The purpose of this document is to ensure that Trustees / Board Members *delete not applicable* , volunteers and staff know their delegated authority levels. These levels of authority are also included in individual Position Descriptions.

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| **What** | **Chairperson** | **Treasurer** | **Secretary** | **Board Member** | **Coordinator** |
| Funding   * Applications * Accountabilities | Yes  Yes | Yes  Yes | Yes  No | Yes  No | Yes  Yes |
| Payment of Budgeted Invoices   * Up to $xxxxx * Over $xxxx   Non-Budgeted Invoices | Yes (2nd signatory)  Yes  Yes | Yes (2nd signatory)  Yes  Yes | Yes (2nd signatory)  Yes  Yes | No  No  No | Yes (1st signatory)  No  No |
| Charities Services / Incorporated Societies   * Annual Return * Officer Changes | Yes  Yes | Yes  No | Yes  Yes | No  No | Yes  Yes |
| Inland Revenue   * GST * PAYE | Yes  Yes | Yes  Yes | No  No | No  No | Yes  Yes |
| ACC | Yes | Yes | No | No | Yes |
| Payroll | Yes | Yes | No | No | Yes |
| Bank Account/s  Main Operating Account  Savings Account  Term Deposit | Yes  Yes  Yes | Yes  Yes  Yes | Yes  Yes  Yes | No  No  No | Yes  Yes  Yes |

*See over for additional information relating to delegated authority*

**Funding Applications:** Funding applications can be signed off by the Coordinator *delete not applicable* or a Trustee / Board member *delete not applicable* i.e. Chairperson, Treasurer or Secretary, where one signature is required. Where 2 signatures are required it should be the Manager / Coordinator and a Board member.

**Funding Accountabilities:** Funding accountabilities must be prepared and submitted prior to the due date.

**Payment of Invoices:** The Coordinator *delete not applicable* and Treasurer are dual signatories for payment of invoices for approved budget expenses up to an individual invoice amount of $xxxx. Any payments over and above this amount must be approved by the Chairperson and Treasurer. The Coordinator and Trustees / Board Members *delete not applicable* must not approve payment of any invoices to themselves. Two other designated signatories members must approve these payments.

**Charities Commission / Incorporated Societies:** The Chairperson has overall responsibility for ensuring that the annual report is filed on time and changes to officers and rules and recorded.

**Inland Revenue:** Payroll is administered by the Coordinator *delete not applicable* who files the necessary returns and payments with the IRD on behalf of name of organisation. The Coordinator *delete not applicable* has online access to file GST returns on behalf of the organisation and to contact the IRD to request any changes. Accuracy and timely submission of GST and PAYE returns should be overseen by the Treasurer.

**ACC:** The Coordinator *delete not applicable* is able to contact ACC on behalf of Name of organisation. Any changes in this area must be approved by the board.

**Bank Account/s:** The Coordinator *delete not applicable* in conjunction with the Treasurer are responsible for ensuring that the bank account signatories are current and meet the delegated authority levels.