

HHSAC

HHSAC Funds Flow Framework (Tier-1)

Tier-1 - Public Tier-1 Document

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Verification-Only Public Surface: This document is intentionally sanitized. It provides governance and verification information sufficient for initial compliance review without exposing sensitive operational details.

Evidence-First Definition: Any reference to 'delivered' means only POD-indexed delivery recorded in the evidence register at a controlled point. HHSAC does not claim patient-level delivery or end-user receipt.

Compliance-by-Design: HHSAC does not facilitate evasion of laws, sanctions, or controls. Ambiguity triggers EX/HOLD until resolved through documented escalation.

## Purpose

This Tier-1 Funds Flow Framework describes HHSAC's financial governance principles and control gates at a high level. It is designed to be bank-grade and audit-ready while publishing no payment instructions, counterparty identities, or sensitive transactional details.

## Financial Model (Cost-Plus-Fee / Open-Book)

- HHSAC operates a cost-plus-fee/open-book governance model: procurement, logistics, and operational costs are passed through on an auditable basis plus a transparent management/governance fee.
- No profit generation from price arbitrage, markup, or speculation is represented on Tier-1.
- Open-book documentation is available under Tier-2 controlled disclosure to authorized auditors/regulators.

## Segregated Fund Flows

- Clear segregation between client funds, operational funds, fees, and overhead accounts (details Tier-2).
- No commingling of client funds with consortium operating capital as a default posture.
- Traceability maintained from fund source to documented cost elements and to POD-indexed delivery verification checkpoints.

## Financial Control Gates (Tier-1 Overview)

- **G1 - Fund Authorization Gate:** verify fund availability, budget allocation approval, and Two-Key authorization for material financial actions.
- **G2 - Cost Documentation Gate:** validate invoices, purchase orders, and confirmations for completeness and alignment with approved budgets.
- **G3 - Delivery Verification Gate:** close financial reporting of "delivered" only with POD-indexed evidence recorded and reconciled.
- **G4 - Audit & Reporting Gate:** maintain auditable records and controlled Tier-2 disclosure for authorized review.

## Audit Readiness and External Review

- Records maintained under professional accounting standards with an audit trail and decision references.
- Tier-2 disclosures for audit are permitted only after NDA + approved Tier-2 request gate and boundary checks.
- Any anomaly or suspected integrity issue triggers escalation and HOLD on related reporting until resolved.

## **Tier-1 Disclosure Limits**

- No publication of bank account details, payment instructions, settlement terms, or counterparty identities.
- No publication of operational capacity, routing, or site details.
- Any request for sensitive financial documentation must use the Tier-2 pathway via the Program Office.

Tier-2 access inquiries: [programoffice@hhsac.org](mailto:programoffice@hhsac.org).