

**Maasai Education Foundation**  
**Grantee Charitable Expenditures Compliance Policy**

Adopted 8 April 2017

As a public charity, Maasai Education Foundation (Foundation), expenditures must comply with IRS 501(c)(3) regulations pertaining to public charities. The exempt purposes described in the 501(c)(3) regulations encompass the general legal definition of the term “charitable.” The regulations list the following specific charitable purposes:

- Relief of the poor, the distressed, or the underprivileged;
- Advancement of religion
- Advancement of education or science
- Erecting or maintaining public buildings, monuments, or works
- Lessening the burdens of government
- Lessening neighborhood tensions
- Eliminating prejudice and discrimination
- Defending human and civil rights secured by law
- Combating community deterioration and juvenile delinquency

The Foundation supports (1) the education of members of the Maasai ethnic group in the Arusha region of The United Republic of Tanzania (Tanzania), (2) the mastery of the English language by Maasai children and adults, and (3) educational exchanges between Tanzania and the United States. These “educational” activities of the Foundation contribute to a subset of the above named charitable purposes, namely:

- Relief of the poor, the distressed, or the underprivileged (through improved education);
- Advancement of education or science
- Lessening the burdens of government (education of youth not served by government schools)
- Lessening neighborhood tensions (through improved education)
- Combating community deterioration and juvenile delinquency (through improved education)

Examples of allowable Foundation charitable expenditures include:

1. Educational expenses of scholarship recipients (tuition, room and board, fees, books, clothing, transportation and other educationally related expenses).
2. Support for the construction of schools for underserved youth (architectural, surveying, and construction expenses, government fees for permits, etc.).
3. Operating funds for schools serving underserved youth (teacher and staff salaries, school nutrition programs, utilities, etc.).
4. Educational exchange programs between US and Tanzania for both Tanzania and US citizens (travel and educational expenses of Tanzania Maasai students and educators while engaged in educational activities in the US, travel and living expenses of US citizen volunteer teachers in the Arusha Region of Tanzania, travel expenses of US students engaged in service learning activities in the Arusha Region of Tanzania).
5. All expenses must be in support of the education of Maasai people from the Arusha region of Tanzania.

**Maasai Education Foundation**  
**Grantee Charitable Expenditures Compliance Policy Agreement**  
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By signing this agreement, I agree to the following:

1. I have read and understand the requirements of the Maasai Education Foundation (Foundation) Grantee Charitable Expenditures Compliance Policy.
2. I will only use Foundation funds for charitable purposes as defined by Grantee Charitable Expenditures Compliance Policy.
3. I agree to let the Foundation audit my books, records, and receipts at any time to confirm compliance with Maasai Education Foundation Grantee Charitable Expenditures Compliance Policy requirements.
4. I understand that non-compliance with Foundation OFAC policies will result in the termination Foundation support.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Name (Printed): \_\_\_\_\_ Title: \_\_\_\_\_

Organization Name (if applicable): \_\_\_\_\_

Address: \_\_\_\_\_