Understanding the Funding Game: The Textual Coordination of Civil Sector Work

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Abstract. This paper investigates how people's work for non-profit organizations, charities, grassroots collectives, and social justice organizations is organized by official funding processes. In my analysis, I attend to the different kinds of text-based knowledge that coordinate people's work across the civil sector. Engaging in discussions with participants about their work, I discover how an individual's ordinary documentary activities are articulated to institutional relations of accountability. Attending to text-driven accountability practices — practices increasingly taken up to justify and carry out all kinds of work in the civil sector — I investigate the ideological organization of people's work via the policy documents and textual application procedures of the Revenue Canada tax act with regard to Charitable Status and the Ontario Trillium Foundation funding application process.

Résumé. Cette communication s'intéresse aux personnes qui travaillent dans le milieu qui regroupe les organismes à but non-lucratif, les œuvres de bienfaisance, les collectifs communautaires et les organismes en justice sociale, du point de vue de l'impact exercé sur leur travail par le processus des demandes de financement officiel. Dans mon analyse, je m'attarde à la manière par laquelle une diversité de savoirs textuels vient coordonner ce travail dans l'ensemble du secteur civil. Au moyen de discussions avec participants au sujet de leur travail, je découvre comment les activités normales de documentation qu'effectuent ces individus sont liées à des relations institutionnelles d'obligation de rendre compte. En m'attardant à la primauté du texte vis-à-vis ces comportements d'obligation de rendre compte — comportements qui de plus en plus servent de justification à une gamme importante de fonctions dans le secteur civil — j'enquête sur l'organisation idéologique du travail en question via les documents de politique et de procédure d'application textuelle de la loi de Revenu Canada portant sur le statut caritatif et sur les démarches de demande de soutiel de la Fondation Trillium de l' Ontario.

Introduction

This paper investigates how people's work for non-profit organizations, charities, grassroots collectives, and social justice organizations is organized by official funding processes. It illustrates how a person's knowledge about her or his work can differ from the institutional accounts of this work that are produced to fund or officially define it. An individual working for a charity; a grantee working for a granting foundation; a member of the city council; and someone doing grassroots advocacy — each has a different orientation to particular kinds of work. They produce and interact with different (and differently authorized) knowledge about particular work activities. Thus, any one individual may conduct her or his work against a sometimes contradictory backdrop of knowledge.

Throughout this study, I have also investigated activism as a relation through which people's work processes are organized and understood. Activist work engages active processes of transformation within the "institutional complex of relations" (Smith 2005) — the very bureaucratic and administrative relations of the state against which some activist work struggles. In this article, I explore how people's work is connected to texts — official policies and practices — that are increasingly used to justify and carry out different kinds of civil sector work. In analyzing these texts, I investigate activism as an organizing schema through which the texts are experienced. The ideological coordination of this work can be seen by examining the policy documents and textual application procedures of the Revenue Canada tax act, with regard to Charitable Status, and Ontario funding application processes as people use and refer to them in their everyday work.

In their investigation of Canada's health care reforms, Rankin and Campbell (2006) concentrate on health care work shaped by the new public management — an approach to managing included in the restructuring of Canada's public sector (McCoy 1998 in Rankin and Campbell 2006). A similar emphasis on rationalized, standardized, and efficient managerial practices generates knowledge about the civil sector. In the case of Canada's civil sector, managerial practices are coordinated by Revenue Canada policy and funding application documents. For example, an organization must identify how it will be designated by Revenue Canada before seeking public funds. Institutional concepts and categories embedded in these texts facilitate the use of economic management and accounting principles. An emphasis on measurable outcomes and tangible performance indicators directs people towards activities that can be undertaken in these terms, and marginalizes work that does not fit this standardized model of accountability.

Activist work appears in the interstices of experiential and institutional knowledge. The participants in this study represent a diversity of work experiences in the civil sector, yet each individual comes to the institutionalized logic of accountability as they describe their work. Analysis of Revenue Canada policy documents, the Revenue Canada application for charitable status, and numerous funding application documents reveals that accounting concepts (measurable benefits, proven track record, and evidence of good governance) and the financial budget have become the primary criteria for evaluating an organization's merit. When an individual's work is described in these terms, she or he must develop practices that reflect the description. In this way, the situated work of people (who promote social justice in schools, teach environmental education, and advocate for public space, for example) can be a proxy for categorical instances of activism, charitable work, and advocacy.

Institutional Ethnography

This project is an institutional ethnography (Smith 1996; 1999; 2002; 2005). An institutional ethnographer conducts her or his research from a particular standpoint or place in the world. I began this project from the standpoint of activists and this, rather than a particular theory, was my research lens. However, as the project evolved, I discovered that the concept of activist was itself problematic. Beginning an investigation from an actual place — from the particularities of someone's ordinary life — opens up relations differently. As people shared experiential knowledge about their work, I realized that my own understanding of activism was not shared by everyone I interviewed. This (contradictory) experiential knowledge became the starting place — an opening into the world — for investigating the objectified practices, knowledge, programs, and procedures that shaped our knowledge. If texts actively organize (and standardize) an individual's engagement with institutions and organizations, then it is the texts that coordinate actions in people's lives. In this study, activism was therefore examined as a text-based relation through which people undertook and understood their work. In institutional ethnography, we refer to this type of investigative work as textual analysis.

Textual Analysis

In Canada, charitable status policies and official funding processes are ruling relations that organize the work of various civil sector actors: funders, teachers, directors, fundraisers, donors, etc. Ruling relations are the complex of textually mediated relations that "connect us across space and time and organize our everyday lives — the corporations, government bureaucracies, academic and professional discourses, mass media, and the complex of relations that interconnect them" (Smith 2005:10). Charitable status policy and the associated funding regime demand ideological practices of accountability in the local activities of people who work as educators in charitable gardens, as public spacing advocates, fundraisers, and as members of boards of directors.

When I speak with people about their work to secure funds, we speak in terms authorized by funding applications and Revenue Canada documents. The texts, rather than our situated experiences, provide our frame of reference. Similarly, someone applying for Ontario Trillium Funding or Revenue Canada status must do so within the logic of the application itself. To meet eligibility requirements, an organization's unique work must be transposed into the generalized categories and interpretive frame of the application. This shift allows particular local practices to be described as, for instance, doing accountability. The ideological concept does not identify whether the work originates in the actual activities of people (Marx in Smith 1990b). This process reduces people to categories — one who audits is an auditor, one who advocates is an advocate, etc.

Susan Turner (2002) suggests that texts actively draw practitioners into particular forms of relatedness comprising the official work of the institution. In my analysis, I move from people's experiential accounts of their work to an investigation of the text-based institutional processes through which this work (and their understanding of it) is mediated. I show how the texts engaged by nonprofit workers and activists during fund-seeking become the (institutionally recognized) work of their organization. The emphasis on evidence-based practice means that their work is increasingly documented in textual form, which represents "evidence" of accountability and effective programming. The texts produced by activists and non-profit workers "speak" to the texts produced by funders and Revenue Canada. The "social character of texts is essential to their uses in organizing, administrative, managerial, and professional forms of organization" (Smith et al. 2006: 175). Textual accounts institutionally representing disparate civil sector work activities create a textual-reality in which people are categories (such as advocate), and their work is evaluated with standardized frameworks (such as accountability models). Because these texts arise and are useful in people's activities, they can be investigated as institutional coordinators of consciousness and action.

Literature

This article adds to a growing body of research on activism and civil society. Current research in the United States, Australia, and the United Kingdom explores funding (Berman and Davidson 2003) and activist alliances (McCarthy 2004; Schaefer Caniglia 2000), the effects of privatization and governance on activist work (Jurik 2004; Lyon-Callo and Brin Hyatt 2003), activist ethnographies (Lyon-Callo and Brin-Hyatt 2003; Simon and Dippo 1986), the role of ideology and framing for activist movements (Diani 2000; Zald 2000), and public perceptions of activism (Berman and Davidson 2003; Fenton et al. 1999). Missing from this research is an investigation of the mediation of people's civil sector work by relations that are specific to Canada (see Savoie 1995, for a Canadian account of practices and procedures that shape local, regional, national, and transnational governance to the doctrines of accountability). The empirical approach of this paper — building an investigation from the standpoint of people, rather than social movement theory or frame analysis, for example — differentiates it from the work mentioned above. My emphasis on the embedding of activist work in various social-institutional processes, resembles Lyon-Callo and Brin-Hyatt's (2003) notion of an ethnography from below and Simon and Dippo's (1986) understanding of an activist ethnography. My focus on texts as coordinators of consciousness and activity (Smith 1990a; 1990b; 1999; 2002; 2005) is more clearly aligned with institutional ethnography. Two institutional ethnographies, in particular, are relevant to the ideas explored in this paper. Roxana Ng's (1988) book describes how the work processes of people employed by a nonprofit employment agency are shaped by Canadian labour and policy relations (including state funding regimes). Similarly, Kamini Maraj Grahame (1998) reveals how an intake process for a community-based employment training program in the US is connected to state objectives for job placement. Both scholars demonstrate the organization of people's nonprofit work activities by federal funding regimes. In doing so, they illuminate gender, class, and race as these relations are produced through people's ordinary work.

Activism, both as experience and organizational device, takes time and energy. Significantly, not all of the participants in this study see themselves as activists. People's talk about their work for change and about activism can be investigated as a relation through which certain kinds of work activities are organized and known. Among other things, the participants in this study educate for social justice, promote organic gardening, teach environmental education, and advocate for daycare. As a relation, activism can be examined in their descriptions of their everyday work. As an organizational schema, it coordinates the activation of particular texts (like a Charitable Status application). In contrast to scholarship on activism in the context of identity work (Bernstein 2005; 1997; Einwohner 2006); post-modernism (Taylor 2002); globalization, feminist activism, and activist scholarship (Naples and Desai 2002; Naples 1998a; 1998b); and social movement theory (Diani 1992; Diani and Eyerman 1992; Della Porta 1999), this project focuses on people situated in their work for change. This emphasis on activist work, rather than activism as a theoretical concept, shaped my interactions with participants in interviews and my analysis of funding texts. The result demonstrates how people "located somewhat differently are understood to be subject, in various ways, to discursive and organizational processes that shape their activities" (DeVault and McCoy 2006:18). My empirical interest in activism as a relation which discounts certain kinds of work as unaccountable or ineligible for funding/charitable status guides this work.

The Study

I began this inquiry (October 2004) by interviewing educators who work for change. Bart worked in educational reform and daycare advocacy, but now he does public pedagogy and fundraising around AIDS in Africa. Becky is an outdoor/environmental educator for a national non-profit wilderness school. Carl works in social justice/popular education. Bart and Carl identify as activists. Becky sees her work as emancipatory and oriented to change, but notes that it is first, and foremost, educative. These first interviews became the ethnographic entry-point (Griffith 1995) for my research; I extended the inquiry with a textual analyses (January–February 2005) and six interviews (May–June 2005). The first three interviews were dialogic and exploratory — I asked people to tell me stories about their experiences working as activists. Starting as far back historically as they wanted, I asked them to weave a narrative that brought us to their current work. As they told their stories, I prompted them to explain how particular kinds of work were/are accomplished. Initially, I hoped to illuminate social conditions that enabled them to work as activists. Instead, our discussions turned to the changes in their work within the last 15 years. As they described the subjugation of their activities to the accounting and reporting procedures necessary to gain funds, my research changed direction.

Each of the first three participants described the production of texts that institutionally documented their work. For example, for each course she instructs, Becky describes how she creates a standardized set of "course prep" and "course wrap" documents. She knows how to "prep" and "wrap" a course because the procedure is outlined in her instructor's manual (a procedures and operations manual that is used nationally). Becky's course prep and course wrap activities are mandated as evidence of the school's safety protocol and educational objectives. Becky and her co-instructor read this manual before they prepare to lead a course together. As early preparatory work, they familiarize themselves with the course objectives and learning outcomes (reflecting, for a credit-based course, Ministry of Education curriculum guidelines and assessment standards) and read files of incoming students. The files constitute a textual intake procedure: the knowledge produced about a particular student is shaped by the kinds of questions that are posed on the form. For a student designated "at-risk," these files also contain information and recommendations from other agencies, social workers, and/or educators. Becky and her co-instructor read through and discuss these forms, distilling essential information. This information (names, swimming levels, special dietary needs, mental health issues, health card numbers, allergies, behavioural issues and/or disabilities) is recorded by hand in the notebook brought by each instructor "on trail." From the student profiles, Becky and her co-instructor fill out an official route and course plan (or plan to meet curriculum objectives): photocopies are reviewed by their course director and added to their personal and group notebooks. They complete checklists and request-forms for camping gear, educational resources, and food. The forms are submitted to the individuals responsible for each of these aspects of the schools' organization. Each text provides accountability between students and instructors, between instructors and the course director, between the wilderness school and the Ontario Ministry of Education, and between the board of directors and Revenue Canada.

During course wrap, Becky reviews each of these texts to produce a "course report." The course report only makes sense in reference to the various course prep documents Becky read and/or produced. Instructors also write report cards or evaluations for each student if the course is credit-based. To create these documents, Becky and her co-instructor write observations on each student throughout the course. They assess the degree to which a student has met curricular objectives and embodied the school's philosophy. They also document any health concerns or "incidents" that might warrant follow up, and these (as well as the assessment) are added to a student's file. Becky's work with these various and intersecting texts represents one strand of this non-profit's accountability structure. As far as Becky is concerned, these work processes are important to her own learning as an instructor and her organizational work as a course director:

> … let's say in a course debrief we talk about all the different things like components of a course — logistics, like van rides, pick-ups and drop-offs, that sort of thing and then there would be food and all of these pieces of feedback would be compiled and hopefully turned over for the next course so that we can go back to a different way of doing things or go to another way of doing things. So, I wouldn't necessarily say that it's a formality. I used the word formality, and I don't think it's that. It's just that sometimes it seems like that when you're doing courses back to back. Like, especially now that I've been a course director, I can see why the paperwork is in place and some of the safety reports we have to write. (field note, October 2004)

When they are experienced as repetitious, these text-driven work processes seem like a formality. However, Becky also recognizes that, for instance, incident reports are useful in discussions about field safety at staff training. In Becky's description of her work, accountability is a ruling relation — a way of ensuring that her work in the field maintains the organization's accountability framework — and a process encouraging communication and learning among staff. Missing from Becky's account are the ways in which her text-based work becomes "evidence" of accountability in the organization's annual audit process to maintain its charitable and non-profit status, or "evidence" of safety and learning in the director's fund-raising presentations of the school. It is at this level of organization that Becky's work processes are similar to Carl's and Bart's. Despite working for very different organizations, each person undertakes significant predictive and reporting work as part of their organization's obligation to its funding bodies. Bart and Carl insist that time spent predicting and measuring the impacts of their work takes away from the work itself. Ultimately, my research trajectory — to understand how accountability has become the way things are done in the non-profit or civil sector — emerged from their concern.

After these first interviews, I analyzed various funding application procedures as they affect people's ordinary activities (Smith 1999; 2002; 2005). I explored how the reader is guided by a text's particular language and framing devices — whether as an applicant or a grantee — toward a particular understanding. Further, I compared the documents to people's descriptions of their work, listening for the appearance of this language in their talk, and its ability (or lack of it) to represent their lived experiences. I examined two completed funding proposals (the Ontario Trillium Foundation[1] and Canada Race Relations Foundation[2]) submitted by the social justice and popular education centre where Carl works. I also examined the application processes and supporting documents for the Ontario Trillium Foundation, the McConnell Foundation,[3] and the Toronto Community Foundation.[4]

Texts standardize work activities and consciousness across time and space by an intertextual operation. Many institutional processes occur via a network of overlapping texts. Ellen Pence (2002) studied the textual processing interchanges — intertextual mediation — that coordinate an abuse case's movement through the criminal justice system. The texts — rather than the people who experience, witness, or document an incidence of abuse — speak to one another as a case moves through the system.

Similarly, someone applying for funding (particularly public funds) in Ontario must be familiar with Revenue Canada policy documents; the foundation funding programs work with Revenue Canada policy to categorize the applicant and/or the organization, and require the applicant's work to be described in particular ways. Carl's comments on the interplay between charitable status, funding, and activism led me to investigate how grant application texts work together with Revenue Canada texts to coordinate civil sector relations. I analyzed the Revenue Canada tax act regarding charitable status, related policy, and the charitable status application.

I further explored how charitable status texts coordinate the activities of people working for registered charities, by interviewing individuals working for a charitable botanical garden: Marilyn, the director; Alexandra, the fundraiser; and Christine, an environmental educator. I also interviewed three urban spacing activists who were members of an urban public space committee with no official Revenue Canada designation: Dorian, the director of the committee; Anna, the student intern;

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1. The Ontario Trillium Foundation is an agency of the Ontario Ministry of Culture. It awards grants to registered charities and incorporated nonprofits in support of arts and culture, the environment, human and social services, and sports and recreation in Ontario.
2. Through its sponsorship program (Initiatives Against Racism) the Canada Race Relations Foundation provides funding for co-sponsored conferences, commemorative events, anti-racist campaigns, events, and activities.
3. The McConnell Foundation is a private foundation offering support for registered charities.
4. The Toronto Community Foundation: Vital Ideas Grant Program is a public foundation that supports registered charities in their work to build a business case (and thus ensure future funding) for an innovative idea that will improve the quality of life for residents of Toronto, Ontario.

and Mark, a nonprofit graphic artist, public space magazine editor, and member of the committee.

In each request for these six interviews, I stated that my project was about activism. I asked people to talk me through an ordinary workday, emphasizing descriptions of their work to generate and/or sustain funds, listening for the use of the language of the funding applications and Revenue Canada policy — for instance, in descriptions of their organization's accountability model or defensive remarks about advocacy work. In the process, my understanding of activism as something that one does, bumped up against a notion of activist as something that one is. A conversation unfolded about our work and how we understood it. In these interviews, I engaged with participants in a process of discovering how this work is organized. I talked openly with them about the progress of the research and often passed my own ideas by them for comment. The interviews proceeded from our joint investment in discovering how things work.

Analysis of Funding Texts

Carl's description of a typical work day was that he and his colleagues "work on a combination of contracts and projects" (field note, October 2004). The centre is hired for the contracts, while projects are mandated, created, within the centre: "the ideas come from within [our organization], responsive to what we've seen in the world and from our own experiences. What doesn't come from within [our organization] for any of the projects is funding" (field note, October 2004). Carl and his colleagues create programs responsive to what they've "seen in the world" and to their own experiences. However, since they do not have funding for any of these projects, much of their day-to-day work is actually applying for grants. This requires them to fit a description of embodied responsiveness into the standardized terms of the application. For the last few years, Carl and his colleagues have pooled the money earned by contract work just to "pay the rent and keep coming in here on a daily basis and pay for the phones and stuff" (field note, October 2004). The time Carl has for projects depends on the number of contracts he takes on to sustain the centre's operating costs. The contract work offers them a "hand-to-mouth" existence until they can secure funds for their projects:

> Carl: Most of us are going deeper into debt, just to wait for that moment when our other work takes off.

R: What will that mean? What will that look like when it "takes off"?

Carl: It means that funders will step up — some combination of trade unions and private foundations will give us an amount of money to be able to devote adequate time to the projects to build them up into more sustainable things that we'll actually have as a part of the living wages, you know, for those of us working on them. I'll imagine that we'll always do some contract work. That's not bad. But right now it's a hundred percent of our income, and therefore we're responding to about 50 different requests. It's really stressful. At the same time, in the non-profit world, in the social justice world, that we work within, can't really afford to pay that much for contracts.... So it's not a very viable means to survive, financially. (field note, October 2004)

Day-to-day, Carl and his colleagues respond to requests for contract work, which allows them to (barely) pay their bills. Additionally, they seek out and apply for grants to support their projects. He reminds me that this fund-seeking work is not just unpaid, but also takes time away from the paid work he is able to do. He describes this process as "the funding game." But, he tells me, the game is getting more challenging to play: "in the past ten years, [funders] have become increasingly hands-on, micro-management.... It means they want to know every time you make a change ... you basically are expected to call them as you see the change happening" (field note, October 2004). In the past, he was able to manage his own work; the responsibility to the funder began with the project proposal — the intended project and ended with the project report — an account of what actually happened. Between the proposal and the report, he was accountable to the project itself. Today, funder engagement "turns a lot of grants into de facto contracts" (field note, October 2004). He explains that when someone hires you to do a contract and requests that you do, A, B, C, F, and G,

> ... you do not generally tell [them], "ok we'll take the contract, but we'll only do A, C, and E." When you get hired for a contract, you are hired to do all the pieces, you know? And that's what grants have become like now; they are virtual contracts — detailed down to the last step, all under the rubric of accountability. (field note, October 2004)

This focus on project management means that grant-seekers do more than merely slot descriptions of their work into the standardized categories of a funding application; in order to produce the data needed to demonstrate accountability, work processes themselves are changed. The organization of consciousness across the civil sector shifts the power to decide actions from the individuals undertaking the project to those who fund it. An example of the "micro-managing" Carl mentions is the Ontario Trillium Foundation funding application process. Management and accountability practices coordinate the work of different people across time and space. Work organized at the local level holds individuals accountable to the funding bodies who manage their work. In our conversations, Carl identified Ontario Trillium Foundation grants as one of the most challenging processes for an activist to work with: "… Trillium Foundation — and again it's a public sector funder — Trillium is unbelievably difficult.… Trillium is an insanely bad grant process. It's incredibly micro-managed from the minute you get into the application" (field note, October 2004). In Carl's understanding of the funding game, "an insanely bad grant process" is one closely managed by funders. To trace how Carl's knowledge from his experiences in social justice and popular education work is made institutionally meaningful, I analyzed the texts that coordinate the junction where the two ways of knowing intersect. I began my analysis with Carl and his colleagues' accounts of their frustration with the Trillium application process, then analyzed the Trillium Foundation texts, and the knowledge they rely on and produce, to show how the application process works (and doesn't work) for people like Carl.

The Trillium funding application comes with a fourteen-page rule book titled "Program Guidelines." Successful navigation of the application process requires an individual to grapple with the fit between the work and its institutional categorization. One immediately learns to identify with the category, "applicant." The term "applicant" reveals little about a person's work; unqualified, it is an empty category. It becomes apparent, however, that "applicant" describes institutional relations among people who fill out applications and those who evaluate them; among Trillium's accountants and those applying for funds; among people who make rules and those who must abide by them. Applicants must describe their work in terms defined by the application text. For example, at the beginning of the application, "registered charities" and "incorporated not-for-profit organizations" are asked to identify how their work helps Trillium reach its three overarching goals. The management of the funding process relies on an applicant's ability to use official categories (such as a registered charity) and goals (such as "the relief of poverty") to institutionally represent the organization. The terms "registered charity" and "incorporated not-for-profit" are defined by Revenue Canada; accurate organizational identification, therefore, requires knowledge of the Revenue Canada texts. Accurate identification determines an organization's funding eligibility. The following are fundable categories in the Trillium application package:

- A charitable organization or foundation registered as a charity with the Canada Customs and Revenue Agency
- An organization incorporated as a not-for-profit corporation without share capital in Canadian jurisdiction
- An unincorporated branch or chapter of charitable organization or incorporated not-for-profit organization (Note: The incorporated or registered organization must authorize the application and accept responsibility for the grant)
- A First Nation
- A Métis or other Aboriginal community
- A collaborative of two or more organizations that contains at least one eligible member

(The Ontario Trillium Foundation Program Guidelines: 6)

Each category defines the organization in relation to other institutional bodies, rather than through the particular kinds of work the organization does. Each designation is coordinated textually — evidence of First Nation or Métis status, incorporation, or charitable status is provided by other institutional texts that connect an applicant to other bureaucratic processes. The articulation of a text-based accountability framework is facilitated by the application process itself. A charitable status designation, for example, allows one to demonstrate that the organization's economic activities meet Revenue Canada standards for accountability. Once eligibility has been established, it must be verified — the organization's accountability framework must be confirmed with Revenue Canada evidence (annual audits, incorporation documents, names and contact information for the board of directors, etc.). Working from the subject position outlined by the text itself, the applicant takes up the logic of the application and work is described with a mind for accounting principles.

The rule book further specifies that eligibility precludes "organizations whose purpose is related to political activity, as defined by the Canadian Customs and Revenue Agency" (The Ontario Trillium Foundation Program Guidelines: 4). This single stipulation does a number of things: it coordinates an organization's documentation processes to exclude certain types of work from the official version of its activities; it defines political activity as work that is institutionally unaccountable; and it acts as a further point of intersection for the Trillium funding application texts and the Revenue Canada charitable status policy documents. Further, the categorical conflation of various advocacy and political activities into a single institutional category means that civil sector agencies applying for public or arm's length funds (such as Trillium funds) are restricted in fact or description to particular types of work.

Prohibiting organizations engaged in political work from receiving charitable status or Trillium funds also excludes social justice workers engaged in what Revenue Canada considers advocacy work. Carl explained that advocacy is seen as "an anathema to charitable status; you are not allowed to do advocacy" (field note, October 2004). Carl's popular education work might also be considered political because it has roots in social justice, critical education, and union or worker organizing. The eligibility of Carl's organization for funds depends on what he includes in the official version of his organization's activities, whether he can partner with a registered charity, and/or how he can demonstrate his nonprofit's accountability model. Figuring out how to use the text's institutional categories to fund his work is challenging indeed, and, for all the participants in this study, navigating the granting system often becomes a full-time endeavour.

Their ability to engage in political work depends on their ability to mediate (or avoid) its textual regulation. For example, Bart described using the non-profit family resource centre he directed to filter funds out to other groups:

> Bart: When I was director of the Family Enrichment Resource Centre, a lot of money flowed through us.
>
> R: What does that mean?
>
> Bart: Because we were a nonprofit, [we would fund] other groups … funding for special projects would come through us — a lot of it. So we ended up being sort of like a hand puppet, it felt after a while. (field note, October 2004)

As a non-profit organization, the family resource centre was eligible for funds, but funding restricted the kinds of work Bart was able to undertake. Fund-raising for "special projects" allowed the resource centre to contract other organizations for the kinds of work their nonprofit status did not allow. In this way, the family resource centre deviated from its explicit role to provide enrichment, respite, and educational opportunities for families, and took on the role of fund generation and distribution for other organizations. In turn, Bart's own work became increasingly administrative. This type of organizing — where a single project/organization applies for grants to be used by other projects/organizations — is a widespread practice among the activists I spoke with. In Canada, nonprofit and/or charitable status limits the percentage of funds an organization can direct towards advocacy and lobbying. Therefore, to maintain the family enrichment centre's Revenue Canada status, Bart's advocacy work for accessible daycare had to be split up among a number of organizations. By spreading out their advocacy work, individual organizations are able to operate within the boundaries of their charitable or non-profit status.

As well as specifying what kinds of activities make an organization ineligible for funds, the text also structures how one documents work that is eligible. The logic of balanced budgets, as heard in the economic language of the Trillium Foundation rule-book, orients the applicant to a particular kind of accountability work. The Trillium Foundation rule-book stipulates that the format of the application appear as follows:

> 1. Completed application form with all questions answered and
> 2. All attachments listed in the Grant Application booklet, including: Results and Activities Workplan, Request Budget Form, and Evaluation Plan for requests over $100,000 (Ontario Trillium Foundation Program Guidelines: 8)

Essentially, the application format is a business plan. Each of the application attachments (like the application itself) is a standardized form. In addition to the standardizing effects of the outcomes-oriented "Results and Activities Workplan," the texts produced by the activist authorize Trillium as an engaged element in the accountability model. The application is the first stage of a business contract between applicant and funder.

The Trillium application is organized so that an applicant's economic accountability model is the funder's primary means of assessment. Because the majority of the texts require information about an organization's accountability structure and economic activities, the applicant's work is reconceptualized in terms of balanced budgets, bottom lines, and target numbers. Eligible applications are assessed on the following criteria:

> An organization's ability to carry out the proposed activity and to achieve the desired results is demonstrated by:
> - A relevant mandate, proven track record and good operating systems
> - An elected, volunteer Board of Directors that is representative of the community and accountable to it through public general meetings, newsletters, etc.
> - An ability to manage and sustain growth that may result from the grant
> - An appropriate organizational structure and set of skills, including responsiveness to changing community needs and opportunities
> - A history of partnering with others (where appropriate)

- A demonstrated understanding of how the goals of the proposed project meet community needs and opportunities

An organization's ability to manage both the requested funds and the resources needed to carry out the project are demonstrated by:
- A realistic relationship between the requested amount and the organization's current annual budget
- Appropriate financial management policies and practices
- No significant accumulated deficit
- No large, unrestricted reserve funds or accumulated surplus

Applications are assessed according to the following:
- Clear measurable benefits to the community
- Community support in the form of volunteer time and participation by its members, and financial and in-kind contributions from other funders, corporate sponsors, individual donors and the applicant
- Involvement of multiple partners in planning, doing or evaluating the work (where appropriate)
- Support from people who are knowledgeable about the sector, the community and/or the initiative
- Significant need for Ontario Trillium Foundation funding and evidence that the Foundation is the appropriate funder
- Sustainability or lasting impact (for grants over $25, 000, where applicable)

(The Ontario Trillium Foundation Program Guidelines: 10)

The assessment criteria exemplify the accounting logic pervading public management discourse, and are transposable to other institutional sites where management is the goal. The intended result is a scientific (measurable) account of an organization's activities, and people are directed to specific kinds of accounting work. In these accounts, the experiences of particular individuals in the organization are replaced by nominalizations (Smith 2002) — documentation, goals, measurable outcomes, projections, budget, and so on. A nominalization allows a verb — measure; audit; project; etc. — to operate as "an abstract noun capable of functioning as an agent" (Smith 1990b:44). The documentation, goal-setting, and economic projections happen through the coordinated activities of people, whose presence as active subjects is removed from the official version of work captured in the application. Furthermore, the structure of the rule-book standardizes documentary procedures among applicants, allowing various kinds of work to be evaluated and compared. In this way, the decision to fund particular organizations over others can be justified. Because the logic of the Trillium application is the logic of the Revenue Canada charitable status application, the two bureaucratic processes produce texts that can be understood to communicate with one another. Accountability in the civil sector is so pervasive that those who cannot (or will not) fit their work into this standardized model are understood to be unaccountable and thus struggle to sustain funds. Alternatively, those that understand, and are able to describe, their work in terms of measurable outcomes, a proven track record, and the ability to manage and sustain growth, can maintain a strong funding base.

Marilyn, the director of the charitable garden, explained how a decrease in government funding to charities and nonprofit organizations has changed her work. In our conversation, she described funding, financial management, and accountability as activities. Changes in government funding shaped how Marilyn does her funding and accountability work:

> Marilyn: This has been a real change in government funding. There is a marked decrease in funding. People must take an entirely different role in funding, financial management, and accountability now.
>
> R: Yes, much of what I have learned suggests that your job is a lot about balancing budgets; the grant applications themselves even resemble business plans.
>
> Marilyn: Yes, this is exactly what it is. So, you recruit board members and volunteers with great experience in this area. We have three accountants on our board, plus a paid part-time accountant to manage our finances.
>
> R: Because more and more it's about bottom lines and accountability?
>
> Marilyn: There is a strong focus on governance and accountability in the corporate sector and this impacts the work that happens in the nonprofit sector. Now nonprofits need an accountability model. (field note, May 2005)

My concern in this conversation was to open up accountability as a series of practices. I posed direct questions to Marilyn — questions arising from the previous interviews. Throughout this interview (and others), I included interviewee in the process of investigation. As with other institutional ethnographers who do activist-oriented work (see Pence 2002 and Smith 1990 for examples), I was open about what I had learned and interested to hear how this learning resonated with what they, themselves, knew their work to be about.

Funding and accountability have become ordinary work for everyone at the botanical garden. Marilyn recruits board members and volunteers with accounting savvy. Discussions at board meetings revolve around fundraising and budget management; the organization's "accountability model" shapes the work of others in the garden. Christine's work as an environmental educator is reduced to numbers inserted into the organization's business plan. As a certified teacher using the Ontario Ministry of Education curriculum, her work is understood to be institutionally accountable. Alexandra comments, "the teaching garden is actually one of the easiest [projects] to raise money for because we actually do have tangible results to tell [funders]. We can say, 'this amount of children attended' and 'this is what your money did'" (field note, May 2005). Christine's lesson plans and the numbers of students who attend the teaching garden are part of the institutional representation of her environmental education work in the accountability model Alexandra presents to funders. Alexandra can transpose the information into numbers to provide a statistical representation of input (funding) and output (educational outcomes).

Christine's work also involves reading curriculum documents, defending her budget to the board of directors, creating lesson plans, comforting cold children in the rain, thinning radishes, and repairing the irrigation system. These ordinary work processes do not appear in reports of attendance records and Ministry of Education learning outcomes, and Christine's efforts to create a positive learning space to facilitate environmental stewardship and awareness are seldom the focus of her documentation and reporting. Her monthly report to the board of directors revolves around her budget, the numbers of participants she is recruiting, and her work to advertise the garden's educational programs.

The texts that Christine and Alexandra produce become pieces of evidence in the garden's accountability framework. Ultimately, they become part of the organization's contract with foundations such as Trillium. When an organization is offered a Trillium grant, the official accountability model is incorporated into Trillium's legally binding Letter of Agreement. The "Next Steps for Grant Recipients" section in the Trillium Program Guidelines lays out how a "Letter of Agreement" between Trillium and the "grant recipient" will legally state the conditions of the grant and outline the expected results (output). The term "grant recipient" signals a different set of institutional relations than that of "applicant." The grant recipient's role is legally defined by this letter, and all institutional knowledge of the work funded by the grant is reduced to what is authorized in this final contract.

The Ontario Trillium Foundation provides an authorized frame through which people's work becomes institutionally known. Functioning concurrently with other funding processes and various Revenue Canada policy documents (the charitable status guidelines and application, incorporation documents, annual audits, etc.), the Trillium application orients people to certain kinds of civil sector work. Work conducted out-side this frame is categorized as unaccountable and deemed ineligible for funds.

ANALYSIS OF REVENUE TEXTS

The Charitable Status Directorate, a regulatory body within Revenue Canada, insists on coordination practices that fit their conception of management and accountability. The mission of the Charitable Status Directorate is written as follows:

> Our Mission: To promote compliance with the income tax legislation and regulation relating to charities through consistency, education, quality service, and responsible enforcement, thereby contributing to the integrity of the voluntary sector and social well-being of Canadians. (Revenue Canada 2002: ref. # CSP-A02)

The Charitable Status Directorate claims to be "contributing to the integrity of the voluntary (or civil) sector and social well-being of Canadians," through standardized procedures of regulation and "responsible enforcement." As a practice, this ideology standardizes categories, reporting techniques, and the external economic supervision and management of charitable work across the civil sector.

As specified in the first lines of the Registering a Charity for Income Tax Purposes Guide, "[a] charity has to meet a public benefit test" (2005b, T4063:6). Measurement tests must be employed by an organization to determine that "its activities and purposes provide a tangible benefit to the public" (2005b, T4063:6). The work of Carl and his colleagues to be "responsive to what we've seen in the world and from our own experiences" can not be represented by standardized data-collection procedures. When the benefit of an organization's work must be determined by tangible performance indicators, the subtle changes seen in the community, ethnographic observations, or the feedback received from the community itself are not institutionally representable. Furthermore, data collection, measurement, and analysis are activities that take time and energy. For some of the participants in this study, these administrative practices are a distraction from their work.

This is partly why Dorian's public space committee has opted to work without an official Revenue Canada designation. The group's desire to remain autonomous — responsive to public space issues as they arise — and their commitment to participatory democracy have prevented them from incorporating as a non-profit. However, without this Revenue Canada designation they are ineligible for most grants. Without status as a nonprofit, charitable, or nongovernmental organization, Dorian's organization cannot demonstrate the official accountability structure. Currently, he and the public spacing committee are discussing plans to create an umbrella nonprofit through which they will apply for grant money. Like the Family Resource Centre where Bart works, the umbrella nonprofit will contract the public space committee for the projects its nonprofit status does not allow. Although Dorian sees this as a way for his group to continue operating autonomously, the extra paperwork and bureaucratic requirements will increase his workload significantly. Dorian will need to generate and maintain financial records and plans, a record of his board of directors, copies of board meeting minutes, and an appropriate description of the organization's activities for Revenue Canada status as a nonprofit. Charitable status would increase his workload even more.

The charitable status application itself, much like the Trillium application, requires that an "applicant" present the work as a business plan. On the first page of the application (which requires familiarity with the 16 pages of official guidelines), the applicant must identify the legal, and operational or trade names, as well as the organization's business number. From this point on, the charitable organization is known by its trade or business identification. The following two pages question the accountability/management structures the organization has in place, as well as its current funding relationships. These first three pages and the final two require a text-based accountability framework, business number, contact information for the board of directors/trustees and/or parent organization, governing documents (incorporating documents, constitution, trust deeds, or will), certificate of good standing (granted by the provincial government), and property ownership information. An applicant must also indicate the relationship among its board of directors, if they are not all at arm's length from one another, and verify that its income is directed towards, and has been generated from, charitable purposes. Until the fourth part of the application, there is no reference to the work done by people in the organization. Here, people's work processes must be described within the logic of the application. An applicant must demonstrate: "how the organization intends to achieve each of the objects listed in its governing documents" (2005a, T2050:4). Other text-based evidence of an organization's charitable purposes must be attached to this section: "minutes of meetings, newspaper clippings, videos, fund-raising materials, or other items which illustrate its work and purposes" (2005a, T2050:5). Applications must include a description of any political activities: "e.g. letter-writing campaigns, public rallies, meetings with elected officials" (2005a, T2050:5), supplemented with an explanation of how these political activities help to achieve the organization's charitable purposes and a breakdown of resources allocated to them. Part five (2005a, T2050:6–10) requires a detailed description of the applicant's fundraising and financial activities, including a proposed budget with financial statements attached; an explanation of receipts and disbursements; and an explanation of assets and liabilities. In filling out the application as specified, "the applicant" produces a version of her or his work that is useful to Revenue Canada auditors. The majority of this work is oriented to producing evidence of the organization's financial activities and accountability structures.

Revenue Canada texts combined with The Ontario Trillium Foundation funding application provide an authorized frame through which people's work becomes institutionally known. The pervasiveness of an ideology of accountability embedded in the two sets of texts means that accountability models or frameworks are common features in any organization operating with official Revenue Canada status.

Activism in the Civil Sector

In the third stage of data collection, I sent emails to employees at the botanical garden, explaining that I was researching activists in the civil sector and that their work in the botanical garden was of interest to me. Responses expressed confusion, disinterest, and even negative reactions. The following are two such examples: "I don't know where you got my name, but I am not an activist" and "I do fundraising for the garden; I am not sure how my work relates to research on activism." These responses significantly shaped the trajectory of my research. Further conversation about how I was using the term activist (to indicate any work towards change), eventually resulted in interviews with three people who work at the garden.

I also began to think about activism as an organizational concept. When I considered people's descriptions of their work in the context of Trillium and Revenue Canada documents, a charity's disdain for activism made sense. The conflation of all types of political work into activities which cannot be made accountable by Revenue Canada's standards, and, therefore, unfundable by Trillium's, makes people reluctant to identify with political activism. The texts themselves point to activism as the explanation for why political work cannot be accountable and therefore cannot be funded. Alexandra's knowledge of activism is shaped by the funding applications and Revenue Canada policies she engages regularly as part of her fundraising efforts. In the following passage, she points to official relations between advocacy and charitable status to explain why she does not consider herself to be an activist:

> I would not have defined or termed myself as an activist. Because I've always thought of it like political — I thought you were maybe thinking we were an organization that advocated for environmental changes or something. And we are not.... We encompass a lot of things, but when it comes to advocating there is a fine line. There are a lot of organizations that do advocate, but they can only do so much or they won't be a charity anymore. And then they've lost quite a [funding] contingent. (field note, May 2005)

What Alexandra sees as an inherent association between activism and advocacy prevents the people who work at the charitable garden from categorizing their work as activist. For them, the description of an ineligible funding or charitable status applicant is that of an activist. The distinction between charitable work and activist work is paramount to both their Revenue Canada status and their funding eligibility. Carl explains that to advocate as a charity, one must do so from within the strict regulations of one's Revenue Canada status:

> You are allowed to advocate for change in public policy that would improve things for you as a charitable organization to get more money, essentially. That's what it kind of boils down to — that's the only advocacy you are allowed to do. So, if you were an anti-poverty charitable organization, no, the anti wouldn't be any good [because an anti-poverty organization would be viewed as inherently political]. Let's say you were a charitable organization that alleviated poverty, if you spoke out publicly, on behalf of a poor person, who had some grievance or some issue, if you were organizing poor people politically to speak for themselves to put pressure on the federal government, you could get away with a little bit of that, but if the expenses went over 10 percent of your budget as a charitable organization, you could get busted. Then [Revenue Canada] would revoke your charitable status. So it acts like a huge pressure to keep charities from being involved, politically, in Canadian life, except as alleviators of suffering. (field note, October 2004)

It is apparent that an organization's Revenue Canada designation influences how people work and how they interpret this work. Dorian, Matt, and Anna — the three members of the grassroots public space committee — identify as activists. So do Carl and Bart. None of them work for an organization with charitable status. Their work is different from Alexandra's, Christine's, Marilyn's, and Becky's. Alexandra suggests that losing one's charitable status affects an organization's contingent of volunteers, givers, granters, and sponsors. Charitable status determines how an organization does (and does not) operate. Clearly, the Revenue Canada policy does more than direct people to take up particular accounting and management practices; it also influences an organization's structural composition and orientation to issues. Organizations undertaking what might be categorized as activist work — social or environmental justice initiatives for example — are less likely (and often unable) to receive and maintain charitable status. Therefore, the kinds of volunteers, funders, etc. they are able to recruit, the types of work that they do, and the structure of the organization also differ.

Alexandra explains that her reluctance to participate in the study was because the botanical garden is "not involved in [advocacy or lobbying], which is why I was sort of taken aback [when you mentioned activism] … I guess that I am an activist, although I don't feel 100 percent comfortable with it because it's one of those words, like feminism" (field note, May 2005). Alexandra's comparison of activism and feminism illustrates how ideological categories create a generalized understanding of a particular set of experiences. Categories, such as "The Feminist," ideologically order discourse so that the experiences of individual feminists are subsumed under a totalizing (and socially deviant) category. Similarly, "The Activist" works as an ideological concept that directs us in our reading of accountability discourse as it pertains to the civil sector. The intertextual reference to the Canada Customs and Revenue Agency authorizes Trillium's exclusion of activists. Although, "The Activist," is not a term used in either the Revenue Canada or the Trillium texts, the details that exclude an applicant from eligibility are presented in a way that activates "The Activist" as the text's interpretive schema. Without even reading the word, the reader supplies the term, activist, in response to the glossed version of the ineligible applicant laid out in the text. Trillium documents interpret certain activities and structures (a nonhierarchical consensus model; no board of directors; a deficit budget; a political orientation; participation in public demonstration; etc.) as an institutionalized version of "The Activist." In this way, "The Activist" (as it has been worked up conceptually) then operates as an explanation for funding ineligibility.

CONCLUSION

This paper explores civil sector work as it is intertextually mediated by Revenue Canada policy and funding application procedures. More specifically, I indicate how these documents orient people's work toward the ideological practices of accountability. This beginning investigation into the interstices between particular experiences of people and the institutional relations that shape these experiences, integrates policy analysis with ethnographic inquiry to illustrate how things work from the standpoint of people doing activist and nonprofit work in their communities. Illuminating how civil sector accountability work is ideologically determined by Revenue Canada and funding texts has political and practical relevance for activists, activist-scholars, and people who work for granting agencies.

This article also describes a particular kind of activist-identity work occurring in (and against) the chasm between experiential notions of activism and the institutional versions that permeate various policy and funding texts. Investigating activism as it is produced in people's defensive work ("I am not an activist") and in their efforts to differentially fund their work, it is revealed as an organizing phenomenon. This kind of activist identity work is distinct from the identity work associated with movement solidarity and movement success (Bernstein 1997; 2005; Einwohner 2006). The results of this studyindicate that activism, as a complex of relations, is produced in people's efforts to generate funds and/or maintain their organization's official Revenue Canada status. At the same time, activism (or a concept of the activist) organizes funding and charitable status eligibility in a way that marginalizes particular kinds of work. Undertaking a study from the standpoint of activists, I almost missed seeing activism in action or as a process that people adhere to and rebel against. Taking up the standpoint of activists as part of my problematic (or focus of inquiry), activist (or activism) was revealed, not simply as a social category, but as a social relation. These results point to specific instances where an individual's local identity work occurs in relation to, and is shaped by, extra-local processes and frameworks.

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