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CODESA DELEGATION OF AUTHORITY AND DECISION RIGHTS FRAMEWORK

A FORMAL STRUCTURE FOR DECISION MAKING

CREATED BY

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Care to Change the World



Delegation of Authority and Decision Rights Framework

COMESA Digitalisation, Education, and Social Agency (CODESA)

Internal Governance Instrument

Version 1.0 – Draft for Review

Date: [To be inserted]

1. Principles of Delegation

The Delegation of Authority (DoA) framework establishes the formal structure through which decision-making powers are assigned within CODESA. It is designed to:

- Ensure accountability and transparency in institutional operations;
- Promote efficiency by empowering appropriate levels of management;
- Safeguard fiduciary integrity through defined thresholds and controls;
- Maintain alignment with the CODESA Charter, Governance Manual, and fiduciary obligations under the CODESA Development Fund.

Delegation shall be exercised in writing, recorded in the institutional registry, and subject to periodic review by the Audit and Risk Committee. No delegation shall absolve the delegating authority of ultimate responsibility.

2. Financial Limits and Procurement Thresholds

CODESA shall adopt a tiered system of financial authority, based on the nature and value of the transaction:

Authority Level	Transaction Type	Threshold (USD)	Approval Required
Executive Director	Operational expenses	Up to 50,000	Solo signature
Director (Program/Finance)	Programmatic disbursements	Up to 25,000	Dual sign-off with Finance
Procurement Committee	Goods and services procurement	50,001–250,000	Competitive bidding + Board notification
Joint Oversight Board	Strategic contracts, grants, or capital investments	Above 250,000	Board resolution

All procurement shall follow open, competitive procedures unless justified under emergency or sole-source provisions. Exceptions must be documented and approved by the Executive Director and reported to the Board.



3. Contracting Authorities

The authority to enter into binding agreements on behalf of CODESA shall be governed by the following rules:

- **Executive Director:** Authorized to sign all contracts and MoUs within approved budget lines and institutional policies.
- **Directors and Heads of Units:** May sign contracts up to their delegated thresholds, subject to legal review and budget verification.
- **Legal Counsel:** Shall review all contracts above USD 50,000 or involving multi-year obligations.
- **Board Chairperson:** Required to co-sign institutional agreements involving host country obligations, inter-agency partnerships, or donor frameworks exceeding USD 500,000.

All contracts shall be registered in the institutional contract management system and subject to audit.

4. Emergency Authorizations and Reporting

In cases of operational emergency, natural disaster, or urgent programmatic need, the Executive Director may authorize expenditures or contractual actions exceeding normal thresholds, provided that:

- The action is documented with justification and risk assessment;
- Notification is sent to the Board within 72 hours;
- A post-facto review is conducted by the Audit and Risk Committee within 30 days.

Emergency authorizations shall be used sparingly and only when delay would result in material harm to CODESA's mandate, beneficiaries, or institutional integrity.