

SECTION 6: ANNUAL GLOBAL FUNDING FOLLOW-UP REPORTS

GENERAL REQUIREMENTS FOR ALL PCOS (REVISED MAY 2008)

OVERVIEW

Each Provincial Cultural Organization funded through the Culture Section of the Trust must submit an Annual Year-end Report within ninety (90) days of its fiscal year end. This report will include information as set out in the following Follow-up Report Requirements, and will satisfy the standards of accountability of the Culture Section of the Trust and, where relevant, the Saskatchewan Arts Board. Release of the final 50% of the organizations funding for the current year is dependent upon the receipt and approval of all required components of the Annual Follow-up Report. The information gleaned from these documents is used in a variety of ways to demonstrate impact and accountability of the Culture Section of the Trust.

Follow-up reports must include:

1. Annual Global Funding Follow-up Summary Report (budget form)
2. Audited Financial Statement
3. Bridging notes (to connect follow-up summary to audit, if necessary)
4. Annual Report
5. Grant Program Summary
6. Cultural Profiles (3 per year)
7. Cultural Impact Statement
8. PCO Annual Follow-Up – Statistics Data Collection
9. Monitoring information:
 - Corporate update: current PCO constitution and bylaws
 - Member funding policies and guidelines
 - Current Membership list in electronic format
 - Risk Management: auditor and insurance requirements
 - Lottery recognition checklist

2 copies of the complete report are required by SaskCulture. SAB PCOs must provide an additional copy for the Saskatchewan Arts Board (3 copies total).

PCOs must ensure that they have processes in place to obtain the required information. At minimum, a reasonable and explainable estimate is required. The Cultural Profiles and cultural impact statements requested do take time to research and compose, however, effort applied in these areas is encouraged as the quality of this material will contribute to the success of cultural advocacy and the continuance of support for the Annual Global Funding program.

Notes on Annual Global Funding Follow-Up Contents

1. Annual Global Funding Follow-up Summary Report Form:

- have your President or *other authorized individual* sign the form;
- include the correct grant numbers and amounts for both the year being followed up and the current year. The grant number is included with your grant letter.
- provide consistency for the line items and budgeted amounts from one report to the next. The chart below shows what each column from your Follow-Up budget form should match.

Follow-Up Budget Form	Matches
Column 1 - Request	Column 5 from previous year's report
Column 2 - Revised	Column 6 from previous year's report*
Column 3 - Actual	the Audit submitted with the report**
Column 5 – Current year request	Column 6 from current year's submission form, the original request for the current year
Column 6 – Revised	Shows the adjustment from Column 5 made based on the grant amount allocated for the current year.

* the revised budget that was submitted at the beginning of the year (previous year's follow-up). Even if you have made revisions to your budget later on in the year you must use the revised budget that was submitted in the initial part of your year.

**** match the figures in the “actual” column on the follow-up grant summary with the figures in your audit. The total should be the same in both documents. *The line items in your audit may be different than the form. In this case a bridging note of explanation is needed.***

- provide the amount of your organization's surplus or deficit, as well as accumulated surplus or deficit, for the year being followed up as well as what is anticipated for the current year. *Do not complete variance columns for accumulated surplus/deficit.*
- Clarification of Budget Categories, this form is used to collect standard financial data from all PCOs. This information is entered into the AGF database.

Expense categories:

Administration – Personnel: include salaries, benefits and contract fees for permanent employees and administrative contract staff. Include staff professional development costs under Personnel-Other. Contract fees for services other than administrative, should be included in the appropriate expense area. For example, a contract fees for a newsletter editor should be included in Communications-Newsletter, An organizational consultant or facilitator should be included in Corporate Business-Professional Fees. Contract fees related to specific program delivery such as a workshop resource person or conference coordinator should be included with the expenses for that program. *It is no longer necessary to separate out the program personnel costs from the general program costs.*

Travel and Meetings: Travel and meeting expenses related to strategic planning retreats and group training sessions should be identified under Travel/Meetings-Other. Staff travel for professional development should be identified under Personnel-Other.

Corporate Business: Professional Fees – Include legal and auditor fees. Management consultants and facilitators can be included in this category.

Other: When completing the application summary form please provide line item descriptions for items of greater value than \$1,000. Although the sample form provided

has the category “other” in each section, the “other” is not to be substituted for “miscellaneous”. When providing a sample form the category “other” was inserted in each block because many PCOs have items that pertain specifically to them. If you have a miscellaneous line item (less than \$1,000) in particular blocks please define the line as such.

If the “other” category contains numerous line items that would substantially increase the length of the summary form by being included you may want to list the total amount as “other” and provide a footnote that indicates where the breakout for those items is located in the detailed budget.

Revenue Categories:

Surplus/Deficit: This is the difference between revenue and expense in the year the column pertains to.

Accumulated Surplus/Deficit: This is the sum of the year’s surplus/deficit plus the surplus/deficit that has been carried over from previous years. The previous year’s actual should reconcile to your audited financial statement. Projections for the current and request years are relevant. Do not complete variance columns (5 and 7).

Explanation of significant variances: Provide explanations of **significant variances only** (20% change +/-) for both the year most recently followed up and the current year revised and projected.

Below is a breakdown of the revenue and expense categories used in SaskCulture’s AGF database:

REVENUE

Grants

Sask Lotteries Trust – AGF – annual funding allocated by the CAC

Sask Lotteries Trust – AGF Other – one-time amounts that may be allocated by the CAC as a result from your submission

Sask Lotteries Trust – Other – CAP, MIF, Community Grant Program, etc. or other lottery money derived from the Saskatchewan Lotteries Trust Fund

Agencies – Other – corporate sponsorship e.g. IPSCO

Other – grants that come in and don't fit in other categories and are likely a one-time amount

Municipal Government – Other – dollars from directly from the City of Regina , City of Melville, etc.

Provincial Government – Other – departmental dollars

Provincial Government – Municipal – dollars from the Department of Municipal Affairs

Federal Government – Other – departmental dollars

Federal Government – Canadian Heritage

Federal Government – Canada Council

Agencies – National – dollars received from organizations like RedCross

Agencies – Provincial – SAB – grants received from the SAB, for example the Project Assistance Grant Program

Agencies – Provincial – SAB Other – one-time amounts for SAB clients

Agencies – Provincial – SaskFILM – dollars received from SaskFILM

Agencies – Provincial – Other – dollars received from provincial public organizations including Crown Corporations and the Cultural Industries Development Fund

Agencies – Provincial – Saskatchewan Heritage Foundation (SHF) – money allocated from SHF

Self-generated

Program/Services Fees – revenue generated from providing programs and services

Membership Fees – revenue from membership fees paid to the organization

Other

Fundraising Projects

Donations

Other

Other – Interest – bank interest

Other – an example would be GST recovered

EXPENSES

Administration

Personnel – all salaried employees of organization

Office – office expenses for example office supplies, postage, etc.

Other

Travel and Meetings

Staff – travel and meeting expenses related to staff

Volunteer – travel and meeting expenses related to volunteers

AGM – meeting expenses related to your organization’s AGM

Other – travel and meeting expenses related to strategic planning retreats, group training sessions, etc.

Corporate Expenses

Memberships – organizational member fees to external organizations

Professional Fees – organizational consultant, facilitator fees, legal, auditor fees, etc.

Insurance – auto liability, participants’ liability, employee bonding, etc.

Other

Public Relations and Communications

Newsletter – newsletter production via email or paper, etc.

Other – could include web site, poster development, etc.

Programs and Services

Personnel – program specific contracts

Program and Services – expenses accumulated from providing programs and services

Member Funding – lottery dollars dispersed to member organizations

Other

Other

Other Interest

Other

2. Audited Financial Statement:

- ensure that the copies of the audit submitted is signed by at least two (2) directors.
- If your annual report includes a complete signed audit for the Follow-Up report year there is no need to include a separate copy.
- **Lottery revenues should be specifically identified and broken down Annual Global Funding and “Other”.**

Preparing for the Audit

PCOs should provide the auditor with a copy of the AGF Grant Follow-up Summary Form so that the auditor understands the line item breakdowns in the Trust documents. PCOs are not required to match these line items up completely but the closer the auditor can prepare the audit the easier your job will be in completing the follow-up report.

3. Bridging Notes:

If the line item breakout in the AGF follow-up summary form is quite different from the line items in your audit please provide a sheet to assist those reviewing the follow-up report in understanding the differences. This is necessary in order to enter the financial data into the AGF database. For example, if your auditor puts the costs for your annual general meeting under something other than travel and meetings, i.e. corporate expense or program, and you move it to the appropriate category on the grant summary form please use this document to note such a change.

4. Annual Report:

Include a copy of the annual report prepared for your annual general meeting. If your organization does not produce an annual report please include a copy of the minutes from the annual meeting and any reports presented to that meeting.

5. Grant Program Summary:

This section has been expanded to include member funding programs as well as other grant programs offered by the PCO. Complete the chart and then attach a list that details the lottery fund amounts that were distributed to organizations and individual grant recipients. This list should only include those who have received any direct funding (an actual cheque) for member funding, program/service delivery, etc, for the fiscal year just completed and the amount(s) they received. The key here is not whether the program is called Member Funding, but that an actual sum of money has been transferred from the PCO to another group or individual.

For organization grants include the name the organizations, a contact person and address for each of them, plus the amount of lottery funding provided to that member organization.

6. Cultural Profiles

Please use the form provided. Cultural Stories & Profiles are the ‘soft’ information that complements or enhances the ‘hard’ facts. They are the examples that give life to the statistics and demonstrate how investment in culture improves the quality of life in Saskatchewan. They help SaskCulture illustrate the benefits these experiences have on our society. The Cultural Story & Profiles form can be used to submit examples of cultural successes throughout the year, however a minimum of 3 cultural profiles are requested as part of the PCO Follow-Up report. PCOs are encouraged to make the Cultural Story & Profile form available to member organizations. Cultural Profiles do not have to be directly related to the work of the PCO, they may be related to the work of PCO member groups and others in the cultural community.

Priorities for Cultural Stories & Profiles themes change from time to time based on the advocacy needs of the community.

7. Cultural Impact Statement

Keep your Cultural Impact Statement within the requested two (2) page maximum. Brief statements to highlight areas of your submission are preferable to repeating information already included in the body of your submission.

8. Statistics Data Collection

SaskCulture Inc. requests information in AGF Follow-up Profiles from Provincial Cultural Organizations for two purposes:

- to ensure accountability for funds granted; and
- to compile information for advocacy purposes.

This report will be used to generate the information in the PCO database so taking the time to provide us with an accurate reflection on your organization’s activities is essential.

The first section of the profile collects common statistical data that is entered into the AGF database. The second section of the profile collects unique data, information on Cultural Profiles and cultural impacts that articulate the impact of PCOs. Proceed through the document answering the questions and completing the blanks as presented.

Part 1 – Membership:

This part of the profile enables SaskCulture to provide information on the scope of individuals and organizations being served through the Culture Section of the Trust. Provide **current information** on the number of individuals and organizations holding current membership in your organization.

Number of Individual Members:

Include all categories of individual membership. For example, if your organization has a student category, include the total of student memberships with the individual membership numbers. When asked for the breakdown of age groups, estimate as close as possible for your own organization's individual members; however, a percentage breakdown is fine for any estimates provided. Please use percentages where indicated in the form provided and ensure the breakdown adds up to 100 for a particular area.

If your organization does not offer either individual or organizational membership, indicate N/A (not applicable) in the appropriate area.

Number of Member and Benefiting Organizations:

Organizational Members: include the total number of organizations and businesses holding current membership in your organization or that can be considered to be actively engaged and/or benefiting from PCO program/services.

If your organization does not offer either individual or organizational membership, indicate N/A (not applicable) in the appropriate area.

First provide the total number of organization members. Then provide estimates on the members belonging to your organizational members: individuals and other organizations. Of all the individuals represented, provide your most reasonable estimate of the breakdown of membership by Youth, Adult and Senior. If possible, break down the youth category even further (not essential). PCOs should be aware of whom they represent and have a working knowledge of this breakdown in order to meet their mandate and serve their membership.

Part 2 – Staff Employed:

This section is collecting information on the people working in the lottery-funded cultural community. Please provide the total number of full time and part time staff members working in your organization over the past year. Provide the breakdown of age groups, and then how many of the total are of First Nations/Métis ancestry and how many of the total are working on contract. Only identify how many employees are of First Nations/Métis if they have self-declared their ancestry to your organization. Full-time are those working 30 hours or more a week, Part-time are those working less than 30 hours a week. Include students and other individuals that may have only worked part of a year.

If possible, provide the number of Full-time and Part-time employees working for your member organizations.

Part 3 – Volunteers:

Volunteerism is extremely important to the Saskatchewan Lotteries supported system. We are tracking more closely the volunteerism rates for cultural organizations.

Please identify how many individual volunteer support your organization specifically (this should reflect how many actual names of volunteers you have). Next, provide how many types of volunteer job roles, such as board member, committee member, program leader, guide, officials, etc. Next, provide how many instances in total were provided by all different roles. Then, provide an estimated total number of hours provided by these volunteers. Finally, provide an estimated percentage breakdown of age groups (should equal 100), and then First Nations/Métis heritage, northern and rural residency.

In the past, you may have used a chart of the volunteer contributions to your organization similar to the one below. It provides a good way of collecting the information needed for this form. An example might look like this:

Volunteer Type	# of Volunteers	Instances: Breakdown of volunteer hours	Total hours /year
PCO Volunteers			
board members	10	@ 2 hours per week for 40 weeks	800 hrs
committee members	15	@ 3 hours per month for 10 months	450 hrs.
# of PCO board and committee volunteers (above) that are aboriginal	2	N/A	N/A
other PCO volunteers	25	Conference volunteers 25 @ 50 hours	1,250 hrs.
Total Volunteer Roles	52		
Member Group Volunteers			
Board members	120	20 groups with avg. of 6 board members per group @ 2 hrs per week for 40 wks (80 hrs)	9,600 hrs
Committee volunteers	400	avg. of 20 program vol. per org (20 x 20) @ 30 hours per year	12,000 hrs
other Volunteers	520	Supporting various member group programs avg. 26 volunteers per org @ 20 hours per year	10,400 hrs
Total Volunteer Roles	1040		

Note: There is often not a clear distinction between volunteer and participant. For the purpose of the volunteer statistics, SaskCulture aims to monitor the level of volunteer contributions to supporting the delivery of cultural organization programs and services, rather than those participating in the program.

If possible, provide the same data for your membership, or part of your membership, particularly if it is your members that supply the biggest part of your volunteer base.

Part 4 – Programs & Services:

Please note that we are separating programs and services to support better data collection. Programs are those that usually have people attending or participating in an activity. Services are those areas that are provided, but use is often harder to track. It includes library use, information lines, rentals, etc. It can include newsletters distributed, specific online service web site hits, etc. It is important to make the distinction between what is a program and service in your organization and not count them twice – they are either a program or a service, not both.

When providing the numbers for programs, please provide a number for registered programs and another for public performance events. First, provide how many distinct programs were offered by your organization. Next, identify how many times these programs were offered in total, separating registered programs from open public or audience participation programs (for example, if one registered program was offered four times, it would count as 4 registered programs. If a program has a number of events within a series, each series should count as a program rather than each class or event within that series counting as a program. Once you have a method of collecting this data, please try to be as consistent as possible from year to year.

Please enter data for your member organizations in the second portion of the Programs & Services section.

Remember to attach a listing of the programs your organization (PCO itself) offered for the fiscal year just completed as well as what it is offering for the current year.

Now, you can do a very similar assessment of any services you offer. There is less detail collected on services.

NOTE: Please collect programs and services data for your member organization separately. Use a separate copy of **4. PROGRAMS & SERVICES**, or put two sets of numbers in the Follow-up column, identifying which is PCO and which is Member Organizations.

9. Monitoring Information

This section includes information that is monitored by SaskCulture to confirm maintenance of eligibility requirements.

a) **Corporate Update:** Provide current copies of your constitution and bylaws if not already on file. Significant changes must be highlighted.

b) **Membership List Attachment: This is now required in electronic format.**

Membership information will be entered into the AGF database in order to provide a

composite picture of the scope of PCOs. This information should be produced in

Excel and provided either on disk (PC formatted) or via email. The list should

contain the following fields of information on your organizational members:

organizational name and city. For individual members please provide the location of the member and under name indicate individual.

Name	Location
SaskCulture Inc.	Regina
Individual	Melville

c) **Member Funding Policies:** Submit one copy of the member funding policies and guidelines if not already on file – highlight significant changes.

d) **Risk Management Requirements:** This section verifies that the PCO has a qualified auditor and maintains at least the minimum level of insurance required by the Trust.

e) **Lottery recognition checklist:** Provided with the follow-up report, this checklist allows the PCO to report on recognition practices. Be sure to include evidence wherever possible of required lottery recognition practices. A summary report (Appendix B) will be provided annually to the PCO and results may be shared with the adjudication committee.

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