

GRANT ACCOUNTABILITY POLICY

POLICY REVIEWED: 21 July 2022

This policy is applicable to all successful grant applications made to the ILT Foundation for the distribution of net proceeds from the Class 4 gaming venues where ILT Foundation is the holder of the Operators Licence.

Introduction

ILT Foundation was incorporated under the Charitable Trusts Act 1957 on 9.08.2005. The Foundation was established primarily for charitable purposes. It distributes gaming machine profits back to community organisations that fall within the definition of authorised purposes.

Pursuant to Gambling Act 2003, ILT Foundation must distribute the net proceeds from its gaming machines only for authorised purposes specified in its licence. It must also comply with the terms of its Trust Deed.

The Gambling Act 2003 and subsequent regulations state that grants must be used for the benefit of the community. To comply with the legislation, the Foundation is required to have a policy that follows up the grants made to ensure that grantees are accountable for the monies received.

Grants and Grant Accountability Policies

The Grants and Grant Accountability Policies for ILT Foundation outlines the basis for grant payments and grant accountability requirements, the relevant sections are reproduced below.

The Grants and Grant Accountability Policies will be followed by the employees of the ILT Foundation.

Grant payments

Successful recipient organisations will receive notification of the grant outcome in writing or by phone. Payment dates will be advised in writing and may be subject to Board directive and / or further documentation.

Accountability

Section 5.7 (Grants Policy)

Recipient organisations will provide the documentation required to prove grant monies have been expended as per the authorised purpose.

Any outstanding grant accountability information will mean any further applications by the recipient organisation may not be considered. Information and explanation as to why the outstanding information has not been received by the ILT Foundation will be required.

An extension to grant accountability may be considered by Board and also change of purpose, if required by an organisation, subject to circumstances, review and approval.

Section 5.8 (Grants Policy)

In the event of non-compliance with any conditions of a grant, an equal amount of the grant is immediately repayable by the recipient organisation to the ILT Foundation.

Multi Year grants are currently not available.

Procedure once accountability received

1. Receipts, invoices and other evidence of expenditure will be checked to ensure that the grant was not used retrospectively and that the entire amount of the grant has been spent on the approved project / authorised purpose. Bank statements are also required.
2. If a grant was used retrospectively, or not fully utilised, contact will be made with the grant recipient detailing the inconsistencies and the action required. This may be to provide more evidence or return part of, or the entire grant amount, or apply for an accountability extension.
3. The accountability timeframe will be noted in the grant documentation. Recipients will receive a reminder phone call(s) / email if the accountability is not received by the required date. If no contact received, follow-up contact will be made. If still no contact received, then **the procedure where accountability not received will commence.**

Procedure where accountability not received

The following procedure will be undertaken for checking outstanding grant accountability:

- 1 Recipients will receive a phone call(s) / email asking for an update on the project and reminding them that if the project is complete, they should forward their accountability documentation to the ILT Foundation office.
- 2 Following the initial "update" contact, if no reply is received, the grant recipient will be contacted again by the Manager. They will be advised that it is a requirement of Department of Internal Affairs that grants are accounted for in full. Failure to do so will result in repayment of the grant funding, with the Board being advised of this action. Formal notification will be forwarded advising debt recovery action.
- 3 The Department of Internal Affairs will also be informed of the issues of the grant and steps taken to recover the money.
- 4 Court action may follow.

If, at any time, there are any allegations of fraud or other potential criminal acts uncovered the Department of Internal Affairs will be informed and the matter will be reported to the police.

Grant/Scholarship Accountability Form

Included in this policy is a copy of the grant/scholarship accountability details that is attached to each successful grant/scholarship applicant's letter, plus the grant/scholarship accountability form.

Review of policy

This policy will be reviewed annually, at the same time as the ILT Foundation's Grant Policy.

ILT Foundation Trustees:

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| • Alan Geoffrey Dennis | - Dip. Teaching Adv, |
| • Sean Peter Bellew | - Real Estate |
| • Louise Elizabeth Evans | -BDes |
| • Angela Mary Newell | - BA, PG Dip. Arts, Dip. Teaching, LTCL |
| • Suzanne Lena Prentice | - OBE |
| • Patric Denis O'Brien | - ONZM |
| • Christopher William Ward | - LLB, FNZTA, Registered Trustee |
| • Jason Lester McKenzie | - BSR Mgmt, PG Dip. Tchg, Grad Cert Career Couns, M. Couns |

DETAILS AND CONDITIONS OF THE GRANT

ORGANISATION/RECIPIENT:

AMOUNT APPROVED:

PURPOSE:

COMMUNITY BENEFIT:

Establishing how the community benefits from our funding is important.

The application for this funding stated the following community benefits / outcomes:

1

2

3

Please **provide a written report** that details how the funding was used and how each benefit or outcome above was measured and / or established as being achieved.

CONDITIONS:

The ILT Foundation is governed by strict conditions imposed by the Department of Internal Affairs and the Gambling Act 2003. All grant recipients are required to meet the following obligations, which **must** be completed **within 12 months** [or within 6 months] of receiving this grant, unless other arrangements have been made with the ILT Foundation. Attached is an **accountability form** which is to be completed and then returned, or an alternative format (e.g. spreadsheet) may be used to provide the information required on the accountability form.

1. The funds must be applied to the purpose as set out in the grant application form, as summarised above. It is illegal to apply these funds to any other purpose.
2. When the funds have been spent on the authorised purpose, you must forward to us copies of relevant invoices, statements, or receipts associated with this grant for your project.
3. We require copies of the bank statements highlighting these payments.
4. If you do not proceed with this project or should there be a surplus of funds once the project is complete, the surplus funds must be returned to the ILT Foundation as soon as possible.

GST:

This grant is an unconditional gift for the purpose of the Goods and Services Tax Act. If your organisation is registered for GST then we believe that you do not need to account for GST on receipt of this unconditional grant. If you require any clarification on this point, then please contact us or seek professional advice.

If you require any further information or assistance, please contact our office.

Lisa-Maree Fleck

MANAGER

GRANT ACCOUNTABILITY FORM

ORGANISATION:			
MEETING DATE:		ACCOUNTABILITY DUE:	One month prior to the meeting date of your next application
AMOUNT OF GRANT APPROVED:		\$	
BANK STATEMENT/RECEIPT DETAILING BANKING OF GRANT AMOUNT:			
COPIES OF PAID INVOICES ATTACHED:			
COPIES OF RELEVANT BANK STATEMENTS SHOWING INVOICE PAYMENTS: [BATCH SUMMARY TO BE SUPPLIED, IF APPLICABLE]			
IF WAGES, PLEASE ATTACH EVIDENCE OF WAGE PAYMENTS MADE:			
OUTCOMES ACHIEVED REPORT (PURPOSE OF FUNDING):			
<i>Please note invoice amounts must be <u>exclusive</u> of GST, if your organisation is <u>GST</u> registered</i>			
Date	Invoice	Amount	Total
After Grant approved	Name of Organisation Invoice from	EXCL GST \$	INCL GST \$
<i>Contact Person:</i>			
<i>Position:</i>			
<i>Telephone and/or Email:</i>			

Office Use Only:		
Date Received:	Date Checked:	Checked by:

DETAILS AND CONDITIONS OF THE SCHOLARSHIP

ORGANISATION/RECIPIENT:

AMOUNT APPROVED:

PURPOSE:

CONDITIONS:

The ILT Foundation is governed by strict conditions imposed by the Department of Internal Affairs and the Gambling Act 2003. Therefore we are required to ask all scholarship recipients to meet the following obligations, which **must be completed within six months** of receiving this grant, unless other arrangements have been made with the ILT Foundation.

An accountability form is attached which is to be completed and then returned, or an alternative format (e.g. spreadsheet) may be used to provide the information required on the accountability form.

1. The funds must be applied to the purpose as set out in the scholarship application form, as summarised above. It is illegal to apply these funds to any other purpose.
2. We require copies of the bank statements highlighting the receipt of the scholarship(s) and the subsequent payment out to the recipient(s).
3. If you do not proceed with this project or should there be a surplus of funds once the project is complete, the surplus funds must be returned to the ILT Foundation as soon as possible.

GST:

This scholarship is an unconditional gift for the purpose of the Goods and Services Tax Act. If your organisation is registered for GST then we believe that you do not need to account for GST on receipt of this unconditional grant. If you require any clarification on this point, then please contact either our Manager, or seek professional advice.

If you require any further information or assistance, please contact our office.

Lisa-Maree Fleck
MANAGER

GRANT ACCOUNTABILITY FORM

ORGANISATION:

MEETING DATE:		ACCOUNTABILITY DUE:	One month prior to the meeting date of your next application
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AMOUNT OF GRANT APPROVED:	\$	
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BANK STATEMENT/RECEIPT DETAILING BANKING OF GRANT AMOUNT:	
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BANK STATEMENT WHICH SHOWS PAYMENTS TO SCHOLARSHIP RECIPIENTS:	
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OUTCOMES ACHIEVED REPORT (PURPOSE OF FUNDING):	
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Please note invoice amounts must be exclusive of GST, if your organisation is GST registered (Y)

Date	Invoice	Amount	Total
After Grant approved	Name of Organisation Invoice from	EXCL GST	INCL GST
		\$	\$

Contact Person:	
Position:	
Telephone and/or Email:	

Office Use Only:		
Date Received:	Date Checked:	Checked by: