PHILANTHROPY AUSTRALIA

Board Delegations Policy

Effective Date: June 2026

1. Purpose

This policy defines the delegations of authority from the Board to the CEO and staff of Philanthropy Australia (PA), ensuring effective and ongoing operations.

Key Principles:

- Act in the best interests of PA.
- Avoid personal interests and conflicts.
- Full and open disclosure.
- Where a matter is not clearly delegated, consult the Board Chair or FARCC Chair.

2. Scope

Applies to all Board members, staff, and volunteers. Delegations cannot be re-delegated. In the event of absence, authority moves up the line to the immediate manager or executive role.

3. Policy – Delegations of Authority

3.1 Employee Appointment, Conditions and Remuneration

Delegation	Person
Approval of new positions (within budget)	CEO
Hiring decisions	CEO (on advice from Line Manager & Director, People & Culture)
Approval of contracts for employees/contractors	CEO(on advice from EDBS or Director, People & Culture)
Remuneration changes	CEO
Termination of employment	CEO (with advice from EDBS or Director, People & Culture)

3.2 Expenditure

Delegation	Person
Authority to commit expenditure (within budget)	Budget Manager – up to $20K EDBS – up to $50KCEO – up to $200K (co-signed)

Authorisation of funds expenditure (within budget)	CEO or EDBS – up to $200K Board – over $200K
Conference expenditure commitment	EDBS – up to $50KCEO – up to $200K Board – over $200K
Authorisation of funds (outside budget)	CEO – up to $10K net impact Board – over $10K
Authorisation of Salaries / PAYG / BAS	CEO and EDBS/Director Finance & Operations
Transfers between PA accounts	CEO and EDBS/Director Finance & Operations
Credit Cards issuance and use	CEO/EDBS/ Director Finance & Operations
Term Deposit approvals and rollovers	CEO and EDBS/ Director Finance & Operations

3.3 Assets (IT, CRM, Office)

Delegation	Person
Acquiring assets	CEO and EDBS/Director Finance & Operations - within budget and Asset Policy
Disposal of assets	CEO or EDBS - up to $5,000 written-down value;
Intellectual Property (IP) Management	CEO or EDBS

3.4 Contractual Authority

Delegation	Person
Contracts (Expenditure)	CEO – up to $200K EDBS – up to $50K Budget Manager – up to $5K
Contracts (Income)	CEO – unlimited if aligned with strategy EDBS – up to $25K
Signatory for Company contracts	CEO & Company Secretary

3.5 Partnerships and Fundraising

CEO may approve Agreements involving PA's resources if aligned with the approved strategy.

Strategic or reputational matters must be escalated to the CEO or Board.

3.6 Chapter Groups

Delegation	Person

Approval of new Chapter Groups	Board (after legal review)
Ratification of donations	FARCC
Grant approvals	CEO (up to $150K) CEO + 1 Board member (> $150K)
Chapter Group costs	Committee Chair approval

3.7 Payment Authorisation (EFT)

- Two authorised signatories are required. (2 Primary signatories OR 1 Primary and 1 Secondary signatory.)
- Primary signatories: CEO and EDBS.
- Secondary signatories require FARCC-approved delegation.
- Secure coded device use is mandatory.

3.8 Budget Reallocations

- CEO or EDBS/Director Finance & Operations may reallocate across business units within the overall approved budget.
- Budget Managers/Directors can reallocate within their own business units .
- CEO may approve changes without exceeding 10% variation or impacting sustainability.

3.9 Risk Management & Compliance

Delegation	Person
Risk Management System	CEO and EDBS (with Board approval and FARCC oversight)
Government reporting (ASIC, ACNC, ATO)	Company Secretary
Regulatory responses	CEO or EDBS (legal advice required)
Insurance renewals	EDBS
External legal counsel engagement	CEO up to $25K; EDBS up to $5K; New counsel: CEO & Board Chair

3.10 Delegations

Delegations cannot be passed downwards.

However, during any period in which the CEO is Absent from Duty or otherwise unable to perform the functions of the role, an Executive Director nominated by the CEO is authorised to exercise the powers and delegations of the CEO, with full operational authority except for matters reserved to the Board or requiring Board Chair approval, including:

- CEO appointment or termination;

- Expenditure or commitments exceeding CEO limits; and
- Material strategic deviations or organisational restructures.

4. Responsibility

All personnel must understand and comply with this Delegations Policy.

5. Reporting and Controls

Ongoing compliance and reporting will be monitored by management and FARCC.

6. Definitions

- **Absent from Duty**: includes any period of approved leave (including annual, personal, long service leave), illness, incapacity, or any other circumstance in which the CEO is not performing the duties of the role.
- **Board**: The Board of Directors of Philanthropy Australia
- **CEO (Chief Executive Officer):** the permanent chief executive role appointed by, and accountable to the Board. The CEO has overall responsibility for the management, performance and sustainability of PA.
- **EDBS**: Executive Director, Business Services reporting to the CEO.
- **FARCC**: Finance, Audit, Risk and Compliance Committee of the Board.

7. Review

The Board will review this policy annually, based on FARCC recommendations.

Policy Owner:	Company Secretary
Approved by:	Board
Next Review:	May 2027
Version History:	April 2016; November 2017; June 2018; August 2019; December 2020; May 2021; March 2022; June 2025, June 2026