# AUSTRALIAN SALESIAN MISSION OVERSEAS AID FUND (ASMOAF)

# **Guidelines for Development/Non Development Projects**

The Board of Australian Salesian Mission Overseas Aid Fund is committed to ensuring that donations received are used in the appropriate manner which reflects the donors' wishes. ASMOAF clearly distinguishes between development and non-development activity and reflects this in its reporting and communication with stakeholders.

### **Purpose**

The purpose of this document is to provide Australian Salesian Mission Overseas Aid Funds with guidelines for the allocation of donations to development and non-development projects. This meets the requirements set by ACFID code of conduct and those for tax-deductibility established by the ATO.

#### **Authorisation**

Br Michael Lynch
Director
Australian Salesian Mission Overseas Aid Fund

Salesian Mission Office, P O Box 264, Ascot Vale, Victoria 3032. Phone: 03 9377 6060 Email: salmiss@salesians.org.au Website: www.salesians.org.au/missions ABN:43 206 946 086

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### ASMOAF Development / Non development Guidelines

- 1. ASMOAF will not accept or use donations for political purposes.
- 2. ASMOAF will not use funds donated for aid and development for promotion of particular religious adherence or to support a political party, or to promote a candidate or organisation affiliated to a particular party.
- 3. For the purposes of these guidelines the following definitions apply:
  - Promotion of a particular religious adherence: Activities undertaken with the intention of converting individuals or groups from one faith or denomination to another;
  - Supporting a particular party, candidate or organisation affiliated to a
    particular party: Agency personnel in their paid working time being
    involved in party political activities; using funds or resources to support
    a particular political party, candidate or party political organisation in an
    election; using funds or resources to support a particular politician or
    faction to gain power in a government or within a party political
    structure.
- 4. ASMOAF receives funds for religious purposes such as the building of churches and the religious education of clergy. This is a non-development activity. These donations are clearly delineated and do not qualify for tax deductibility.
- 5. ASMOAF will ensure that the donation forms and the website distinguishes clearly between development and non-development activity, enabling the intention of the donation to be specified.
- 6. Where a donation is received and cannot be directed to a specific project or purpose that is not supported by ASMOAF the funds will, in consultation with the donor be redirected to a suitable match or returned to the donor.
- 7. All donations are to be receipted with a clear indication of tax deductibility when appropriate.
- 8. All monies collected for non-development or religious purposes will be clearly delineated in the ASMOAF financial documents and other communication material when appropriate.
- 9. All funding of development and non-development programs will be separate with the reporting for each clearly documented. The different programs and their funding source will be clearly identified in public communication such as annual reports and the Newsletter.
- 10. The requirement to adhere to this policy is included in the partners Standard Working Agreement (SWA). It is a condition of funding that the partner abides by this policy. The SWA is reviewed every 3 years.

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