case HRM) for no consideration – with no requirement for eligibility, entitlement or consideration of performance.

Accepting grants, donations and contributions are not interchangeable, a number of programs such as the District Discretionary Fund, corporate support of, for example, significant charities and a number of transactions at the business unit level do not appear to align. These transactions generally fall within the description of "donation" or "sponsorship" and generally encompass payments made to individuals to, for example, support attendance at camps or tournaments, purchase tables or tickets for funding raising events or cash donations to worthwhile not-for-profit organizations and numerous scout, church and sports groups. The HRM has also adopted the United Way as a corporate charity and support encompasses both financial donations from employees and the in-kind support of staff time and resources to encourage and collect funds. This particular support appears to indirectly support the development of viable, sustainable and vibrant communities where access is available to the population, at large.

Given the nature of some payments, could the purpose behind donations be seen as more likely of a philanthropic or other nature? There was no evidence, nor are we suggesting, payments made to or on behalf of individuals for participation in social, religious, cultural or recreational activities are not worthy. However, decisions made to provide financial gifts of this nature could appear to be governed by personal preferences, not council policy or mandate. One person's decision to gift to a needy individual or organization may not reflect the preference of others.

Some members of the community may even legitimately object to the use of taxpayers' money for some of these purposes.

As donations and sponsorships do not appear to be contemplated under the Charter, their distribution is therefore not governed by the same policies and procedures as grants and contributions. Guidelines are not clear on the specifics of gifting money to individuals and/or worthy organizations. In many cases, staff appear left with the untenable responsibility of determining the appropriateness of a particular transaction, often after a commitment has been made, which is contrary to administrative policy and best practice. Regional Council has established a policy and business practice to administer certain programs; however, at the business unit level we identified 27 transactions which appear to be discretionary and outside of an established policy.

**Reporting:**

The regular reporting of grants and contributions flowing through the HRM Community Grants Committee occurs on an annual basis as do transactions occurring under the Councillors' District Capital Fund and Registered Heritage Property grants. However, we were not able to confirm all other transactions are publicly reported on a regular or annual basis.

**Recommendations:**

- 2.1 Regional Council should review the various definitions of grants, donations, contributions and sponsorships with a view to whether four separate categories are in fact needed. If four separate categories are felt to be needed, HRM Administration should adopt and implement consistent definitions for the terms "grant", "contribution", "donation" and "sponsorship" delineated on a number of specific criteria such as whether or not the funding will benefit an HRM asset or support an HRM mandated service.
- 2.2 Depending on the outcome of 2.1, Regional Council should determine if the HRM Charter authorities around grants and contributions can be extended to the additional categories of donations and sponsorships.
- 2.3 Regional Council should request an opinion on the validity of certain donations or sponsorships to individuals or organizations where individual preference is used, rather than Council direction as provided directly or through policy.
- 2.4 HRM Administration should develop, and Regional Council adopt, a comprehensive policy on the expending of all funds deemed to be donations, contributions, grants and sponsorships to not-for-profit organizations to align with corporate strategic

objectives within a clearly defined and budgeted amount. We would recommend the Grants Committee and the Audit and Finance Committee immediately review the data within this report with a view to what impact it may be able to have on enhancing the effectiveness and efficiency of grants and contributions awarded for the remainder of this budget cycle and as the following year's budgets are developed. Regional Council should determine, in consultation with the CAO, the appropriate responsibility centre for oversight of the policy.

- 2.5 (a) In keeping with legislation, HRM Administration should include in a comprehensive policy, the method and timing of internal and other reporting of the expenditure of HRM funds for all grants, donations, contributions and sponsorships. The development and continuous monthly updating of an HRM-wide database of all grants and contributions information should be immediately undertaken.
- (b) The highly versatile and comprehensive HRM SAP system's capabilities should be used to establish centralized HRM reporting. The use of any individually prepared spreadsheets should be discontinued. The SAP reports should be formatted to provide more comprehensive grant information, allowing for better grant awarding decisions and improved overall monitoring. The use of the SAP add-on module for grants and contributions administration should be reviewed to determine if this could be a cost effective means to achieve this recommendation.
- 2.6 HRM Administration should ensure all transactions relating to grants, donations, contributions and sponsorships are publicly reported on an annual basis. For increased transparency all transactions should be publicly reported at the same time.
- 2.7 As can be seen from this report, HRM currently has a very large number of access points for accessing grants and contributions along with a very large number of possible grants programs available for which one can apply. It is our view an immediate review of the information contained within this report should be undertaken with a view to rationalizing the number of administered programs.
- 2.8 We would suggest a minimum reduction of at least 15% (excluding "special" or non-recurring items such as Canada Games or Nova Scotia Farmers Market) be targeted as a reduction in grants, donations, contributions and sponsorship payments, and budget following an immediate review to rationalize the number of administered programs. It is felt by the OAG through the use of recommendations around effectiveness and efficiency contained within this report, a similar level of support currently being provided by HRM, can be achieved even within the recommended 15% reduction.

### 3. Grants and Contributions Portals

For purposes of this project, we have included money and in-kind support (use of HRM resources) provided to not-for-profit third parties (as defined in the HRM Charter, Section 79(1)(av)) in calculating the total value of expenditures made as a grant or contribution for fiscal year 2009/10.

As suggested earlier, not all transactions described in the financial system as “grants, contributions, donations or sponsorships” were determined to be such, upon review of the specific program or policy, in support of which the expenditure was made. In some cases the transactions appeared to be a form of alternate service delivery. These have been excluded from the value calculations. A separate section of this report addresses these funds. In other cases, external funding sources are co-mingled with funds set aside in, for example, Reserves, and issued to not-for-profit third parties to deliver a service, at Council’s direction. One example is the Halifax Regional Trails Association which is an independent third party providing trails development and maintenance, under staff’s direction and oversight.

#### **Discussion:**

With assistance from HRM Administration, we were able to identify 57 programs where grants, donations, contributions or sponsorships had been awarded as cash or where in-kind support was provided by HRM. This assistance included programs directly approved by motion of Council or through the approval of the annual business planning and budgeting process. Grant and contribution streams have been established in support of a variety of cultural, recreational, sport, social and economic initiatives within HRM. Highlights include:

- HRM Community Grants Program which focuses on supporting non-profit community groups in the delivery of volunteer, community programs and activities.
- HRM Community Facilities Partnership Fund which supports the construction or redevelopment of outdoor facilities, accessible to the general public.
- A series of special events and festival grants which includes the HRM Marketing Levy Special Events, Community Festival & Events Grants, Summer Festival Grant and the Annual Events Grant programs. Financial and in-kind support is provided to organizers throughout HRM on an annual, one-time basis, with medium to larger dollar grants and contributions.
- Another form of grant relates to property and includes a number of property tax exemptions and deferral programs to non-profit organizations, properties destroyed by fire and deferral and exemptions to low income property owners.

- Registered Heritage property and Capital District property owners are eligible for grant and contribution funding on a dollar for dollar matched basis, based on certain expenditure criteria.
- The Councillors' District Activity and District Capital & Building Communities Fund provides grants, donations and contributions in generally smaller dollar amounts to augment local volunteer community work on a one-time basis and to fund capital projects not included in the regular municipal budgeting process.
- Programs such as the "Dog License Fee Reduction for Seniors," "Snow Removal Assistance for Seniors" and "Persons with Disabilities Free Transit Tickets for the Blind" are established to reduce or eliminate hardship imposed by other policies.
- The sale or lease of HRM surplus property at "Less than Market Value" supports community groups in the delivery of cultural, recreational and social services such as housing, child care and vocational programs.

In some cases, the programs are regularly offered services of a business unit, but delivered under an alternate delivery model augmented with additional discretionary funding in the form of a grant or contribution. In other words, delivered to the public by volunteers but managed by HRM staff. In other cases, HRM provides direct monetary support without oversight responsibilities.

According to our research, which was validated by HRM Administration, Table 3.0 summarizes the number and value of grants, donations, contributions, sponsorships and in-kind support to various not-for-profit third parties during the period of April 1, 2009 to March 31, 2010. The value for property exemptions and reductions in fees is as provided by HRM Administration.

Table 3.0 Summary of all Transactions by Category, Fiscal Year 2009/10

Category	Number of Instances	Amount	% of Total
Grants and Contributions	238	\$4,630,326	39%
Donations	574	549,770	5%
Sponsorship	31	74,248	1%
In-Kind Support	NA*	2,176,062	19%
Property Tax Exemptions & Reductions allowed under HRM charter, and as confirmed by HRM Administration	NA*	4,066,200	36%
<b>Total</b>	<b>843</b>	<b>\$11,496,606</b>	

\* Not Available: Summary Data only. No record of individual transactions was easily available from management.

**Direct Financial Support:**

There are a number of well-defined processes in place to review and validate submissions and approve funding for many of the key grant and contribution streams. A committee of Council along with Community Development staff vet and recommend funding approval levels for applications submitted for funding under the Community Grants Program, HRM Community Facilities Partnership Fund and Less than Market Sales Program. Applications processed through these programs also have a defined appeal process. A separate program, the Less than Market Leases program, has not had a similar level of rigor. However, recent changes implemented by HRM Administration refer all requests for “less than market leases” to the HRM Community Grants Committee for consideration and recommendation to Regional Council.

Special Events staff and Members of Council also review and recommend to Regional Council funding in support of a number of cultural and community events. Programs falling under this category include the Marketing Levy Special Events Reserve, Community Festivals and Events Grants, Summer Festival Grant and Annual Event Grant.

Tax exemption, reduction or deferral programs are generally administered by Finance staff, with set criteria and threshold eligibility requirements. Included here are the Tax Exemption for Non-Profit Organizations Program, Tax Exemption for Residential Home Owners and Tax Exemption for Homes Destroyed by a Fire and Fire Protection Tax Concessions.

Grant and contribution support, matching the expenditures of property owners, is administered by staff in Community Development and includes the Registered Heritage Properties Incentives Program: Residential & Commercial and the Barrington Heritage Conservation District Program.

Finally, staff in the Councillors’ Support Office and Finance Business Unit assist in the administration of two separate funding streams - Councillor’s District Activity Fund and District Capital & Building Communities Fund. As noted previously, the primary focus of these two programs is to provide small one-time only “donations” at the individual or community level and to augment capital related purchases undertaken by HRM through the Capital Budget. Each electoral district is allotted an annual fixed amount of \$68,000 between the two programs. The particulars of these two programs are the subject of a separate review being undertaken by the Office of the Auditor General. For the purposes of this particular review, our focus was on confirming best value rather than compliance to policies and business practices.

A brief summary of the key grant and contribution initiatives follows in Table 3.1. Various observations with respect to certain programs follow the table. These discussion points highlight issues identified during the review and should not be considered a complete analysis of all programs.

Table 3.1 - HRM Programs – Access Points and Processes – Financial Contributions

	<b>Program or Initiative</b>	<b>Administered by</b>	<b>Short Description</b>	<b>Source Documentation</b>	<b>2009/10 \$Value</b>
<b>1</b>	Community Grants Program	Community Development/ Council Grant Committee	Project specific cash grants to non-profit community groups throughout HRM. Project grants (<\$5,000), Capital grants (<\$25,000). Cannot be applied to consumables, salaries, office materials, etc.	Community Grants Program Guidebook 2009/10. Annual Application.	502,781
<b>2</b>	HRM Community Facilities Partnership Fund	Community Development/ Council Grant Committee	Support for the construction or re-development of buildings or outdoor structures and building related infrastructure, valued in excess of \$2m with a useful life over one year. Minimum grant \$500,000, Maximum grant \$1,000,000. Each grant may not exceed 25% of total value of construction or redevelopment. This includes the Citadel Theatre Grant approved in 2009/10 but paid in 2010/11.	Facility Partnership Policy.	850,000
<b>3</b>	Tax Exemption for Non-Profit Organizations Program (By-law T200)	Community Development/ Council Grant Committee	Support for non-profit organizations providing a service that otherwise the municipality would have to provide but also to those who do not but we adjust for not-for-profit ownership. A property tax exemption can include conversion from commercial to residential at a variety of rates.	T-200 Program Guide Newsletter 2009/10. Application required.	2,257,200
<b>4</b>	Tax Exemption for Residential Home Owners (By-law T-700, Admin Order 10)	Finance	Assists lower income home owners to pay property taxes. Residents can apply for tax rebate, tax & local improvement charge deferral, payment plan or combination of the above. Interest applies.	Residential Tax Exempt Program Guide Newsletter 2009/10. Application required.	900,536
<b>5</b>	Tax Exemption for Homes Destroyed by a Fire (Admin Order 10)	Finance	Assists lower income homeowners to pay property taxes for destroyed properties. Interest applies. Income threshold is indexed.	Residential Tax Exempt/Fire Program Newsletter and bylaw. Application required.	4,324

6	Deed Transfer Tax	Finance	Non-discretionary exemption from 1.5% Deed Transfer Tax for charitable organizations.	MGA Part V	Not easily determined
7	HRM Marketing Levy Special Events Reserve (Q315)	Finance/ Community Development	One-time grant for exceptional Tourism, Culture, & Heritage Events, typically of national or international calibre	Reserves Business Case – Marketing Levy Special Events Reserve	366,400
8	Community Festivals & Events Grants	Community Development	Grants given to local non-profit organizations hosting community based recurring or non-recurring events in HRM. Preference to events free to the general public with broad appeal.	Civic Events Policy & Granting Framework, applications required. Council approves.	37,180
9	Summer Festival Grant	Community Development	Grants in support of the development of a community event within the boundaries of the former Halifax County (\$25k) and \$25k to the Halifax County Exhibition. No payments were made during FY 2009/10.	Civic Events Policy & Granting Framework, applications required. Council approves.	nil
10	Annual Event Grant	Community Development	Used to finance large scale events such as Atlantic Film, Multi-Cultural and Jazz festivals. Value excludes HRM sponsored events such as Natal Day, Canada Day, Bedford Days	Civic Events Policy & Granting Framework	57,000
11	Registered Heritage Properties Incentives Program: Residential & Commercial	Community Development – Heritage & Design Division	Matching grants for work on privately-owned commercial and residential structures. Grant values of between \$500 and \$10,000.	Heritage Incentives Terms & Conditions 2009/10	100,000
12	Barrington Heritage Conservation District	Community Development – Heritage & Design Division	Part of HRM by Design, up to \$900,000 in total grants and tax incentives available for 3 restoration projects – matching grants and tax rebates in addition to existing Heritage Incentives grant (See item 11) Tax Credits amounted to	Capital Ideas, Report to Committee of the Whole 22.06.2006	896,282

			\$696,282 plus grant funding totalling \$200,000 with \$100,000 coming from general revenues, \$50,000 from other heritage programs, and \$50,000 from Cultural Development Reserve(formerly the Heritage Reserve)		
<b>13</b>	Dog License Fee Reduction for Seniors	Finance - Revenue	50% of prescribed fee for individuals 65 and over.	Administrative Order 11	16,105
<b>14</b>	Snow Removal Assistance for Seniors and Persons with Disabilities	Transportation & Municipal Operations	Provides snow removal to qualifying residents for walkway, front and back steps, path to oil tank and sidewalk (where applicable). 460 registered clients. Managed under service contract by a not-for-profit group for a \$30,000 fee which is in addition to this figure.	Winter Works Report 2008/10, to Council, 07.07.2009	460,000
<b>15</b>	Councillor's District Activity Fund	Chief Administrative Office – Councillor's Support Office	Small donations to local volunteer groups, typically one-time only. (Budget 23 X \$3,000= \$69,000)	District Activity Fund Policy	68,516
<b>16</b>	District Capital & Building Communities Fund	Chief Administrative Office – Councillor's Support Office	Funding for capital projects not included in regular municipal budgeting process. Funds may be used on HRM property or to a non-profit group for capital projects where a tangible benefit may accrue to local residents, or, where a project provides a program or service which HRM would otherwise provide. Annual Budget of \$1,495,000. This figure includes carry forward amounts from multiple years.	District Capital Fund Policy	1,308,395
<b>17</b>	Councillor's Advertising and Promotions Fund	Chief Administrative Office – Councillor's Support Office	Funds set aside for each councillor for ads, tickets, promotional item giveaways (23 x \$3,600 = \$82,800)	Business Unit Procedures	82,800
<b>18</b>	Power bills paid,	Transportation & Public Works	45 Alderney Drive, pre-amalgamation agreement to	Service Agreement, 1993	36,000

	Dartmouth Senior Citizens Centre		supplement senior's centre to pay for electricity use up to 2020.		
19	Other Facilities Funding	Community Development	Funding support for Alderney Landing (\$175,000) and Discovery Centre (\$145,000)	Various agreements, motions of Councils	320,000
20	HRM Sustainable Community Reserve	Infrastructure and Asset Management	Under terms of agreement with the Federation of Canadian Municipalities (FCM) to fund activities in support of general objectives of FCM's Green Municipal Investment Fund (GMIF) in support of corporate and community capacity building around sustainability.	Reserves Business Case Q127	2,300
21	Dartmouth Boys & Girls Club of East Dartmouth	Community Development	3 year operating fund to offset operating deficit, pending applicability of Contributions Funds Program	Motion of Council	50,000
22	YMCA – Aquatics Grant	Community Development	Annual operating grant – no identified end date.	Motion of Council, budget process	32,000
23	Atlantic Division-Canoe/Kayak Group	Community Development	No formal agreement – legacy funding. HRM does not own the facilities. HRM provides a yearly grant from operating funds (Recreation). No identified end date.	Approval documents not located.	7,800
24	Ground Search and Rescue Teams	Fire & Emergency Services	Autonomous teams may submit expense claims up to \$7,750/year to offset operating expenses	Memorandum of Understanding	30,246
25	Capital Cost Contribution Program	Infrastructure and Asset Management	Additional funding granted to organizations to develop non-HRM assets where not-for-profit provides a service on behalf of HRM.	Motion of Council, Budget process	323,913
26	Senior's, Staff Discounts for Recreation Programs and Non-Profit Rental Fees	Community Development	25% fee discount for adult programs to individuals 55 years and older. 50% fee discount to all HRM Recreation programs to HRM employees and immediate family. Reduced or eliminated fees for rental rates to non-profit organizations.	Recreation webpage	48,766

27	Free Transit Tickets for the Blind	Transportation & Public Works	Blind and visually impaired persons receive free Metro Transit tickets	Council Reports 09.08.11, 09.07.07	400,000
28	Alderney Landing	Community Development	Net profit from parking lot/plaza rentals retained by Alderney Landing		90,000
29	Fire Protection Tax Concessions	Finance	Tax concessions to exempt properties such as churches or graveyards which allow conversions from commercial to residential tax rates or full exemptions.	Bylaw T-200	72,000
				Total	\$9,320,544

### Observations:

As noted earlier, this review did not include an in-depth analysis into each grant or contribution program. However, certain information was identified during the project relating to the efficiency or effectiveness of some programs which are addressed in the following sections.

#### Community Grants Program – Table 3.1 (1)

This appears to be a well administered and structured program with dedicated staff governed by a Committee of Council who recommend on an annual basis distributions based on a defined application process. The Community Grants Program does not interact directly with other programs carried out in HRM such as the District Capital and District Activity Fund Programs, administered primarily by the Councillors' Support and Finance offices. For these programs, the Community Grants Program Committee retains oversight for reporting purposes; however, administration and approval of payments resides with individual councillors who determine eligibility and value, not Regional Council.

#### Tax Exemption for Non-Profit Organizations Program – Table 3.1 (3)

We are advised the current policies and deliverables have not been reviewed since the 1996 service exchange at the time of amalgamation. The current practice is to apply the same exemption levels to properties owned by similar organizations. However, staff advised there are inconsistencies carried forward in application and the current practice appears to reflect the service delivery model in use when business units were in the business of providing social services to citizens, which is now the responsibility of the Province of Nova Scotia. A secondary issue is the lack of clarity and detail around applying the policy and business practices in relation

to why and to whom the conversion or exemption should be applied. Validation with the current strategic direction of HRM Regional Council appears warranted. For example, not-for-profit day care businesses continue to receive a property tax conversion from the commercial to the residential rate with a further 75% discount on the residential rate payable. HRM is no longer in the business of providing day care services and this exemption may no longer apply under Halifax Charter Section 89 (2).

#### Deed Transfer Tax Program – Table 3.1 (6)

The Halifax Charter, Section 122 (MGA, Part V, Section 109) sets out 7 different conditions under which property transactions are exempt from the current 1.5% Deed Transfer Tax. Included is an exemption for property owned by a registered Canadian charitable organization not used for any commercial, industrial, rental or other business purpose and HRM owned property discounted when sold. Tax exemption status is considered and when applicable, applied to each registered property. Tax collected by the provincial Registrar of Deeds is remitted to the HRM. Applicable properties appear as \$0 value on the listing provided with the payment. HRM reviews the accompanying affidavits and may challenge certain claims for nil payment. However, HRM does not receive information on the value associated with the transfer, prior to the exemption being applied. HRM does not keep track of all properties receiving an exemption from deed transfer taxes. Therefore, there is no record of the actual deed transfer taxes foregone or the ability to analyze, monitor or report on the value.

#### Marketing Levy Special Events Reserve – Table 3.1 (7)

The Marketing Levy (Bylaw H400) was applied to the revenue derived from each hotel room booked in applicable properties since April 1, 2002. HRM now receives a 2% portion of the levy to offset administration and shares in a 40/60 split of the remaining annual revenue. HRM's share of the revenue is used to fund "Hallmark Events" with the remaining 60% transferred to Destination Halifax to fund marketing and promotional opportunities within HRM. This levy was initiated and supported by the hotel community. Since 2009, under the Hallmark Events program, prospective grant recipients make application to the Special Events Advisory Committee who review and make recommendation to Regional Council to approve funding for "non-annual large scale tourism and hosting events".

---

### Annual Events Grants – Table 3.1. (10)

A portion of funds allocated under Annual Events Grants is spent on HRM sponsored activities such as Natal Day and Canada Day. According to the definitions we have applied in categorizing transactions, contribution funds expended relating to Natal Day or Canada Day Events would not be listed as grants but as goods or services for an internal program. We identified \$42,392 in funds spent on HRM sponsored events, thus reducing the true grant amount from \$99,392 to \$57,000. This has been reflected in this manner in the data tables. There is no annual application process in place to grant funding to the remaining events receiving funding.

### Registered Heritage Properties – Table 3.1 (11)

Grants issued under this program must be matched by the property owner and can include privately owned commercial and residential structures. Community Development has established strong administrative controls and processes around the delivery of this program, following an internal audit conducted in 2006. The Registered Heritage Properties program and the HRM Marketing Levy Special Events Reserve are the only two approved funding sources available in the form of grants to “for profit” entities.

### District Activity Fund - Table 3.1 (15)

A total of \$69,000 (23 councillors X \$3,000) has been approved in each fiscal year since 2008/09. Councillors’ have complete discretion in the awarding of these funds. According to policy, unspent funds cannot be carried over to the next year’s budget. HRM Finance was to complete an evaluation of the District Activity Fund program after the first year of implementation (Fiscal 2009/10) and every three years thereafter. We found no evidence of a review or results of which appear to have been reported to Regional Council.

### District Capital and Building Communities Fund – Table 3.1(16)

A total of \$1,495,000 (23 councillors X \$65,000) has been approved in each fiscal year since 2007/08. The policies allow for carrying forward committed funds from one fiscal year to another and multiple councillors may support the same project. According to the Fourth Quarter 2009/10 Financial Report presented to Regional Council on August 10, 2010, the cumulative total of actual expenditures and commitments totalled \$2,973,496 to March 31, 2010. This includes actual expenditures made during 2009/10 of \$1,308,395 and commitments of \$1,665,101, which includes drawdowns of cumulative carry forward funds from prior years.

### Atlantic Division- Canoe/Kayak Group – Table 3.1 (23)

There is no formal agreement regarding the granting of funding from HRM to assist in the installation or removal of the racing course. This is a legacy practice from pre-amalgamation when a municipal unit owned and operated the course on behalf of the canoe clubs situated around Lake Banook. HRM does not own the facilities, yet continues to provide a yearly grant from operating funds through Community Development - Recreation.

### Alderney Landing - Table 3.1 (28)

HRM has entered into a management agreement with the Alderney Landing (corporation) to manage and operate the HRM owned facility. In addition to the capital funding provided to develop and maintain the facility, HRM provides an operating subsidy in the form of net revenues from the management and operation of the events plaza and parking area. This revenue was originally credited to Metro Transit. Performance measures established by HRM staff to evaluate the viability of this partnership include a balanced bottom line and the number of annual events occurring on the property.

### Fire Protection Tax Concessions – Table 3.1 (29)

Fire Protection Tax Concessions apply to properties owned by non-profit organizations and which are exempt under the Assessment Act, including Legions, churches and graveyards. Concessions can be in the form of conversion to residential status or partial or complete exemption from fire protection taxes, or a combination of both. These properties are not normally assessed a market value by the Property Valuation Services Corporation which means the HRM is not able to determine the value of the taxes given up. There is no formal monitoring practice in place to identify a change in use of a property potentially resulting in a change from an exempt to a taxable status. This lack of policy may result in the loss of HRM revenue.

A similar issue relates to properties owned by the federal or provincial governments within HRM. The Property Valuation Services Corporation does assess a market value to these properties and although HRM does receive “grants-in-lieu” of taxes from the respective governments, this payment is not easily attributed to Fire Protection or other specific services not covered under the general tax rate because the payment is not based on market.

### **In-kind Support:**

In-kind support may be offered as a stand-alone contribution from a business unit or may be provided to augment a cash contribution from another source. Much of the in-kind support provided by HRM appears to augment funding from other sources such as provincial or federal departments or agencies. In other cases, HRM business units provide in-kind support for

activities or programs indirectly related to the services provided. Table 3.2 outlines the details of the identifiable support provided during fiscal year 2009/10. We do not believe this is the total value of all in-kind support provided by business units, only that which was easily identifiable.

Table 3.2 Value of In-kind Support Provided by HRM Business Units, Fiscal Year 2009/2010

	<b>Program or Initiative</b>	<b>Administered by</b>	<b>Short Description</b>	<b>Source Documentation</b>	<b>2009/10 \$Value</b>
<b>1</b>	Special Events Task Forces (SETF)	Community Development	Team of staff who help organizers with planning, organizing, approvals, permits for purchase of HRM services, risk management and publicity.	Guide to Planning Special Events in HRM	1,500
<b>2</b>	Combat Challenge Team	Fire & Emergency Services	In-kind support and monies to assist team of firefighters to compete on national level	SAP Vendor File	1,942
<b>3</b>	Active Halifax Communities – Good Ideas Funding Program	Community Development	Generally in-kind staff support to administer a Federally funded program		33,000
<b>4</b>	Scotia Glen Camp	Fire & Emergency Services	In-kind support		2,259
<b>5</b>	Camp Courage	Fire & Emergency Services	In-kind and monetary support. No budget 2009/10. Management responded to OAG suggestion and added line item in 2010/11.		13,377
<b>6</b>	Parker Street Food Bank	Fire & Emergency Services	In-kind support		1,531
<b>7</b>	Emergency Services Access Program	Fire & Emergency Services	In kind support of staff resources to support Human Resource Development Canada funded initiative to expose priority youth to practical life skills and employment scenarios within fire services and recreation.		685
<b>8</b>	HRM Kids	Community Development	Access to recreation programs for low income children and youth (2008 figure used)	www.halifax.ca	46,979
<b>9</b>	Youth Fund	Community Development	Youth engagement strategy	www.halifax.ca	Not easily determined

	<b>Program or Initiative</b>	<b>Administered by</b>	<b>Short Description</b>	<b>Source Documentation</b>	<b>2009/10 \$Value</b>
<b>10</b>	Less than Market Value Sales	Community Development/ Transportation and Public Works – Real Estate	Sale of HRM land, buildings and surplus school property at less than market value to specific organizations for specific purposes.	Policy and Procedures of the Disposal of Surplus Schools; Transaction Policy – Real Property Acquisition and Disposals.	1,271,691
<b>11</b>	Less than Market Value-Leasing to Non-Profit	Transportation Public Works	Lease of land, buildings at less than market value to not-for-profit organizations for specific purposes. Over 140 properties fall under this category.	Policy/ Procedures for Disposal of Surplus Schools; Transaction Policy – Real Property Acquisition and Disposals.	Value not available
<b>12</b>	Destination Halifax	Business Planning & Information Management	Visitor information Centre sharing of event data for events web page		Nominal
<b>13</b>	HRM Pension Office	Business Planning & Information Management	Email and network support – labour, direct costs charged back.		Nominal
<b>14</b>	Members of the public, archivists	Business Planning & Information Management	Municipal Archive fees, rarely waived and only when under \$2.00. No records kept.	Municipal Archives Policy	Nominal
<b>15</b>	Computer for Schools Program	Business Planning & Information Management	Disposed of surplus equipment – 218 units disposed.		120,000
<b>16</b>	Greater Halifax Partnership	Chief Administrative Office	Staff support- Economic Strategy		7,746
<b>17</b>	Canada Games Support	Chief Administrative Office	Printing and postage		20,000
<b>18</b>	Facility Scheduling Exchange Agreement	Community Development	Provision of scheduling services of schools in exchange for priority access to schools for HRM programs. This is the estimated net cost/benefit to HRM including maintenance, inspection, etc. as per the agreement	Signed agreement	257,968

	Program or Initiative	Administered by	Short Description	Source Documentation	2009/10 \$Value
19	Advice, web advertising	Community Development	Provision of staff advice and web site advertising to businesses and non-profit organizations providing similar services or in partnership with HRM		1,500
20	Provision of Buses for Events and Not-for- profits	Transportation Public Works	Provision of complementary or low fee buses for HRM and 3 <sup>rd</sup> party events, net of recoveries		28,462
21	Advertising Space –Transit	Transportation Public Works	Provision of free advertising space on and in buses		18,000
22	Complimentary Transit Tickets – Buses/Ferries	Transportation Public Works	Provision of complimentary bus rides for accredited volunteers for various events		35,000
23	Buses and Complimentary Transit Tickets	Transportation Public Works	Provision of complimentary buses and transit tickets for various fund raisers		8,750
24	Complimentary Transit Tickets	Transportation Public Works	Provision of complimentary transit tickets for child based activities		19,500
25	F.R.E.D.	Transportation Public Works	Free Rides Everywhere Downtown bus, partnership - HRM share		53,312
26	Cell & Blackberry Hardware	Business Planning and Information Management	Provision of cell and blackberry hardware to Canada Games		55,460
27	Halifax Regional Police branded items	Halifax Regional Police	Provision of HRP branded items, staff time at specific events		2,400
28	Trails Association Support	Infrastructure and Asset Management	Provision of staff support – planning, administration, capacity building, technical expertise		175,000
Approximate Total					\$2,176,062

### Observations:

#### HRM Kids Program – Table 3.2 (8)

HRM has been in a longstanding partnership with the Federal Government to offer financial assistance to children in the community unable to access recreation programs due to finances. HRM has provided in-kind support to administer the program since fiscal year 2001/02. Participation in the program has increased five-fold since inception.

### Less Than Market Sales of HRM Property – Table 3.2 (10)

The HRM Community Grants Committee is responsible for oversight and making recommendations to Regional Council for those HRM properties appropriate for less than market sales. Only not-for-profit organizations or community groups are eligible to participate in a “less than market value sale” of HRM property. Requests for consideration for a “less than market sale of HRM property” can be brought forward by staff, councillors or community members. There is an internal administration process in place to ensure the property is surplus but only ad hoc guidelines are used to develop an appropriate response. A “less than market sale” will result in the HRM giving up potential revenue in the form of deed transfer tax and future property taxes. The actual value of the opportunity costs foregone could be based on the market value of the property (which is approximately 2 years behind as determined by the Property Valuation Services Corporation) or the appraised value of the property which can be determined at the time of the sale. HRM has not yet adopted a standard approach to the valuation of properties. As well, the value of the property may differ if the calculation does not differentiate between the value of the land and any buildings. For our purposes, we are reporting the in-kind value based on the information presented by staff and adopted by Regional Council for the period under review. However, it is possible this figure could be higher or lower.

Without a current assessed market value for these properties, HRM is not able to report on the value of the asset, as required by the Tangible Capital Asset Policy. HRM staff are currently working to identify all HRM property falling within this category in preparation for referral to the Property Valuation Services Corporation to establish an assessed value.

### Less Than Market Leases of HRM Property – Table 3.2 (11)

The HRM also provides “less than market leases,” normally to not-for-profit entities. According to the information compiled by HRM Administration, HRM holds 142 possible “less than market leases”, with 34 leases being actively managed at this time. There is not a detailed policy or business practice to guide staff in the administration of this program, although staff have drafted a preliminary guideline. Less than market leases are made for specific purposes. It is our view when the entity who is awarded the less than market lease changes a leased facility to a use which falls outside of the initially approved purpose, the lease should end or the terms of the lease revisited. Unfortunately, HRM is not always made aware of the change in use and less than market leases may continue beyond an appropriate time. HRM also does not regularly register property leases which could result in a loss of timely information and potential revenue.

According to HRM staff, a listing of all HRM properties is being compiled for referral to the Property Valuation Services Corporation to have assigned an assessed value. As well, staff now

refer all new “less than market leases” to the HRM Community Grants Committee for recommendation to Regional Council.

#### Canada Games In-kind Support – Table 3.2 (17)

The majority of in-kind support for the Canada Games occurred during fiscal 2010/11 which is outside the scope of this review.

#### Service Exchange Agreement Between Halifax Regional School Board & HRM - Table 3.2 (18)

In 2004, HRM entered into an agreement with the Halifax Regional School Board (HRSB) for priority-based, no cost access of indoor school facilities in exchange for providing staff to schedule use of schools, HRM athletic fields and other facilities. The agreement requires the HRSB to provide up to 10,000 hours of access in exchange for the scheduling services. Working in conjunction with HRM Administration, OAG personnel were able to calculate the approximate residual in-kind value of the service exchange for the 2009/10 fiscal year.

Over the life of the agreement, HRM has used an average of 7,065 hours per year. Our calculations, however, are based on the actual usage for fiscal year 2009/10 of 6,427 hours. HRSB also pays \$50,000 per year to cover Transportation and Public Works, Municipal Operations’ costs for delivery of inspection, maintenance and upkeep of athletic facilities on school property. Chart 3.1 outlines the approximate residual in-kind value of the service exchange for fiscal year 2009/10.

Chart 3.1 – In-kind Value of Service Agreement – HRM and HRSB

Description	Dollar Value of Service or Payment	Running Total
Use of 6,427 hours - indoor school facilities	\$270,868	
Payment – Maintenance and Inspections Services	\$50,000	\$320,868
Cost to provide Scheduling Services	\$(138,992)	\$181,876
Cost to provide Maintenance and Inspection Services	\$(396,000)	\$(214,124)
Revenue foregone from Facility Bookings	\$(43,844)	\$(257,968)

There appears to be a net benefit to HRM in the exchange of use of school facilities for scheduling services as long as total hours used per year are greater than 3,000 hours, at current rates. However, the cost of inspection and maintenance services provided by Municipal Operations under the agreement far exceeds the \$50,000 in revenue received.

### **Alternate Service Delivery:**

As noted earlier, in addition to direct monetary contributions and in-kind support provided to not-for-profit organizations, HRM Administration may also support organizational objectives and provide certain services or programs through alternate means, using not-for-profit entities. Clear examples include funding given to Destination Halifax to market and promote the HRM and the HRM Trails Development and Maintenance programs. Under the HRM Trails Maintenance Grant and HRM Trails Program the funding is described in the internal records as “grant” funding. However, the program funding appears to be a payment for more cost effective service delivery, allowing HRM to develop and maintain an integrated trail system within its boundaries. A review of documents provided by HRM Administration does suggest the ability, under the program, for HRM to provide additional funding for trails outside of HRM’s boundaries or on private property which would become a grant or contribution. However, in 2009 all funding was applied to HRM property.

HRM has established a number of alternate service delivery programs ranging from the maintenance of grounds and athletic fields (through the use of volunteer and commercial groups) to economic development through the Greater Halifax Partnership. The Greater Halifax Partnership is the topic of a joint review currently underway between the OAG and HRM Administration.

Table 3.3 details the value of alternate service delivery funding described in internal records as a grant or contribution, which we now believe to be alternate service delivery. The information provided in this table is not a complete reflection of all alternate service delivery costs incurred by HRM, only those able to be identified as part of this project. Further exploration of this topic was not within the scope of this Grants and Contributions Review given OAG time and resource constraints.

Table 3.3 Value of Alternate Service Delivery Paid to Not-for-Profit Organizations 2009/2010

	Program or Initiative	Administered by	Short Description	Documentation	2009/10 \$Value
1	HRM Trails Maintenance Grants	Infrastructure and Asset Management	Executed by TPW – Municipal Operations or with 3 <sup>rd</sup> party	Agreement, approved by Council	180,000

	Program or Initiative	Administered by	Short Description	Documentation	2009/10 \$Value
2	Destination Halifax	Chief Administrative Office	Funding transfer – service agreement - See Marketing Levy in Table 3.1, item 7	Agreement, approved by Council	944,341
3	Greater Halifax Partnership	Chief Administrative Office	Funding support, Service Agreement – budget line approval	Agreement, approved by Council	1,400,000
4	Contributions Fund (under Facility Lease Agreement Program) – Core	Community Development	Category 1 Neighbourhood community centres are eligible by meeting reporting requirements or by applying for funding under several categories. Limited to HRM owned-facilities. Discretionary portion is held back as contingency for emergency situations. (Alternate Service Delivery)	HRM Contributions Fund Interim 2006/07, Council Report	250,199
5	Property Management and Operations Agreements	Community Development	Management Fee of \$100 per agreement for services provided by an association	Separate management agreements	4,100
				Total:	\$2,778,640

### Observations:

#### HRM Contributions Fund – Table 3.3 (4)

Funding is provided as either operating support for a third party to provide service on HRM's behalf on or using HRM owned property through a Management Agreement.

Applicants who receive funding under the HRM Community Facility Partnership Fund are ineligible to receive funding in the same fiscal year from the HRM Community Grants Program, HRM Trails Capital Grants, HRM Special Events Reserve or HRM Public Art Policy. It is not clear how staff assure themselves no duplication occurs as there is no central repository of information or service in place to capture this information. Benefits from contributions given out under this fund are currently measured by the size of the facility receiving funding. Staff are currently working on a formula which will factor in programming outputs, instead of facility size.

### Property Management and Operations Agreements – Table 3.3 (5)

HRM has approximately 41 Property Management and Operating Agreements in place with not-for-profit organizations to manage and operate HRM facilities such as the Centennial Pool and Dartmouth Heritage Museum. Many of the agreements include a provision to pay an annual management fee equal to the value of direct and indirect payroll costs of the organization, plus \$100. We have included the value of this \$100 in the calculation of alternate service delivery, based on the 41 agreements currently in place. It is obvious and fair to state this appears to be a good value for the HRM.

#### **Recommendations:**

- 3.1 In keeping with the requirements of the District Activity Fund Policy, Section (8.1), HRM Administration should conduct and report on the results of a review of the policy to “evaluate its scope, relevance, and effectiveness.”
- 3.2 HRM Administration should develop and Regional Council adopt a detailed policy and business practice for Bylaw T-200, Tax Exemption for Non-Profit Organizations after careful evaluation of the current practices and research of other comparable municipalities.
- 3.3 HRM Administration should develop a standard methodology for valuing HRM property sold under the “less than market sales” program and report on a consistent basis, the total amount of revenue foregone, including deed transfer tax and future property taxes.
- 3.4 HRM Administration should establish a protocol for ensuring all HRM property is assigned a market value for tangible capital asset policy purposes and potential sales or leasing opportunities, once the contemplated list currently being developed has been compiled.
- 3.5. HRM Administration should consider establishing a standard approach when determining the appropriateness of a request for “less than market sale or lease” that considers the purposed use of the property, rather than just the potential ownership. This approach should consider the strategic rationale for leasing versus sale and consider the long term operational impact, both in terms of funding and staff resources needed to manage.
- 3.6 HRM Administration should adopt a standard practice of recording all leases with the Registrar of Deeds, including “less than market leases” and establish a monitoring

- process to identify changes in use and take appropriate action should the change in use warrant it. This approach would automatically trigger the tax re-assessment process.
- 3.7 HRM Administration may wish to separate the services exchanged (scheduling versus maintenance) and renegotiate a new agreement with the Halifax Regional School Board for inspection and maintenance of athletic facilities to ensure a more equitable sharing of costs.
  - 3.8 HRM Administration should consider centralizing the delivery of grants, donations and contributions of all kinds, into one division with primary responsibility for developing policy, business practices and reporting.
  - 3.9 The HRM Regional Council committee responsible for grants and contributions should have its authorities enhanced to include responsibility for the monitoring of grants and contributions on an organization-wide basis. To assist with this function, Regional Council and Management may wish to establish a type of subcommittee to administer the process.
  - 3.10 HRM Administration should consider realigning and reporting HRM sponsored events as operational services or programs rather than the current classification as events eligible for “grants.” This would include as examples HRM events where funding is included in the operations and reserve budgets such as Canada Day and Halifax-Dartmouth Natal Day.

#### 4. Informal Granting Practices at Individual and Business Unit Levels

Our review identified 574 transactions valued at \$549,770 pertaining to “donations”, the purchase of tickets or provision of “auction items” to various fundraising events. Included in this amount are expenditures from the District Activity and District Capital Funds which account for \$506,158 (Previously reported in Table 3.1). The remaining \$43,612 is distributed across the HRM as shown in Table 4.0.

Table 4.0 – Donations, Tickets, etc. by Business Unit for the period April 1, 2009 to March 31, 2010

<b>Business Unit</b>	<b>Donation Numbers</b>	<b>Donation Dollars</b>
<b>Business Planning &amp; Information Management</b>	<b>1</b>	<b>\$50</b>
<b>CAO (which includes District Activity and District Capital funds, Mayor’s Office)</b>	<b>531</b>	<b>502,781</b>
<b>CAO – from general operating fund</b>	<b>16</b>	<b>3,377</b>
<b>Community Development</b>	<b>6</b>	<b>4,004</b>
<b>Financial Services</b>	<b>2</b>	<b>2,135</b>
<b>Fire &amp; Emergency Services</b>	<b>6</b>	<b>7,123</b>
<b>Human Resources Services</b>	<b>1</b>	<b>1,200</b>
<b>Regional Police</b>	<b>8</b>	<b>26,500</b>
<b>Transportation &amp; Public Works</b>	<b>3</b>	<b>2,600</b>
<b>Total</b>	<b>574</b>	<b>\$549,770</b>

#### Observations:

The question of the reasonableness and appropriateness of expending funds as donations outside of a prescribed and formal policy has been raised previously in this report. Clearly defined eligibility criteria and performance measurements would assist in validating the intended and actual use of the funds. Formal policies and documentation would assist elected officials, staff and the public in determining best value has been achieved and limited resources have been used for a purpose supported by the majority of taxpayers, as expressed through Regional Council.

**Recommendations:**

- 4.1 HRM Regional Council through Administration should develop and adopt a defined practice - including measurable outcomes - in choosing a charitable organization(s) to receive corporate funds, in-kind services or staff involvement in keeping with corporate strategic direction. Rotating eligible recipients would provide equitable access to the opportunity. Conversely, HRM could choose to discontinue the practice entirely and formally adopt the current charity as the only charitable organization HRM would support.

## 5. Benchmarking and Measuring Performance

The fundamental purpose behind establishing measures is to measure and improve performance. Therefore, to be effective, measures must determine/calibrate the output or expectation of an activity. Basic principles of performance measurement includes:

- All significant activity is measured.
- Desired performance outcomes be established for all measured activities.
- Performance outcomes provide the basis for establishing accountability for results rather than just a level of effort.
- Defined performance measures in terms of desired results are the basis for managers and supervisors making their work assignments operational.
- Performance reports and variance analyses be prepared and reviewed frequently.
- Frequent reporting enables timely corrective action.
- Timely corrective action is needed for effective management control.

HRM has developed corporate outcome statements and is presently fine tuning and developing supporting goals and objectives. As a work in progress, the statements were not available to the OAG Project Team to use in the evaluation of whether or not the various grants and contribution programs offered by the HRM have met expected results. HRM is not alone. As reported by the Federal Auditor General in 2001,

“Good management of grants and contributions is founded on clear description of expected results and good assessment of associated risks. Unfortunately, we found only the beginnings of these practices in the programs we audited.<sup>9</sup>”

There were few indications within the grant and contribution program literature provided to the OAG Project Team which supported the premise the organization had implemented measurable outcomes. Possible measurable outcomes might include the degree to which a program’s mission is achieved or the level of service quality achieved which relates to, for example, how

---

<sup>8</sup> Robert D. Behn 2003 - Why measure Performance? Different Purposes Require Different Measures.

<sup>9</sup> From Opening Statement to the Standing Committee on Public Accounts Voted Grants and Contributions: Government-wide Management (Chapter 4 - December 2001 Report of the Auditor General)

satisfied customers are with the program, or other measures that focus on the merits of the service delivery process itself.

While there are a number of formal policies and procedures in place for a number of high profile grant and contribution programs such as HRM Community Grants and many event programs, it is our view there are not clearly defined and measurable outcomes for the majority of grants and contributions given out by the HRM.

A very cursory review of the work completed to date on the corporate outcome statements identified the following as in alignment with grants and contributions programs.

Table 5.1 – Comparison of Grants and Contribution Programs to HRM Strategic Outcome Statements

<b>Stated Corporate Outcome</b>	<b>Stated Goal</b>	<b>Stated Indicator</b>	<b>Likely Aligned with</b>
<b>Well Planned and Engaged Communities</b>	Ensure HRM has vibrant, diverse, and beautiful communities developing in a sustainable manner and in accordance with best practices	Percentage of capital investments in capability projects aligned with the Regional Plan. Total \$ of annual development activity in the Heritage Conservation District.	Table 3.1 (11)(12) Heritage property grants
<b>Clean and Healthy Environment</b>	Reduce energy costs and dependence. To empower the organization and community with the information required to make the appropriate long term adaptation actions required resulting from the impacts of climate change. Ongoing community engagement around SEMO and municipal environmental initiatives	Corporate Greenhouse Gas Emissions. Total Energy Consumption. HRM ranking in annual Corporate Knights Survey of Canada's most Sustainable Cities.	Table 3.1 (20) HRM Sustainable Community Reserve

<b>Safe And Welcoming Communities</b>	<p>Citizens feel safe and engaged in their communities and neighbourhoods.</p> <p>Ensure strategies, facilities and programs are inclusive of diverse communities.</p> <p>Implement sustainable maintenance programs to ensure public assets and infrastructure are safe, multi-functional and inviting.</p>	<p>Percentage of HRM facilities that meet minimum accessibility requirements for person with disabilities.</p> <p>Number of inspections completed on HRM buildings, properties and infrastructure; number of regulatory inspections conducted (commercial, legislated/residential).</p>	<p>Table 3.1 HRM Community Grants Program (1), HRM Community Facilities Partnership Fund (2), District Capital &amp; Building Communities Fund (16) Other Facilities Funding(19); HRM Sustainable Community Reserve (20)</p>
<b>Integrated and Affordable Transportation Networks</b>	<p>To have a cost effective, integrated, multi-modal transportation system which aligns with the Economic Strategy – Implement Active Transportation Plan</p>	<p>Number of kms of sidewalks, number of new kms of sidewalks; number of kms of paved trails/number of new kms paved trails; number of kms of bike lanes; percentage of streets with sidewalks.</p>	<p>Table 3.2 (28) Trails Association Support</p>

<p><b>Diverse Recreation, Leisure and Cultural Opportunities</b></p>	<p>HRM has diverse, well designed, and inviting spaces and places that facilitate culture, sport, leisure, and learning opportunities. Develop a strategic approach to equitable distribution of programs, services and facilities in keeping with the Regional Plan. HRM neighbourhoods and communities are inclusive, vibrant, and vital places to live: are mutually supportive and have strong linkages to the regional centre - HRM provides opportunities to engage in recreational, and high performance physical activity; We have a thriving event, cultural, and creative industry that supports HRM's position as one of the top cultural and event destinations in Canada</p>	<p>Number of rental hours scheduled for HRM arena/utilization rate. Number of recreation programs and services offered over the past 2 years; number of program registrations by age category. Percentage of surveyed respondents who have participated in an HRM-sponsored event of program and/or event. Foster and build strong relationships/partnerships with the community to provide effective services within available resources. Percentage of surveyed population that is satisfied with concerts and major cultural events in HRM. Percentage of surveyed population that is satisfied with major sporting events in HRM.</p>	<p>Table 3.2 (9)(18) HRM Kids Youth Fund, Facility Scheduling Exchange Agreement Table 3.1 (7)(8)(9)(10) HRM Marketing Levy Special Events; Community Festivals &amp; Events Grants; Summer Festival Grant; Annual Event Grant. Table 3.2 (1)(3)(8)(18) Special Events Task Forces; Active Halifax Communities – Good Ideas Funding Program; HRM Kids; Youth Fund; Facility Scheduling Exchange Agreement</p>
<p><b>Economic Prosperity</b></p>	<p>Halifax stakeholders are engaged and positioned to innovate and advance economic growth - Continue to work with partners to implement the economic strategy. Implement a framework for strategic decision making that engages all three levels of government and stakeholders to ensure viability and success of HRM. Maintains focus on key economic partners to ensure common understanding of our shared goals and we are flexible to support each other in the Regional Centre. (Strategic Urban Partnership).</p>	<p>Economic Strategy Development - HRM rating on the Economic Strategy Scorecard; number of cost shared initiatives within the Regional Centre. Percentage of the capital budget aligned with Gateway initiatives.</p>	<p>Table 3.2 (12)(16) Destination Halifax, Greater Halifax Partnership. District Discretionary Funds. Table 3.1 (1)(16)</p>

**Recommendations:**

- 5.1 It would seem the focus of the Grants Committee (now Special Events Advisory Committee) and those responsible for the awarding of grants at the business unit level appears to be around the application process or the awarding of the grant or contribution. Given better/improved overall report development and better use of the SAP system, the focus of HRM energies should be placed on how the money is to be – and in fact is – spent.
- 5.2 All applications should contain a signed certification which confirms all statements and facts in the application are true and correct and an acknowledgement any false statements may result in prosecution.
- 5.3 All applications should contain certification the applicant has not applied for or been in receipt of any additional funds or in-kind services from HRM during the current fiscal year. Should there be additional receipts, the source and amount of the receipt should be outlined.
- 5.4 The use of grant agreements should be considered. Within the agreements, the various responsibilities of both HRM and the grant recipient should be clearly outlined.
- 5.5 Throughout the review period, it was often difficult to identify the direct link between an expenditure and a Council focus area. It is our view, one of the fundamental ways for HRM to achieve maximum effectiveness from its grants and contributions would be to align them with Council focus areas in place at the time of application. With this in mind, perhaps each application should have a section detailing how the use of funds may assist with achieving a Council focus area. This information can then be captured in the SAP reporting process and reviewed by the Council Committee responsible for grants and contributions.

## 6. Practices of Other Nova Scotia Municipalities – Grants, Donations & Contributions

As part of this review, research was undertaken by the OAG of the policies and business practices in place in other municipalities throughout Nova Scotia. Using publically available information on websites and direct contact with various administrations, 39 municipal units were reviewed. Of these, 27 municipal units reported having in place established formal policies and procedures to expend funds in the form of grants, contributions, and in some cases - donations.

Over 85% (23/27) of the municipalities reviewed require final approval from Council for both annual budget allotments and recommendations from staff or sub-committees of Council, for the funding to be awarded. In all cases, applications must be received by a fixed date, and then reviewed for eligibility and evaluation criteria imbedded within the policy. The remaining four municipal unit programs authorize staff or staff/council committees to award funding. In these cases, the programs' offerings pertain to specific recreation or youth-focused areas rather than general grants.

Only three of the 27 municipal units who provided information also provide a form of "discretionary" grant or donation program where allocation is the sole responsibility of an elected official. These appear similar to the Capital Activity and District Capital Funds in place within HRM. Two of these three municipalities provide for one-off, urgent or emergency applications after the close of the grant review period, but expending of these funds require final approval of Council.

Many municipalities appear to offer similar grant and contribution programs as the HRM, although in most units final authority for all grants rests with Council, upon recommendation from staff or a staff/councillor committee. Many HRM programs follow this practice such as:

- HRM Community Grants
- HRM Community Facilities Partnership Fund
- Tax Exemption for Non-Profit Organizations
- Tax Exemption for Residential Home Owners
- Tax Exemption for Homes Destroyed by a Fire
- Community Festivals & Events Grants
- Summer Festival Grant
- Other Facilities Funding

- Dartmouth Boys & Girls Club of East Dartmouth
- YMCA – Aquatics Grant

At least two municipal units include and report on the value of “in-kind” support as a form of grant or contribution which must be approved by Council. This ensures groups receiving any form of support are captured in the annual reporting process and monitored for eligibility and duplication of support. HRM Regional Council, by default, through the budgeting process, acknowledges some in-kind support with the passing of the budget and its various programs and services. In some cases, such as the Canada Winter Games, in-kind support is recognized as a contribution and costs are captured. However, for the most part, the value of in-kind support does not appear to be formally recognized or reported.

**Recommendation:**

- 6.1 HRM Administration should capture and include all significant in-kind support provided in the form of grants or contributions at the corporate and business unit level and report on the value, annually.

## 7. Cost of Grants and Contributions Programs

According to calculations completed under the Procurement & Accounts Payable Operational Review (Final Report) March 2, 2009, the cost to create a cheque was estimated to be \$25.87 in fiscal 2006/07. The report recommended HRM Administration increase the minimum value for which a cheque could be issued from \$5 to \$25. Since this time, HRM Administration has implemented a process and actively encouraged vendors and payees to accept payment in an electronic format, reducing processing costs below the threshold. Transaction records (cheques) categorized as grants, contributions, donations or sponsorships totalled for the period under review 717 payments for a total estimated cost of \$18,549 to produce.

Greater costs likely arise from the administration of the actual programs in the form of staff time, equipment and materials. Communications material must be developed, applications received, reviewed and vetted prior to recommendation for payment. Although only 843 transactions were identified as direct payments, well over 8,257 recipients received a grant, tax exemption or tax reduction during the period under review. With 57 different access points, multiple processes and varying time lines, the administrative costs of these programs could be significant.

From a cursory review of staff resources appearing to be committed to administering grants and contribution programs within HRM, we identified six fulltime equivalent positions in Community Development and Finance, valued at approximately \$246,541. This number does not consider the resources of other business units who administer various grants programs on an occasional basis or which we had not identified through this review. Calculating on a per unit basis could be an alternate method to estimating the cost of services expended to support grants and contributions. If we assumed each approved application (8,257) required one hour of staff time at an average hourly rate (with benefits) of \$36 the total estimated cost of administering grants and contribution programs offered within HRM might amount to \$297,252; not an insignificant value, although likely a conservative estimate.

### Recommendation:

- 7.1 HRM Administration should undertake an analysis to quantify the total cost to provide grants and contributions programs and assess this in the development of effectiveness and efficiency performance measures of each program/expenditure.

**Summary of Recommendations:**

(Reference # refers to the specific section in this report where the recommendation is found)

*Strategic and Corporate Policy:*

1. Regional Council should review the various definitions of grants, donations, contributions and sponsorships with a view to whether four separate categories are in fact needed. If four separate categories are felt to be needed, HRM Administration should adopt and implement consistent definitions for the terms “grant”, “contribution”, “donation” and “sponsorship” delineated on a number of specific criteria such as whether or not the funding will benefit an HRM asset or support an HRM mandated service. Reference #2.1
2. Depending on the outcome of 2.1, Regional Council should determine if the HRM Charter authorities around grants and contributions can be extended to the additional categories of donations and sponsorships. Reference #2.2
3. Regional Council should request an opinion on the validity of certain donations or sponsorships to individuals or organizations where individual preference is used, rather than Council direction as provided directly or through policy. Reference #2.3
4. HRM Administration should develop, and Regional Council adopt, a comprehensive policy on the expending of all funds deemed to be donations, contributions, grants and sponsorships to not-for-profit organizations to align with corporate strategic objectives within a clearly defined and budgeted amount. We would recommend the Grants Committee and the Audit and Finance Committee immediately review the data within this report with a view to what impact it may be able to have on enhancing the effectiveness and efficiency of grants and contributions awarded for the remainder of this budget cycle and as the following year’s budgets are developed. Regional Council should determine, in consultation with the CAO, the appropriate responsibility centre for oversight of the policy. Reference #2.4
5. In keeping with legislation, HRM Administration should include in a comprehensive policy, the method and timing of internal and other reporting of the expenditure of HRM funds for all grants, donations, contributions and sponsorships. The development and continuous monthly updating of an HRM-wide database of all grants and contributions information should be immediately undertaken. Reference #2.5(a)
6. The highly versatile and comprehensive HRM SAP system’s capabilities should be used to establish centralized HRM reporting. The use of any individually-prepared spreadsheets

- should be discontinued. The SAP reports should be formatted to provide more comprehensive grant information, allow for better grant awarding decisions and improved overall monitoring. The use of the SAP add-on module for grants and contributions administration should be reviewed to determine if this could be a cost effective means to achieve this recommendation. Reference #2.5(b)
7. As can be seen from this report, HRM currently has a very large number of access points for accessing grants and contributions along with a very large number of possible grants programs available for which one can apply. It is our view an immediate review of the information contained within this report be undertaken with a view to rationalizing the number of administered programs. Reference #2.7
  8. We would suggest a minimum reduction of at least 15% (excluding “special” or non-recurring items such as Canada Games or Nova Scotia Farmers Market) be targeted as a reduction in grants, donations, contributions and sponsorship payments, and budget following an immediate review to rationalize the number of administered programs. It is felt by the OAG through the use of recommendations around effectiveness and efficiency contained within this report, a similar level of support currently being provided by HRM, can be achieved even within the recommended 15% reduction. Reference #2.8
  9. HRM Administration should develop and Regional Council adopt a detailed policy and business practice for Bylaw T-200, Tax Exemption for Non-Profit Organizations after careful evaluation of the current practices and research of other comparable municipalities. Reference #3.2
  10. The HRM Regional Council committee responsible for grants and contributions should have its authorities enhanced to include responsibility for the monitoring of grants and contributions on an organization-wide basis. To assist with this function, Regional Council and Management may wish to establish a type of subcommittee to administer the process. Reference #3.9
  11. HRM Administration should consider realigning and reporting HRM sponsored events as operational services or programs rather than the current classification as events eligible for “grants.” This would include as examples HRM events where funding is included in the operations and reserve budgets such as Canada Day and Halifax- Dartmouth Natal Day. Reference #3.10
  12. HRM Regional Council through Administration should develop and adopt a defined practice - including measurable outcomes - in choosing a charitable organization(s) to

receive corporate funds, in-kind services or staff involvement in keeping with corporate strategic direction. Rotating eligible recipients would provide equitable access to the opportunity. Conversely, HRM could choose to discontinue the practice entirely and formally adopt the current charity as the only charitable organization HRM would support. Reference #4.1

*Efficiency and Effectiveness:*

13. Currently the recording of information within the SAP system is not consistent as to general ledger accounts used or coding descriptions. We would recommend the use of consistent accounts for the disbursement of funds both from the Grants Committee, all business units as well as programs offered by the Councillors' and Mayor's offices. Reference #1.1
14. HRM Administration should cease the use of the "one-time vendor" payee for transactions relating to donations, grants, sponsorships, etc. to improve overall evaluation, monitoring and reporting. Reference #1.2
15. HRM Administration should ensure all transactions relating to grants, donations, contributions and sponsorships are publicly reported on an annual basis. For increased transparency all transactions should be publicly reported at the same time. Reference #2.6
16. In keeping with the requirements of the District Activity Fund Policy, Section (8.1), HRM Administration should conduct and report on the results of a review of the policy to "evaluate its scope, relevance, and effectiveness." Reference #3.1
17. HRM Administration should develop a standard methodology for valuing HRM property sold under the "less than market sales" program and report on a consistent basis, the total amount of revenue foregone, including deed transfer tax and future property taxes. Reference #3.3
18. HRM Administration should establish a protocol for ensuring all HRM property is assigned a market value for tangible capital asset policy purposes and potential sales or leasing opportunities, once the contemplated list currently being developed has been compiled. Reference #3.4
19. HRM Administration should consider establishing a standard approach when determining the appropriateness of a request for "less than market sale or lease" that considers the proposed use of the property, rather than just the potential ownership.

- This approach should consider the strategic rationale for leasing versus sale and consider the long term operational impact, both in terms of funding and staff resources needed to manage. Reference #3.5
20. HRM Administration should adopt a standard practice of recording all leases with the Registrar of Deeds, including “less than market leases” and establish a monitoring process to identify changes in use and take appropriate action should the change in use warrant it. This approach would automatically trigger the tax reassessment process. Reference #3.6
  21. HRM Administration may wish to separate the services exchanged (scheduling versus maintenance) and renegotiate a new agreement with the Halifax Regional School Board for inspection and maintenance of athletic facilities to ensure a more equitable sharing of costs. Reference #3.7
  22. HRM Administration should consider centralizing the delivery of grants, donations and contributions of all kinds into one division, with primary responsibility for developing policy, business practices and reporting. Reference #3.8
  23. It would seem the focus of the Grants Committee (now Special Events Advisory Committee) and those responsible for the awarding of grants at the business unit level appears to be around the application process or the awarding of the grant or contribution. Given better/improved overall report development and better use of the SAP system, the focus of HRM energies should be placed on how the money is to be – and is in fact – spent. Reference #5.1
  24. All applications should contain a signed certification which confirms all statements and facts in the application are true and correct and an acknowledgement any false statements may result in prosecution. Reference #5.2
  25. All applications should contain certification the applicant has not applied for or been in receipt of any additional funds or in-kind services from HRM during the current fiscal year. Should there be additional receipts, the source and amount of the receipt should be outlined. Reference #5.3
  26. The use of grant agreements should be considered. Within the agreements, the various responsibilities of both HRM and the grant recipient should be clearly outlined. Reference #5.4
  27. Throughout the review period, it was often difficult to identify the direct link between an expenditure and a Council focus area. It is our view, one of the fundamental ways for

HRM to achieve maximum effectiveness from its grants and contributions would be to align them with Council focus areas in place at the time of application. With this in mind, perhaps each application should have a section detailing how the use of funds may assist with achieving a Council focus area. This information can then be captured in the SAP reporting process and reviewed by the Council Committee responsible for grants and contributions. Reference #5.5

28. HRM Administration should capture and include all significant in-kind support provided in the form of grants or contributions at the corporate and business unit level and report on the value, annually. Reference #6.1
29. HRM Administration should undertake an analysis to quantify the total cost to provide grants and contributions programs and assess this in the development of effectiveness and efficiency performance measures of each program/expenditure. Reference #7.1

**Definitions:**

HRM Charter, Part IV, Finance, Section 79,

Section 79 (1) The Council may expend money required by the Municipality for

- (l) Advertising the opportunities of the Municipality for business, industrial and tourism purposes and encouraging tourist traffic, with power to make a grant to a non-profit society for this purpose.
- (av) A grant or contribution to
  - (i) a society within the meaning of the Children and Family Services Act,
  - (ii) a mental health clinic in receipt of financial assistance from Her Majesty in right of the Province,
  - (iii) an exhibition held by an educational institution in the Municipality,
  - (iv) a club, association or exhibition within the meaning of the Agriculture and Marketing Act,
- (v) any charitable, nursing, medical, athletic, educational, environmental, cultural, community, fraternal, recreational, religious, sporting or social organization with the Province,
  - (vi) a day care licensed under the Day Care Act,
  - (vii) a registered Canadian charitable organization;
- (aw) all other expenditures
  - (i) authorized by this Act or another Act of the Legislature,
  - (ii) that are required to be made under a contract lawfully made by or on behalf of, the Municipality,
  - (iii) incurred in the due execution of the duties, powers and responsibilities by law vested in, or imposed upon, the Municipality, the Mayor, Council or officers.

**Attachment 1: Payments to Vendors April 1, 2009 to March 31, 2010**

The information contained in Attachment 1 has been derived from an extract of the HRM vendor payment file for the period April 1, 2009 to March 31, 2010.

The records were reviewed to identify not-for-profit vendors receiving funds from the Halifax Regional Municipality, as determined by the Office of the Auditor General, through an evaluation of vendor name, text payment descriptions and source documentation, as necessary.

The Office of the Auditor General believes the details in this attachment to be a fair representation of payments made in the form of a grant, donation, contribution or sponsorship, but cannot confirm the completeness of the information.

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
10 DARTMOUTH SCOUTS		\$100.00			\$100.00
1ST JOLLIMORE PATHFINDERS		\$90.00			\$90.00
1ST TIMBERLEA PATHFINDERS		\$75.00			\$75.00
2009 KELOOSE FAIR		\$250.00			\$250.00
2009 SENIOR NATIONALS		\$400.00			\$400.00
2B THEATRE COMPANY			\$4,970.00		\$4,970.00
2ND EASTERN PASSAGE SCOUTS		\$18,000.00			\$18,000.00
36TH HALIFAX SCOUT TROOP		\$300.00			\$300.00
ABC HOUSING COOPERATIVE			\$2,000.00		\$2,000.00
ABENAKI AQUATIC CLUB		\$16,998.55			\$16,998.55
ACADIAN GAMES 2008			\$11,000.00		\$11,000.00
ADSUM FOR WOMEN AND CHILDREN		\$185.00			\$185.00
AEOLIAN SINGERS		\$250.00	\$4,000.00		\$4,250.00
AFRICAN NOVA SCOTIAN MUSIC		\$500.00	\$1,500.00		\$2,000.00
AFRICVILLE GENEALOGY SOCIETY		\$900.00			\$900.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
AFRICVILLE LAKERS BASKETBALL TEAM		\$200.00			\$200.00
ALDERNEY LANDING CORPORATION		\$16,565.00	\$123,280.29		\$139,845.29
ALDERNEY MANOR		\$300.00			\$300.00
ALS Society		\$85.00			\$85.00
ALS SOCIETY OF NOVA SCOTIA		\$180.00			\$180.00
ALZHEIMER SOCIETY OF N.S.		\$95.00			\$95.00
ANCHOR ARCHIVES			\$4,000.00		\$4,000.00
ANTIGONISH EASTERN SHORE			\$5,000.00		\$5,000.00
ART GALLERY OF NOVA SCOTIA				\$37.50	\$37.50
ATLANTIC BIKE WEEK		\$350.00			\$350.00
ATLANTIC BOXING HALL OF FAME		\$3,000.00			\$3,000.00
ATLANTIC BUSKERS FESTIVAL SOCIETY			\$50,000.00		\$50,000.00
ATLANTIC CANADA AVIATION MUSEUM			\$5,008.41		\$5,008.41
ATLANTIC CANADA CHAPTER		\$75.00			\$75.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
ATLANTIC COMEDY FESTIVAL SOCIETY			\$16,500.00		\$16,500.00
ATLANTIC COUNCIL FOR INTERNATIONAL COOPERATION			\$5,000.00		\$5,000.00
ATLANTIC DIVISION CANOE KAYAK			\$8,100.00		\$8,100.00
ATLANTIC FILM FESTIVAL		\$600.00	\$40,000.00		\$40,600.00
ATLANTIC FILM FESTIVAL ASSOCIATION		\$665.00	\$10,000.00		\$10,665.00
ATLANTIC FRINGE FESTIVAL			\$5,000.00		\$5,000.00
ATLANTIC HOUSING COOPERATIVE LTD			\$10,000.00		\$10,000.00
ATLANTIC JAZZ FESTIVAL			\$40,000.00		\$40,000.00
ATLANTIC VIEW ELEMENTARY SCHOOL		\$3,000.00			\$3,000.00
AUTISM SOCIETY OF NOVA SCOTIA		\$200.00			\$200.00
BANOOK CANOE CLUB		\$25,000.00			\$25,000.00
BASKETBALL NOVA SCOTIA		\$125.00			\$125.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
BAYSIDE UNITED BAPTIST			\$10,000.00		\$10,000.00
BCM:INTERNATIONAL: MOUNT TRABER			\$10,000.00		\$10,000.00
BEAVER BANK COMMUNITY POLICING OFFI		\$1,000.00			\$1,000.00
BEAVER BANK KINSAC COMMUNITY		\$4,481.38			\$4,481.38
BEAVER BANK KINSAC LIONS CLUB		\$4,000.00			\$4,000.00
BEAVERBANK COMMUNITY AWARENESS		\$1,000.00			\$1,000.00
BEDFORD BASIN YACHT CLUB		\$2,000.00	\$5,000.00		\$7,000.00
BEDFORD BLUES		\$200.00			\$200.00
BEDFORD BLUES BANTAM "AA"		\$100.00			\$100.00
BEDFORD BLUES BANTAM AAA		\$100.00			\$100.00
BEDFORD JUDO CLUB		\$150.00			\$150.00
BEDFORD LIONS CLUB		\$4,270.00			\$4,270.00
BEDFORD SACKVILLE AUTISM		\$150.00			\$150.00
BEDFORD SOCCER ASSOCIATION		\$200.00			\$200.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
BEDFORD WATERFRONT VISION		\$0.00			\$0.00
BEECHVILLE UNITED BAPTIST CHURCH		\$165.00			\$165.00
BIDEAWHILE ANIMAL SHELTER		\$1,600.00	\$10,000.00		\$11,600.00
BIG BROTHERS BIG SISTERS			\$5,000.00		\$5,000.00
BILL WITHERS APPRECIATION DINNER		\$875.00			\$875.00
BLT RAILS TO TRAILS		\$100.00	\$1,102.50		\$1,202.50
BOMA NOVA SCOTIA				\$350.00	\$350.00
BOY SCOUTS OF CANADA		\$100.00			\$100.00
BOYS & GIRLS CLUB OF EAST DARTMOUTH			\$750.00		\$750.00
BRIDGEVIEW ACADEMY		\$25.00			\$25.00
BROOKHOUSE HOME & SCHOOL		\$100.00			\$100.00
CAMP COURAGE		\$225.00			\$225.00
CAMP HARRIS (BOY SCOUTS )		\$1,000.00			\$1,000.00
CANADIAN BREAST CANCER FOUNDATION		\$200.00			\$200.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
CANADIAN CANCER SOCIETY		\$425.00			\$425.00
CANADIAN DOWN SYNDROME SOCIETY		\$500.00			\$500.00
CANADIAN FORCES HALIFAX ROCK FEST			\$10,000.00		\$10,000.00
CANADIAN MENTAL HEALTH ASSOCIATION			\$1,600.00		\$1,600.00
CANADIAN PARAPLEGIC ASSOCIATION		\$550.00			\$550.00
CANADIAN PARENTS FOR FRENCH		\$125.00			\$125.00
CANADIAN PROGRESS CLUB HALIFAX		\$250.00			\$250.00
CANADIAN SENIOR BASEBALL			\$15,000.00		\$15,000.00
CDN. STANDARD ASN. GROUP			\$1,237.35		\$1,237.35
CANOE '09			\$27,459.00		\$27,459.00
CAREGIVERS NOVA SCOTIA ASSOCIATION		\$205.00			\$205.00
CELEBRITY SLOWPITCH CHALLENGE				\$113.00	\$113.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
CENTENNIAL ARENA		\$7,424.10			\$7,424.10
CENTENNIAL POOL ASSOCIATION			\$139,999.00		\$139,999.00
CENTRE FOR ART TAPES			\$2,500.00		\$2,500.00
CHEBUCTO HEIGHTS ELEMENTARY SCHOOL		\$1,500.00			\$1,500.00
CHEBUCTO LINKS SENIORS		\$400.00			\$400.00
CHEBUCTO MINOR HOCKEY BANTAM B		\$250.00			\$250.00
CHEEMA AQUATIC CLUB		\$2,500.00			\$2,500.00
CHEZZETCOOK & DISTRICT LIONS		\$10,000.00			\$10,000.00
CHILDREN'S BRIDGE FOUNDATION		\$100.00			\$100.00
CITADEL HIGH SCHOOL		\$1,000.00			\$1,000.00
CITADEL THEATRE SOCIETY, HALIFAX			\$200,000.00		\$200,000.00
CITY OF LAKES		\$150.00			\$150.00
CLEAN NOVA SCOTIA				\$7,500.00	\$7,500.00
COBEQUID CULTURAL CENTER		\$400.00			\$400.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
COLE HARBOUR GIRLS HOCKEY		\$50.00			\$50.00
COLE HARBOUR HARVEST FESTIVAL		\$200.00		\$500.00	\$700.00
COLE HARBOUR HIGH SCHOOL		\$784.37			\$784.37
COLE HARBOUR MINOR BASEBALL		\$200.00			\$200.00
COLE HARBOUR MINOR HOCKEY		\$500.00			\$500.00
COLE HARBOUR OUTDOOR POOL AND AND		\$20,000.00			\$20,000.00
COLE HARBOUR PARKS & TRAILS			\$3,800.00		\$3,800.00
COLE HARBOUR PEEWEE AAA		\$125.00			\$125.00
COLE HARBOUR PLACE		\$504.00			\$504.00
COLE HARBOUR RURAL HERITAGE SOCIETY		\$261.91	\$20,000.00		\$20,261.91
COMMUNITY ACTION ON		\$400.00			\$400.00
COMMUNITY JUSTICE SOCIETY		\$100.00			\$100.00
CONQUERORS FOR CHRIST		\$275.00		\$50.00	\$325.00
CORNWALLIS ST BAPTIST CHURCH		\$3,750.00			\$3,750.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
CORPORATE RESEARCH ASSOCI- ATES INC			\$4,350.50		\$4,350.50
CRITICAL INCIDENT STRESS COMMITTEE		\$50.00			\$50.00
CROHN'S AND COLITIS FOUNDA- TION		\$250.00		\$25.00	\$275.00
CUNARD JUNIOR HIGH SCHOOL		\$275.00			\$275.00
DALHOUSIE UNIVERSITY		\$125.00	\$151,000.00		\$151,125.00
DANCE NOVA SCOTIA		\$100.00	\$5,000.00		\$5,100.00
DARTMOUTH BOYS & GIRLS CLUB		\$3,133.00			\$3,133.00
DARTMOUTH COMMUNITY CONCERT		\$300.00		\$100.00	\$400.00
DARTMOUTH CURLING CLUB			\$10,000.00		\$10,000.00
DARTMOUTH GENERAL HOSPI- TAL		\$180.00			\$180.00
DARTMOUTH HERITAGE MUSE- UM SOCIETY		\$105.00	\$50,000.00	\$1,105.00	\$51,210.00
DARTMOUTH HIGH SCHOOL		\$100.00			\$100.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
DARTMOUTH JR. AAA BASEBALL		\$50.00		\$200.00	\$250.00
DARTMOUTH LEARNING NETWORK		\$140.00			\$140.00
DARTMOUTH NONPROFIT HOUSING			\$15,000.00		\$15,000.00
DARTMOUTH NORTH COMMUNITY CENTRE		\$225.00	\$95,000.00		\$95,225.00
DARTMOUTH RINGETTE ASSOCIATION		\$150.00			\$150.00
DARTMOUTH SENIOR CITIZENS CLUB		\$500.00			\$500.00
DARTMOUTH SENIORS SERVICE CENTRE		\$290.00			\$290.00
DARTMOUTH TENANTS HOUSING ASSOC.		\$100.00			\$100.00
DARTMOUTH UNITED UNDER 14 GIRLS		\$300.00			\$300.00
DARTMOUTH UNITED UNDER 18 GIRLS		\$100.00			\$100.00
DARTMOUTH WHALERS BANTAM		\$100.00		\$200.00	\$300.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
DELTA HALIFAX		\$150.00			\$150.00
DIOCESE OF NS & PEI		\$750.00			\$750.00
DISCOVERY CENTRE			\$145,000.00		\$145,000.00
DOWNTOWN DARTMOUTH		\$100.00	\$11,000.00		\$11,100.00
DOWNTOWN HALIFAX BUSINESS			\$30,940.66		\$30,940.66
DR SAMUEL PRINCE MANOR				\$200.00	\$200.00
DRIFTCLIMBERS SNOWMOBILE CLUB		\$2,000.00			\$2,000.00
DUNBRACK HOUSING COOP LTD			\$4,000.00		\$4,000.00
DUNBRACK U16 T1 BOYRS		\$200.00			\$200.00
DUNCAN MACMILLAN HIGH SCHOOL		\$200.00			\$200.00
EAST DARTMOUTH COMMUNITY CENTRE			\$68,204.22		\$68,204.22
EAST PRESTON UNITED BAPTIST CHURCH		\$1,750.00			\$1,750.00
EASTERN FRONT THEATRE COMPANY			\$5,000.00		\$5,000.00
EASTERN PASSAGE COMMUNITY		\$75.00			\$75.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
SAFETY					
EASTERN PASSAGE COW BAY		\$200.00			\$200.00
EASTERN PASSAGE COW BAY FIREFIGHTER		\$1,700.00			\$1,700.00
EASTERN PASSAGE COW BAY LI- ONS CLUB		\$5,000.00			\$5,000.00
EASTERN PASSAGE EDUCATION		\$75.00			\$75.00
EASTERN PASSAGE MINOR BASE		\$125.00			\$125.00
EASTERN PASSAGE SOCCER EVENT		\$200.00			\$200.00
EASTERN SHORE COMMUNITY CENTRE		\$2,000.00			\$2,000.00
EASTERN SHORE DISTRICT HIGH SCHOOL		\$100.00			\$100.00
EASTERN SHORE GROUND			\$8,560.86		\$8,560.86
EASTERN SHORE MARINERS		\$60.00			\$60.00
EASTWOOD MANOR		\$700.00			\$700.00
ECOLE CHEBUCTO HEIGHTS		\$150.00			\$150.00
ECOLOGY ACTION CENTRE			\$2,250.00		\$2,250.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
EGYPTIAN CANADIAN ASSOCIATION			\$3,500.00		\$3,500.00
EMILY FUND		\$25.00			\$25.00
ENVISION HALIFAX				\$1,000.00	\$1,000.00
EYE LEVEL GALLERY SOCIETY		\$50.00	\$4,250.00		\$4,300.00
FAIRVIEW FAMILY RESOURCE CENTRE		\$150.00			\$150.00
FAIRVIEW HEIGHTS		\$400.00			\$400.00
FAIRVIEW JUNIOR HIGH		\$200.00			\$200.00
FAITH TABERNACLE			\$10,000.00		\$10,000.00
FALL RIVER & RIVERLAKE DISTRICT		\$2,600.00			\$2,600.00
FALL RIVER MINOR FOOTBALL		\$5,000.00			\$5,000.00
FAMILY SERVICE ASSOCIATION		\$1,200.00			\$1,200.00
FARRELL BENEVOLENT SOCIETY			\$5,000.00		\$5,000.00
FEED NOVA SCOTIA		\$350.00			\$350.00
FEEDING OTHERS OF DARTMOUTH		\$280.00			\$280.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
FESTIVAL OF HOPE		\$300.00			\$300.00
FIVE BRIDGES WILDERNESS HER- ITAGE		\$1,200.00			\$1,200.00
FRIENDS OF FIRST LAKE			\$800.00		\$800.00
FRIENDS OF MCNABS ISLAND SOCIETY		\$20,000.00	\$50,000.00	\$140.00	\$70,140.00
FRIENDS OF THE HALIFAX COM- MONS			\$1,200.00		\$1,200.00
GILBERT & SULLIVAN SOCIETY		\$55.00			\$55.00
GIRL GUIDES CANADA		\$525.00			\$525.00
GIRL GUIDES OF CANADA		\$450.00			\$450.00
GIRL GUIDES OF CANADA		\$1,000.00			\$1,000.00
GIVE TO LIVE		\$200.00			\$200.00
GOLDEN AGE SOCIAL CENTRE			\$5,000.00		\$5,000.00
GREATER HALIFAX PARTNERSHIP	\$500.00		\$300.00		\$800.00
HABITAT FOR HUMANITY		\$500.00			\$500.00
HALIFAX 2011 CANADA GAMES	\$113,785.95		\$1,000,000.00		\$1,113,785.95
HALIFAX CHAMBER OF COM-		\$649.75			\$649.75

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
MERCE					
HALIFAX CHEBUCTO MINOR BASEBALL		\$350.00			\$350.00
HALIFAX CHEER ELITE		\$50.00		\$25.00	\$75.00
HALIFAX CITY SOCCER CLUB		\$715.00			\$715.00
HALIFAX COUNTY SENIORS COUNCIL		\$315.00		\$100.00	\$415.00
HALIFAX CYCLING COALITION				\$70.00	\$70.00
HALIFAX HAWKS MINOR HOCKEY		\$200.00			\$200.00
HALIFAX HAWKS PEEWEE FE- MALE AA TEAM		\$600.00			\$600.00
HALIFAX HIGHLAND GAMES & SCOTTISH			\$3,000.00		\$3,000.00
HALIFAX MAINLAND NORTH VOLUNTEER		\$450.00		\$250.00	\$700.00
HALIFAX MAJOR MIDGET HOCK- EY CLUB		\$250.00			\$250.00
HALIFAX POP EXPLOSION			\$10,000.00		\$10,000.00
HALIFAX PRIDE COMMITTEE			\$16,000.00		\$16,000.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
HALIFAX REGIONAL POLICE YOUTH		\$535.00			\$535.00
HALIFAX REGIONAL SEARCH AND RESCUE			\$17,750.00		\$17,750.00
HALIFAX ROWING CLUB		\$1,767.54			\$1,767.54
HALIFAX RUGBY FOOTBALL CLUB	\$2,237.45				\$2,237.45
HALIFAX SEXUAL HEALTH CENTRE		\$150.00			\$150.00
HALIFAX STROKE CLUB		\$100.00			\$100.00
HALIFAX THEATRE FOR YOUNG		\$100.00			\$100.00
HALIFAX URBAN GREENWAY		\$200.00			\$200.00
HALIFAX WEST BOYS HOCKEY		\$250.00			\$250.00
HALIFAX WEST HIGH SCHOOL		\$550.00			\$550.00
HALIFAX WEST MINOR BASEBALL		\$2,000.00			\$2,000.00
HAMMONDS PLAINS HORSE SHOWS		\$275.00		\$50.00	\$325.00
HDSC U14 GIRLS SOCCER TEAM		\$500.00			\$500.00
HEART & STROKE FOUNDATION OF		\$250.00			\$250.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
HEARTWOOD CENTRE FOR COMMUNITY				\$50,000.00	\$50,000.00
HERRING COVE JUNIOR HIGH		\$621.50			\$621.50
HIGH HOPES HOUSING COOPERATIVE			\$8,000.00		\$8,000.00
HIGHLAND PARK JUNIOR HIGH SCHOOL		\$1,000.00			\$1,000.00
HOCKEY NOVA SCOTIA			\$1,200.00		\$1,200.00
HOLY CROSS CEMETERY TRUST		\$5,000.00	\$5,000.00		\$10,000.00
HOLY TRINITY CHURCH HALL		\$2,000.00			\$2,000.00
HOLY TRINITY EMMANUAL CHURCH		\$20.00			\$20.00
HOPE COTTAGE		\$500.00			\$500.00
HOPE FOR WILDLIFE SOCIETY		\$1,500.00	\$18,500.00		\$20,000.00
HOSPICE SOCIETY OF GREATER HALIFAX		\$100.00			\$100.00
HRM CURLING CLASSIC	\$576.00				\$576.00
HUBBARDS YACHT CLUB			\$3,600.00		\$3,600.00
ICELANDIC MEMORIAL SOCIETY			\$4,520.00		\$4,520.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
OF					
INTERNATIONAL CHILDRENS GAMES		\$250.00			\$250.00
ITALIANCANADIAN CULTURAL ASSOC.		\$250.00			\$250.00
J.L. ILSLEY HIGH SCHOOL		\$3,500.00			\$3,500.00
JAZZEAST				\$282.50	\$282.50
JOHN HUGH MCKENZIE COOPER HOUSING			\$8,000.00		\$8,000.00
JOHN MACNEIL SCHOOL		\$100.00			\$100.00
JOHN MARTIN JUNIOR HIGH		\$6,050.02			\$6,050.02
JOHN W. MACLEOD ELEMENTARY		\$250.00			\$250.00
JOSEPH HOWE MANOR		\$100.00			\$100.00
JUNIOR ACHIEVEMENT OF NOVA SCOTIA		\$1,200.00			\$1,200.00
JUVENILE DIABETES RESEARCH		\$100.00			\$100.00
KINETIC DANCE STUDIO			\$5,000.00		\$5,000.00
KINSMEN CLUB OF SACKVILLE		\$10,000.00			\$10,000.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
KIWANIS CLUB OF WOODLAWN GOLDEN ""		\$100.00			\$100.00
KNIGHTS OF COLUMBUS		\$200.00			\$200.00
LACROSSE NOVA SCOTIA		\$50.00			\$50.00
LAING HOUSE ASSOCIATION		\$500.00			\$500.00
LAKE CHARLOTTE HERITAGE SOC.			\$8,000.00		\$8,000.00
LAKE DISTRICT RECREATION		\$700.00			\$700.00
LAKE ECHO LIONS CLUB		\$1,500.00			\$1,500.00
LAWRENCETOWN COMMUNITY CENTER		\$5,000.00			\$5,000.00
LESLIE THOMAS JUNIOR HIGH SCHOOL		\$11,000.00			\$11,000.00
LIBERTY PUBLICIATIONS LTD		\$300.00			\$300.00
LIFESTYLE INFORMATION NETWORK				\$2,000.00	\$2,000.00
LIGHT UP BEDFORD PARADE		\$150.00	\$3,500.00		\$3,650.00
LIONS SUMMER FAIR			\$2,000.00		\$2,000.00
LOCKVIEW HIGH SCHOOL		\$75.00			\$75.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
LUNASEA THEATRE COMPANY			\$5,000.00		\$5,000.00
LUTHERAN CHURCH OF THE			\$2,500.00		\$2,500.00
LWF BASEBALL ASSOCIATION		\$4,000.00			\$4,000.00
LWF FIRE DEPARTMENT			\$6,250.00		\$6,250.00
LWF FIREMAN'S ASSOCIATION		\$185.00			\$185.00
LWF RATEPAYERS ASSOCIATION			\$3,500.00		\$3,500.00
M.S. SOCIETY (ATLANTIC DIVISION)				\$25.00	\$25.00
M.S. SOCIETY OF N.S.		\$100.00			\$100.00
MADD		\$4,800.00			\$4,800.00
MAHAR, R.D.		\$41.20			\$41.20
MAINLAND SOUTH BASKETBALL		\$314.40			\$314.40
MAINLAND SOUTH HERITAGE SOCIETY		\$500.00			\$500.00
MARIA' S HOUSING COOPERATIVE			\$8,000.00		\$8,000.00
MARINER QUILT GUILD			\$1,000.00		\$1,000.00
MARITIME DANCE PERFOR-			\$2,274.00		\$2,274.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
MANCE GROUP					
MARITIME FIDDLE FESTIVAL		\$4,000.00	\$14,000.00		\$18,000.00
MARITIME MUSLIM ACADEMY			\$10,000.00		\$10,000.00
MASKWA AQUATIC CLUB		\$27,187.22			\$27,187.22
MCGEE, BETH		\$26.64			\$26.64
MEAGHER'S GRANT HALL ASSOCIATION		\$10,000.00			\$10,000.00
MENTAL HEALTH FOUNDATION		\$700.00			\$700.00
METRO NONPROFIT HOUSING		\$200.00			\$200.00
METROPOLITAN IMMIGRANT SETTLEMENT		\$30.00			\$30.00
MIC MAC AAC			\$5,000.00		\$5,000.00
MILFORD VOLUNTEER FIRE DEPARTMENT			\$2,400.00		\$2,400.00
MILLWOOD HIGH SCHOOL		\$150.00			\$150.00
MINEVILLE COMMUNITY ASSOCIATION	\$200.00	\$750.00			\$950.00
MISS TEEN NOVA SCOTIA INT		\$100.00			\$100.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
MOUNT SAINT VINCENT UNIVERSITY		\$250.00			\$250.00
MSVU ATHLETICS C/O JUNE LUMSDEN		\$75.00			\$75.00
MULGRAVE PARK TENANTS		\$400.00			\$400.00
MULTICULTURAL FESTIVAL			\$12,400.00		\$12,400.00
MULTIPLE SCLEROSIS SOCIETY		\$219.00			\$219.00
MUSCULAR DYSTROPHY ASSOC.		\$100.00			\$100.00
MUSHABOOM COMMUNITY HALL		\$500.00			\$500.00
MUSQUODOBOIT HARBOUR &		\$10,500.00	\$3,900.00		\$14,400.00
MUSQUODOBOIT HARBOUR & AREA		\$500.00			\$500.00
MUSQUODOBOIT HARBOUR PEACE PARK		\$5,000.00			\$5,000.00
MUSQUODOBOIT RURAL HIGH SCHOOL		\$425.00			\$425.00
MUSQUODOBOIT VALLEY GROUND SEARCH &			\$7,750.00		\$7,750.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
MUSQUODOBOIT VALLEY TOURISM		\$220.00			\$220.00
N.S. FIREFIGHTERS BURN TREATMENT		\$100.00			\$100.00
NATIONAL BROADCAST READING			\$3,370.00		\$3,370.00
NATIONAL SPORTS TRUST FUND		\$100.00			\$100.00
NEPTUNE THEATRE FOUNDATION			\$20,000.00		\$20,000.00
NORTH PRESTON RECREATION		\$200.00			\$200.00
NORTH WOODSIDE COMMUNITY CENTRE		\$2,700.00	\$400.00		\$3,100.00
NORTHBROOK COMMUNITY ASSOCIATION		\$200.00			\$200.00
NORTHERN LIGHTS LANTERN FESTIVAL		\$400.00	\$4,900.00		\$5,300.00
NORTHWOOD FOUNDATION		\$250.00			\$250.00
NOVA SCOTIA ASSOCIATION OF		\$4,000.00			\$4,000.00
NOVA SCOTIA BANTAM GIRL'S BASEBALL		\$250.00			\$250.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
NOVA SCOTIA CHIEFS OF POLICE		\$4,000.00			\$4,000.00
NOVA SCOTIA COOPERATIVE COUNCIL		\$100.00			\$100.00
NOVA SCOTIA CRIME STOPPERS		\$15,125.00			\$15,125.00
NOVA SCOTIA ENVIRONMENTAL NETWORK			\$6,000.00		\$6,000.00
NOVA SCOTIA FARMERS' MARKET			\$650,000.00		\$650,000.00
NOVA SCOTIA GAMBIA ASSOCIATION		\$100.00			\$100.00
NOVA SCOTIA LEADERSHIP		\$30.00			\$30.00
NOVA SCOTIA PEEWEE LACROSSE TEAM		\$550.00			\$550.00
NOVA SCOTIA ROWING ASSOCIATION		\$100.00			\$100.00
NOVA SCOTIA SEA SCHOOL SOCIETY			\$2,990.00		\$2,990.00
NOVA SCOTIA YACHTING ASSOCIATION		\$175.00			\$175.00
NOVA SCOTIA YOUTH SELECT		\$100.00			\$100.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
NOVA SCOTIA YOUTH SELECTS		\$100.00			\$100.00
NS BANTAM LACROSSE TEAM		\$40.00			\$40.00
NS PROVINCIAL BANTAM LACROSSE TEAM		\$400.00			\$400.00
NS RACQUETBALL ASSOCIATION		\$550.00			\$550.00
NS SCHOOL CHESS ASSOCIATION		\$200.00			\$200.00
NS U16 AA PROVINCIAL		\$150.00			\$150.00
NS/NU COMMAND		\$295.00			\$295.00
NSCC		\$50.00			\$50.00
OCEAN VIEW MANOR		\$1,510.00			\$1,510.00
OFFICE FOR URBANISM				\$8,238.10	\$8,238.10
OLD BURYING GROUND FOUNDATION			\$17,910.00		\$17,910.00
ON TARGET FIREFIGHTERS CHALLENGE		\$1,941.77			\$1,941.77
ONELIGHT THEATRE			\$5,000.00		\$5,000.00
ORDER OF THE EASTERN STAR		\$20.00			\$20.00
ORENDA CANOE CLUB			\$5,000.00		\$5,000.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
OUR LADY OF MOUNT CARMEL		\$40.00			\$40.00
OYSTER POND & AREA FIRE DEPT		\$1,500.00			\$1,500.00
OYSTER POND ACADEMY RUNNING CLUB		\$155.00			\$155.00
P.A.C.S.		\$525.00			\$525.00
P.A.C.T. FAMILY RESOURCE CENTER		\$100.00			\$100.00
PARK WEST SCHOOL		\$250.00		\$100.00	\$350.00
PARKER STREET FOOD &		\$750.00			\$750.00
PARKINSON SOCIETY CANADA		\$300.00			\$300.00
PARTNERS FOR HUMAN RIGHTS		\$200.00			\$200.00
PETPESWICK YACHT CLUB			\$5,000.00		\$5,000.00
PHOENIX YOUTH PROGRAMS			\$20,000.00		\$20,000.00
PIPES AND DRUMS		\$300.00			\$300.00
PLAY		\$413.00			\$413.00
PORTERS LAKE & AREA		\$1,000.00			\$1,000.00
PORTER'S LAKE COMMUNITY		\$10,000.00			\$10,000.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
PORTLAND ESTATES RESIDENTS		\$3,500.00	\$19,999.19		\$23,499.19
PRINCE ANDREW HIGH SCHOOL		\$100.00			\$100.00
PROSPECT ROAD CITIZENS ON		\$1,800.00			\$1,800.00
PROSPECT ROAD COMMUNITY		\$325.00			\$325.00
PROSPECT ROAD LIONS CLUB		\$600.00			\$600.00
QUINPOOL ROAD MAINSTREET DISTRICT		\$60.00	\$5,295.75		\$5,355.75
RECEIVER GENERAL FOR CANADA			\$11,480.30		\$11,480.30
RECOGNIZE YOUR POTENTIAL				\$339.00	\$339.00
RECREATION NOVA SCOTIA		\$150.00			\$150.00
RIVERLAKE RUGBY FOOTBALL			\$1,500.00		\$1,500.00
ROYAL CDN LEGIN 116		\$90.00			\$90.00
ROYAL NOVA SCOTIA INTERNATIONAL			\$82,000.00	\$5,000.00	\$87,000.00
ROYAL SENIOR CLUB		\$200.00			\$200.00
S.S. ATLANTIC HERITAGE PARK SOCIETY			\$3,000.00		\$3,000.00
SACKAWA CANOE CLUB		\$10,000.00	\$4,000.00		\$14,000.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
SACKVILLE BEDFORD		\$2,500.00			\$2,500.00
SACKVILLE COMMUNITY DEVELOPMENT			\$20,000.00		\$20,000.00
SACKVILLE DRIVE BUSINESS		\$2,000.00	\$10,000.00		\$12,000.00
SACKVILLE FLYERS ATOM FEMALE TEAM		\$150.00			\$150.00
SACKVILLE FLYERS MIDGET B		\$200.00			\$200.00
SACKVILLE HEIGHTS COMMUNITY AND		\$1,861.58			\$1,861.58
SACKVILLE LIONS CLUB		\$10,050.00			\$10,050.00
SACKVILLE RIVERS ASSOCIATION		\$7,050.00	\$5,000.00		\$12,050.00
SACKVILLE SENIORS ADVISORY COUNCIL		\$2,729.00			\$2,729.00
SACKVILLE VOLUNTEER FIRE-FIGHTERS		\$200.00			\$200.00
SAINT LEONARD'S SOCIETY METRO		\$500.00			\$500.00
SAINT MARY'S UNIVERSITY		\$250.00			\$250.00
SAINT PATRICK'S CHURCH RES-		\$250.00			\$250.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
TORATION					
SAINT THOMAS BAPTIST CHURCH		\$2,000.00			\$2,000.00
Salvation Army Thift Store		\$225.62			\$225.62
SCOTIA FESTIVAL OF MUSIC			\$10,000.00		\$10,000.00
SCOTIA SOCCER CLUB		\$150.00			\$150.00
SCOUTS CANADA			\$9,000.00		\$9,000.00
SCRI SOCIETY			\$2,000.00		\$2,000.00
SEA BREEZE GARDEN CLUB		\$500.00			\$500.00
SEAFORTH COMMUNITY SOCIETY		\$5,000.00			\$5,000.00
SEASIDE TOURISM ASSOCIATION		\$100.00			\$100.00
SECOND LAKE REGIONAL		\$10,000.00	\$92,434.00		\$102,434.00
SENOBE AQUATIC CLUB		\$7,000.00			\$7,000.00
SHATFORD MEMORIAL SCHOOL HOME		\$5,000.00			\$5,000.00
SHEARWATER AVIATION MUSE-UM			\$5,000.00		\$5,000.00
SHEET HARBOUR GROUND SEARCH &		\$500.00	\$7,750.00		\$8,250.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
SHEET HARBOUR LIONS CLUB			\$500.00		\$500.00
SHEET HARBOUR LITTLE LEAGUE		\$500.00			\$500.00
SHEET HARBOUR ROCKETS		\$500.00			\$500.00
SHOPE THE SHORE		\$335.11			\$335.11
SHUBENACADIE CANAL COM- MISSION		\$27,472.56	\$59,500.00		\$86,972.56
SIBLEY, KAREN		\$240.00			\$240.00
SISTERS OF CHARITYHALIFAX		\$70.00			\$70.00
SOUTH END COMMUNITY DAY CARE CENTE		\$4,980.45			\$4,980.45
SPECIAL OLYMPICS HALIFAX		\$200.00			\$200.00
SPECIAL OLYMPICS NOVA SCOTIA		\$500.00			\$500.00
SPENCER HOUSE SENIORS CEN- TRE		\$1,000.00	\$400,000.00		\$401,000.00
SPINA BIFIDA ASSOCIATION OF		\$158.00			\$158.00
SPRING GARDEN AREA BUSINESS			\$31,401.77		\$31,401.77
SPRINGFIELD LAKE RECREATION ASSOCIA		\$5,500.00		\$100.00	\$5,600.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
SPRINGFIELD LAKE RECREATION CENTRE		\$100.00			\$100.00
SPRINGVALE COMMUNITY RINK COMMITTEE		\$1,500.00			\$1,500.00
SPRINGVALE ELEMENTARY SCHOOL		\$1,750.00			\$1,750.00
SPRYFIELD & DISTRICT		\$2,587.65	\$13,500.00		\$16,087.65
SPRYFIELD LIONS CLUB		\$435.60			\$435.60
SPRYFIELD RESIDENTS ASSOCIATION	\$106.53	\$250.00			\$356.53
ST ANDREWS CHURCH HALL		\$500.00			\$500.00
ST. ANDREW'S CHURCH		\$50.00			\$50.00
ST. ANNE'S CHURCH		\$175.00			\$175.00
ST. ANSELM'S PARISH		\$1,000.00			\$1,000.00
ST. JAMES PLAYGROUND COMMITTEE		\$500.00			\$500.00
ST. JOHN AMBULANCE		\$1,017.00			\$1,017.00
ST. JOHN'S ANGLICAN CHURCH		\$1,300.00	\$5,000.00		\$6,300.00
ST. MARGARET SAILING CLUB			\$8,000.00		\$8,000.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
ST. MARGARET'S ARENA ASSOCIATION			\$80,000.00		\$80,000.00
ST. MARGARET'S BAY			\$12,000.00		\$12,000.00
ST. MARGARET'S BAY MINOR BASKETBALL		\$100.00			\$100.00
ST. MARGARET'S BAY REGION TOURISM		\$6,000.00			\$6,000.00
ST. PAUL'S CHURCH			\$1,000.00		\$1,000.00
ST. PAUL'S FAMILY RESOURCE			\$5,000.00		\$5,000.00
ST. PETER'S PARISH		\$50.00			\$50.00
ST.FRANCIS XAVIER UNIVERSITY		\$175.00			\$175.00
STEPPING STONE ASSOCIATION			\$4,000.00		\$4,000.00
SUPPORTIVE HOUSING FOR			\$5,000.00		\$5,000.00
SWIM NOVA SCOTIA		\$200.00			\$200.00
SYMPHONY NOVA SCOTIA			\$28,000.00		\$28,000.00
TAKING ACTION TO PROJECT ANIMALS		\$100.00			\$100.00
TANTALLON CENTENNIAL		\$4,915.50			\$4,915.50

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
TANTALLON ELEMENTARY SCHOOL		\$4,092.18			\$4,092.18
TASA NOVICE WILD		\$100.00			\$100.00
TEAM NOVA SCOTIA BANTAM GIRLS		\$25.00			\$25.00
THE BAY LANDING		\$87.04			\$87.04
THE BRAIN INJURY ASSOCIATION		\$120.00			\$120.00
THE CANADIAN BREAST CANCER SOCIETY		\$50.00			\$50.00
THE CANADIAN RED CROSS SOCIETY				\$5,000.00	\$5,000.00
THE CHILDREN'S WISH FOUNDATION		\$250.00			\$250.00
THE ELIZABETH FRY SOCIETY		\$235.00			\$235.00
THE FRIENDS OF THE PUBLIC GARDENS		\$100.00			\$100.00
THE HALIFAX CLUB		\$2,019.42			\$2,019.42
THE HISTORICAL SOCIETY OF FALL		\$1,000.00			\$1,000.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
THE NORTHERN LIGHTS LANTERN		\$375.00			\$375.00
THE NOVA SCOTIA HOME FOR		\$125.00			\$125.00
THE ROYAL CANADIAN LEGION		\$5,000.00			\$5,000.00
THE SALVATION ARMY		\$50.00			\$50.00
THE WORD ON THE STREET HAL- IFAX		\$150.00			\$150.00
THEATRE ARTS GUILD		\$500.00			\$500.00
THEATRE NOVA SCOTIA			\$3,000.00		\$3,000.00
TIM HORTONS BRIER			\$40,000.00		\$40,000.00
TOWN OF STEWIACKE		\$75.00			\$75.00
TRI COUNTY BANTAM AAA		\$100.00			\$100.00
TRI COUNTY RANGERS BANTAM AAA		\$200.00			\$200.00
TRI COUNTY RANGERS PEEWEE AAA		\$100.00			\$100.00
TURKEY CLUB				\$100.00	\$100.00
TWIN OAKS/BIRCHES HEALTH CARE		\$300.00			\$300.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
U17 BOYS BASKETBALL PROGRAM		\$100.00			\$100.00
UNICEF CANADA		\$300.00			\$300.00
UNICORN THEATRE SOCIETY				\$85.00	\$85.00
UNITED MEMORIAL CHURCH		\$1,000.00			\$1,000.00
UNITED WAY OF HALIFAX REGION		\$8,464.50			\$8,464.50
UPPER HAMMONDS PLAINS COMMUNITY		\$8,379.00			\$8,379.00
UPPER MUSQUODOBOIT FIRE DEPT		\$100.00			\$100.00
VDAY HALIFX COMMUNITY		\$250.00			\$250.00
VEITH STREET GALLERY STUDIO ASSOCIATION			\$1,782.00		\$1,782.00
VILLAGE GREEN RECREATION SOCIETY		\$100.00			\$100.00
VIMY LEGION OUTLAWS		\$300.00			\$300.00
VOLLEYBALL NOVA SCOTIA		\$75.00			\$75.00
VON GREATER HALIFAX		\$500.00			\$500.00

Row Labels	Contribution	Donation	Grant	Sponsorship (blank)	Grand Total
WARD 5 NEIGHBORHOOD CENTRE			\$500.00		\$500.00
WARD 5 NEIGHBOURHOOD CENTRE		\$595.22			\$595.22
WATERSTONE HOMEOWNERS ASSOCIATION		\$376.85			\$376.85
WAVERLEY GOLD RUSH DAYS		\$450.00	\$3,500.00		\$3,950.00
WEST CHEZZETCOOK/GRAND DESERT		\$10,000.00			\$10,000.00
WESTPHAL/COLE HARBOUR FIREFIGHTERS		\$200.00			\$200.00
WILLIAM BLACK UNITED CHURCH			\$10,000.00		\$10,000.00
WOODBINE FAMILY ASSOCIATION		\$203.36			\$203.36
WOODLAWN UNITED CHURCH			\$6,000.00		\$6,000.00
WORD ON THE STREET HALIFAX			\$5,000.00		\$5,000.00
YMCA OF GREATER HALIFAX/DARTMOUTH		\$1,100.00	\$49,000.00		\$50,100.00
YWCA OF HALIFAX			\$15,000.00		\$15,000.00

---

<b>Row Labels</b>	<b>Contribution</b>	<b>Donation</b>	<b>Grant</b>	<b>Sponsorship</b>	<b>(blank)</b>	<b>Grand Total</b>
ZUPPA CIRCUS THEATRE SOCIETY		\$100.00	\$5,000.00			\$5,100.00
<b>Grand Total</b>	<b>\$117,405.93</b>	<b>\$549,769.99</b>	<b>4,512,919.80</b>	<b>\$74,248.00</b>	<b>\$9,037.10</b>	<b>\$5,263,380.82</b>