



BULLETIN

PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS

M - 5 - 16

Originators Serial No.

June 25, 2015

Date

Business Operations

Originating Office

Retain

Cancellation Date

TO: Chiefs
Area Assistant Superintendents
Principals
Account Managers

FROM: Chief Financial Officer

SUBJECT: Grant Assistance to Schools

1. **PURPOSE:** To provide new guidance, concerning grant assistance to schools, that does not require funds to be transferred to and managed by the Central Office of the School System if certain criteria are met.
2. **REPORTING TO THE BOARD:** All grants and donations made directly to schools, irrespective of amount, should be reported to the Grants Financial Management Office (GFMO) on a SCHOOL GRANTS REPORTING FORM (see Attachment A). The completed form and attachments should be electronically transmitted to the GFMO (email to: schoolgrants@pgcps.org) within five (5) days of grant award. The GFMO will include in the next Board of Education Consent Agenda information on all new school-based grants.
3. **GRANT ADMINISTRATION:** Administration and management of school-based grants is dependent on the nature of the assistance.
 - A) If **none** of the criteria in Section (B) below pertain to a particular grant, it can be administered and fiscally managed at the school level in its School Activity Fund (SAF) using the accounting software in use, currently *SchoolFunds Online (SFO)*.
 - B) However, all grants that meet **one or more** of the following criteria must be turned over to the PGCPS Central Office and fiscally managed by the GFMO.
 1. Funding sources require restricted funds program financial reports.
 2. Grant generates program income to offset program implementation expenses.
 3. Grant requires cash, in-kind matching funds, or a commitment of Board of Education resources.
 4. Grant funds are used for salaries, substitute teachers, workshop wages, or any form of compensation.
 5. Funding is equal to or exceeds \$50,000

C) If the grant meets one or more of the criteria in Section (B) above, all current Board Policies, Administrative Procedures, and School Accounting Manual Policies, remain in effect -- which requires grant funds to be transferred and managed by the Grants Financial Management Office.

4. **GRANT COMPLIANCE:** In cooperation with the Grants Financial Management Office, all related parties will ensure that the terms of grant agreements are upheld and properly terminated at the end of the grant.

A) School principals and Central Office personnel are responsible for ensuring that grants not requiring Board approval and management meet established guidelines stipulated on the SCHOOL GRANTS REPORTING FORM.

B) The principal, as the fiduciary agent for the school, is responsible for ensuring that all school-based grants are accounted for and used for legitimate education-related activities.

C) The school bookkeeper will ensure that all documentation to support grant expenditures are properly maintained and retained at schools, since they are subject to review during routine school audits by the Internal Audit Department.

D) The GFMO will prepare an annual report for the Board of Education which will contain a summary of grants \$5,000 and above. The GFMO will also institute procedures to ensure grant funds managed at the school level are properly spent.

5. **FILING INSTRUCTIONS:** Retain



Raymond H. Brown
Chief Financial Officer

Distribution: List 1, 2, 3, 4, 5, 6, 10 and 11

Attachment



Prince George's County Public Schools
Grants Financial Management Office
School Grants Reporting Form

Date: _____

School: _____

Grantor: _____

Grant Name: _____

Grant Amount: _____ Grant Period: _____

Grant Purpose: _____

We acknowledge receipt of the above grant, confirm that this funding does not meet any of the criteria noted below and, as a result, will be fiscally managed at the school level in the School Activity Fund (SAF):

- 1. Funding sources require restricted funds program financial reports.
2. Grant generates program income to offset program implementation expenses.
3. Grant requires cash, in-kind matching funds, or a commitment of PGCPS resources.
4. Grant funds are used for salaries, substitute teachers, workshop wages, or any form of compensation.
5. Funding is equal to or exceeds \$50,000.

If the above grant meets one or more of the above criteria, all current Board Policies; Administrative Procedures; and School Accounting Manual Policies remain in effect -- which requires grant funds to be transferred and managed by the Grants Financial Management Office (GFMO).

By signing this School Grants Reporting Form, I certify that the above information has been reviewed based on grant criteria above, which allows the school to fiscally manage the funds in a SAF account.

Please return this form to the Grants Financial Management Office; Room 201-J, Sasscer Administration Building, 14201 School Lane, Upper Marlboro, MD 20772 within five (5) days of receipt of the grant award. Please attach a copy of the Grant Award Letter and/or check received for the grant.

Sign: _____ Date: _____

(Principal)