OFFICE OF THE CHAIRMAN OF THE BOARD OF TRUSTEES

EXECUTIVE DIRECTIVE: Delegation of Authority (DoA) Policy

Directive Number: TF-DIR-2026-011

Date of Issuance: May 18, 2026

Effective Date: June 1, 2026

1. PURPOSE & RATIONALE

In alignment with the Turathuna Foundation's commitment to institutional excellence, rigorous governance, and compliance with the standards required by our international partners and donors, the Board of Trustees has formally approved the **Delegation of Authority (DoA) Policy**.

The implementation of this policy is essential to ensure that our operations remain transparent, ethically sound, and fully aligned with global best practices in cultural heritage preservation and humanitarian action.

2. MANDATORY COMPLIANCE

Pursuant to the authority vested in the Chairman of the Board of Trustees, and in accordance with the Foundation's bylaws, all personnel—including Board members, management, staff, volunteers, consultants, and implementing partners—are hereby directed to adhere strictly to the guidelines and procedures set forth in the attached policy.

3. IMPLEMENTATION & ENFORCEMENT

- **Effective Date:** This policy shall come into full force and effect starting **June 1, 2026**.
- **Responsibilities:** Department heads and Project Managers are responsible for the immediate dissemination of this policy to their respective teams and for conducting necessary training to ensure full understanding and operational alignment.
- **Compliance:** Failure to adhere to the provisions of this policy may result in disciplinary action, as outlined in the *Code of Ethics and Professional Conduct*.

4. REVIEW & UPDATES

This policy shall be subject to periodic review by the Board of Trustees to ensure its ongoing effectiveness in the face of evolving operational challenges. Any proposed amendments must be submitted to the Board for formal approval.

5. ATTACHMENTS

Attached to this directive is the full version of the **Delegation of Authority (DoA) Policy**, which serves as the official operational guide for the Foundation.

BY ORDER OF THE BOARD OF TRUSTEES:

Lama Abboud
Chair of the Board of Trustees
Turathuna Foundation

Cc:

- Executive Director
- Finance Department
- HR Department
- Project Managers
- Central Policy Repository

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1. PURPOSE AND SCOPE

The Turathuna Foundation requires an agile but highly controlled decision-making process to manage its heritage preservation and community development projects effectively.

The purpose of this Delegation of Authority (DoA) Policy is to establish a clear, structured framework defining who is authorized to make decisions, commit organizational funds, and sign legally binding documents on behalf of the Foundation. It ensures operational efficiency, prevents bottlenecks, and maintains strict compliance with the *Financial Management Policy* and international donor regulations.

This policy applies universally to the Board of Trustees, Executive Management, Project Managers, and all core staff.

2. CORE PRINCIPLES OF DELEGATION

- **Ultimate Accountability:** While the *authority* to perform a task or approve a transaction may be delegated to a subordinate, the ultimate *responsibility and accountability* for that action remains with the delegator (the original authority holder).
- **Segregation of Duties:** In accordance with our financial policies, the person authorizing an expense cannot be the same person executing the payment or recording the transaction.
- **Written Documentation:** All delegations of authority, especially temporary ones, must be documented in writing. Verbal delegations are invalid for financial and legal commitments.
- **Limitations of Delegation:** An individual may only delegate authority that they currently hold. They cannot delegate authority exceeding their own approved limits. Sub-delegation (a delegatee passing the authority to a third person) is strictly prohibited without written approval from the Board.

3. CATEGORIES OF AUTHORITY

Authority within the Foundation is categorized into four main areas:

1. **Financial Authority:** Approving budgets, purchase requests, payment vouchers, and signing bank transfers/checks.
2. **Contractual and Legal Authority:** Signing donor grant agreements, Memorandums of Understanding (MoUs) with government entities, partner agreements, and vendor contracts.
3. **Human Resources (HR) Authority:** Hiring, terminating, promoting, and approving payroll or leave requests.
4. **Operational Authority:** Approving project implementation plans, field travel, and public/media statements.

4. STANDARD DELEGATION MATRIX (APPROVAL THRESHOLDS)

The following matrix outlines the standard authority limits.

- **Board of Trustees (President of the Board):**
    - *Financial:* Ultimate authority for the annual budget. Co-signer for all bank transactions exceeding $5,000.
    - *Legal/HR:* Sole authority to sign international donor agreements, major MOUs, and hire/terminate the Executive Director.
- **Executive Director:**
    - *Financial:* Approves operational and project expenditures up to $5,000. Co-signer on standard bank accounts.
    - *Legal/HR:* Signs standard vendor contracts, consultant agreements, and employment contracts for core staff (excluding executive level). Approves overall project budgets.
- **Financial Manager:**
    - *Financial:* Responsible for verifying compliance of all payment requests. Co-signer on bank transactions. Approves standard payroll disbursement (after HR/Executive validation). Manages petty cash replenishment up to $500.
- **Project Managers:**
    - *Financial:* Approves specific project-related Purchase Requests (PRs) within their pre-approved donor budget lines, up to $1,000.
    - *Operational:* Approves local field travel, daily labor timesheets, and daily operational schedules for their designated sites.

5. TEMPORARY DELEGATION (ACTING AUTHORITY)

Due to the nature of our work, Executive Management or Project Managers may travel for fieldwork, international conferences, or take authorized leave. Operations must not halt during their absence.

- **Temporary Delegation Memo:** Before departing, the delegator must issue a written "Temporary Delegation of Authority Memo" specifying:
    1. The name and title of the person assuming the "Acting" role.
    2. The exact start and end dates of the delegation.
    3. The specific authorities granted and any restrictions (e.g., "Authorized to approve daily field expenses, but NOT authorized to sign new employment contracts").
- **Notification:** The Memo must be signed by both the delegator and the delegatee, and a copy must be sent to the HR and Finance departments before the delegation takes effect.
- **Duration:** Temporary delegations should generally not exceed 30 consecutive days. Extensions require approval from the Board of Trustees.

6. NON-DELEGABLE AUTHORITIES

To protect the Foundation's integrity and long-term viability, the following authorities **cannot** be delegated under any circumstances:

- Approval of the Foundation’s annual financial statements or external audit reports.
- Modifications to the core Foundation policies (e.g., Code of Conduct, AML/CTF, Safeguarding).
- Opening or closing organizational bank accounts.
- Approving the sale, transfer, or write-off of major Foundation assets (e.g., vehicles, real estate, heritage artifacts).
- Making binding strategic commitments on behalf of the Board of Trustees.

7. REVOCATION OF AUTHORITY

- Delegated authority is automatically revoked upon the termination, resignation, or suspension of the delegatee.
- The Board of Trustees or the Executive Director reserves the right to revoke or modify any delegation of authority at any time, with immediate effect, if mismanagement or a breach of the *Conflict of Interest Policy* is suspected.

8. RECORD KEEPING AND AUDITING

The HR and Finance departments will maintain a centralized, updated register of all authorized signatories, signature specimens, and active Temporary Delegation Memos. This register will be made available to internal and external auditors to verify that all financial and legal transactions were approved by personnel with the appropriate authority.