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FUNDING AND REMUNERATION FRAMEWORK

*FIDUCIARY ARCHITECTURE FOR EQUITABLE FINANCING, COMPLIANT REMUNERATION, AND
TRANSPARENT DISCLOSURE ACROSS THE CREATIVA ECOSYSTEM*

CREATED BY

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Care to Change the World



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Funding and Remuneration Framework

Preamble

This Framework establishes the fiduciary architecture governing financial inflows, cost allocation, and remuneration standards across Creativa Center and its ecosystem entities. It operationalizes principles of transparency, equity, and compliance with international financial integrity norms, ensuring alignment with the UN 2030 Agenda, AU Agenda 2063, and global ESG benchmarks. The Framework is designed to harmonize subscription-based revenue streams with grant-based financing and pooled funds, while safeguarding fiduciary accountability under the World Bank Environmental and Social Framework (ESF), IFC Performance Standards, and OECD Guidelines for Multinational Enterprises (2023).

The Framework also integrates anti-corruption and compliance obligations under ISO 37001 and ISO 37301, alongside transparency and assurance protocols consistent with COSO Internal Control Framework and ISAE 3000. All financial transactions shall be subject to audit and external validation as stipulated in Document 09 – External Validation & Peer Review Protocol and monitored under the Unified MEL Framework (Document 08).

Chapter 1 – Subscription and Fee Models

The subscription and fee architecture shall constitute the primary predictable revenue stream for sustaining operational mandates. Membership fees shall be structured under a tiered system reflecting organizational size, sectoral engagement, and geographic scope, ensuring proportionality and fairness in accordance with ISO 20400 Sustainable Procurement principles.

Fee models shall be denominated in convertible currencies and indexed to inflation benchmarks published by the International Monetary Fund to preserve real value over multi-year mandates. Payment modalities shall comply with GDPR and ISO 27001 for data security, leveraging Microsoft Entra ID and Purview for identity and compliance management (Microsoft Learn – Entra ID, Microsoft Purview).

Discounts or fee waivers may be granted under documented social equity provisions aligned with UN Guiding Principles on Business and Human Rights and Agenda 2074 commitments. All adjustments shall be recorded in the Financial Transparency Register (see Chapter 5) and subject to quarterly audit under IIA IPPF standards.

Chapter 2 – Grants and Pooled Funds

Grants and pooled financing mechanisms shall complement subscription revenues to underwrite strategic programs such as SUDESA, PCGG, and DESA, ensuring alignment with donor conditionalities and fiduciary safeguards under the World Bank ESF and IFC Performance Standards.

Pooled funds shall operate under a segregated account structure with ring-fenced allocations for earmarked projects, applying value-for-money principles consistent with OECD DAC Evaluation Criteria. Disbursement protocols shall incorporate anti-bribery controls under ISO 37001 and whistleblowing protections under ISO 37002.

Grant agreements shall mandate compliance with Paris Agreement climate commitments and ESG disclosure standards under IFC PS6 (Biodiversity and Resource Efficiency). Reporting obligations shall

be harmonized with the Unified MEL Framework (Document 08) and subject to external assurance under ISAE 3410 for climate-related disclosures.

Chapter 3 – Remuneration and Per Diems

Remuneration shall be fair, transparent, and commensurate with role complexity, market benchmarks, and duty-station conditions, while remaining fully compliant with anti-corruption, conflict-of-interest, and donor conditionalities. All compensation arrangements must be documented in engagement letters or contracts, approved through delegated financial authorities, and recorded in the Financial Transparency Register referenced in Chapter 5, with monitoring under Document 08 (Unified MEL) and independent assurance under Document 09 (External Validation & Peer Review Protocol).

Base pay shall follow a grade-band structure aligned to position classification, subject to periodic benchmarking and risk-based adjustments to reflect duty-station hardship and specialized competencies, in accordance with prudent governance controls under the OECD Guidelines for Multinational Enterprises (2023) and the responsibility to respect human rights set out in the UN Guiding Principles on Business and Human Rights. Variable pay may be applied for clearly defined deliverables and time-bound assignments, contingent upon objective performance verification under the Unified MEL (Document 08) and subject to ex-post verification under ISAE 3000 (Revised). Any incentive shall explicitly exclude success fees tied to award decisions by public authorities or donors, in order to comply with anti-bribery controls per ISO 37001 and systems of compliance per ISO 37301.

Per diems shall be applied solely to defray reasonable subsistence costs (lodging, meals, incidentals) while on official travel outside the duty station. Rates shall be pegged to the UN Daily Subsistence Allowance schedule maintained by the International Civil Service Commission, with location-specific ceilings (UN ICSC DSA). Where local public sector schedules are demonstrably more appropriate for domestic missions, documented equivalency may be applied, subject to prior approval and disclosure. Per diems are not remuneration; they shall not be grossed up as salary, and they are ineligible for further mark-up, consistent with value-for-money principles under OECD DAC Evaluation Criteria and funder rules derived from the World Bank ESF and IFC Performance Standards.

Travel and expense management shall be executed through secure, policy-controlled systems with role-based access, retention, and data minimization aligned with GDPR and ISO/IEC 27001 and supported by Microsoft platform controls (conditional access via Entra ID, data classification and retention via Microsoft Purview, and threat defense via Microsoft Defender). Claims shall be supported by verifiable receipts except where per diem flat-rates apply pursuant to the UN DSA schedule. Any exceptions require contemporaneous documentation, second-line compliance review, and potential external assurance consistent with COSO and IIA IPPF.

Remuneration for consultants and seconded experts shall be based on daily fee rates commensurate with qualifications and market benchmarks, capped by donor ceilings where applicable, and strictly linked to verified outputs. Double-charging across grants or pooled funds is prohibited. Payments to politically exposed persons or public officials shall be governed by enhanced due diligence and conflict-of-interest declarations, with whistleblowing protections under ISO 37002 and compliance monitoring under ISO 37301. Tax treatment shall follow the applicable law of the payment jurisdiction and any treaty obligations; where host country tax relief applies under a Host Country Agreement, it shall be narrowly construed and disclosed.

Hazard, hardship, and field allowances may be authorized for deployments to fragile or austere environments under documented risk assessments consistent with ISO 31000 Risk Management and

continuity controls under ISO 22301 Business Continuity, ensuring occupational health and safety protections per ISO 45001 and environmental management considerations per ISO 14001. All such allowances shall be time-bound, reviewed quarterly, and sunset when conditions normalize.

Chapter 4 – Cost Recovery and Value-for-Money Rules

Cost recovery shall ensure that programmatic and administrative costs are fully and fairly allocated to the benefiting activities, without cross-subsidization that could misrepresent true costs or contravene donor rules. Direct costs shall be charged where they can be specifically attributed; indirect costs shall be recovered through an approved overhead rate, periodically calibrated and disclosed in funding agreements. Governance allocation mechanisms to GSEA for custodial oversight, as set out in Chapter 2, shall be treated as non-operational compliance costs and kept within the pre-approved ceiling, with full disclosure in the Financial Transparency Register and subject to audit.

Value-for-money shall be demonstrated across economy, efficiency, effectiveness, and equity dimensions, applying the OECD DAC Evaluation Criteria and procurement and accountability expectations embedded in the World Bank ESF and the IFC Performance Standards. Sustainable procurement practices shall align with ISO 20400, incorporating life-cycle costing, supplier due diligence, and exclusion lists where mandated by donors or sanctions regimes, in harmony with responsible business conduct under the OECD Guidelines (2023) and human rights due diligence under the UNGPs.

Cost eligibility rules shall be codified in award documents and internal policy. Ineligible costs include fines, penalties, gifts, entertainment beyond minimal protocol, success fees related to public award decisions, and any expenditure that contravenes anti-bribery controls under ISO 37001. Pre-award and post-award cost reviews shall be performed through second-line compliance and internal audit, consistent with the IIA IPPF and COSO. For climate-linked financing, greenhouse-gas-related claims and results shall be subject to assurance in accordance with ISAE 3410 and aligned to the Paris Agreement.

Digital controls over invoicing, procurement, and expense workflows shall be enforced via identity-centric and data-centric protections compliant with NIST Cybersecurity Framework 2.0 and NIST SP 800-207 (Zero Trust), implemented through conditional access and least-privilege in Entra ID, data classification and retention in Microsoft Purview, and security analytics via Microsoft Sentinel. Records management and audit trails shall satisfy retention and discoverability duties under GDPR and ISO/IEC 27001, enabling reliable inspection by donors and external auditors.

Pricing of internal shared services and cross-entity support (e.g., PMO, MEL, legal, digital trust, and ESG assurance) shall follow arm's-length principles and published rate cards, with periodic independent review to prevent transfer pricing distortions. Where country systems are used under a "use of country systems" approach, a documented capacity assessment shall be performed and gap-mitigation measures adopted, cross-referencing Document 06 (ESG Safeguards) and Document 11 (Compliance Code), and incorporating risk treatments aligned with ISO 31000.

Change control shall govern all material budget reallocations, requiring justification against deliverables, MEL indicators, and risk registers (Document 08 and Document 17). Emergency reprogramming to protect life, safety, or critical continuity may be authorized under the business continuity regime in ISO 22301, provided all departures are logged, time-bounded, and presented for ratification at the next governance checkpoint.

Chapter 5 – Financial Transparency

Financial transparency is a mandatory, ongoing obligation applying to all subscriptions, grants, pooled funds, procurements, remuneration, per diems, and governance allocations. The system shall be anchored in a Financial Transparency Register that records sources and uses of funds, allocation keys, cost eligibility decisions, procurement results, and audit/assurance opinions. The Register shall be designed for real-time integrity and periodic publication, consistent with the accountability expectations under the World Bank Environmental and Social Framework (ESF), responsible business conduct under the OECD Guidelines for Multinational Enterprises (2023), and internal control and assurance principles reflected in COSO Internal Control – Integrated Framework and ISAE 3000 (Revised).

The publication regime shall include quarterly summaries and annual consolidated statements presenting, at minimum, opening balances, inflows by source (subscriptions, grants, pooled funds, co-financing), programmatic disbursements by pillar and geography, indirect cost recoveries (including the governance allocation to GSEA defined in Chapter 2), year-end accruals, and contingent liabilities. Where climate-linked financing or greenhouse-gas metrics are disclosed, such disclosures shall be prepared and, where required, assured consistent with ISAE 3410 and aligned to commitments under the Paris Agreement and the UN 2030 Agenda. Donor-specific reporting will be harmonized under the Unified MEL (Document 08) and the External Validation & Peer Review Protocol (Document 09), with reconciliations available to funders upon request.

To promote traceability and public confidence, procurement and contract award data shall be disclosed in machine-readable format using recognized open data schemas, including, where feasible, the Open Contracting Data Standard (OCDS) and international aid visibility conventions such as IATI. Publication of beneficial ownership of prime vendors and first-tier sub-vendors shall be required where permitted by law and donor terms, and all exceptions shall be narrowly construed, documented, and reviewed by second-line compliance pursuant to ISO 37301 Compliance Management Systems and whistleblowing safeguards under ISO 37002.

Digital transparency controls shall be enforced through identity-centric and data-centric safeguards, including conditional access and least-privilege in Microsoft Entra ID, data classification, retention, and eDiscovery in Microsoft Purview, privacy risk management via Microsoft Priva, endpoint governance via Microsoft Intune, threat protection with Microsoft Defender, and security analytics with Microsoft Sentinel. These controls shall be mapped to GDPR obligations, ISO/IEC 27001 information security controls, and architectural guidance under the NIST Cybersecurity Framework 2.0 and NIST SP 800-207 (Zero Trust). System logs and audit trails shall be immutable and time-synchronized, with retention schedules sufficient to satisfy donor inspections and external audits under IAASB ISAs and internal audit requirements under the IIA IPPF.

Disclosure shall be subject to legitimate confidentiality, data protection, and commercial sensitivity limitations. Personal data shall be minimized and pseudonymized where appropriate, and any restricted disclosures shall be justified by reference to statutory obligations or donor-mandated confidentiality, recorded in the Register, and reviewed annually. The presumption remains in favor of disclosure to the maximum extent compatible with law, donor terms, and the protection of vulnerable stakeholders, consistent with the UN Guiding Principles on Business and Human Rights.

Failures to disclose material information, or material misstatements or omissions, shall trigger escalation under the Compliance, Audit & Ethics Code (Document 11), corrective action plans under



Document 06 (ESG Safeguards), and, where applicable, external notifications to funders or authorities. Repeated or intentional non-compliance may result in suspension of disbursements, claw-backs, or termination of agreements, without prejudice to other remedies available at law or in contract.