

Matched Giving Program

OPERATIONAL GUIDELINES

Effective from 1 July, 2009

These Guidelines describe the purpose of the Matched Giving Program (MGP), how the program will work, who can benefit, along with the terms and conditions and eligibility requirements for **matching**. They aim to give all the detail required for MGP organisers and site coordinators to thoroughly understand the MGP. The guidelines are supported with Q & A, to expand on areas where questions may arise. These guidelines have been updated to support the BHP Billiton Matched Giving Program Online system, introduced from 1 July, 2009.

1. Description

Through the Matched Giving Program BHP Billiton increases employee community contributions, by 'matching' contributions made to non-profit and community organisations its employees support. This means the Company will give the eligible non-profit organisation an amount equivalent to the money employees donate, or gain through fund-raising activities, or a payment in recognition of the volunteer work they do for eligible non-profit organisations.

2. Purpose

This program supports employee community involvement by providing additional resources (the Company's matching donation) to those non-profit organisations supported by BHP Billiton employees. Through the Matched Giving Program, BHP Billiton employees have a say in where the Company's contributions are directed.

3. The development of Program

The Program commenced as a pilot program in 2002, at specific sites in three countries: Australia, South Africa and United Kingdom. This gave BHP Billiton the opportunity to develop the program and understand the issues associated with it. The MGP is now open to all BHP Billiton managed sites that would like to participate.

4. Community Contributions

There are four kinds of contributions matched under the Program:

- Your **volunteering** time for non-profit organisations. This includes one-off and regular volunteering. Volunteer work must be a personal contribution, and your time freely given, for which you receive no financial or in-kind benefit in return. Volunteering done in Company time does not qualify for matching
- The results of your **fund-raising** activities for non-profit organisations. This includes regular and one-off fundraising. Only funds raised as a result of your individual personal effort will be matched. (See further details as follows)

- Your **cash** donations to not-profit organisations. Regular or irregular donations are included.
- **Payroll donations** at sites where it is available. Payroll giving donations are payments taken from your salary with your permission, and paid to a nominated non-profit organisation. You can choose to have these payments matched through the MGP. See your site coordinator for further information.

All of these contributions must be actual, and not merely pledged.

5. Levels of matched funding

There is a cap of USD\$40,000 for any employee in a financial year (July 1 to June 30). This may be a mix, of the community contributions described above, or just one of them – volunteering, fund-raising and donations. (See table for other currencies)

There is no limit on how much can be claimed in each category of community contribution. The only cap is the individual cap of USD\$40,000.

For volunteering, matching is set at USD\$8 per hour. This is not intended to reflect the value of the employee's time, or any hourly rates of pay associated with the work done. Rather it is a contribution for the employee's volunteering effort.

The following table will be received annually and adjusts will possibly be made to ensure the values are the approximate equivalents of USD\$40,000.

Country	Currency	Maximum	Minimum
Australia	AUD	55,000	20
Belgium	EUR	30,000	11
Canada	CAD	47,000	18
Chile	CLP	23,500,000	8,900
China	CNY	275,000	100
Colombia	COP	90,000,000	34,000
India	INR	1,900,000	720
Indonesia	IDR	430,000,000	160,000
Japan	JPY	4,000,000	1500
Korea	KRW	52,000,000	20,000
Mozambique	MZM	1,000,000,000	400,000
Pakistan	PKR	3,100,000	1100
Russia	RUB	1,200,000	450

Singapore	SGD	59,000	22
South Africa	ZAR	375,000	140
Suriname	SRD	110,000	40
Switzerland	EUR	30,000	11
The Netherlands	EUR	30,000	11
Trinidad & Tobago	TTD	245,000	95
United Kingdom	GBP	25,000	10
USA	USD	40,000	15

6. Minimum amounts for matching

Because there are administrative costs involved with managing the Program, and assessing applications for matching, there is a minimum amount for each claim. This is USD\$15, (see above table for other currencies) and 2 hours of volunteering work from one individual.

It is **not** possible to pool volunteering time, with several employees combining their efforts into one claim. Volunteering is an individual contribution, and the minimum level of 2 hours for one individual applies.

For team efforts each person must apply separately for a minimum of 2 hours volunteering. The program is to match individual volunteering effort, although this can be done as part of a team.

However, employees can pool their **donations**, to reach the minimum amount. In such cases one employee can complete an application form for a matched payment.

7. Time of the contributions

Contributions must be made in the current financial year (July 1 to June 30) to be eligible for matching. If, for example an employee found a receipt in November 2009 for a donation made in March 2009, this would not be acceptable as the claim would be made in the new financial year i.e. after July 1 2009.

However some employees may make a monthly payment to a non-profit organisation, and not receive a receipt until after the end of the financial year, these claims can be accepted up until 30 September each year which gives enough time for tax receipts to be issued.

8. Administering the Program

BHP Billiton has contracted The JK Group, Inc. to administer the Matched Giving Program Company wide. The JK Group, based near Princeton, New Jersey, in the United States is one of the world's largest providers of corporate philanthropic services and has considerable experience and expertise in this field of work. BHP Billiton is paying all of the administrative costs for the program, including The JK Group's fees and charges. This means that there are no administrative costs deducted from employee contributions. The JK Group are bound to administer the program under rules and criteria set by BHP Billiton.

9. Site Coordinators

In each site, one person will be nominated as the *Matched Giving Program (MGP) Site Coordinator*. This person will be the central contact person for the overall administration of the Program, for their particular site. The Site Coordinators receive monthly, quarterly and annual reports on Matched Giving so they can track the participation of their site.

Sites may also choose to have local 'Champions', who can provide information about the Program, assist with questions about the application forms and help to promote the Program on site and in the community. Experience to date has showed that this was a very useful way to communicate the detail about how the Program worked and ways to get involved.

10. Eligible recipient participants

All full and part time employees of BHP Billiton and any of its designated affiliates or wholly owned subsidiaries are eligible to participate in the trial. Where there is any doubt, all decisions on the eligibility of participants are entirely at the discretion of BHP Billiton. Contractors are not eligible to participate.

11. Eligible recipient organisations

To receive matching funds from the Matched Giving Program, organisations must operate on a non-profit basis and must provide a benefit for the whole community. Many may be certified for tax-exempt status in their country of operation. The following list is not exhaustive, but gives a selection of examples:

Educational Institutions -- Schools, universities, pre-schools and other educational establishments that are properly accredited to the laws of their country of operation. They do not need to be tax exempt to be eligible for this program. However the Company does not give funds to Government institutions. Funds can be paid to organisations that support the work of the institution such as Parent run organisations, School Governing Bodies, School Foundations, Library Funds, Building Funds, Crèches and Adult Education Centres.

Health & Human Welfare Service Organisations -- Organisations that deal with health, eradication of disease, medicine, drug rehabilitation, hunger, HIV/AIDS, unemployment, skills development and programmes dealing with youth, child welfare, disability and homelessness.

Organisations involved In Arts & Culture -- Museums, art galleries, theatre, orchestras, historical societies, performing arts companies, libraries.

Civic, Community Service and Welfare Organisations -- Community improvement or service organisations involved in work such as housing, job training, urban redevelopment, youth and community organisations, sports clubs who run established activities for juniors (i.e. young people who are under the age of 18.)

Junior Sport -- Any junior sporting club that provides sporting activities for individuals under 18 years of age. Contributions to adult sporting clubs will not be matched, and volunteering for these types of organisations is limited to the roles defined in the MG guidelines (Referee/Judge, First Aid, Coach, etc)

Environmental & Conservation Organisations -- Organisations concerned with environment, nature and wildlife preservation including animal welfare, water usage programmes, pollution prevention, recycling and energy conservation.

Overseas Aid – Any organisation that provides funding or activities to support international community development programs and aid relief. Examples of these organisations would be World Vision, Plan International, The Red Cross, etc but they can also be much smaller organisations with projects designed to support development needs overseas. This is generally in developing countries, and may require JK Group to consider the country of residence that the applying employee is in.

12. Exclusions

The program does NOT match contributions to the following:

- political organisations
- religious organisations that raise funds for religious purposes or whose services do not benefit the wider community (i.e. missionaries, Sunday schools, denomination-specific services or groups)
- organisations or groups that discriminate or limit membership based on race, gender, beliefs, class or cultural considerations
- adult sporting clubs, unless the application is for matching for volunteer time with junior sports (this is restricted to coaches, referees and first aid officers only)
- recreation clubs

- donations made to individuals
- payments in lieu of tuition or payments of class fees, alumni association fees, membership payments or fees for any service or similar payments
- If you host an exchange student, this volunteer activity is excluded from the MGP
- Gifts In Kind will not be matched through the MGP

Additionally, BHP Billiton reserves the right not to match donations to organisations in certain circumstances.

13. Decisions on eligibility

As part of the on-going management and administration of the Matched Giving Program, certain checks are performed to ensure that funds from the program go only to eligible non-profit organisations that benefit the whole community.

JK Group will check that all organisations who have been nominated for a matching payment by BHP Billiton employees meet the criteria of being a genuine non-profit community organisation.

All final decisions on the eligibility of non-profit organisations to receive funding through the Matched Giving Program are at the discretion of BHP Billiton.

14. Further detail about fundraising

“Fund-raising activities” must involve your **personal effort**. This can be done in two ways:

1. You are sponsored by others to take part in events (eg a bike ride, a walk)
2. You are **the principal person** who organises fund-raising for eligible non-profit organisations (eg coordinating a collection of money or goods, organising an event, selling raffle tickets)

In both cases, you must include evidence of money raised, such as

- A receipt, in your name, from the non-profit organisation OR
- Proof of deposit to the non-profit organisation, in your name

The emphasis is on your personal activity, rather than being part of a group who is organising a fund-raising activity. For example if you are on a committee organising a

school fete, you cannot claim the money raised as fundraising unless all the other members of the committee are BHP Billiton employees. You can however apply for matching of your volunteer hours.

If you are fund-raising in this way by collecting donations from other employees, don't forget to advise your BHP Billiton colleagues that you are claiming the match on their behalf and that they cannot claim a match for their donation as well. It is expected that the employees' money will only be matched once.

Counting Total Employee Participation in Fundraising Activities

In order to effectively capture the total level of participation in the matched giving program, we have two options for fundraising employees. When using the online system we ask that each individual employee submits their own application form with their individual donation/fundraising amount. As the online system is fast and user friendly it is easy for employees to process their own match and track it through the online system. This way they will have a record in their history of all their giving.

Alternatively for those fundraising employees using a paper form, we would like to encourage them to include a list of participating employees so that we can capture their involvement in the program without asking them to put in individual applications.

If, for example, you run a fundraiser at your site and get 20 employees to all contribute USD\$15 each, instead of putting in twenty application forms, we ask that the coordinating employee puts in one application form, which includes a detailed list of the employees who contributed to the fundraiser. The employee list must include the following information:

- Employee names
- Employee numbers
- Amount Given
- Receipt

If employees contribute less than USD\$15 to the fundraiser, this can still be included in the overall fundraising application, but that employee cannot be included on the list for participation, as their amount is under the acceptable minimum.

Exclusions

If you take part in a group which is conducting a fund-raising event or activity, you cannot claim the total collected under fund-raising. An example of this would be where you work as part of a service club fund-raising project, or as part of a parent group organising a school fete. Here you cannot make a claim for matching, for the total funds raised are through everyone's combined efforts. The reason for this is that it would be impossible to identify which part of the overall fundraising you personally raised.

Your community contribution in these cases is for your **volunteering** time. Please make an application for the time you spend in this work.

Fundraising is a form of volunteer activity – you need to choose whether you make a claim for your time or the money that you personally raise. You cannot claim a match for volunteering work and for fundraising for the same activity. It must be one or the other.

However, if you make a personal donation as part of this fund-raising, and you have a receipt for your donation you can apply for this to be matched.

Remember, you cannot claim a match for volunteering work and for fund-raising for the same activity. It must be one or the other.

15. Further detail about volunteering

Volunteering covers your activity in support of the work of an eligible non-profit organisation. There are however, some restrictions.

Volunteering activity for sports clubs for junior activity will only be matched where volunteers are actively involved in the game itself – the coach and the referee (unpaid) or a First Aid or Ambulance Officer attending the game. Other assistance in junior sports will not be eligible for matched contributions.

Attending School Camps as a volunteer is capped at 12 hours per day

If you are a Foster Parent – there is a cap per day for your volunteering at 8 hours per day – and the match can only be made to a not-for-profit organisation not to a government department

Time spent donating blood can be claimed as volunteering time. This will be matched with the same hourly rate as general volunteering time. Each trip to give blood will be matched at the equivalent of one hour volunteering time. This means that you need to have given blood twice during any 12 month period in order to be eligible.

(See FAQ for more detail on these areas)

Volunteering time must be signed off by an office-bearer of the organisation (but you cannot sign your own application). If you are using the online system The JK Group will contact the not for profit on your behalf to sign off on your volunteer hours. You do not have to provide time-sheets to demonstrate that you have done the work, but many non-profit organisations find it very useful to keep these records, so that employees can accurately claim for their volunteering contributions, at regular intervals.

16. Further detail about donations

Donations must be freely given, and not as part of a membership, or access to facilities (e.g. a compulsory contribution to the school building fund of your child's school, or a donation as part of the membership fee or of a sports club is not eligible).

Some sites / offices have access to payroll giving where employees can choose to donate through their pay. It is best to check with your local pay office about payroll giving facilities. If it is available then you can claim a matching amount for your payroll donations.

17. Online Application for matched funds (available from 1 July 2009)

From 1 July 2009 employees will be able to apply online for Matched Giving. This online system is user friendly and will provide employees with a faster and more efficient way to apply for a match.

There are three easy steps in making an online application for a matching payment under the Matched Giving Program.

Step 1: Go to the Community Standard and click on the link to the Matched Giving Program online site.

Step 2: Complete the online application form

About you

This form asks for information about **you** (name, employee number, contact details) and when you made the contribution.

About your community contribution

If you did **volunteering**, you need to tell us what you did. You then need to search for the not for profit organisation in the online organisation search function. Just click on that organisation and The JK Group will confirm with the organisation that you did the volunteering. If you can't find the organisation then you must fill out their details and The JK Group will go through the validation process by contacting the organisation and requesting documentation necessary for the validation process. This is different to the previous paper process where you needed to get the organisation to sign off on your volunteering hours. The JK Group will do this work for you.

If you did **fund-raising**, again you need to tell us what you did. And again you need to search for the not for profit organisation in the online organisation search function. Just click on the organisation (or fill in the organisation details if it is not listed online so The JK Group can go through the validation process) and The JK Group will confirm the fund-raising with the organisation.

For **donations**, you need to fill out the online application form and find the organisation you donated to in the online organisation search function (or fill out the organisation's details in the case that you can't find the organisation listed). You no longer need to provide a receipt – JK Group will confirm your donation with the NFP organisation.

Remember for **payroll donations**, you do not need receipts. When you fill in the form at your pay office you give permission for JK Group (on behalf of BHPB) to match the donations that are taken regularly out of your pay. (See your site coordinator for specific site payroll matching details – it varies on a site by site basis)

About the non-profit organisation

When an organisation has been approved as an eligible non-profit organisation, The JK Group will validate it. Therefore each time you make an application for this organisation after your first one, you will not need to fill out the online information form on the non-profit organisation. You can do a search on the site for your chosen organisation so you will be able to see if the organisation has been validated already.

Note that you will need to complete an online organisation detail form for every organisation that you nominate if it has not already been validated.

If you are applying for matching for payroll donations, we do not need this information about the organisation, as The JK Group will obtain this detail from Payroll at BHP Billiton.

Payments will be made every 6-8 weeks, so you are encouraged to utilise the online system regularly, rather than hold your match requests until the end of the year.

Step 3: The JK Group processes the online application form, once it has been received

This involves:

- The JK Group will check that the employee has not exceeded their limit for matching.
- The JK will check that the non-profit organisation has been validated or meets the eligibility criteria (see above)
- If this is the first time there has been an application for this organisation, The JK Group will validate the organisation which will then be used in all future applications for that organisation
- Any new organisations, who are being nominated for the first time, are sent to Corporate HSEC for approval.
- With The JK Group checks done and approval from Corporate HSEC in Melbourne, payments can be made
- The JK Group is then authorised to make the payments via cheque or wire transfer to the eligible organisations.
- The JK Group will notify all organisations in writing or via email, confirming that a matched payment has been made.
- The JK Group will also notify each employee by email, setting out if an application has been successful or not, and the matching payments that have been made for their community contributions.

18. Paper Application for matched funds

For those employees without regular online access, there are four easy steps in making a paper application for a matching payment under the Matched Giving Program

Step 1: Locate an application form. This is available from your MGP Site Coordinator, on the Matched Giving online site or through the Matched Giving eRoom.

Step 2: Complete the form

You need to complete an application form for each organisation for whom you seek a match. There is only **one** application form for the following:

- Volunteering
- Fundraising
- Donations

About you

This form asks for information about **you** (name, employee number, contact details) and when you made the contribution.

About your community contribution

If you did **volunteering**, you need to tell us what you did. You also need to get a person in authority within the non-profit organisation to sign the form to confirm that you did the volunteering (if you are an office bearer, you cannot sign your own form. It has to be another person who holds an office in the organisation)

If you did **fund-raising**, again you need to tell us what you did. You need to provide some proof of the money raised. This can be a receipt from the organisation, stating that they have received the funds from you or a deposit slip for the organisation's bank account, in your name)

For **donations**, we need the receipt from the organisation for the money donated.

Remember for **payroll donations**, you do not need receipts. When you fill in the form at your pay office you give permission for The JK Group (on behalf of BHPB) to match the donations that are taken regularly out of your pay (see your site coordinator for specific site payroll matching details – it varies on a site by site basis).

About the non-profit organisation

When an organisation has been approved as an eligible non-profit organisation, The JK Group will validate it. Therefore each time you make an application for this organisation after your first one, you will not need to fill out the online information form on the non-profit organisation. You can do a search on the online site for your chosen organisation so you will be able to see if the organisation has been validated already.

If you are unable to get online to search for your chosen organisation, you just need to fill in the details of the organisation in the space provided on the paper application form. Once the JK Group receives your application they will enter it into the online site. If they require further information in order to validate the organisation you or your site coordinator will be contacted.

If you are applying for matching for payroll donations, we do not need this information about the organisation, as The JK Group will obtain this detail from Payroll at BHP Billiton.

Step 3: The form is checked before it is sent to The JK Group

BHP Billiton employees should submit the completed application form to their *MGP Site Coordinator* who will check to make sure that all parts are completed, that the employee is a current employee and that the handwriting is legible. The Site Coordinator will then either scan and email the applications, or post batches of paper applications to The JK Group. Applications are processed by The JK Group as they are received.

Payments will be made every month, so you are encouraged to send your application in regularly, rather than hold them until the end of the year.

Step 4: The JK Group processes the application form, once it has been received

This involves:

- The JK Group will check that the employee has not exceeded their limit for matching.
- The JK will check that the non-profit organisation has been validated or meets the eligibility criteria (see above)
- If this is the first time there has been an application for this organisation, The JK Group will validate the organisation which will then be used in all future applications for that organisation
- Any new organisations, who are being nominated for the first time, are sent to Corporate HSEC for approval.
- With The JK Group checks done and approval from Corporate HSEC in Melbourne, payments can be made
- The JK Group is then authorised to make the payments via cheque or wire transfer to the eligible organisations.
- The JK Group will notify all organisations in writing or via email, confirming that a matched payment has been made.
- The JK Group will also notify each employee by email, setting out if an application has been successful or not, and the matching payments that have been made for their community contributions.

19. Timing

The JK Group estimates that it will take 4-6 weeks after the end of each month to process applications where the non-profit organisation has already been validated. However when an organisation needs to be approved for the first time, it could take from 6 weeks to 3 months to complete the necessary due diligence checks.

Speedier processing will depend on the amount and quality of information supplied on the Matched Giving application forms or in the online system. To ensure all relevant details are included (such as 'employee number, signing the form, and having the dates included for your volunteering), the *MGP Site Coordinator* will do a check before the paper form is sent to The JK Group, and double-check that all information is filled in. For the online process The JK Group will do the checks.

The JK Group needs to check the non-profit organisation, so they can be validated. It is important that the non-profit organisation sends The JK Group information about how they are governed

(generally as a copy of their constitution), so The JK Group can ensure they are a genuine non-profit organisation that provides a benefit to the whole community. Failure to do this promptly can cause delays that lead to frustration for all involved. 501(c) (3) organisations or organisations with DGR status only need to provide proof of this for validation and correct banking details.

20. Reports to sites

All Site Coordinators will receive information about the matching that has been paid on a quarterly basis. This will include:

- Detailed information for their own site
 - Level of matching
 - Participation rates
 - Type of contributions matched,
 - Names of all community recipients and amounts received YTD (in Excel format)
 - Comparative “headline” information on other sites participating in the Program, which are relevant to your site (e.g. same geographical area, same sector e.g. Petroleum, matching for volunteering / fund-raising / donations YTD; participation rates

21. Publicity and promotion

BHP Billiton is committed to sustainable development and aims to be a valued member of the communities in which we work. The Matched Giving Program is an important part of this commitment. Therefore the Company will seek out and support opportunities to promote the valuable community contributions of employees (along with BHP Billiton’s matching amount).

In all internal and external publicity about Matched Giving contributions, the important work of the non-profit community organisation should be emphasised, as this promotion and support can often be helpful to the recipient organisation.

Employees / community organisations who wish to avail themselves of BHP Billiton support in promoting how the community work they do was supported through the Matched Giving Program should contact their local *MGP Site Coordinator*.

22. Privacy and data protection

For paper applications the *MGP Site Coordinator* will review each application simply to ensure that all parts of the form are completed. He / she needs to be aware that any information they access by doing so needs to be treated with the utmost privacy.

Only The JK Group will know the contribution details of individual employees. At no stage will this information be given to BHP Billiton or any other party (except as may be required by law). Reports on a site basis will be prepared quarterly, which give information about:

- Name of not-profit organisation
- Their location
- Value of BHP matched payments for community contributions
- Proportions of matched payments for volunteering / fund-raising / donations.

The JK Group has a privacy policy for each country in which it operates. This reflects the laws of the specific country, as well as the principles above.

23: For more information

Further information about the BHP Billiton Matched Giving Program is available on the Matched Giving Program online site www.easymatch.com/bhpbillitonmatchedgiving , the Matched Giving Program eRoom <https://eroom.bhpbilliton.com/eRoom/Facility33/MatchedGivingProgram> or from the Site Coordinators

Enquiries about the BHP Billiton Matched Giving Program can be directed to:

- At your local site: to the *MGP Coordinator*. See the eRoom for a list.
- To The JK Group directly.

Global Contact:

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