

Declaration that salary grant funding has been used only for the authorised purpose

(Once completed remember to upload this against your grant on NZCT's grants system)
(Each signatory must initial each page)
(Signatures must not be digital)

Organisation name:

Grant number:

Purpose of the grant:
(including any non-salary components)

Amount received:
(including any non-salary components)

Note: All grant funds allocated must be spent on the approved authorised purpose. A grant recipient who applies funding otherwise than for the authorised purpose **commits an offence** in terms of s115A of the Gambling Act and is liable on conviction to a fine not exceeding \$10,000.

Accounting for the grant

Salaries – is it an employment relationship or a contract for services?

Grant recipients must be aware of the distinction between a contract for services (contract relationship) and a contract of services (employee relationship). Invoices must be furnished for all contract work paid from the grant, noting that the grant must be applied only to the GST-exclusive component.

Where part or all of the funding has been approved for salaries the following declaration will be sufficient for the salary component(s) of the grant. However, the grant must not have been applied to services performed **before** the grant approval date. Grant funds **cannot be applied** to bonuses, holiday pay **accrued before** the funded period, expenses or employer contributions to Kiwisaver. Any portion of the grant not awarded for salaries must be accounted for as per the remittance advice issued to your organisation.

NZCT undertakes random and risk-based audits on a rolling basis and may require the recipient to supply evidence to show the payment of salary to the employee(s) concerned, in addition to evidence to show that all legal obligations to IRD in relation to that salary have been met.

Initials of each signatory:

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Reasonable assurance report

Recipients of amounts of \$100,000 or more in NZCT's financial year (1 October-30 September) must provide an independent reasonable assurance report from a chartered accountant with a Certificate in Public Practice confirming that the grant funding was used for the purpose(s) for which it was approved. An independent reasonable assurance report which relates to the recipient's financial year is sufficient to satisfy this requirement in the relevant year.

DECLARATION

We, the undersigned:

- Are authorised to make this declaration on behalf of the above-named organisation.
- Have no personal interest in the position(s) or service(s) funded by the above grant.
- Confirm that funds received from NZCT have been used only for the purpose(s) for which they were approved. No grant funds have been applied retrospectively – that is, they have not been used to fund services performed before the grant decision date above.
- Confirm that we have not received funding from another source for the same specific purpose for which the funds were received. (Note that funding from another source may be acceptable, provided you notify NZCT, and the combined total of funding represents less than 100% of funding applied to the specific purpose, **from the date of grant approval.**) This includes grants from government, such as the wage subsidy paid under the COVID-19 response.
- Authorise NZCT to make such third-party inquiries as NZCT deems necessary to confirm that the funds received have been properly applied to the authorised purpose(s) and that all legal obligations in terms of salaries paid, including IRD deductions, have been met.
- Confirm that any funds not spent on the authorised purpose have or will be immediately returned to NZCT.
- Confirm that we are aware that it is an offence giving rise to a fine on conviction of up to \$10,000 if the organisation to which this declaration applies has used funds other than for the authorised purpose.
- Have read and understand the accountability information on NZCT's website as it applies to this grant: <http://www.nzct.org.nz/grants/questions-and-answers-about-grants/accounting-for-your-grant/>.

Initials of each signatory:

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Salaried positions funded from this grant (attach as separate schedule if necessary):

| Position funded | Employee name | Period to which funds applied DD/MM/YY to DD/MM/YY | Amount funded | Grant funds expended | Amount refunded (if applicable) |
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| <p>Signatory-1</p> <p>Full name of authorised signatory-1*:</p> <p>Role e.g. CEO, Principal, Secretary, Chair:</p> <p>Email address:</p> <p>Phone number:</p> <p>Signed:</p> <p>Dated:</p> | <p>Signatory-2</p> <p>Full name of authorised signatory-2*:</p> <p>Role e.g. CEO, Principal, Secretary, Chair:</p> <p>Email address:</p> <p>Phone number:</p> <p>Signed:</p> <p>Dated:</p> |
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*An authorised signatory is a person elected or appointed in terms of the recipient organisation’s constitution who is authorised to act and sign documentation on behalf of the entity. For example, one of the signatories may be a Chief Executive provided that person has no interest in the grant e.g. by way of salary or contract services paid.