

# Chicago Public Schools Policy Manual

<b>Title:</b>	<b>ACCEPTANCE OF ALL GRANTS, GIFTS AND DONATIONS</b>		
<b>Section:</b>	403.3		
<b>Board Report:</b>	04-1027-PO1	<b>Date Adopted:</b>	October 27, 2004

## Policy:

### THE CHIEF EXECUTIVE OFFICER RECOMMENDS:

That the Board rescind Board Report 03-0625-PO01, Policy for the Acceptance of School Based Grants and Gifts, and adopt a new policy for the acceptance of all grants, gifts and donations.

**PURPOSE:** This policy shall establish an acceptance process for all grants, gifts and donations received by any central office, area or school unit. Establishing the administrative requirements in this policy will ensure the uniform implementation and management of all grants, gifts and donations, and also ensure that the Board meets its responsibilities as the grant, gifts or donation recipient.

### POLICY TEXT:

#### I. ACCEPTANCE OF GRANTS, GIFTS AND DONATIONS

Pursuant to Board Rule 5-29, all grants, gifts and donations of goods and services, whether from governmental or non-governmental sources, received by any central office, area or school unit ("receiving unit") must be accepted by the Chief Financial Officer on behalf of the Board prior to use of such grant, gift or donation. The receiving unit shall notify the Chief Financial Officer of the award, utilizing an electronic form provided by the Chief Financial Officer, which contains the following information: (1) Funding Source; (2) Funding Agency Contact and Telephone; (3) Grant/Donation Name; (4) Amount of Grant/Donation/Estimated Value; (5) Start Date; (6) End Date; (7) Purpose of Grant/Donation; (8) Internal Accounts Name for School Based Non-governmental Grant; and (9) CPS Contact Person/Grant Administrator, Unit and Telephone.

It is the obligation of the receiving unit to obtain and deliver to the Chief Financial Officer in a specified electronic format for review and approval, all related grant documents, including, but not limited to: award letters, approved budgets, budget narratives, contracts and agreements, guidelines, reporting requirements, government funding sources, government checks, and non-governmental checks for salaries or consultants. Upon acceptance, the Chief Financial Officer will send electronic notification to the receiving unit, Office of Management and Budget and External Resources.

If a receiving unit receives governmental grant funds directly or through a third party, the receiving unit must send any funds or other negotiable instruments to the Division of Revenue to deposit to the unit's budget account and assume the financial reporting requirements of the grant. The Division of Revenue will be responsible for all reporting requirements for government funded grants.

If a grant, gift or donation, in whole or part, will be deposited in the budget of a unit or units, the receiving unit must contact the Office of Management and Budget upon notification of grant acceptance from the Chief Financial Officer to determine the appropriate budget lines. The Office of Management and Budget is responsible for loading the funds in the appropriate budget lines upon receipt of the agency-approved budget, and sending electronic notification to the receiving unit indicating that the funds have been loaded. This includes all grants funded by a governmental agency, and any portion of a non-governmental grant or donation that will be used for salary and benefits, stipends or consultant services.

School units may deposit non-government funded grants that will not be used for salary and benefits, stipends or consultants in their Internal Accounts, and disbursements will be made at the local school level in accordance with the procedures in the Internal Accounts Manual.

The Grant Administrator identified by the receiving unit to the Chief Financial Officer when requesting acceptance is responsible for (1) the financial and performance oversight of the grant, (2) ensuring the correct loading of funds as defined by the funding agency, (3) monitoring grant fund spending activity within the approved budget, (4) delivery of goods and services prior to the grant end date and subsequent issue of payment prior to any reporting deadline for the grant period, and (5) resolving all unreimbursable expenditures with any vendor.

The Chicago Public Schools is a tax supported body politic and corporate, and a school district of the State of Illinois. The Children First Fund is a free standing agency that is non-for-profit. Funding agencies which are restricted from making donations to tax supported institutions are encouraged to make their donations through the Children First Fund.

## **II. REFUNDS OF UNUSED GRANT FUNDS**

Refunds of unused grant funds shall be handled pursuant to the requirements set forth in Board Rule 5-29. For all refunds that exceed \$5,000, the receiving unit shall provide a written explanation to the Chief Financial Officer within five days after the expiration of the term of the grant or upon request from the funding agency, identifying the reason for not utilizing 100% of the grant.

## **III. REPORTING TO THE BOARD**

The Chief Financial Officer shall provide to the Board a monthly report of all acceptances of grants, gifts, and donations that exceed \$50,000 and of all refunds that exceed \$5,000, including an explanation of the cause of all such refunds.

## **IV. REGISTRATION OF DONATED GOODS ON THE ASSET REGISTER**

Pursuant to the Board's Maintenance and Disposal of Assets Policy (Board Report 04-0526-PO1, as may be amended from time to time), all donations which have a value of at least five hundred dollars (\$500.00) and a useful life of at least one year must be entered on the Asset Register. Principals shall follow the procedures set forth in Board's Maintenance and Disposal of Assets Policy to register donated goods that meet the criteria for registration.

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**Amends/Rescinds:** Rescinds 03-0625-PO01  
**Cross References:** 99-0922-PO2; 98-0128-PO1; 95-0426-PO1  
**Legal References:**