

The Kutamani Foundation

Overseas Operations Policy

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Introduction

Purpose

The purpose of this Overseas Operations Policy is to set out the standards that govern how the organisation manages its activities and resources outside Australia. This Overseas Operation Policy (this Policy) ensures that The Kutamani Foundation takes reasonable steps to comply with the Australian Charities and Not-for-profit Commission's (the **ACNC**) **External Conduct Standards**.

The ACNC's External Conduct Standards are:

Standard 1: Activities and Control of Resources (including funds)

Standard 2: Annual Review of Overseas Activities and Record-Keeping

Standard 3: Anti-Fraud and Anti-Corruption

Standard 4: Protection of Vulnerable Individuals

This Policy is intended to promote transparency and provide confidence that resources sent or services provided overseas reach legitimate beneficiaries, and are used for legitimate charitable purposes. This Policy is also designed to protect vulnerable people overseas.

Scope

This Policy applies to all members of The Kutamani Foundation, along with anyone who may directly or indirectly work with The Kutamani Foundation in respect to operations outside of Australia.

For the purposes of this Policy, 'operations outside Australia' generally includes undertaking activities overseas or funding activities overseas, no matter how small. The organisation does not have to be directly involved in an activity overseas to be considered operating outside Australia. It would generally be considered to be operating outside Australia even if it works with another organisation or individual to undertake overseas activities on its behalf.

Activities that may be considered operating outside Australia include:

- sending money overseas;
- sending resources overseas;
- sending staff, volunteers, members or beneficiaries overseas;
- conducting activities or working overseas;
- buying goods and services from overseas suppliers (including online purchases); and
- working with individuals or organisations located overseas.

This Policy also applies to activities conducted in Australia if those activities are closely related to matters that are outside of Australia. This may include, for example, managing an overseas project from Australia. However, if the activities overseas are directly related to a purpose intended to provide a benefit to people in Australia, and those activities are just an incidental part of its operations in Australia.

This Policy applies to all incoming and outgoing funds from The Kutamani Foundation and is in line with laws related to Australian charities operating, and distributing funds overseas. This Policy also refers to managing conflicts of interest in the charities overseas operations, as well as protecting the rights of individuals overseas.

The Kutamani Foundation:

- Takes steps to ensure its activities outside Australia are consistent with its purpose and character as a not-for-profit.
- Maintains internal control procedures to ensure that (i) funds, equipment, supplies and other resources are used outside Australia in a way that is consistent with the charity's not-for-profit purpose and character, and (ii) funds, equipment, supplies and other resources provided to third parties outside Australia (or within Australia for use outside Australia) are applied solely for the advancement of The Kutamani Foundation's purpose.
- Acts within accordance with the charity's not-for-profit purpose and character, and with the reasonable controls and risk management processes in place.

Definitions

Bribery – means when someone offers money or something of value to a public official to persuade them to do something in their official duties that they would not otherwise do for an advantage. (See the definition of bribery as used in the Criminal Code Act 1995 (Cth).)

Conflict of Interest - A conflict of interest occurs when a person's personal interests conflict with their responsibility to act in the best interests of the charity. Personal interests include direct interests, as well as those of family, friends, or other organisations a person may be involved with or have an interest in (for example, as a shareholder).

It also includes a conflict between a board member's duty to The Kutamani Foundation and another duty that the board member has (for example, to another charity). A conflict of interest may be actual, potential or perceived and may be financial or non-financial.

Corruption – means dishonest or illegal behaviour for private gain, especially by people with power or influence. The organisation may operate in countries or regions with a high degree of corruption.

Dealings – The action of interacting with either members or the organisation, or third parties through a range of means. Dealings could include communication between two or more

parties, contract discussion and agreement, transferring funds between two or more parties, and the act of seeking out third parties to work alongside.

Fraud – Fraud includes any acts within the organisation (Internal Fraud) or externally (External Fraud) that may jeopardise the financial position or security of the organisation.

Internal Fraud may include:

- stealing goods or money from charity, shops or other trading activities,
- stealing cash donations,
- misusing charity banking facilities -including credit cards, debit cards or internet banking - for personal expenditure,
- claiming non-existent, excessive or inappropriate expenses,
- creating false or inflated invoices or purchase orders to obtain payment for goods and services that have not been supplied,
- submitting false applications for grants or other charitable benefits, or
- creating non-existent beneficiaries or employees for the purposes of directing unauthorised payments.

External fraud may include:

- using false invoices to obtain money from a charity, committing identity fraud, for example, hijacking a charity's bank account, or
- unauthorised fundraising in a charity's name, such as setting up a fraudulent disaster appeal website.

Money Laundering - Money laundering is the illegal process of concealing the origins of money obtained illegally by passing it through a complex sequence of banking transfers or commercial transactions.

Outsourcing – The act of the foundation 'outsourcing' work to third parties to complete task in an effort to assist the foundation fulfilling its charitable purpose, which would otherwise not be within the capabilities of The Kutamani Foundation. Outsourcing third parties would generally apply to activities such as construction work, legal assistance, or suppliers.

The Kutamani Foundation – The name of the charity. In this Policy, the charity may also be referred to as 'the organisation' or the 'charity'.

Vulnerable Individuals – means people under the age of 18, or those who may be either unable to take care of themselves – due to their age, an illness, trauma, disability, or some other disadvantage – or unable to protect themselves against harm or exploitation.

The vulnerability may be permanent (for example, an aged related vulnerability) or temporary (for example, a woman forced to move to a shelter due to personal circumstances). The Kutamani Foundation workers and volunteers may be vulnerable, particularly if living and working in remote communities or countries experience conflict of disaster.

Vulnerable Persons Protection Policies – Refers to The Kutamani Foundations specific arrangements regarding the protection of the rights of children and other vulnerable people

who may be directly or indirectly involved with the charity, set out in **Schedule One – Child Protection and Vulnerable Persons**.

External Conduct Standards 1 - Activities and Control of Resources

Standard 1 Requirements

External Control Standard 1 requires a charity to:

- take reasonable steps to ensure its activities outside Australia are consistent with its purpose and character as a not-for-profit;
- maintain reasonable internal control procedures to ensure that funds, equipment, supplies and other resources are used outside Australia in a way that is consistent with the charity's not-for-profit purpose and character, and
- take reasonable steps to ensure that funds, equipment, supplies and other resources provided to third parties outside Australia (or within Australia for use outside Australia) are applied:
 - in accordance with the charity's not-for-profit purpose and character, and
 - with reasonable controls and risk management processes in place.

It also requires that charities comply with Australian laws in the following areas while operating overseas:

- money laundering
- financing of terrorism
- sexual offences against children
- slavery and slavery-like conditions
- trafficking in individuals and debt bondage
- people smuggling
- international sanctions
- taxation, and
- bribery.

A charity is required to maintain reasonable internal control procedures to ensure compliance with these laws, including:

- keep a list of the laws that affect the charity's overseas activities and the relevant requirements under those laws
- periodically review the list to ensure legal obligations are factored into plans for projects and activities
- have regulatory obligations as a standing item on meeting agendas as a way of monitoring changes

- maintain a register of completed and outstanding compliance activities (for example, mandatory reports, submissions, licenses and permissions) and review the register at each board meeting.

Standard 1 Procedures

To ensure overseas activities are consistent with the purpose of the organisation and that resources are properly controlled, the following will apply to all overseas operations of The Kutamani Foundation:

- **Expenditure** – All expenses and expenditure by the organisation above AUD500 must be approved in writing by no less than two (2) Directors and must be made pursuant to a written contract that complies with this Policy. Expenditure of amounts less than AUD500 must be approved by at least one (1) director.

All expenditure above AUD5 must be evidenced by a valid receipt.

All expenditure by the organisation must be recorded in the organisation's accounts and reported to the monthly meeting of the Board of Directors, together with details of the approving Directors.

- **Funds Transfers** – International and domestic funds transfers must only be undertaken using reputable banking services. Recipients of amounts of more than AUD50 must receive them into an account with the properly licensed bank.
- **Contracts with Counterparties, Suppliers and Contractors** – The organisation may only engage or appoint suppliers and contractors who are deemed to be reputable and able to demonstrate previous high levels of conduct.

All contracts must:

- be in writing,
- be in English,
- signed by two (2) directors;
- clearly set out the functions and responsibilities of everyone involved,
- include provisions for the proper accounting of payments and itemised costs,
- should not provide for up-front payment unless the contract has been reviewed by a legal representative of the organisation, and
- be reviewed by a legal representative of the organisation if the contract amount is more than AUD1000.

Any counterparties, suppliers or contractors engaged by the organisation must agree to comply with the organisation's values and all relevant legislation.

The Kutamani Foundation has a careful selection process in place to ensure anyone the organisation may work with, or outsource tasks to, is legitimate and can assist with meeting the charities mission and vision. These tasks or third parties may include: construction work, contractors, electricians, maintenance, lawyers, real estate agents, suppliers, or in-country support.

Prior to selecting and/or working with a potential third party, the organisation must:

- check the reputation and experience of third parties to decide whether they are suitable and whether they share the charity's values;
 - make sure third parties have appropriate management policies and procedures;
 - have written agreements with third parties that clearly set out the functions and responsibilities of everyone involved;
 - have thorough recruitment procedures for staff and volunteers that include appropriate background checks; and
 - ensure that the safety of vulnerable people is an important criterion when selecting third parties.
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- **Staff** – All staff and volunteers must be willing to undergo police or other similar background checks. Staff and volunteers are expected to display the highest levels of personal integrity and conduct at all times. Given the educational nature of the organisation's purpose, where available, all staff and volunteers must also maintain the necessary certifications to enable them to work with children such as Queensland's Working with Children Check (Blue Card).
 - **Project Reports and Monitoring** – Every project financed or supported (including non-financial support) by the organisation must have a designated Supervising Director. The role of the Supervising Director is to monitor the progress of the relevant project and provide a written report at each Board of Directors' monthly meeting. Each Supervising Director's report must include detail on progress, confirmation that the project remains consistent with the purpose of the organisation and confirmation that financial expenditure (where relevant) is consistent with approved funding levels.

Compliance Audits - Quarterly reviews are to be conducted on the compliance with this Policy and all supporting policies and procedures. Reviews are to be conducted by sampling reports, receipts, approvals, funds transfers and contracts to ensure that they comply with this Policy. The Charity maintains a register of completed and outstanding compliance activities (for example, mandatory reports, submissions, licenses and permissions) and review the register at each board meeting.

The results of the quarterly review are to be presented to the Board of Directors for review, approval and follow-up action.

Compliance audits will review and investigate:

- Missing documents, books or records.
 - Photocopies of financial documents, as this can indicate counterfeit documents.
 - Frequent alterations or deletions on documents, as this can indicate falsified records.
 - Duplicated payments or cheques.
 - Transactions taking place at unusual times with irregular frequency. Do they involve unusual amounts or unknown recipients?
 - potential suppliers submitting electronic invoices in an electronic format that can be altered.
 - Any unexplained variances from agreed budgets or forecasts.
 - Audits or reviews highlighting any inconsistencies or irregularities.
- **Relevant Legislation** – The charity keeps a list of the laws that affect the charity's overseas activities (see **Schedule Three – Relevant Legislation**) and the relevant requirements under those laws. The charity periodically reviews the list to ensure legal obligations are factored into plans for projects and activities. Regulatory obligations as a standing item on meeting agendas as a way of monitoring changes.
 - **Asset Register** – The organisation must maintain a comprehensive register of all assets held by the organisation that are valued at more than AUD500. The Supervising Directors are responsible for ensuring that assets allocated to their projects are properly maintained, secured and records kept up to date.
 - **Whistle Blower Policy** – The organisation has a strong 'no blame' culture. All staff may speak up or report incidents or suspicions which breach any applicable laws, or may breach any of The Kutamani Foundations Policies and Procedures. The Kutamani Foundation also has a 'protection policy' to ensure 'whistleblowers' are not identified or blamed for reporting.

All members of the organisation are trained on the charities anti-fraud and money laundering policies and procedures. They also receive a copy of the charity's 'Overseas Operations Policy' so they can regularly review.

The Kutamani Foundations regulates a culture of seriousness on this topic, and has a 'no blame' and 'protection' standard, which applies to anyone who may suspect and report potential fraud or money-laundering.

In the case a member of the organisation suspects potential fraud or money laundering, it must be immediately addressed, and reported to the appropriate members of the Board of Directors. This may include Directors, Treasurers, or Chairman. Consequences may occur if Fraud or Money Laundering is suspected and it is not immediately addressed and reported.

Immediate reporting can take place through a number of channels, such as email, in person, or phone.

- **New Projects Approvals** – New projects will only be approved by the Board of Directors after careful consideration that the outcomes of the project; (i) are aligned with charitable purpose of the organisation, and (ii) represent an economical return on the project's costs.

External Conduct Standards 2 – Annual Review of Overseas Activities and Record-Keeping

Standard 2 Requirements

External Conduct Standard 2 requires a charity to obtain and keep records for its operations outside Australia. The records must include information necessary for a charity to be able to prepare a summary of its activities and related expenditure outside Australia on a country-by-country basis. The purpose of Standard 2 is to ensure a charity's operations outside Australia are transparent and that registered charities are accountable to the public.

The records must be kept for each financial year in which a charity:

- operates outside of Australia, or
- gives funds or other resources to third parties for use outside Australia.

This includes activities and programs it runs itself or in collaboration with a third party

Standard 2 Procedures

To ensure that the organisation meets Standard 2, and in addition to the existing record keeping requirements set down by the ACNC, the organisation will keep comprehensive records relating to its overseas activities.

In respect of each overseas project, the relevant Supervising Director will ensure that the Board of Directors receive the information necessary to meet this Standard 2.

Recording and Monitoring Activity - The Secretary of The Kutamani Foundation will at each meeting of the Board of Directors present a report that sets out the following information:

- a list the activities being conducted outside Australia on a country-by-country basis;
- details of how each activity outside Australia enabled the organisation to pursue and achieve its purpose on a country-by-country basis;
- details of all expenditure relating to the organisation's activities outside Australia on a country-by-country basis;
- details of the results of checks and compliance audits on the procedures and processes the organisation uses to monitor its overseas operations, including this Policy;

- a list of the third parties it worked with outside Australia and confirmation that such parties have been properly engaged (as required by this Policy); and
- details of any documented claims of inappropriate behaviour by its employees or Responsible Persons outside Australia, and actions the organisation took in response. This might involve documenting information if it breaks Australian or overseas laws, or breaches its own code of conduct.

Record Keeping - The Kutamani Foundation has specific standards and procedures for accurate record keeping of all financial and Board of Directors dealings, including:

- the Kutamani Foundation limits all financial accounts to a minimum number of banking accounts and accessors;
- all three Directors have access to the records of the bank accounts and visibility of any actions on the accounts;
- all banking statements and records are regularly reviewed and securely kept both electronically and in person at the organisations physical place of business;
- invoices and receipts are saved and are kept secure both electronically and at The Kutamani Foundations physical place of business;
- accurate minutes of the meeting records are to be kept securely online and at The Kutamani Foundations physical place of business;
- any other forms of communication such as email threads, text messages, letters, etc between members of the Board of Directors or any third party are also kept securely online;
- all financial and governing records, including statements, receipts, and invoices are only accessible to authorised individuals, such as the organisation Directors, or relevant member of the Board of Directors; and
- all records, including both financial and governing are stored for a minimum of 7 years.

External Conduct Standards 3 – Anti-Fraud and Anti-Corruption

Standard 3 Requirements

External Conduct Standard 3 requires a charity to take reasonable steps to:

- minimise any risk of corruption, fraud, bribery or other financial impropriety by its Responsible Persons, employees, volunteers and third parties outside Australia; and
- identify and document any perceived or actual material conflicts of interest for its employees, volunteers, third parties and Responsible Persons outside Australia.

The purpose of Standard 3 is to give the public confidence that a registered charity with operations outside Australia is managed in a way that ensures:

- it is solvent;
- risks to its assets are minimised;
- the charity and its resources are furthering its purposes; and
- it is operating in a way consistent with its purpose and nature as a not-for-profit.

Standard 3 is intended to ensure a charity takes steps to minimise the risks that come with operating outside Australia, and particularly the risk of resources being stolen or misused for illicit or illegal purposes.

As a first step, a charity should identify and assess the risks of fraud or other financial impropriety it faces when carrying out its work overseas, and develop a plan to manage these risks.

Some things that a charity can do to manage risks include:

- have clear policies and adequate controls for proper and ethical financial management. Ensure staff, volunteers and others that work with the charity are familiar with them;
- establish thorough and appropriate recruitment procedures for staff and volunteers, particularly for anyone with financial or project oversight;
- supervise staff involved in fundraising, managing money or financial reporting;
- keep detailed financial records and regularly check financial statements for any signs of financial wrongdoing;
- have a way for staff, volunteers and others that work with the charity to report suspected wrongdoing without fear, recrimination or disadvantage;
- implement a clear conflicts of interest policy, and keep an updated conflicts of interest register. Address any conflicts of interest when selecting third parties; and
- thoroughly check a third party's reputation and experience before choosing to work with them. Make ethical conduct and good financial oversight a key criterion when selecting partners.

Standard 3 Procedures

These procedures have been developed after consideration of the factors:

- the current limited size of the organisation and small number of staff and volunteers;
- the effectiveness of policies and procedures that govern the organisation's activities;
- the nature, scale and complexity of its overseas activities or funding, which is expected to be limited to specific school development projects;
- the level of knowledge and experience in managing similar projects or activities;
- the location of the organisation's activities (Tanzania), and actual or perceived corruption levels, which is potentially high;
- the need for permissions, licenses or other approvals from overseas government bodies;
- the need for the organisation to work with third parties, particularly arrangements for third party payments; and
- how the organisation identifies and manages conflicts of interest.

This Policy and the arrangements described in it are intended to ensure that the activities of the organisation do not give rise to fraud or conflicts of interest. In particular, the procedures outlined in this Policy help reduce the potential for fraud and conflict of interest in respect of the following activities:

- expenditure approvals;
- fund transfers;
- contracts;
- monitoring of activities;
- employment and staff qualification requirements;
- project approval and supervision by members of the Board of Directors;
- complaints and whistle blower handling processes; and
- compliance monitoring and reporting.

Upon identification of a potential fraud, the organisation and members of the Board of Directors must immediately take steps to amend the incident and mitigate any further loss. Any relevant outsiders must be made aware including Banks, Police, or other regulators including the ACNC or State Governments. The Kutamani Foundation reserves the right to terminate anyone which is found to be committing fraud or money-laundering of any description.

Note: it is a requirement under Tanzania Law that the Organisation is to be registered as an 'International NGO' within Tanzania and requires the organisation to appoint an appropriate Board of Directors within Tanzania. As a result, it would be rare for there to be a situation where an appropriate member of the Board of Directors is not able to be present for any major financial negotiations or distributions to third parties.

External Conduct Standards 4 – Protection of Vulnerable Individuals

Standard 4 Requirements

External Conduct Standard 4 requires a charity to take reasonable steps to ensure the safety of vulnerable individuals overseas. It applies where individuals are:

- being provided with services or accessing benefits under programs provided by the charity (whether directly or through collaboration with a third party); and
- engaged by the charity, or a third party in collaboration with the charity, to provide services or benefits on behalf of the charity or third party.

The purpose of Standard 4 is to ensure that a charity's operations outside Australia are undertaken in a way that minimises the risk of harm, exploitation or abuse of a vulnerable person. This is consistent with the community's expectations of charities.

To decide what these steps should be, the organisation has considered:

- the nature and degree of the vulnerability of the people the organisation works with;
- the size of the organisation and the number of staff and volunteers it has;
- the level of knowledge, and how experienced the organisation's people are in working with vulnerable people;
- the nature, scale, complexity and location of the organisation's overseas activities;
- the effectiveness of the current policies and procedures governing the organisation's activities;
- the working and living conditions of staff and volunteers overseas;
- how disasters or conflict could affect the vulnerability of people in the area;
- cultural issues and local practices; and
- the organisation's work with third parties.

The organisation recognises that by not taking the appropriate steps to protect vulnerable people, the charity risks:

- abuse or harm to vulnerable beneficiaries;
- health and safety issues, including injury to beneficiaries, staff and volunteers;
- compensation claims and legal action due to stress or harassment; and
- damage to its reputation as well as the reputation of the wider charity sector.

A charity must meet safeguarding requirements, or relevant minimum standards, as set out in both Australian law and the laws of the host country.

Standard 4 Procedures

The Kutanmani Foundation has identified and assessed the risks to vulnerable people associated with its activities overseas. It pays special attention to high-risk activities linked to children and vulnerable people, such as overseas volunteering and education. In particular, the organisation ensures that:

- through the development of policies, procedures and culture, it commits the charity's staff, volunteers, third parties and visitors to protecting vulnerable individuals.
- making the safety of vulnerable people an important criterion when selecting third parties;
- through regular training, staff, volunteers and visitors are aware they must report suspected abuse within the charity;
- the privacy of vulnerable people is always protected;
- it maintains a thorough staff and volunteer recruitment processes, including adequate background checks;
- staff and volunteers are suitably qualified in safeguarding vulnerable people and properly supervised when working with them;

- it has a procedure for confidential complaints that is accessible for all vulnerable persons, staff, volunteers and third parties;
- it deals with complaints appropriately, sensitively and promptly;
- staff and volunteers working overseas have access to suitable housing, food, insurance, medical services and communications;
- it establishes an emergency exit plan for staff and volunteers working in conflict zones or other dangerous locations; and
- it thoroughly checks the legal status, reputation and procedures of third parties to confirm that they have the appropriate registrations and licenses to conduct activities with vulnerable people, and that they meet required standards; and
- it has written agreements that clearly set out roles and responsibilities of third parties, and monitor third parties' activities through regular reporting and checks.

Schedule One – Child Protection and Vulnerable Persons

The Kutamani Foundation ensures all members of the Board of Directors, and the organisation are educated and have a clear understanding on money laundering, financing of terrorism, sexual offences against children, slavery and slavery-like conditions, trafficking in individuals and debt bondage, people smuggling, international sanctions, taxation, and bribery.

Children and Child Safety

The Kutamani Foundation has a primary concern with protecting the human rights of the children we work with through the charities activities overseas.

The Kutamani Foundation has a specific 'Child Protection Policy' in place to prevent children from being harmed in any way, including sexual harm, abuse, violence, protection of their dignity, and protection of their human rights. The Child Protection Policy is regularly reviewed by the organisations Board of Directors, and each member of the organisation is clearly trained on the Child Protection Policy, with regular revision of the policies purpose and guidelines. The Child Protection Policy applies to anyone who may be a member of the organisation, or is associated with the organisation, whether that be directly or indirectly.

The Child Protection Policy is viewable on the charity's website or is able to be issued directly upon request.

Slavery or Slave like conditions

The current size of the organisation is very small, as it currently only consists of three members. However, as the organisation's activities are carried out, and the charity is able to progress, there will be specific policies and procedures developed to ensure all members of the organisation, regardless of being members of the Board of Directors, are protected and treated fairly.

Children

The Kutamani Foundations charitable purpose is to provide free education to children in Tanzania. We do this through the establishment and running of a school in the Arusha Area. Children or any vulnerable adults who may attend the school or are directly or indirectly influenced by the activities carried out by The Kutamani Foundation are protected by a specific 'Child Protection Policy'.

In addition to the Child Protection Policy, the organisation also has additional procedures in place to protect children from unfair, slave like conditions.

These procedures include:

- Children who attend The Kutamani Foundation schools are not to be overworked or given tasks beyond their mental or physical capability.
- Children are only required to attend school within the required hours that a school would generally operate. 9am-3pm, totalling 6 hours for children of the ages of 7

upwards, and 9am-12pm for children under the age of 7 years old, and are attending Pre-Primary School.

- Children are entitled to regular breaks during the school day, including a 30-minute recess break, and 50-minute lunch break. During this time, children will still be monitored by teacher or responsible adults, however, are free to play, run around, etc.
- Children who are suffering illness or fall sick during the school day are not expected to participate in school activities to their full requirement, and may be separately attended to with medical attention if required.
- Children are entitled to and encouraged to have water throughout the entire school day, along with food during the specified breaks. Food will be provided by the school to ensure every child receives adequate daily nutrition.

Staff (non-members of the Board of Directors)

Staff within The Kutamani Foundation, which may not be members of the organisations Board of Directors, however are personnel within the charity, are also covered by this Policy. Such personnel may include teachers, cooks, guards, teaching assistants, maintenance men, and so forth.

- Within The Kutamani Foundation, regardless of which country they are based in, all employees or personnel are entitled to the same workers' rights as they would be, if based in Australia. The Kutamani Foundation uses Fair Work Australia as a guideline as to the rights and responsibilities of Full Time, Part Time or Casual workers within the organisation.
- Pay rates are negotiated prior to work commencing and is agreed upon by all members of the Board of Directors. Depending on the type of work, hours and other factors, pay is calculated to be fair, and at minimum to be able to provide employees with an adequate standard of living within Tanzania.
- Pay rates are regularly reviewed by the organisations Board of Directors, to ensure rates are in line with the local economy, and staff are not being payed below the poverty line, or less than what provides them an adequate standard of living.

Schedule Two – Relevant Legislation

Commonwealth legislation that may be relevant to External Conduct Standard 1 includes:

Money laundering

- [Anti-money Laundering and Counter-Terrorism Financing Act 2006](#) (Cth)
- [Criminal Code Act 1995](#) (Cth) – including, but not limited to, Part 10.

Terrorism financing

- [Anti-money Laundering and Counter-Terrorism Financing Act 2006](#) (Cth)
- [Criminal Code Act 1995](#) (Cth) – including, but not limited to, Part 5.3
- [Crimes \(Currency\) Act 1981](#) (Cth)
- [Crimes \(Overseas\) Act 1964](#) (Cth)

In 2017, AUSTRAC and the ACNC together published [a report that assessed money laundering and terrorism financing risks](#) affecting Australian not-for-profits.

Sexual offences against children

- [Criminal Code Act 1995](#) (Cth) – including, but not limited to, Divisions 271A and 272
- [Crimes \(Overseas\) Act 1964](#)

Slavery and slavery-like conditions

- [Criminal Code Act 1995](#) (Cth) – including, but not limited to, Division 270
- [Modern Slavery Act 2018](#) (Cth)
- [Crimes \(Overseas\) Act 1964](#) (Cth)

Trafficking in individuals and debt bondage

- [Criminal Code Act 1995](#) (Cth) – including, but not limited to, Division 271

People smuggling

- [Criminal Code Act 1995](#) (Cth) – including, but not limited to, Division 73
- [Migration Act 1958](#) (Cth)

International sanctions

- [Charter of the United Nations Act 1945](#) (Cth)
- [Autonomous Sanctions Act 2011](#) (Cth)
- [Customs Act 1901](#) (Cth)

Taxation

Laws for which the Commissioner of Taxation has the general administration, including, but not limited to:

- [Taxation Administration Act 1953](#) (Cth)
- [Income Tax Assessment Act 1936](#) (Cth)
- [Income Tax Assessment Act 1997](#) (Cth)
- [Fringe Benefits Tax Assessment Act 1986](#) (Cth)
- [A New Tax System \(Good and Services Tax\) Act 1999](#) (Cth)

For more information about charities' taxation obligations, see to the [ATO's website](#).

Bribery

- [Criminal Code Act 1995](#) (Cth) – including but not limited to, Division 70 and Part 7.6
- [Crimes \(Overseas\) Act 1964](#) (Cth)

In 2017, the Australian Federal Police and the Commonwealth Director of Public Prosecutions published [guidelines to help corporations with self-reporting foreign bribery](#).

Further information can be found via the links contained in the Other Resources section on this page.