

## Tasman Environmental Trust – Delegations Schedule

Approved by TET Trust Board August 2023

Delegations for Project Process		Staff Involved	Delegation/control in place
Approval to write and submit an application for funding	Application for grant/Sponsorship from recognised funding source that fits in with Trust deed and the intentions of the strategic and annual plan.	Project Manager Operations Manager Fundraising and communications coordinator Trust Manager Trustee	Operations Manager approval required. Signatures for applications as per requirements of applications. Where the application does not state who should sign on behalf of TET, Operations manager can sign applications.
Approval to write and submit an application for funding	Application for grant/sponsorship from alternative funding source or outside the intentions of the Trust deed and the intentions of the strategic and annual plan	Project Manager Trust Manager Fundraising and communications coordinator Trustee	Approval for application by Trust Manager and notified to Trust Board at next meeting. Signatures for applications as per requirements of applications. Where the application does not state who should sign on behalf of TET, Trust manager can sign applications
Approval of funding application	<del>All funding applications need to be reviewed and approved before submission to funder.</del>	Project Manager Trust Manager Trustee	<del>All funding applications are to be reviewed and approved by the Trust Manager before submission to funder.</del> Where an application is for over \$250,000 it also needs to be approved by a Trustee and notified to the Trust Board at the next Trust meeting. Signatures for applications as per requirements of applications. Where the application does not state who should sign on behalf of TET, Trust manager can sign applications
Alteration to application	Any alteration to application required by the funder before the approval of funding	Project Manager Trust Manager Trustee	Minor alterations that do not change the intention, scope, conditions or terms can be reviewed/approved by Trust Manager. Where alterations substantially change the intention,

			<del>scope, conditions or terms should be approved by a Trustee and notified to the Trust Board at the next Trust meeting.</del>
Approval of Application/Signing of Deed of Funding	Funding Deeds require formal signing	Project Manager Trust Manager Trustee	All funding deeds are to be reviewed and approved by the Trust Manager before signing. Where a deed is for over \$100,000 it also needs to be approved by a Trustee. All funding deeds should be notified to the Trust Board at the next Trust meeting. Signatures for deeds as per requirements of the deed. Where the deed does not state who should sign on behalf of TET, Trust Manager can sign deeds up to \$100,000 and the approving Trustee needs to be one of the signatures for deeds over \$100,000
Approval of detailed project budget	Project manager/Operations manager to develop detailed project budget that matches funding approved and aligns with funding deed	Trust manager Operations manager Project manager	Budget approved by Trust Manager
Expenses associated with Funding Deeds/aligns with approved project budget	Project Manager identifies need to purchase item within approved project budget	Project Manager	Project manager can contract work or order items provided they fit within the approved project budget amount and timeframe
Invoices associated with Funding Deeds/aligns with approved project budget	Project Manager receives invoice, checks invoice/ensures work as done/goods received and recommends approval of payment to Operations manager	Project Manager Operations Manager	Within approved project budget Operations manager can sign off payment of invoice
Expenses associated with Funding Deeds but <u>does not</u> align with approved project budget	Project Manager identifies need to purchase item to the Operations Manager Prior to incurring the cost	Project Manager Operations Manager	Where the expenditure does not trigger a need to seek a variation to the funding agreement the Operations Manager may approve,  Where the expenditure needs approval of the funder or a variation to the funding agreement, the <del>Trust</del> Operations Manager needs to approve expenditure (with the agreement of the funder).

Invoices associated with Funding Deeds/ <u>does not</u> align with approved project budget	Project Manager receives invoice, checks invoice/ensures work as done/goods received and recommends approval of payment to Operations manager	Project Manager Operations Manager	Where the work has been approved as per the processes above, the invoice can be approved by the Operations manager.  if the invoice is approved and the above process has not been followed the Trust manager should be notified
Reporting to Funders/stakeholders/Trust Board	Project manager prepares reports as per funding or Trust requirements and format and refers these to Operations Manager for review and approval.	Project Manager Operations Manager	Operations Manager to review and approve all reporting to funders/stakeholders and or Trust Board. Any significant issues/risks raised that may affect delivery of the agreement should be specifically notified to the Trust Manager
Payment Process	Payments made by internet banking. 2 authorisers required from a pool of 4 signatories (Chair, Deputy Chair, Trust Manager, Treasurer)	2 Authorisers	Treasurer to send details of payments to the account signatories.
	Bank account reconcile weekly	Treasurer	
	Summary financial report of all projects made to Trust Board at Trust meetings. Detailed financial reports are available on request. Project financial reports are distributed to project managers each month with additional detail available as needed.	Treasurer Project Manager Operations Manager Trust manager Trustee	Where the Treasurer identifies an issue or area of concern this should be raised with the project manager and the Operations manager and if not resolved, Trust Manager as soon as possible.

Delegations for Hub Process		Staff Involved	Delegation/control in place
Approval of detailed hub budget	Trust Manager to develop detailed hub budget	Trust manager Trust Board	Budget approved by Trust Board

Expenses that align with approved hub budget or new funding deed	Trust Manager identifies need to purchase item within approved hub budget or new funding deed	Trust Manager	Trust Manager can contract work or order items provided they fit within the approved hub budget or funding deed amount and timeframe
Expenses that <u>do not</u> align with approved hub budget or new funding deed	Trust Manager identifies need to purchase item outside the approved hub budget	Trust Manager Chair	up to \$5,000 Trust Manager can spend. Expenses over \$5,000 need to be approved by the Chair prior to cost being incurred.
Payments, authorisation, account reconciliation and report transactions to Trust as for project process (above)			

<b>Delegations for timesheets and contract staff invoices</b>	<b>Staff Involved</b>	<b>Control In Place</b>
Invoices for contract staff submitted then approved by Trust Manager or Operations manager.	Project Manager Operations Manager Trust Manager	Cannot approve own timesheet or invoice
Payment by internet banking	2 authorisers	Payments made by internet banking. 2 authorisers required from a pool of 4 signatories (Chair, Deputy Chair, Trust Manager, Treasurer)
Employee timesheets are entered by the employee and approved by their manager. Trust manager timesheet can be approved by the Operations manager	Employees Trust Manager Operations Manager	Cannot approve own timesheet
Employee Leave is entered by the employee and approved by their manager. Trust manager leave can be approved by the Operations manager	Employees Trust Manager Operations Manager	Cannot approve own leave

<b>Debit Cards</b>	<b>Staff Involved</b>	<b>Control In Place</b>
With board approval Debit cards can be issued, with agreed maximum balance. Cards must be used in accordance to the financial controls policy. Purchases made on the debit card need to adhere to the delegations process above.	Project Manager Operations Manager Trust Manager	A limit is applied on the card. Expenses are reviewed regularly by the approving manager
Payment by internet banking	2 authorisers	Payments made by internet banking. 2 authorisers required from a pool of 4 signatories (Chair,

		Deputy Chair, Trust Manager, Treasurer)
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Raising invoices	Staff Involved	Control In Place
A staff member asks for an invoice to be raised, where it doesn't relate to a funding deed approval is required by the Trust Manager or Operations Manager.	Project Manager Operations Manager Trust Manager	Trust Manager or Operations Manager to approve invoice creation.

**Note**

1. All figures referred to are for the duration of the funding not annual figures
2. All figures referred to are excluding GST
3. Where the Project Manager is also the Trust Manager all signoff needs to be by someone in the role above. I.e., Invoices need to be approved by a Trustee
4. Where a Trustee is also a Project Manager they cannot act as a Trustee for the project they manage. The separation between their strategic trustee role and operational project manager role needs to be maintained at all times.
5. No cash payments

**List of recognised Funding Sources:**

1. Department of Conservation
2. Rata Foundation
3. Lotteries Community Grants
4. Jasmine Social Investments
5. Tasman District Council
6. Nelson City Council
7. Ministry for the Environment
8. Give a Little
9. World Wildlife Fund
10. Network Tasman
11. Trees that Count
12. Ministry Primary Industries
13. T-Gear

14. Provincial Growth fund
15. Hoku
16. NBS
17. NRDA
18. Predator Free 2050
19. OneFortyOne
20. New Forests
21. BNZ sustainability fund
22. Lush
23. Simplicity Foundation
24. Top of the South Community Foundation
25. Canon Fund
26. Westpac