

The purpose of this document is to ensure that *Officers / Trustees* and team members are aware of delegated authority levels.

Levels of authority should also be included in individual Position Descriptions. A*dapt to suit your organisation and the roles, add your logo and delete this line*.

| **What** | **Chairperson**Name | **Treasurer**Name | **Secretary**Name | **Committee Member**Name | **Manager / Coordinator**Name |
| --- | --- | --- | --- | --- | --- |
| Funding * Applications
* Accountabilities
 | YesYes | YesYes | YesNo | YesYes | YesYes |
| Payment of Invoices* Budgeted Invoices
* Non-budgeted invoices
 | Yes (2nd signatory)Yes (2nd signatory) | Yes (2nd signatory)Yes (1st signatory) | Yes Yes   | NoNo | Yes (1st signatory)No |
| Charities Commission* Annual Return
* Officer Changes
* Rule change
 | YesYesYes | YesNoNo | YesYesYes | NoNoNo | NoNoNo |
| Inland Revenue* GST
* PAYE
 | NoNo | In absence of MgrIn absence of Mgr | NoNo | NoNo | YesYes |
| Payroll * New employee budgeted
* New employee not budgeted
* Salary increases budgeted
 | In absence of MgrFull Board approvalIn absence of Mgr | In absence of MgrFull Board approval In absence of Mgr | NoFull Board approvalNo | NoFull Board approvalNo | YesNoYes |
| Bank Account SignatoriesMain Operating AccountSavings Account Term Deposit | YesYesYes | YesYesYes | YesYesYes | NoNoNo | YesYesYes |

*See overpage for description of each area of responsibility*

**Funding Applications:** Funding applications should be signed off by an *Officer / Trustee* of *Name of Organisation* i.e. Chairperson, Treasurer or Secretary, where one signature is required. Where 2 signatures are required, one must be an Officer /Trustee.

**Funding Accountabilities:** Funding accountabilities must be prepared and submitted prior to the due date and must be reviewed and approved by a minimum of one *Officer /Trustee*.

**Payment of Invoices:** Any two Officers*or*Manager and Treasurer(*select one*) are dual signatories for payment of invoices for approved budget expenses. Non-budgeted expenses must be approved at a committee / board meeting prior to payment being processed by two *Officers / Trustees*. *Officers/ Trustees / Managers* must not approve payment of any invoices to themselves. Two other designated signatories must approve these payments.

**Charities Commission:** The Secretary is responsible for keeping the Charities register up to date including change of Officers, filing of annual return, change of rules. The Chairperson has overall responsibility for ensuring that this is completed within the time frames required.

**Inland Revenue:** Accurate and timely submission of GST returns should be prepared by the *Manager / Accounts Admin / Treasurer* and then checked by the *Treasurer /Chairperson (must be a different person checking)*. The *Manager / Accounts Admin / Treasurer* has online access to file GST returns (once approved by the *Treasurer*) on behalf of the organisation via *name of accounting package* and to contact the IRD to request any changes. Accurate and timely submission of PAYE / KiwiSaver payments by the due date should be prepared by the Manager / Accounts Admin / Treasurer and then checked by the Treasurer / Chairperson (must be a different person checking).

**Payroll:** Payroll is administered by the *Manager / Accounts Admin / Treasurer* via *name of payroll processing facility* who file the necessary returns and payments with the IRD on behalf of the organisation.

**Bank Account/s:** The Treasurer is responsible for ensuring that the bank account signatories are current and meet the delegated authority levels. Bank accounts should be set up as two to sign and there should be a minimum of three signatories for each account. The exception is an account with a debit card / credit card attached to it as that makes it one to sign.