

Declaration of Eligibility Guide Municipal Revenue Sharing Grant

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Overview

This guide has been developed to help municipal officials of Saskatchewan municipalities complete the Declaration of Eligibility (declaration) for the Municipal Revenue Sharing (MRS) grant.

There are six eligibility requirements, and they are as follows:

1. Submission of the Audited Annual Financial Statement to the ministry;
2. Submission of the Public Reporting on Municipal Waterworks to the ministry (if applicable);
3. In Good Standing with respect to the reporting and remittance of Education Property Taxes (EPT);
4. Adoption of a Council Procedures Bylaw;
5. Adoption of an Employee Code of Conduct; and
6. All council members have filed and annually updated their Public Disclosure Statements, as required.

Municipalities will report their compliance with the eligibility requirements to the ministry by submitting the declaration annually. The declaration is an online form generated by the ministry annually. Municipalities are expected to submit their declaration to the ministry by the deadline of January 31 each year. The ministry conducts random audits of municipalities to confirm the answers in their declaration. Municipalities that do not submit their declaration, are not in compliance with one or more of the eligibility requirements, or have not complied with the ministry's audit requirements will have their MRS grant withheld until compliance is achieved.

Each municipality will receive an email from the ministry containing a unique link and password to their online declaration on or around November 15 of each year. If you do not receive the email containing the declaration link and password for your municipality by that date, please contact the ministry by email at grcompliance@gov.sk.ca.

Completion of the declaration will require a resolution from council confirming the answers in the declaration. Please be sure to add this item to your November, December or January council meeting agenda so that you can meet the submission deadline of January 31. In addition to the council resolution, you will also be asked to enter your municipal administrator certification information.

Remember:

- You will require a council resolution to complete the declaration;
- The declaration release date will be on or around November 15 each year – watch your email for your unique link and password;
- Contact the ministry if you do not receive your email; and
- Deadline for submission is January 31.

Please visit the Government of Saskatchewan website at saskatchewan.ca for materials referenced within this guide. Use the search function to find the information desired.

Declaration of Eligibility Contents

This section takes you through the contents of the Declaration of Eligibility, page by page, providing instructions and references to available resources. To access your declaration, you will require an email from the ministry that contains a unique link and password for your municipality.

Introduction	
Review	<p>Review the introduction page. It explains what the municipality needs to do to complete the declaration, informs you that the declarations are subject to a random audit and provides you with contact information.</p> <p>If your municipality has been selected for audit, you will receive a declaration that includes the requirement to upload documents. Although the ministry is requesting copies of documents, the audit is not to be considered as verification, endorsement or approval by the ministry of the content of the documents. The documents requested to be uploaded in PDF format are:</p> <ul style="list-style-type: none">• A certified copy of the Council Procedures Bylaw;• Either a signed and sealed certified copy of council’s resolution OR, if adopted by bylaw, a certified copy of the bylaw adopting the Employee Code of Conduct policy;• Each council member’s Public Disclosure Statement and Public Disclosure Statement Annual Declaration; and• A signed and sealed certified copy of council’s resolution confirming the municipality’s answers in the declaration. <p>If your municipality’s MRS grant is currently withheld due to non-compliance with eligibility requirements from a prior year, you will receive a declaration that includes an additional prefilled question. The additional question will identify one of the following reasons why the municipality’s MRS grant is being withheld:</p> <ul style="list-style-type: none">• Failure to submit the MRS declaration for a prior year;• Failure to meet one or more eligibility requirements for a prior year; or• Failure to submit documents to the ministry as requested from the audit of the declaration for a prior year. <p>At any point going through the declaration, if you want to go back and change or review an answer to a previous question be sure to use the back button at the bottom of each page. Do not use your browser’s back button as this may cause your data to be lost.</p> <p>Your progress will be saved as you move through the declaration. You do not need to click a save button. You can return to the declaration any time before the deadline to continue completing it. You can review all your answers to the questions near the end of the declaration. You can also download and/or print a PDF copy of your answers.</p> <p>The deadline to submit the declaration is January 31 of each year. The online declaration will close after the deadline, so be sure to complete it, even if your municipality does not meet all eligibility requirements by the deadline.</p>

Eligibility Requirement #1 – Audited Financial Statement

Question 1	<p>This question is prefilled based on the ministry’s records when the declaration is prepared. It states that your municipality either:</p> <ul style="list-style-type: none">• Has submitted its Audited Financial Statement; or• Has not submitted its Audited Financial Statement. <p>If your municipality has not submitted its Audited Financial Statement, please explain.</p> <p>Please confirm the accuracy of the information. If you select no, please explain.</p> <p>Legislative reference to submission of Audited Financial Statements: <i>The Municipalities Act, S. 186 and 404,</i> <i>The Northern Municipalities Act, 2010, S. 208 and 440, and</i> <i>The Cities Act, S. 157 and 369.</i></p>
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Eligibility Requirement #2 – Municipal Waterworks Reporting

Question 2	<p>This question is prefilled based on the ministry’s records when the declaration is prepared. It states that your municipality either:</p> <ul style="list-style-type: none">• Has submitted its Public Reporting on Municipal Waterworks;• Has not submitted its Public Reporting on Municipal Waterworks; or• Did not run a Municipal Waterworks System OR runs a Municipal Waterworks System that is not subject to public reporting requirements in legislation. <p>If your municipality has not submitted its Public Reporting on Municipal Waterworks, please explain.</p> <p>Please confirm the accuracy of the information. If you select no, please explain.</p> <p>Legislative reference to submission of Public Reporting on Municipal Waterworks: <i>The Municipalities Regulations, S. 51 and 55(3),</i> <i>The Northern Municipalities Regulations, S.41 and 45(3), and</i> <i>The Cities Regulations, S. 22.2 and 22.6(3).</i></p> <p>For more information, a fact sheet on waterworks regulatory requirements and an example of municipal waterworks reporting is available on saskatchewan.ca.</p>
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Eligibility Requirement #3 – Education Property Tax

Question 3	<p>This question is not prefilled. Choose the answer that applies to your municipality. Answer the question based on the definition shown here. If you select no, please explain.</p> <p>“In Good Standing” is defined as: EPT returns are filed up to the current date and any EPT collections have been paid in full or a satisfactory payment arrangement, if available, has been agreed upon with the Ministry of Finance.</p> <p>Municipalities will remit EPT collections to the Ministry of Finance and/or a separate school division depending on how the EPT mill rates have been set in the municipality. The municipality should consider all EPT arrangements in their answer.</p> <p>Legislative Reference to Education Property Taxes: <i>The Education Property Tax Act, S. 10 and 15.</i></p> <p>Information about Education Property Tax for municipalities is available on saskatchewan.ca.</p>
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Eligibility Requirement #4 – Council Procedures Bylaw

Question 4	<p>This question is not prefilled. Choose the answer that applies to your municipality. If you select no, please explain.</p> <p>If your municipality has been selected for audit and you select yes, you will be asked to upload a certified copy of the municipality’s Council Procedures Bylaw in PDF format.</p> <p>Legislative reference to Council Procedures Bylaw: <i>The Municipalities Act, S. 81.1,</i> <i>The Northern Municipalities Act, 2010, S. 100.1, and</i> <i>The Cities Act, S. 55.1.</i></p> <p>For more information, a sample Council Procedure Bylaw can be found on saskatchewan.ca.</p>
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Eligibility Requirement #5 – Employee Code of Conduct

Question 5 This question is not prefilled. Choose the answer that applies to your municipality. If you select no, please explain.

If your municipality has been selected for audit, and you select yes, you will be asked to upload either a signed and sealed certified copy of council's resolution OR, if adopted by bylaw, a certified copy of the bylaw adopting the Employee Code of Conduct policy in PDF format.

Legislative reference to an **Employee Code of Conduct**:
The Municipalities Act, S. 111.1,
The Northern Municipalities Act, 2010, S. 127.1, and
The Cities Act, S. 85.1.

For more information, a sample template and guide for Municipal Employee Code of Conduct is available on saskatchewan.ca.

Eligibility Requirement #6 – Public Disclosure Statements

Question 6 This question has two parts. You must answer both parts of the question.

The first part asks if all council members have completed and filed their **Public Disclosure Statement**. If you select no, please explain.

If your municipality has been selected for audit and you select yes, you will be asked to upload a copy of the Public Disclosure Statement for each council member, preferably combined into one file, in PDF format.

The second part asks if all council members have completed and filed their Public Disclosure Statement **Annual Declaration**. If you select no, please explain.

If your municipality has been selected for audit and you select yes, you will be asked to upload a copy of the Public Disclosure Statement Annual Declaration of each council member, preferably combined into one file, in PDF format.

Legislative reference to filing a Public Disclosure Statement and Public Disclosure Statement Annual Declaration:
The Municipalities Act, S. 142,
The Northern Municipalities Act, 2010, S. 160, and
The Cities Act, S. 116.

For more information, a fact sheet and sample template for Public Disclosure Statements and Public Disclosure Statement Annual Declarations are available on saskatchewan.ca.

Declaration of Eligibility: Review	
Review	<p>Please review your answers to the questions in the declaration.</p> <p>At the bottom of the screen, you will see an option to download a PDF, which you can save and/or print. The PDF will be useful for council members to review the answers to the questions before passing the resolution confirming the declaration.</p>
Declaration of Eligibility: Notice	
Review	<p>Depending on your answers to the declaration questions, you will see one of two notices. The notice will tell you either:</p> <ul style="list-style-type: none"> • The MRS grant may be withheld; or • The municipality can expect the MRS grant on schedule, unless otherwise notified. <p>If the municipality does not meet all the requirements at the time of submission of the declaration, proceed with the submission and work towards meeting the requirements.</p> <p>Appendix B of this guide contains information about how you can meet the requirements. Appendix C contains information about how you notify the ministry once all eligibility requirements are met.</p>
Council Resolution and Signature	
Review	<p>Council must pass a resolution confirming the municipality's answers in the declaration. A sample resolution is in Appendix A of this guide. You must provide the resolution number and date.</p> <p>If your municipality has been selected for audit, you will be asked to upload a signed and sealed certified copy of council's resolution confirming the municipality's answers in the declaration in PDF format.</p> <p>Review the statements in this section. The administrator/city clerk must sign this section to certify the statements. The administrator is asked to provide their certificate type, certificate number and expiry date, if applicable. Expiry dates will generally only apply to Conditional Certificates or Permits. City clerks can enter N/A in the certification section.</p> <p>Enter the date the declaration is submitted.</p> <p>Be sure to hit submit.</p>

Thank you!

Print Submission

If you see this page, your declaration has been submitted to the ministry.

At the bottom of the screen, you will see an option to download a PDF version, which you can **save and/or print a copy of your declaration and your notice for your records.**

For More Information

If you have questions or need assistance with this declaration, contact Advisory Services and Municipal Relations branch in the Ministry of Government Relations at 306-787-2740 or by email at grcompliance@gov.sk.ca. If you need more information on the eligibility requirements, please refer to Appendix B of this guide for contact information.

The deadline to submit the Declaration of Eligibility is
January 31 of each year.

Appendix A – Sample Resolution

Municipal Revenue Sharing Grant – Declaration of Eligibility

[Resolution No.]

The Council of the (municipality legal name) confirms the municipality meets the following eligibility requirements to receive the Municipal Revenue Sharing grant (*list the requirements that the municipality has met*):

- Submission of the (YEAR) Audited Financial Statement to the Ministry of Government Relations;
- *Submission of the (YEAR) Public Reporting on Municipal Waterworks to the Ministry of Government Relations (*if applicable – SEE NOTE BELOW*);
- In Good Standing with respect to the reporting and remittance of Education Property Taxes;
- Adoption of a Council Procedures Bylaw;
- Adoption of an Employee Code of Conduct; and
- All members of council have filed and annually updated their Public Disclosure Statements, as required; and

That we understand if any requirements are not met, our Municipal Revenue Sharing grant may be withheld until all requirements are met (*only use this clause if not all requirements are met*); and

That we authorize (the Administrator/City Clerk) to sign the Declaration of Eligibility and submit it to the Ministry of Government Relations.

Note: This resolution is a sample only and must be worded to suit the situation.

***If the municipality does not run a Municipal Waterworks System OR runs a Municipal Waterworks System that is not subject to public reporting requirements, please indicate that in the resolution.**

Please see the following example:

- The municipality does not run a Municipal Waterworks System; **OR**
- The municipality runs a Municipal Waterworks System that is not subject to public reporting requirements.

Appendix B – Outstanding Requirements

If the municipality does not meet all the requirements, the following table will assist you in meeting them. Resources and more information can be found at saskatchewan.ca.

It is the municipality’s responsibility to meet all the requirements and tell the ministry that you have now met them.

What to do if you are missing a requirement:			
Legislative requirement	What does the municipality do to become compliant?	Contact information for assistance from the ministry	What does the municipality provide to the ministry to show compliance?
Audited Financial Statement	Complete and submit the Audited Financial Statement to the minister.	Municipal Infrastructure and Finance Phone: 306-787-1262 Audited Financial Statement Email: financialstatements@gov.sk.ca	Required Audited Financial Statement submitted to the Municipal Infrastructure and Finance branch of the ministry.
Public Reporting on Municipal Waterworks	Complete and submit the report on Municipal Waterworks to the minister.	Municipal Infrastructure and Finance Phone: 306-787-8859 or 306-787-2655 Waterworks Email: waterworks@gov.sk.ca	Report on Municipal Waterworks submitted to the Municipal Infrastructure and Finance branch of the ministry.

What to do if you are missing a requirement:

Legislative requirement	What does the municipality do to become compliant?	Contact information for assistance from the ministry	What does the municipality provide to the ministry to show compliance?
Education Property Tax	Become “In Good Standing” with Ministry of Finance and separate school division, if applicable.	Advisory Services and Municipal Relations Phone: 306-787-2740 Email: grcompliance@gov.sk.ca	Pass a council resolution confirming you have met the outstanding requirements. Submit a Letter of Declaration to Advisory Services and Municipal Relations signed by the administrator/city clerk.
Council Procedures Bylaw	Adopt a Council Procedures Bylaw.	Cities, Urban and Rural Municipalities contact: Advisory Services and Municipal Relations Phone: 306-787-2680 Email: grcompliance@gov.sk.ca Northern Municipalities contact: Northern Municipal Services Phone: 1-800-663-1555 Email: nms@gov.sk.ca or nsadinfo@gov.sk.ca .	More information about the Letter of Declaration can be found in Appendix C of this guide.
Employee Code of Conduct	Adopt an Employee Code of Conduct.		
Public Disclosure Statements	All members of council (including mayor or reeve) complete and file with administrator/city clerk.		

Appendix C – Letter of Declaration - Outstanding Eligibility Requirements

Do not use this letter if all eligibility requirements were met at the time the online Declaration of Eligibility was submitted.

Letter of Declaration for Municipal Revenue Sharing Grant Eligibility Requirements

Municipalities are asked to use the following template letter to declare when they have met all **outstanding eligibility requirements**. This letter is only used if the municipality **did not** meet all the eligibility requirements when submitting the online Declaration of Eligibility.

It is the responsibility of every municipality to meet all the eligibility requirements. For more information about how to meet the requirements, see Appendix B of this guide.

The Letter of Declaration can be submitted as a PDF through email to grcompliance@gov.sk.ca or by fax at 306-798-2568.

Sample Resolution

Municipal Revenue Sharing Grant – Outstanding Eligibility Requirements

[Resolution No.]

The Council of the (*municipality legal name*) confirms the municipality now meets the following eligibility requirements to receive the Municipal Revenue Sharing grant (include all those not met in the previously passed resolution):

- Submission of the (*YEAR*) Audited Financial Statement to the Ministry of Government Relations;
- Submission of the (*YEAR*) Public Report on Municipal Waterworks to the Ministry of Government Relations (*if applicable*);
- In Good Standing with respect to the reporting and remittance of Education Property Taxes;
- Adoption of a Council Procedures Bylaw;
- Adoption of an Employee Code of Conduct; and
- All members of council have filed and annually updated their Public Disclosure Statements, as required.

That we authorize the (administrator/city clerk) to send a letter (see following template letter) to the Ministry of Government Relations acknowledging the municipality now meets all eligibility requirements to receive their Municipal Revenue Sharing grant.

Note: This resolution is a sample only and must be worded to suit the situation.

Template Letter of Declaration

(Insert the current date)

The *(municipality legal name)* submitted their Municipal Revenue Sharing Grant Declaration of Eligibility to the Ministry of Government Relations (ministry) through *(insert resolution number)* on *(insert resolution date)*. At that time, the municipality did not meet the following eligibility requirements *(check all outstanding requirements)*:

- Submission of the (YEAR) Audited Financial Statement to the ministry;
- Submission of the (YEAR) Public Report on Municipal Waterworks to the ministry;
- In Good Standing with respect to the reporting and remittance of Education Property Taxes;
- Adoption of a Council Procedures Bylaw;
- Adoption of an Employee Code of Conduct;
- All members of council have filed and annually updated their Public Disclosure Statements, as required.

The council of the *(municipality legal name)* passed a resolution, *(insert resolution number)* on *(insert resolution date)* confirming that the municipality has met the outstanding eligibility requirements *(check all those that were not met when the Declaration of Eligibility was submitted)*:

- Submission of the (YEAR) Audited Financial Statement to the ministry;
- Submission of the (YEAR) Public Waterworks Report to the ministry (if applicable);
- In Good Standing with respect to the reporting and remittance of Education Property Taxes;
- Adoption of a Council Procedures Bylaw;
- Adoption of an Employee Code of Conduct;
- All members of council have filed and annually updated their Public Disclosure Statements, as required.

Note: This list should reflect the list of eligibility requirements outlined in the Outstanding Eligibility Requirements resolution.

By signing this Letter of Declaration, I *(name of administrator/city clerk)* certify that this letter has been completed truthfully and honestly. It is also understood that eligibility requirements are subject to audit at any time by the Government of Saskatchewan and if it is determined through the audit that any of the eligibility requirements have not been met, the Municipal Revenue Sharing grant may be immediately withheld until all requirements are met.

Signature

Administrator/City Clerk

Name (please print)

Note: This letter is a sample only and must be worded to suit the situation.