



## **Lotus Outreach Australia Separation of Development from Non-Development work Statement**

LOA is recognised by the Australian Tax office under the Overseas Aid Gift Deductibility Scheme (OAGDS) and as such all donated funds are designated for development activities.

Its donors are informed that all the funds received go directly to the projects in Cambodia (with the exception of bank and accounting fees) to be used in provision of education of girls living in poverty and vulnerable to exploitation.

The MOU between LOA and its partners requires them to disburse all funds sent by LOA in development activities and not non- development activities.

The expenditure reporting of partners in detailed budgets follow this principle.

LOA has shared with partners a copy of the ACFID Non Development Activity Policy.

[https://acfid.asn.au/wp-content/uploads/2022/05/ACFID-Code-Policy-template-Non-Development-Activity-SEP17\\_0.pdf](https://acfid.asn.au/wp-content/uploads/2022/05/ACFID-Code-Policy-template-Non-Development-Activity-SEP17_0.pdf)

The development activities carried out by LOAs partners include recruitment and support of girls chosen to receive scholarships to attend school.

It also can include food supplementation, transport and career guidance.

LOA is a secular organisation and its programs do not include any religious or political activity.

The shared philosophy of LOA and its partners of improving the plight of young girls living in poverty by providing education, ensures that the entire focus of the programs LOA supports is in development work.