

Delegations Framework

1. Scope

- 1.1 This policy applies to the Trustees (Board members) and staff of the Male Survivors of Sexual Abuse Trust, Aotearoa New Zealand (MSSAT|ANZ).

2. Purpose

- 2.1 The objective of the policy is to ensure that all delegations of Board responsibilities, authorities and powers to individual Trustees, Board Committees and MSSAT|ANZ staff are properly authorised, documented and controlled.

3. Principles

- 3.1 The Board retains all powers and authorities required to carry out the business of MSSAT|ANZ effectively and efficiently except where specific authority is delegated to specific Board members, Board Committees, or MSSAT|ANZ staff.
- 3.2 The Trustees are responsible for any delegations of their responsibilities with regard to the operation of MSSAT|ANZ. In addition to deciding what responsibilities are to be delegated, Trustees must also ensure that there are adequate controls in place to ensure the effective operation of any delegated powers and authorities.
- 3.3 Individual Trustees have no individual authority to participate in day-to-day management decisions of MSSAT|ANZ.

4. Definitions

- 4.1 **Approved budget** means the approved annual budget [operating and capital] approved by the Board and including any conditions, constraints, contingencies or adjustments made to anticipate or reflect changes in operating conditions or performance.
- 4.2 **Department** means an organisational unit or division managed as a separate budget area.
- 4.3 **Budget category** means a summary area of expenditure within the budget (e.g. people costs, consultancy fees, venue and equipment costs, travel and accommodation, insurances etc.)
- 4.4 **Budget account** means an individual unit of expenditure within the budget contained within a single general ledger account
- 4.5 **Capital purchase** means the purchase of a fixed asset.

POLICY

5. Authority

- 5.1 This policy defines the delegations of authority approved by the Board for application to all decisions and transactions relating to MSSAT|ANZ financial and people management and media communications.
- 5.2 This policy cannot be amended without the approval of the Board.
- 5.3 Any delegations to Board Committees must be approved by the Board and specified in the committee terms of reference.

6. Responsibility

- 6.1 All MSSAT|ANZ Trustees and staff are responsible for ensuring that they operate within their agreed levels of delegated authority as specified in this policy.
- 6.2 For MSSAT|ANZ staff the applicable level of delegated authority will be confirmed in writing as part of their employment arrangements, which can be amended with the approval of the Board to reflect changes in those arrangements and reviewed annually following the annual review of this policy.
- 6.3 MSSAT|ANZ staff, in consultation with the Governance Committee of the Board, is responsible for developing effective internal control processes to ensure that all management decisions are compliant with Board delegations of authority
- 6.4 Any temporary changes in staff delegated authorities to facilitate absences or leave arrangements must be evidenced in writing and approved by the Chair of the Board

7. Framework

7.1 The following chart specifies the hierarchical levels of authority used to define the applicable levels of delegated authority

LEVEL	A	B	C	D	E
<i>Position</i>	Board	Governance Committee	Board Committee	Executive Director	Staff
<i>Reports to</i>	Members & Stakeholders	Board	Board	Chair	Executive Director

7.2 The delegated authority scope for each level of authority is defined in Appendix A.

8. Application

- 8.1 Unless otherwise agreed with the Board, Board Committee Chairs and MSSAT|ANZ staff shall only exercise their delegated authorities within their approved:
- 8.1.1 Departmental and budget area of responsibility;
 - 8.1.2 Business plan obligations and responsibilities;
 - 8.1.3 Contractual arrangements or commitments, and
 - 8.1.4 In accordance will all applicable MSSAT|ANZ policies and procedures.
- 8.2 Board approval is required in respect of any decisions and/or transactions that fall outside the defined authorities in Appendix A, including but not limited to any increases in the overall expenditure budget or any unbudgeted capital expenditure.
- 8.3 The Chair can approve the reallocation of budget funds between departments, budget categories or accounts and authorise unbudgeted non-capital expenditure within a budget category or account provided that:
- 8.3.1 The amount of the unbudgeted expenditure does not result in an increase in overall expenditure which exceeds the total approved budget;
 - 8.3.2 Where the amount of the reallocation of budget funds between departments categories or accounts is substantial in terms of a significant redistribution of departmental budgets or a significant reallocation between budget categories, then the Governance Committee is required to endorse the reallocation
- 8.4 Where 'no limit' is specified as the level of delegation applicable, this means that the Trustee or staff member has full discretion subject to any applicable MSSAT|ANZ policies and procedures.

9. Approval Value

- 9.1 With reference to the financial delegation levels in Appendix A, the total value of any item of expenditure shall be calculated:
- 9.1.1 Exclusive of GST and expressed in New Zealand dollars, and
 - 9.1.2 As the aggregated or combined value of the total transaction with any party provided that:
- 9.2 In respect of any material or service supply contract or facility or equipment lease commitment, the total value shall be the aggregate value of the expenditure over the term of the contract or lease.
- 9.3 In respect of a commitment to a single party to purchase materials or assets comprised of component parts, the total value shall be the aggregate value of all of the components to be purchased.

10. Personal Interest

- 10.1 No Trustee or staff member may exercise their delegated authority to approve a transaction in which they have a personal interest or potential conflict of interest.
- 10.2 In such circumstances, the interest must be declared and the transaction referred for approval to:
 - 10.2.1 The Board in respect of transactions involving a Trustee; and
 - 10.2.2 The Chair in respect of any staff member

11. Reporting

- 11.1 Where the Governance Committee has endorsed any substantial reallocation of budget funds in accordance with clause 8.3.2, they must report that endorsement to the Board in a timely manner.
- 11.2 Where the Governance Committee have exercised any delegations to approve financial commitments or expenditure in excess of the annual [operating or capital] budget approved by the Board, they must report that exercise to the Board in a timely manner.

Appendix A: Delegations of Authority

FINANCIAL

Delegation	A Board	B Governance	C Committee	D Executive Director (ED)	E Staff
Commit to any funding, sponsorship (cash or in kind) arrangements or revenue generating arrangement within approved policy and budget: For new arrangements	Board Resolution			<\$20,000	Nil
For existing and approved arrangements		No Limit	No Limit	No Limit	Nil
Commit to any organisational or services funding arrangement with a Government agency	Board Resolution	Nil	Nil	Nil	Nil
Enter into and execute annual operating lease purchase or service contracts or commitments within approved budget responsibility. For new suppliers		No Limit (Two Trustees)	No Limit (Two Trustees)	<\$10,000	Nil
For contracted suppliers			No Limit	No Limit	<\$2,000
Enter into and execute multi-year operating lease or service contracts or commitments.	Board Resolution	Nil	Nil	Nil	Nil
Approve operating or overhead expenditure within approved budget responsibility area or category			No Limit	No Limit	<\$2,000
Approve purchases or operating or overhead costs with a cumulative effect in excess of a total approved budget category [but not exceeding annual budget]		Total value <\$10,000 (Two Trustees)	Total value <\$5,000	Total value <\$2,000	Nil
Acquire or dispose of any fixed assets within approved capital expenditure budget		No Limit	No Limit	<\$5,000	Nil
Write off any fixed asset		No Limit	Nil	Book value < \$1000	Nil

Delegation	A Board	B Governance	C Committee	D Executive Director (ED)	E Staff
Extend supplier credit beyond approved enterprise terms of trade or credit policy by any amount, or period		No Limit (Two Trustees)	Nil	Nil	Nil
Issue credit notes		No Limit (Two Trustees)	Nil	<\$2,000	Nil
Write off debts	Board Resolution	<\$10,000 any account (Two Trustees)	< \$2000 any account (Two Trustees)	< \$2000 any account	Nil
Investment of surplus MSSAT ANZ funds on short term bank deposit subject to any prevailing Board policy in respect of investment funds management		No Limit (Two Trustees)	No Limit (Two Trustees)	<\$20,000	Nil
Approve the issue of any credit cards including the authorisation any credit card limits	Board Resolution	Nil	Nil	Nil	Nil
Payment approvals: EFT and Cheque payments		Two Trustees or One Trustee with ED	Nil	No Limit with One Trustee	Nil
Payroll Payments		Any two Trustees		Nil	Nil

PEOPLE MANAGEMENT

Delegation	A Board	B Governance	C Committee	D Executive Director (ED)	E Staff
Establish any new positions other than those approved within approved budget responsibility	Board Resolution	Nil	Nil	Nil	
Make appointments to established positions within approved budget responsibility		Executive Director	Nil	Any direct reports	
Employ casual, contract and project related labour within approved budgets		No limit	No limit	No limit	

Delegation	A Board	B Governance	C Committee	D Executive Director (ED)	E Staff
Establish levels of remuneration within approved budget responsibility [except as approved in the annual budget or in an approved position establishment]		No Limit	Nil	Nil	
Terminate any permanent employment except by way of redundancy		No Limit	Nil	Nil	
Make any position or employee redundant	Board Resolution	Nil	Nil	Nil	
Approve hours of work for any direct report		Executive Director	Nil	Direct reports	
Approve any annual or sick leave arrangements for direct reports		Executive Director	Direct reports		
Approve any long service or parental leave for any direct report	Board Resolution	Nil	Nil	Nil	
Approve the reimbursement of out of pocket expenditure for direct reports within DSAC policy		Executive Director	Nil	Direct reports	

MEDIA COMMUNICATION

Delegation	A Board	B Governance	C Committee	D Executive Director (ED)	E Staff
Approving and making media statements on non controversial operational matters	Chair or nominee	Nil	Nil	Nil	Nil
Approving and making media statements on controversial or policy matters	Chair or nominee	Nil	Nil	Nil	Nil

Please Note: This delegation refers to Media statements and/or releases from MSSAT ANZ. Where media statements and/or releases to be issued by any MSSAT member organisations may be interpreted as representing the views of the national organisation they should be cleared with the Chair prior to issue.