

Date of Issue: November 2022

Original Date of Issue: May 2017

Subject: **SUPPLEMENTARY GRANTS**

Reference: [Policy 2270 – Signing Authorities](#)
[APM A1060 – Educational Partnerships](#)
[APM A2500 – Purchasing Procedures](#)
[APM A2502 – Expense Claims](#)
[APM A2504 – Purchasing Cards](#)
[APM A2600 – School Generated Funds](#)
[APM A2610 – Donations to Schools](#)

Contact: Business Services

1. General

- 1.1 This Administrative Procedures Memorandum (APM) provides guidance with regard to obtaining and managing supplementary grants.
- 1.2 All spending of funds received by the Simcoe County District School Board (SCDSB) shall be done in accordance with the board's purchasing policies and procedures.
- 1.3 When entering into an agreement for funding, APM A1060 – Educational Partnerships shall be followed.

2. Definition

- 2.1 A supplementary grant is any funding received by the board that is not part of the general legislative grants that come from the Ministry of Education.
- 2.2 Supplementary grants may come from the Federal Government, the Provincial Government, government agencies, or from other outside sources.
 - 2.2.1 The difference between a grant and a donation is that the board is accountable for grant funds. Grant funds are typically for a specified purpose and include a provision to provide financial reports to the funding agency. Depending on the terms of the funding agreement, the funding agency may be entitled to request the return of any unspent funds.

3. Insurance

- 3.1 The Controller, Business Services, shall be consulted whenever an application for funding includes terms and conditions related to insurance.
 - 3.1.1 Such terms and conditions might include an agreement to provide a certificate of insurance indicating that the board has coverage, or a waiver of the liability of the funding agency by the board.

4. Application for Funding

- 4.1 Principals shall give permission to apply for a supplementary grant before an application is submitted by a school. In all other cases, a superintendent shall give permission.
 - 4.1.1 FORM A2210 – 1, Permission to Apply for a Supplementary Grant, shall be completed and signed prior to submitting an application for a supplementary grant.
 - 4.1.1.1 The original signed copy of the completed form shall be kept with the financial documentation for the project.
 - 4.1.2 A board signing authority shall sign the resulting agreement/contract for receiving the funds, as per Policy 2270 – Signing Authorities.
 - 4.1.2.1 An original signed copy of the completed application and the resulting agreement/contract shall be kept with the financial documentation for the project.
- 4.2 A copy of the signed agreement/contract and the permission form shall be forwarded to Business Services - Budget.

5. Record Keeping

- 5.1 All financial transactions shall be recorded in the board's financial system or through the school's School Generated Funds (SGF).
 - 5.1.1 All supplementary grants applied for/received through central board departments will be recorded and managed in the board's financial system. Supplementary grants applied for at the school level will be recorded and managed in the school's SGF.
 - 5.1.2 All supplementary grants managed in the board's financial system must have a spending plan that has first been reviewed by Business Services. Spending plans will be reviewed and approved by the Superintendent of Business and Facility Services. Once approved, plans for the use of supplementary grants may be actioned.
 - 5.1.3 All supplementary grants managed through schools SGF must have a spending plan that has been reviewed by Business Services. This must then be included in the school's fundraising plan. Once reviewed, plans for the use of supplementary grants may be actioned.
 - 5.1.4 Contact Business Services - Budget for the correct object and subsidiary codes to be used in the board's financial system, or Business Services – School Funds for category codes in SGF.
 - 5.1.5 If appropriate, a budget for the grant should be established in the board's financial system.
- 5.2 The school/department that applies for the grant shall keep a separate file containing complete records of all activities related to receiving and spending the funds.
 - 5.2.1 These records shall include the following:
 - 5.2.1.1 Permission to apply for a Supplementary Grant (FORM A2210 - 1);
 - 5.2.1.2 the signed application;
 - 5.2.1.3 the signed agreement/contract for receiving the funds;

- 5.2.1.4 all required financial reports, which tie into the board's financial system or SGF, as applicable;
- 5.2.1.5 copies of all invoices paid;
- 5.2.1.6 where applicable, copies of all timesheets submitted for processing through payroll;
- 5.2.1.7 where applicable, copies of all authorizations to charge salary and benefits against the grant; and,
- 5.2.1.8 where applicable, documentation supporting funding or spending "in kind."

5.3 Business Services shall provide direction to the school/department for record keeping.

6. Reporting

- 6.1 The school/department that applies for the grant shall be responsible for all financial reporting requirements under the agreement/contract.
 - 6.1.1 For each financial report that is sent to the funding agency, the school/department shall obtain a print out from the financial system that supports the numbers in the report.
 - 6.1.1.1 A copy shall be kept with the record.
 - 6.1.1.2 Prior to filing, the financial report must be reviewed and approved by Business Services.
 - 6.1.2 The Superintendent of Business and Facility Services, or designate, shall sign each financial report that is sent to the funding agency.

7. Audit

- 7.1 If an audit is required by the terms of the funding agreement, the school/department shall contact the Assistant Manager of Budget and Financial Reporting, who will arrange for the audit to be performed.

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Permission to Apply for a Supplementary Grant

School/Department _____

Person requesting permission to apply

Name Position

Funding Agency _____

Purpose of the grant:

Permission to apply for Supplementary Grant approved by

Name _____ Position _____

Signature _____ Date _____

Instructions

1. A supplementary grant is any funding received by the board that is not part of the general legislative grants that come from the Ministry of Education.
2. This form must be completed and signed prior to submitting an application for a supplementary grant.
3. A copy of this form and the agreement/contract for funding must be sent to Business Services - Budget as soon as possible after the agreement/contract is signed.