Grants Policy

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Responsible Officer(s):	*General Manager Corporate & Community Services*
Council File Reference:	
Applicable Legislation:	*Local Government Act 1999* *Local Government (Financial Management) Regulations 2011* *Australian Accounting Standards and Regulations*
Relevant Policies:	
Related Procedures:	
Delegations:	*Chief Executive Officer/General Manager Corporate & Community Services*

1. Purpose

To provide a framework and process for the assessment, application, recognition, management and reporting of grants and contributions received by Council.

2. Definitions

Acquittal	A report completed by Council detailing the way the grant funds have been spent. This report is used by the organisation providing the funds to confirm that the funds have been used for the purpose in which the funds were provided.
Grants	Funds received by Council that are not meant to be repaid. Often provided for a particular purpose.
Non-refundable Grants	Grant funds that are retained regardless of outcome (e.g. annual Grants Commission)
Refundable Grants	Grant funds that are to be returned if the terms of the grant are not met

Restricted Grants	Grant funds that must be used for specific programs or purposes (e.g., Roads to Recovery, Special Local Roads)
Unrestricted Grants	Grant funds that may be used for any operating purpose (e.g., annual Grants Commission)

3. Principles

Council relies on external grant funding as an important source of funding to enable the introduction or continuation of services and facilities which might otherwise be outside of the immediate financial capacity of Council and may not have been identified in Council's current Long Term Financial Plan.

There are several types of grants generally available to Council:

- Restricted
- Unrestricted
- Refundable
- Non-refundable

4. Policy Statement

Council will actively seek funding opportunities by identifying available grants which are consistent with its strategic planning and priorities.

Consideration should be given to the following:

- Relevance of the project or service to the Council Strategic Plan, Asset Management Plans (AMP) and Long Term Financial Plan (LTFP), and
- Terms and conditions of the grant.

All grant funding applications must receive the approval of Council via a Council report unless they are unrestricted (untied) grants. If there is a short lead time for expressions of interest or grant applications that do not enable the details of the funding to be provided to Council prior to application, the Chief Executive Officer or their delegate will authorise the application and a report will be made to council retrospectively. Should the funding application be successful, a report must be provided to Council before the funding is accepted and any formal arrangements entered into.

Government grants and contributions from other sources shall be assessed prior to application with consideration being given to:

- Requirements for matching funds or other level of contribution;
- Lifecycle costs of funded assets, including maintenance, administration and replacement cost;
- Inherent and support costs of funded services, including contingency arrangements if the grant is suspended or cancelled;
- Likely outcome of the project or service and impact on Council's financial position in the event of application failure;
- Ability of Council to meet the financial requirements of the grant application within the constraints of the current Council approved budget, and
- Assessment to align with Strategic Community Plan.

Once council have endorsed approval of a funding application and then if subsequently it is determined additional funding is required to meet the grant application funding conditions that is outside the financial constraints of the current Council approved budget and LTFP, then a report detailing the grant application criteria and financial impact must again be submitted to Council for consideration, assessment, and approval.

Council has a duty to administer the use of grant funding in an efficient, effective, transparent, and accountable manner to ensure that:

- The community receives the maximum benefit from grant funding;
- The requirements of the funding provider are satisfactorily met as outlined in the funding agreement;
- Council achieves the agreed outcomes identified in its Strategic Plan, Asset Management Plans and Long Term Financial Plan, and
- Council's opportunities for future external funding are not compromised.

Grants should be included in Council's Long Term Financial Plan and Annual Budget only where there is greater than a 90% expectation of success or where the funds are from annual grant funding from the Local Government Grants Commission and Libraries SA.

Council shall maintain detailed financial records of grant income due and received and for the associated expenses for every grant. Record keeping in this area is of utmost importance and must align with the Long Term Financial Plan and Annual Budget.

Grant claims shall be raised through Council's sundry debtor system, with due consideration to the treatment of GST as outlined in the funding agreement.

Council shall maintain a Grants Register which will record the application, approval, responsibility, and key elements of each grant.

It is the responsibility of the officer responsible for the grant to ensure the grant details are included in the grants register and that there is compliance with all responsibilities and conditions of the grant including acquittals, reporting and progress milestones.

The grants register shall be monitored and reconciled quarterly by the Finance Manager to ensure that entries accurately reflect all grant applications, application outcomes, funding arrangements and any other relevant conditions, and that all claims are made promptly in accordance with funding agreements, annual business plan and budget and this policy.

Grants must be acquitted in full compliance with the conditions of the funding agreement and any applicable legislative or regulatory requirements.

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