

Grant Protocol - Responsibilities of Grant Compilers, Accountancy, Strategic Resources & Independent Audit.

Grant Application

1. All bids for additional external resources/grants should be discussed and approved by the school's management team before any significant work is started. The implications of committing resources should be assessed at the bid stage.
2. Once a grant bid has been given the go ahead then the grant compiler must complete the bid according to the guidance.
3. Once the bid has been put together then it should be passed to CFL Accountancy at least 7 working days before submission along with a pack of documentation that supports the information for a quality check (financial/targets/outputs/outcomes). The following list is not exhaustive but should cover the majority of information, which could be brought together. The grant bid compiler must supply any other information required specifically by the grant funding body.
 - Original bid guidance;
 - Details of any proposed posts & costs;
 - Spreadsheet showing the costings backing up the amounts in the bid;
 - Evidence of any matched funding (budgets) including "in kind" payments (staff time etc), external contributions (confirmation letter). The level of evidence required is subject to specific grant instructions;
 - Evidence of how outputs or targets are arrived at.
4. The role of finance is to provide support in terms of producing the costings for grant bids/claims, to challenge the assumptions on outputs/outcomes and to help with the bid/project risk assessment.
5. The **Grant Bid Check list (Appendix A)** must also be provided to CFL Accountancy after being signed by the grant bid compiler within the school.
6. The Standards & Compliance Team will carry out a further quality check liaising with CFL Accountancy where necessary within the 7 days discussed above. Once the relevant checks have been completed, the team will pass the bid and documentation to Strategic Resources for certification 24 hours before submission.

Grant Acceptance/Offer

7. The Council's financial regulations require **ALL** grant acceptance to be signed or counter signed by one of the nominated officers from Strategic Resources.
8. The approval of the grant acceptance/offer must follow the same process as an interim or final claim (see below) and should be passed to CFL accountancy. This must be done before the acceptance is signed by the nominated signatories for Strategic Resources using the **Grant Acceptance Check list (Appendix B)**.

Processing Interim Grant Claims

School Responsibilities

9. The grant compiler in the relevant school must compile the interim grant claim form or arrange for the grant claim form to be compiled in accordance with the grant instructions. It is the

school's responsibility to ensure that grant claims are submitted within the required deadlines, but accountancy staff will provide support and advice where necessary.

10. The **Interim Grant Claims Check List (Appendix C)**, should be completed by the grant compiler - all of section A (except lines 3 & 5b), and also lines 7-10 and 12 of Section B. **Line 12 must be the original signature of the grant compiler.**
11. Once this is complete, it should be attached to the front of the claim and passed to CFL accountancy for checking at least 7 days before submission in order for a thorough check.
12. The following list details the type of supporting documentation that the grant compiler must include when the grant is passed to Accountancy. This list is not exhaustive but should cover the majority of grant requirements, and the compiler *should* supply any other information required specifically by the grant funding body.
 - Original grant form completed in original ink or typed (no photocopies);
 - SAP report for both expenditure to date and income received to date;
 - Where necessary a working paper reconciling SAP expenditure & income related to the grant being claimed. Cross-referencing of working papers/SAP reports to grant cells needs to be included here;
 - Evidence of costs being claimed not in SAP;
 - Evidence of matched funding including "in kind" payments, external contributions etc. A confirmation letter or evidence (such as timesheets) would be required from the organisation confirming its commitment. The level of evidence required is subject to specific grant instructions;
 - Evidence of invoices etc where necessary;
 - Evidence of the most current approval.
13. Where a school is not on the LA's accounting system (SAP) then evidence from the school's accounting system will need to be submitted as supporting documentation as discussed in paragraph 12 above.
14. If the grant compiler has any concerns that the grant will not be submitted for certification by the deadline they must contact CFL accountancy immediately.
15. If an extension is required, the grant compiler must contact the funding body requesting permission to extend the deadline for the claim to be submitted. If this request is successful, CFL accountancy must be notified and written / email evidence must be obtained.
16. It is not acceptable for a grant claim submission to be delayed simply because the funding body is likely to be flexible. It is imperative that work practices are adapted in order to ensure compliance where possible. If there are delays that cannot be avoided and an extension is required, an explanation of this must be given in the comments box at section 19 of the checklist. Any supporting evidence should be included with the grant claim.

Accountancy & Standards & Compliance Checks

17. The Accountancy team and Standards & Compliance Team will carry out the core quality checks liaising with the compiler where necessary. If the checks identify discrepancies or missing information, the claim will be returned to the compiler for amendment/investigation.

Strategic Resources

18. Once the relevant checks have been completed, the Standards & Compliance team will submit the documentation to Strategic Resources for certification. The **minimum** time requirement for the grant to be submitted is 24 hours prior to the deadline.
19. Once the grant has been certified it is collected by the Standards & Compliance team. A copy is taken and the original passed back to the school, who will arrange for the claim to be sent to the relevant grant body.

Processing Final Grant Claims

20. The responsibilities when compiling the grant claim for Audit **follow the same procedure as with interim claims**, with exception of the requirements detailed below. With final claims a different checklist should be used, **Final Grant Claims Check list (Appendix D)**. The Grant Compiler should complete all of section A (except lines 3 & 5b), and also lines 7-10 and 12 of Section B. Line 12 must be the original signature of the Grant Compiler.

External Audit

21. With many grant claims there is a requirement to pass the final annual grant claim to a nominated or appointed auditor for final certification prior to submission to the grant body. It must always be the original grant claim that is passed to the auditor. In certain cases a draft copy is required by the grant body at this stage. If this is the case the relevant officer in Accountancy must liaise with the grant compiler to arrange.
22. The grant Certification Instructions (CI) will indicate a deadline for the grant to be passed to the auditor (which should be in line with the certification deadline above), and also the final deadline for the audited grant claim to be submitted to the grant body. If the grant has been certified and passed to the Auditor by the deadline, they have the responsibility to audit the claim and forward it to the grant body directly, by the final deadline. A copy of the audited claim will be returned to Accountancy.
23. If the grant compiler has any concerns that the grant will not be submitted for certification by the deadline they must contact Accountancy immediately.
24. If an extension is required, the grant compiler must contact the funding body requesting permission to extend the deadline for the final claim to be submitted for audit. If this request is successful, Accountancy must be notified and written / email evidence must be obtained.
25. As any extension to this deadline reduces the timescale available for audit, Standards & Compliance must contact the External Auditor in order to ensure that they will be able to audit the claim by the final deadline. If they agree to this, written / email evidence should be obtained.
26. As a result of any extension to the certification deadline, if the Auditor feels that they cannot carry out the necessary audit in the time remaining, then an extension to the final deadline must be obtained from the funding body. An estimated timescale for this extension should be advised by the Auditors. It is the responsibility of the grant compiler to request this extension and obtain the relevant evidence.

Grants Paid in Advance

27. The grant protocol must be followed for all grants including those where the income was paid in advance and not therefore subject to periodic grant claims. If there is a financial return / declaration required it must be subject to this procedure and passed for authorisation to the Director of Resources before submission. This is regardless of any Grant Funding Body requirements.

On-Line Grant Submissions

28. The grant protocol must be followed for all grants including those submitted on-line. The grant details must be printed off, a checklist attached, working papers included and all checks completed by the Standards & Compliance Team before submission to Strategic Resources for signature. **This must be done before the grant is submitted electronically.**

Attached Appendices

Appendix A	Bid for Grant Funding Checklist
Appendix B	Acceptance of Offer Checklist
Appendix C	Interim Claims Checklist
Appendix D	Final Claims Checklist

GRANT CLAIMS CHECKLIST - BID FOR GRANT FUNDING**Appendix A Part 1****The Checklist is to be used in conjunction with grant bids only.****Notes on completion of Grant Claims Checklist****1) Lines to be completed by compilers of grant claims**

Any officer completing a grant bid, no matter if working in a front line Service or Accountancy, must complete the following lines of the checklist:

Section A Lines: 1, 3, 3a)

Section B Lines: 4, 5, 6, 7, 8

2) Lines to be completed by Accountancy teams

Before the grant bid can be submitted to the Director of Resources or designated representative for signature, it has to be verified. As a part of the verification process Accountancy teams must complete the following lines of the checklist. This should then be passed to the Standards & Compliance team with the bid documentation.

Section A Lines: 3b)

Section B Lines: 9, 10, 15

3) Lines to be completed by the Standards & Compliance team

Before the grant bid can be submitted to the Director of Resources or designated representative for signature, it has to be checked by the Standards & Compliance team. As a part of this process, the Standards & Compliance team must complete the following lines of the checklist, and a record of the bid kept. This should then be passed to the Director of Resources with the acceptance forms.

Section A Lines: None

Section B Lines: 11, 12

4) Lines to be completed by Director of Resources or designated representative

As all grant bids must be authorised by the Director of Resources or designated representative, one of these officers must complete the following lines of the checklist:

Section A Lines: None

Section B Lines: 13

5) Lines to be completed by the Standards & Compliance team

Once the grant bid has been authorised, the Standards and Compliance team will collect it and complete the following lines of the checklist. A copy of the bid and checklist is obtained and then the original is passed back to the Accountancy teams. The Standards & Compliance team maintain a log of all prospective grants.

Section A Lines: None

Section B Lines: 14

If there are any problems with this process please contact CFL Accountancy

SECTION A - GENERAL INFORMATION

Appendix A Part 2

1. Grant Name: _____

2. Sponsoring Government Dept/Agency: _____

3. Responsible Officers - a) Claim Form Compiler:
 Name _____
 Tel No. _____

- b) Central Accountancy Staff (if not Compiler):
 Name _____
 Tel No. _____

SECTION B - ALL CLAIMS

4. Period covered by Grant: _____

5. Total value of Grant bid: £ _____

6. Deadline for submission: _____

7. Extended Deadline _____
 (If appropriate)

	Signature	Date
8. Compiled and submitted by		
9. Received in Accountancy by		
10. Accountancy checks carried out by: <u>Checks:</u> <ul style="list-style-type: none"> a All sections completed in original ink - no photocopied data b Any corrections are neat and are made without the use of correction fluid c Original bid guidance supplied. d Evidence of costings that make up the grant bid, inc staffing implications. e Evidence of matched funding required under the terms and conditions of the grant.. f Evidence of how outputs and targets are arrived it. 		
11. Standards & Compliance review carried out by: <u>Review:</u> <ul style="list-style-type: none"> a Overview of checks in section 10. b General common sense readability satisfied 		
12. Submitted for Director of Resource signature by		
13. Signed by/on behalf of the Director of Resources		
14. Copy of signed forms obtained and original passed to service teams		
15. Reason for late completion or any other relevant comments:		

GRANT CLAIMS CHECKLIST - ACCEPTANCE OF OFFER**Appendix B Part 1****The Checklist is to be used in conjunction with grant acceptance only.****Notes on completion of Grant Claims Checklist****1) Lines to be completed by compilers of grant claims**

Any officer completing an acceptance offer, no matter if working in a front line Service or Accountancy, must complete the following lines of the checklist:

Section A Lines: 1, 3, 4a), 5.

Section B Lines: 6, 7, 8, 9, 11

2) Lines to be completed by Accountancy teams

Before the grant acceptance can be submitted to the Director of Resources or designated representative for signature, it has to be verified. As a part of the verification process Accountancy teams must complete the following lines of the checklist. This should then be passed to the Standards & Compliance team with the acceptance forms.

Section A Lines: 2,4b)

Section B Lines: 10, 12, 13, 18

3) Lines to be completed by the Standards & Compliance team

Before the grant acceptance can be submitted to the Director of Resources or designated representative for signature, it has to be checked and recorded on the grants database by the Standards & Compliance team. As a part of this process, the Standards & Compliance team must complete the following lines of the checklist. This should then be passed to the Director of Resources with the acceptance forms.

Section A Lines: None

Section B Lines: 14, 15

4) Lines to be completed by Director of Resources or designated representative

As all grant acceptance of offer must be signed by the Director of Resources or designated representative one of these officers must complete the following lines of the checklist:

Section A Lines: None

Section B Lines: 16

5) Lines to be completed by the Standards & Compliance team

Once the grant acceptance has been authorised, the Standards and Compliance team will collect it and complete the following lines of the checklist. A copy of the acceptance and checklist is obtained and then the original acceptance of offer is passed back to the Accountancy teams. The Standards & Compliance team maintain a register and copies of claims as evidence for KPR29.

Section A Lines: None

Section B Lines: 17

If there are any problems with this process please contact CFL Accountancy

SECTION A - GENERAL INFORMATION

Appendix B Part 2

1. Grant Name: _____ 2. Grant Database Ref. No. _____

3. Sponsoring Government Dept/Agency: _____

4. Responsible Officers - a) Claim Form Compiler:
 Name _____
 Tel No. _____
 - b) Central Accountancy Staff (if not Compiler):
 Name _____
 Tel No. _____

5. **Compiler's Working Paper File:** (NB Could be located in Services or Accountancy)
 Reference: _____ Location: _____

SECTION B - ALL CLAIMS

6. Period of Grant: _____ 7. Total Value of Grant Offer: £ _____

8. Deadline for Completion: _____ 9. Extended Deadline (If appropriate) _____

10. Sales Order Number: _____

	Signature	Date
11. Compiled by		
12. Received in Accountancy by		
13. Accountancy checks carried out by: <u>Checks:</u> <ul style="list-style-type: none"> a All sections completed in original ink - no photocopied data b Any corrections are neat and are made without the use of correction fluid c All documentation required by the grant body is included - eg: bank details d All the regulations regarding the offer have been followed 		
14. Standards & Compliance review carried out by: <u>Review:</u> <ul style="list-style-type: none"> a Sales order inserted in section 10 where applicable b Grant offer value agrees with section 7 c General common sense readability satisfied 		
15. Submitted for Director of Resource signature by		
16. Signed by/on behalf of the Director of Resources		
17. Copy of signed forms obtained and original passed to service teams		
18. Reason for late completion or any other relevant comments:		

GRANT CLAIMS CHECKLIST - INTERIM CLAIMS**Appendix C Part 1**

The Checklist is to be used in conjunction with interim grant claims only.

Notes on completion of Grant Claims Checklist**1) Lines to be completed by compilers of grant claims**

Any officer compiling a interim grant claim, no matter if working in a front line Service or Accountancy, must complete the following lines of the checklist:

Section A Lines: 1, 2, 4, 5a), 6

Section B Lines: 7, 8, 9, 10, 12

2) Lines to be completed by Accountancy teams

Before the grant claim can be submitted to the Director of Resources or designated representative for signature, the grant claim has to be verified. As a part of the verification process Accountancy teams must complete the following lines of the checklist. This claim should then be passed to the Standards & Compliance team.

Section A Lines: 3, 5b)

Section B Lines: 11, 13, 14, 19

3) Lines to be completed by the Standards & Compliance team

Before the grant claim can be submitted to the Director of Resources or designated representative for signature, the grant claim has to be checked and recorded on the grants database by the Standards & Compliance team. As a part of this process, the Standards & Compliance team must complete the following lines of the checklist. This claim should then be passed to the Director of Resources.

Section A Lines: None

Section B Lines: 15, 16

4) Lines to be completed by Director of Resources or designated representative

As all grant claims must be signed by the Director of Resources or designated representative. One of these officers must complete the following lines of the checklist:

Section A Lines: None

Section B Lines: 17

5) Lines to be completed by the Standards & Compliance team

Once the grant claim has been authorised, the Standards and Compliance team will collect the grant claim and complete the following lines of the checklist. A copy of the claim and checklist is obtained and then the original grant claim is passed back to the Accountancy teams. The Standards & Compliance team maintain a register and copies of claims as evidence for KPR29.

Section A Lines: None

Section B Lines: 18

If there are any problems with this process please contact CFL Accountancy

SECTION A -GENERAL INFORMATION

Appendix C Part 2

1. Grant Name: _____ 2. Claim Form Ref. No. _____

3. Grant Database Ref No. _____

4. Sponsoring Government Dept/Agency: _____

5. Responsible Officers - a) Claim Form Compiler:
 Name _____
 Tel No. _____

- b) Central Accountancy Staff (if not Compiler):
 Name _____
 Tel No. _____

6. **Compiler's Working Paper File:** (NB Could be located in Services or Accountancy)
 Reference: _____ Location: _____

SECTION B - ALL CLAIMS

7. Period of Claim: _____ 8. Value of Claim: £ _____

9. Deadline for Completion: _____ 10. Extended Deadline (If appropriate) _____

11. Sales Order Number: _____

	Signature	Date
12. Claim Compiled by		
13. Received in Accountancy by		
14. Accountancy checks carried out by: <u>Checks:</u> <ul style="list-style-type: none"> a All grant claim cells populated with original ink - no photocopied data b Any corrections are neat and are made without the use of correction fluid c Claim data agrees to working papers d Evidence of costs claimed that are not in SAP e Evidence of prime documents where applicable f Evidence that data reconciles with SAP where applicable g Additions/Calculations correct h Evidence of correct approval and CI compliance i Cross referencing of claim cells to working papers j Assurance for the legitimacy of expenditure claimed 		
15. Standards & Compliance review carried out by: <u>Review:</u> <ul style="list-style-type: none"> a Sales order inserted in section 11 b Grant claim value agrees with section 8 c General common sense readability satisfied 		
16. Submitted for Director of Resource signature by		
17. Signed by/on behalf of the Director of Resources		
18. Copy of signed claim obtained and original passed to service teams		
19. Reason for late completion or any other relevant comments:		

GRANT CLAIMS CHECKLIST - FINAL CLAIMS**Appendix D Part 1**

The Checklist is to be used in conjunction with final grant claims only.

Notes on completion of Grant Claims Checklist**1) Lines to be completed by compilers of grant claims**

Any officer compiling a final grant claim, no matter if working in a front line Service or Accountancy, must complete the following lines of the checklist:

Section A Lines: 1, 2, 4, 5a), 6

Section B Lines: 7, 8, 9, 10, 12

2) Lines to be completed by Accountancy teams

Before the grant claim can be submitted to the Director of Resources or designated representative for signature, the grant claim has to be verified. As a part of the verification process Accountancy teams must complete the following lines of the checklist. This claim should then be passed to the Standards & Compliance team.

Section A Lines: 3, 5b)

Section B Lines: 11, 13, 14, 22, 23

3) Lines to be completed by the Standards & Compliance team

Before the grant claim can be submitted to the Director of Resources or designated representative for signature, the grant claim has to be checked and recorded on the grants database by the Standards & Compliance team. As a part of this process, the Standards & Compliance team must complete the following lines of the checklist. This claim should then be passed to the Director of Resources or designated representative.

Section A Lines: None

Section B Lines: 15, 16

4) Lines to be completed by Director of Resources or designated representative

As all grant claims must be signed by the Director of Resources or designated representative. One of these officers must complete the following lines of the checklist:

Section A Lines: None

Section B Lines: 17

5) Lines to be completed by the Standards & Compliance team

Once the grant claim has been authorised, the Standards and Compliance team will collect the grant claim and complete the following lines of the checklist. 2 copies of the claim and checklist are obtained, one held by Accountancy and one by Standards & Compliance. The original grant claim is passed to the External Auditor

Section A Lines: None

Section B Lines: 18

6) Lines to be completed by Accountancy teams

In some cases grant bodies may request for a pre-audited copy to be sent, by the audit submission deadline.

Section A Lines: None

Section B Lines: 19

7) Lines to be completed by the External Auditor

Before the grant claim can be submitted to the grant body, an appointed External Auditor will need to certify the claim

Section A Lines: None

Section B Lines: 20

8) Lines to be completed by the Standards & Compliance team

Once the grant claim has been certified, the Standards and Compliance team will collect the grant claim and complete the following lines of the checklist. A copy of the claim and checklist is obtained and then the original grant claim is passed back to the Accountancy teams. The Standards & Compliance team maintain a register and copies of claims as evidence for KPR29.

Section A Lines: None

Section B Lines: 21

If there are any problems with this process please contact CFL Accountancy

SECTION A -GENERAL INFORMATION		<u>Appendix D Part 2</u>
1. Grant Name: _____	2. Claim Form Ref. No. _____	
4. Sponsoring Government Dept/Agency: _____	3. Grant Database Ref No. _____	
5. Responsible Officers - a) Claim Form Compiler:		
Name _____	Tel No. _____	
- b) Central Accountancy Staff (if not Compiler):		
Name _____	Tel No. _____	
6. Compiler's Working Paper File: (NB Could be located in Services or Accountancy)		
Reference: _____	Location: _____	

SECTION B - ALL CLAIMS		
7. Period of Claim: _____	8. Value of Claim: £ _____	
9. Deadline for Completion: _____	10. Extended Deadline _____ (If appropriate)	
11. Sales Order Number: _____		
12. Claim Compiled by	Signature	Date
13. Received in Accountancy by		
14. Accountancy checks carried out by:		
<u>Checks:</u> a All grant claim cells populated with original ink - no photocopied data b Any corrections are neat and are made without the use of correction fluid c Claim data agrees to working papers d Evidence of costs claimed that are not in SAP e Evidence that data reconciles with SAP where applicable f Evidence of prime documents where applicable g Additions/Calculations correct h Evidence of correct approval and CI compliance i Cross referencing of claim cells to working papers j Assurance for the legitimacy of expenditure claimed		
15. Standards & Compliance review carried out by:		
<u>Review:</u> a Sales order inserted in section 11 b Grant claim value agrees with section 8 c General common sense readability satisfied		
16. Submitted for Director of Resource signature by		
17. Signed by/on behalf of the Director of Resources		
18. Copy of signed claim obtained for both Standards & Compliance and Accountancy teams, and original passed to the External Auditor		
19. Copy claim supplied to grant body if applicable		
20. Signed by the External Auditor		
21. Copy of signed claim obtained and copy passed to Accountancy teams		
22. Reason for late completion or any other relevant comments:		

SECTION C - CLAIMS RECORD

23. Claims to Date:

Year	
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Claim Period	Date Claimed	Amount Claimed	Date Received	Amount Received	SAP Order Number
Claim 1					
Claim 2					
Claim 3					
Claim 4					
Claim 5					
Claim 6					
Claim 7					
Claim 8					
Claim 9					
Claim 10					
Claim 11					
Claim 12					
Final					
Total					