Colussi Family Foundation

Master Operations, Governance, and Compliance Handbook

Version: Unified Contractor & Board Edition v6.9
Governing Entities: Colussi Family Foundation & Give Basic Needs
System of Record: "Smiley" (ERPNext)

CRITICAL LEGAL DISCLAIMER: Nothing in this handbook constitutes an employer-employee relationship under the Ghana Labour Act, 2003 (Act 651) or United States labor laws. All personnel are engaged as independent contractors or independent fiduciaries. Standard contractors are strictly excluded from the benefits outlined in Appendix A.

1. Operational Mandate, Treasury, & Clinical Directives

1.1 The "Clean Nexus" & Financial Operations

All financial workflows operate on a strict "Self-Service Demand" model within our self-hosted ERPNext system. We operate on a 0% markup, cost-reimbursement model.

- **Separation of Duties:** The United States Chief Financial Officer holds sole authority to fund; the independent Ghana Treasurer holds sole authority to audit and convert funds; the Ghana Country Director holds sole authority to execute project spending in the field.
- **Cryptocurrency Remittance Protocol:** Cross-border funding is executed via USDC/Ethereum to ensure immutable, public-facing transparency. All project funds will be routed exclusively to the official Give Basic Needs MetaMask wallet

(`0x78ee7de1c2387910f9b881094ef2038bda713f3f`). Access to this wallet is restricted solely to the independent Ghana Treasurer.

- **Slippage and Conversion:** All cryptocurrency-to-fiat conversions must be logged in ERPNext at the exact Closing Rate of the transaction.
- **The Three-Way Match & Replenishment Block:** No funds will be cleared without a verified Three-Way Match in ERPNext: The original PDF Invoice, the ERP System Entry, and the final Bank/Mobile Money Statement containing the third-party paper receipt. Field execution funds will not be replenished until the Third-Party Paper Receipts from the previous event are uploaded and verified.

1.2 Field Operations & Strict Medical Lexicon

Give Basic Needs executes the "Northern Health Shield" via high-velocity, mobile Medical Giving Events designed for immediate preventative intervention.

- **Mandatory Lexicon:** When reporting on disease metrics, transmission rates, or field diagnostics, personnel must exclusively use the term **prevalence**. Under no circumstances is the phrase "viral load" to be used in any internal communications, grant applications, or public-facing documentation.

2. Record Keeping Policy

Adhering to the details laid out in this policy will ensure compliance with organizational requirements and the Internal Revenue Service for the category of operating expenses. Specifically IRS 1023 Line 23 (Any expense not otherwise classified, such as program services). This applies to everyone in the organization that has been issued a Business Credit Card or is expecting reimbursements from Give Basic Needs.

2.1 Expense Approval & Documentation Matrix

All expenses result in at least one general ledger entry for accounting purposes under Operating Expenses. Proper documentation is mandatory:

- **Records Type 1:** Credit Card Bank Statement Transaction Details.
- **Records Type 2:** Type 1 + Image of the Receipt.
- **Records Type 3:** Formal Approved Expense Report, Explaining Expenses with All Receipts.
- **Records Type 4:** Some form of written Pre-approval from the President.
- **Records Type 5:** Some form of written approval from the Board.

- **Liability:** If proper approvals are not obtained before the expenses take place, you may be 100% personally liable for those expenses.

2.2 Specific Expense Categories

- **Spot Awards:** Spot awards of a $200 or less gift card require Records Type 1 and Type 2. These are cash equivalents and will be recorded as taxable income.
- **Deferred Billable Time (DBT):** Historical uncompensated professional services are formally recognized as DBT. DBT payouts may only be authorized from unrestricted general operating funds. The right to claim DBT is strictly limited to the living contractor. This right immediately extinguishes upon death; no heirs, estates, executors, or assigns may collect compensation for accrued DBT.

3. Policy on Inappropriate Behavior

Give Basic Needs is committed to maintaining a respectful, inclusive, and professional work environment. This policy outlines the expectations for employee, contractor, board member, or volunteer behavior and provides a framework for addressing and preventing inappropriate behavior.

3.1 Definition of Inappropriate Behavior

Inappropriate behavior includes, but is not limited to:

- **Verbal abuse:** Using derogatory, offensive, or threatening language; yelling or screaming; or making disrespectful comments.
- **Physical intimidation or violence:** Any physical act that could be perceived as a threat or harm, including pushing, shoving, or making aggressive gestures.
- **Sexual harassment or misconduct:** Any unwelcome sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature that creates a hostile work environment.
- **Psychological abuse:** Engaging in behavior that is designed to intimidate, isolate, or control another person.
- **Discrimination:** Treating individuals differently based on their race, gender, age, religion, sexual orientation, gender identity, disability, or other protected characteristics.
- **Unprofessional communication:** Engaging in gossip, spreading rumors, or making disrespectful or offensive comments.

- **Inappropriate dress or attire:** Wearing clothing that is inappropriate for the workplace or that violates company dress code policies.
- **Disruptive behavior:** Interrupting meetings, sabotaging work, or engaging in other behaviors that negatively impacts the workplace.
- **Substance use:** Being under the influence of alcohol or drugs while at work or on company property.

3.2 Reporting, Investigation, and Resolution

Employees, contractors, board members, or volunteers are encouraged to report any instances of inappropriate behavior to the CEO or another designated authority. Reports can be made verbally or in writing and will be treated confidentially. Upon receiving a report, the CEO or designated authority will:

- Conduct a thorough investigation, including gathering evidence and interviewing witnesses.
- Determine whether the behavior constitutes a violation of company policy.
- Take appropriate corrective action, which may include: Verbal or written warnings; Suspension or termination of employment/contract; Mandatory training or counseling; Other measures as deemed necessary.

3.3 Prevention, Confidentiality, and Indemnification

- **Confidentiality and Non-Retaliation:** The company will maintain the confidentiality of all reports of harassment or discrimination to the extent possible. Individuals who report harassment or discrimination will be protected from retaliation.
- **Indemnification:** Employees, contractors, board members, or volunteers agree to indemnify and hold harmless Give Basic Needs from any and all claims, liabilities, damages, or costs arising from their actions or omissions while performing services for Give Basic Needs.

4. Marketing Communication and Brand Approval Policy

4.1 Purpose & Scope

This policy establishes a framework to ensure consistency and brand integrity in all marketing communications and branding efforts undertaken by Give Basic Needs and underlying projects. This applies to all messaging and branding materials used to represent the company, including: Advertising copy, Website content, Social media posts, Email marketing materials, Logos and trademarks, Slogans and taglines, Brand color palettes, and Company phone numbers and email addresses.

4.2 Approval Process & Procedures

All marketing and branding materials must be submitted to the President / CEO for review and approval prior to use based on Brand consistency, Messaging clarity, Target audience appropriateness, and Legal and regulatory compliance.

- Marketing and branding materials must be submitted to the President / CEO for review at least **[3] business days** before their intended use.
- The President / CEO will provide feedback and a final approval decision within **[1] business day** of receiving the materials.
- If revisions are required, the submitter must make the necessary changes and resubmit the materials for approval.
- **Consequences of Non-Compliance:** Unapproved marketing and branding materials may be removed or blocked from use.

5. Conflict of Interest Policy

Article One: Purpose

The purpose of this Conflict of Interest Policy is to protect the Organization's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction.

Article Two: Definitions

- **Section 2.01 Interested Person:** Any Organization director, member of a committee with governing board delegated powers, or principal officer who has a direct or indirect financial interest, as defined below, is an Interested Person.
- **Section 2.02 Financial Interest:** A person has a Financial Interest if the person has, directly or indirectly, through business, investment, or spouse, domestic partner, or relative:
  a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement;
  b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement; or

c. A potential ownership or investment interest in, or compensation arrangement With, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Article Three: Procedures

- **Section 3.01 Duty to Disclose:** In connection with any actual or possible conflict of interest, an Interested Person must disclose the existence of the Financial Interest in writing and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.
- **Section 3.03 Determining Whether a Conflict of Interest Exists:** After disclosure of the Financial Interest and all material facts, and after any discussion with the Interested Person, s/he shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.
- **Section 3.03 Procedures for Addressing the Conflict of Interest:** An Interested Person may make a presentation at the governing board or committee meeting, but after the presentation, s/he shall leave the meeting during the discussion of the transaction or arrangement involving the possible conflict of interest and shall not be entitled to vote on the matter.
- **Section 3.04 Violations of the Conflicts of Interest Policy:** If the governing board or committee has reasonable cause to believe a person has failed to disclose actual or possible conflicts of interest, it shall inform the person of the basis for such belief and afford the person an opportunity to explain the alleged failure to disclose. If it determines the person has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Article Four: Records of Proceedings

The minutes of the governing board and all committees with board-delegated powers shall contain the names of the persons who disclosed or otherwise were found to have a Financial Interest, the nature of the Financial Interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision.

Article Five: Compensation

A voting member of the governing board who receives compensation, directly or indirectly, from the

Organization for services is precluded from voting on or deciding upon matters pertaining to that member’s compensation.

Article Six & Seven: Annual Statements & Periodic Reviews
Each director, principal officer, and member of a committee with governing board delegated powers shall annually sign a statement that affirms such person has received, read, understands, and agrees to comply with the policy. Periodic reviews shall be conducted to ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status.

APPENDIX A: Board of Directors & Foundation Managers Addendum

This section applies EXCLUSIVELY to formally elected Board Members, Trustees, and designated Foundation Managers. Standard Independent Contractors are strictly excluded from these provisions.

To ensure compliance with Internal Revenue Service "Private Inurement" rules (IRC § 4941) and streamline cross-border administration, the following fiduciary compensation protocols are mandatory:

- **Service Recognition Stipend:** A fixed service stipend of $500.00 USD shall be paid semi-annually (July & December) to active Board Members and Foundation Managers.
- **Health & Security Benefits:** Active Directors and Managers are eligible for up to 350 USD / Mo or 4,200 annually) reimbursement for professional mental health services. Furthermore, 100% of occupational vaccination costs (Yellow Fever, Typhoid, Hep A/B, Meningitis, Rabies, Malaria) will be reimbursed.
- **Strict US-Sourcing Mandate:** The Stipend and Health & Security Benefits are classified strictly as United States-Sourced Administrative Expenses. They must be paid directly by Colussi Family Foundation to the individual's personal account. **Give Basic Needs is strictly prohibited from paying, invoicing, or duplicating these benefits from local Ghana project funds.**

Acknowledgment and Execution

By signing or electronically submitting this document, employees, contractors, board members, and volunteers acknowledge that they have read and understand this policy and agree to comply with its terms. I understand that failure to adhere to these operational and legal standards may result in immediate termination of my contract and personal financial liability for unapproved expenses.

Name / Officer Name: ____

ID / Employee-Contractor ID: ____

Signature / Electronic Acknowledgment: ______________________

Date: ________________

(Note: If submitting electronically, checking the acknowledgment box and entering your name/ID constitutes your legal electronic signature.)