



AUSTRALIAN NGO COOPERATION PROGRAM (ANCP) RECOGNISED DEVELOPMENT EXPENDITURE (RDE) EXPLANATORY NOTES

PRINCIPLES AND PURPOSE

Recognised Development Expenditure (RDE) is the annual eligible expenditure of a Non-Government Organisation (NGO), using contributions from the Australian community. Eligible expenditure is for the NGO's own development and humanitarian activities overseas and development education in Australia. Eligible contributions include donations of cash, gifts-in-kind and volunteer services. Up to half of the RDE can be from eligible gifts-in-kind and/or eligible volunteer services.

A three-yearly average of RDE is used to:

- determine eligibility for new and continued accreditation to the Australian NGO Cooperation Program (ANCP), and
- calculate the annual grant amount for each Full level accredited NGO for the ANCP in line with the ANCP Funding Policy.

RDE SUBMISSIONS

Accredited NGOs are required to submit their RDE Worksheet through ANCP Online to the Department of Foreign Affairs and Trade (DFAT) by 31 March each year. The NGO's audited Annual Financial Statements (AFS) and Annual Report (or web links for each document) must be uploaded with the RDE Worksheet. The RDE Worksheet must be certified by an Authorised Officer and the Chief Executive Officer (or equivalent) prior to submission to DFAT.

ANGOs that have not previously been accredited may need to undergo an RDE assessment by a financial assessor. New applicants to the ANCP must supply RDE Worksheets for the previous three years and meet RDE pre-eligibility requirements for [accreditation](#).

Submission of the RDE Worksheet is a requirement of the ANCP Grant Agreement. An NGO that submits their RDE Worksheet after 31 March risks recording zero dollars for that year's RDE. This would affect the NGO's funding as DFAT uses an average of three years' RDE to calculate ANCP grant amounts.

To ensure accuracy of submitted RDE figures, all RDE Worksheets will be reviewed through a desk-based audit. In addition, each year DFAT will select a number of NGOs for an RDE Spot Check which will involve a more detailed analysis of NGO financial records. NGOs should take a conservative approach when calculating their RDE, particularly when allocating the proportion of community education costs.

RDE DATA

The data entered into the RDE Worksheet must be drawn from an NGO's most recent audited AFS. Accounting records to substantiate all entries in the RDE Worksheet must be kept by the NGO for a period of seven years and made available at DFAT's request and at accreditation. If the necessary accounting records



are not available, DFAT may disallow figures included in RDE Worksheets and request the NGO to recalculate and resubmit the RDE Worksheet.

The principles behind the RDE Worksheet are consistent with the *ACFID Code of Conduct Good Practice Toolkit* used by NGOs in compiling their AFS. NGOs should contact ACFID on (02) 6285 1816 or access the *ACFID Code of Conduct Good Practice Toolkit* on their website (www.acfid.asn.au) for guidance on definitions and the records needed to substantiate figures included in RDE worksheets.

DEFINITIONS AND GUIDANCE

The following guidance relates to the amounts that should be recorded in each line of the RDE Worksheet.

Eligible Disbursements

1. International Programs

1a. Funds to International Programs

Funds to international programs should be consistent with the AFS. Funds to international programs expenditure is limited to cash provided to overseas aid and development projects. Eligible gifts-in-kind and eligible volunteer services are included separately under non-cash RDE.

Funds to international programs per the AFS may include:

- salaries of staff working overseas paid from Australia;
- costs of acquiring property, plant and equipment in Australia and transporting it overseas;
- costs of programs implemented by international partners;
- administration costs of overseas field offices or implementing partners; and
- program expenditure (not management fees) funded via international alliances, networks or consortiums.

Some of these disbursements are ineligible for RDE despite being included in the AFS. The NGO should include the total amount consistent with the AFS at line 1a of the RDE Worksheet and then deduct any amount defined as a Deduction (see Section 4) or Ineligible Disbursement (see Sections 4 and 5) at lines 4a to 5c.

1b. Program Support Costs

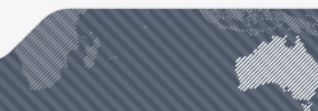
Program support costs should be consistent with the AFS. Program support costs include the direct costs of project management spent in Australia, including project design, monitoring and evaluation, and the training and professional development of Australian based staff and volunteers involved in the effective management of international projects. It may also include the salaries of program support staff paid in Australia.

Program support costs should not include any portion of administration costs. Refer to the definitions for program support costs and accountability and administration costs in the *ACFID Code of Conduct Good Practice Toolkit*.

2. Community Education

Community education should be consistent with the AFS.

Community education includes costs related to informing and educating the Australian community of, and inviting their active involvement in, development and humanitarian issues. It includes the cost of producing



and distributing materials, conducting educational and public policy campaigns, and personnel involved in these activities.

Community education should not include any portion of administration costs. Refer to the definitions for community education and accountability and administration costs in the *ACFID Code of Conduct Good Practice Toolkit*.

Educational materials and campaigns often include a call for the community to provide financial or other support to the NGO. If educational and campaign activities include an element of fundraising, an amount proportionate to the fundraising component must be charged to Fundraising Costs. For example, a one-page fundraising request in a 20-page campaign newsletter will charge 5% of the total newsletter costs to fundraising. The method for allocating the proportion of fundraising costs must be clearly documented and should be attached to the RDE submission. These records should be checked by the auditor before inclusion in the AFS.

3. Total Eligible Disbursements

Total Eligible Disbursements (line 3) is the sum of disbursements listed at lines 1a, 1b and 2.

Deductions

4. Disbursements related to funds received and interest earned from non-Australian community sources

Principle: Recognised Development Expenditure (RDE) is the annual eligible expenditure of each accredited NGO, using contributions from the Australian community.

Disbursements included in funds to international programs, program support costs and community education in the AFS using grants or contracts and interest earned on such grants or contracts as set out below in 4a, 4b and 4c are shown as deductions because they are not Australian community contributions.

4a. DFAT

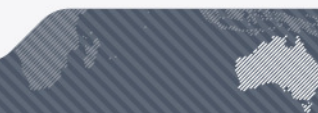
Disbursements included in funds to international programs, program support costs and community education in the AFS relating to all funding provided by DFAT through the ANCP, other grant agreements, contracts or any other mechanism and associated interest earned are shown as a deduction on line 4a. The figure shown at line 4a should exclude DFAT funding used for domestic programs or domestic administration costs that are included in administration costs in the AFS. Where DFAT funding has been included at Line 1a for administration costs of overseas field offices or implementing partners, that amount should be deducted at Line 4a.

NGOs are able to use up to 10% of their annual ANCP funding for administration costs. Administration costs allowable under ANCP funding are defined in the ANCP Manual.

4b. Other Australian Government Organisations and/or accredited NGOs

Disbursements included in funds to international programs, program support costs and community education in the AFS relating to grants or contracts from the following and associated interest earned are shown as a deduction on line 4b:

- Australian Commonwealth or State Government Departments or agencies (this represents Government funding raised through taxation and is therefore not a measure of community support);
- Australian institutions where the original source of the funding was the Australian Government; and



- Other Accredited NGOs because the source organisation would have already claimed those funds in its own RDE.¹

Disbursements relating to grants, contracts and associated interest earned received from private Australian corporate and foundation organisations are eligible for RDE purposes and are not deducted under this section. These are considered donations received from the Australian public.

Disbursements relating to 2020-21 Job Keeper payments are eligible for RDE purposes and should not be deducted under this section. Job Keeper payments have been recognised as a subsidy for staff costs and as such should be treated as a salary and wage cost subsidy despite the funding source.

4c Overseas (institutions or individuals)

Disbursements included in funds to international programs, program support costs and community education in the AFS using funding, donations, grants or contracts from overseas sources (institutions or individuals) and associated interest earned are shown as a deduction on line 4c.

5. Ineligible Disbursements

Principle: RDE eligible expenditure is for the NGO's own development and humanitarian activities overseas and development education in Australia.

Disbursements included in funding to international programs, program support costs and community education in the AFS that relate to non-development activities cannot be claimed as RDE.

5a. Welfare, Political and Religious Activities

Funds disbursed overseas for welfare, religious or political activities are shown as a deduction on line 5a as they are inconsistent with Australia's aid policy. NGOs must clearly document the assessment of inclusion or exclusion of disbursements in RDE calculations.

If Political and Religious activities expenditure has been listed separately as 'International Political or Religious Adherence Programs Expenditure' in the AFS, there is no need to separately deduct this expenditure as Welfare, Political and Religious Activities (line 5a).

Welfare

Welfare activities are defined as care and maintenance, other than in refugee and emergency situations, which aims to maintain people in a particular condition on a longer-term basis. Substantial and broad impact on social and economic conditions in the community is not normally expected from welfare programs. Welfare may be provided to an individual or family basis including home-based and institutional care programs, such as those provided by orphanages, homes for the elderly, hospices and the provision of food for those who are destitute. Welfare activities are typically:

- implemented independently of other sustainable community development activities;
- include no strategy for integration into broader community development programs;
- provided on an individual or family basis, rather than on a community basis, and are unconnected to emergency needs; and
- implemented on a long term basis with no clear exit strategy.

Political

Political activities are defined as supporting a political party, candidate or organisation affiliated to a political party. Examples include:

- NGO staff being involved in party political activities;

¹ A list of accredited NGOs is available at <http://dfat.gov.au/aid/who-we-work-with/ngos/Pages/list-of-australian-accredited-non-government-organisations.aspx>



- using funds or resources to facilitate or support a specific political party, candidate, or party political organisation in a local, regional or general / national election;
- using funds or resources to facilitate or support independence or separatist movements;
- using funds or resources to facilitate or support a particular politician or faction to gain power within a government or within a political party structure.

Religious

Religious activities are defined as supporting or promoting a particular religion, including activities undertaken with the intention of converting individuals or groups from one faith and/or denomination to another. Disbursements to activities that build up religious structures (including infrastructure, training or organisational activities) are also ineligible for inclusion in RDE Worksheets, unless those structures are specifically designed to provide non-denominational development or relief assistance.

5b (i). Channelled Funds

Funds channelled through the NGO on behalf of other Australian individuals or entities, where the NGO does not have any role in management of the project or if the funds do not directly contribute to the NGO's own programs, are shown as a deduction on line 5b (i).

For an item to be eligible for RDE (i.e. not declared as a deduction under Channelled Funds), the Australian NGO must be able to demonstrate:

- knowledge of the activity or overall program and receipt of relevant information from the implementing organisation which enables it to engage in a meaningful way with the activity. Examples may include financial, progress and evaluation reports;
- the ability to influence the activity or program direction; and
- the ability to withdraw funding or initiate action where an activity or program is not aligned with the Australian NGO priorities or Australian Government policy requirements.

5b (ii). International Alliances, Networks or Consortiums Considered Ineligible

Funding is shown as a deduction on line 5b (ii) where the NGO has:

- not approved the strategic framework for programs that are implemented through a shared management arrangement with other international alliance, networks or consortiums; and
- not assessed the proposed use of funds within this framework as being consistent with its own strategic plan.

5c. Administration and/or Promotion Costs of International Alliances, Networks or Consortiums

These disbursements include funds sent to international or regional affiliates for administration, fundraising, and/or promotion of the organisation. If such disbursements are included in funds to international programs, program support costs or community education in the AFS they should be listed as a deduction on line 5c, if not included in any of the deduction lines above.

This includes administration costs of overseas country offices, which must be listed as a deduction following inclusion at line 1a.

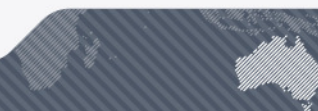
6. Total Deductions

Total Deductions (line 6) is the sum of all deductions listed under lines 4 and lines 5.

Total Cash RDE

7. Total Cash RDE

Total Cash RDE (line 7) is equal to Total Eligible Disbursements (line 3) less Total Deductions (line 6).



Non-Cash RDE: Gifts-in-Kind and Volunteers Services

Principle: RDE eligible contributions include donations of cash, gifts-in-kind and volunteer services. Up to half of the RDE can be from eligible gifts-in-kind and/or eligible volunteer services.

To support figures for non-cash RDE, an explanatory note and financial value for gifts-in-kind and/or volunteer service contributions must be included in the audited AFS of the NGO. If figures for in-kind contributions are not included in the NGO's audited AFS, then their value cannot be included in the RDE worksheet. Refer to the *ACFID Code of Conduct Good Practice Toolkit* for further information.

8. Eligible Gifts-In-Kind

The RDE worksheet may include eligible non-cash contributions such as gifts-in-kind/donations of goods and services that the NGO receives from the Australian community and sends overseas for development assistance and humanitarian activities. Gifts must be sent overseas to be eligible for RDE inclusion.

The NGO should be able to provide full particulars of goods or services sent overseas and clear justification for inclusion in RDE. Verifiable evidence of valuations and the types of goods and services provided should be available for assessment at any time by DFAT.

9. Eligible Volunteer Services

The RDE worksheet may include eligible non-cash contributions such as volunteer services that the NGO receives from the Australian community for overseas development assistance, emergency relief or rehabilitation activities and development education in Australia.

Volunteer services can only be included in RDE calculations if the audited AFS include the value of services. Appropriate records of volunteer and professional contributions should be maintained, such as type of service provided, signed time sheets or equivalent, estimated rates of pay and salary offsets. These should be checked by the auditor before inclusion in the AFS. If requested by DFAT, the NGO should be able to provide full records of volunteer services and justification for inclusion in RDE.

Staff unpaid overtime cannot be included when valuing eligible volunteer services.

Additional information regarding valuing volunteer services is at Annex A.

10. Total Non-Cash RDE

Total Non-Cash RDE (line 10) is the total of eligible gifts-in-kind (line 8) and eligible volunteer services (line 9).

11. Eligible Non-Cash RDE

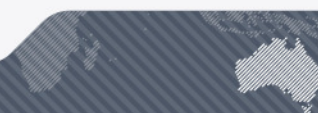
Total non-cash RDE (line 10) cannot exceed Total Cash RDE (line 7). If the NGO's Non-Cash RDE is greater than Total Cash RDE, enter the amount equivalent to Total Cash RDE (line 7) at line 11. If Non-Cash RDE is less than Cash RDE, re-enter the total Non-Cash RDE (line 10) amount.

Total RDE

12. Total RDE

The Total RDE (line 12) is the sum of Total Cash RDE (line 7) and Eligible Non-Cash RDE (line 11). Compare the current years RDE to the prior years and if a significant variation in total RDE has been recorded, when comparing the previous year's total RDE (line 13 & 14) to this year's RDE, please provide a brief analysis as to why this has occurred.

13 -14. Previous Years Total RDE (line 13 &14)



If you have made 2 prior years RDE submissions then these figures should be pre-populated by SmartyGrants, and if this is your first formal RDE submission, then you may be required to enter them manually based on the RDE figures in your DFAT accreditation application.



ANNEX A – VALUING VOLUNTEER CONTRIBUTIONS

With some restrictions, volunteer services may be professional or non-professional, in Australia or overseas.

The following volunteer service in-kind contributions may be eligible to be included in RDE:

- contributions in Australia and overseas, by volunteers from the Australian community, for the delivery of overseas development projects;
- volunteer contributions in Australia for the delivery of community education projects. Note that the same rules apply for volunteer services as for cash expenses regarding any fundraising element that may be included in the community education activity (refer to Section 2 of the RDE Explanatory Notes).

The following volunteer services are NOT eligible to be included in RDE:

- board members' contributions for preparation and participation in the NGO's board, sub-committee/working group etc. and other administrative meetings;
- volunteer contributions for training of the Australian based NGO's staff or volunteers (either in Australia or overseas);
- volunteer contributions associated with applying for Government grants (including design, appraisal and accreditation);
- volunteer contributions involving general research;
- volunteer contributions for fundraising;
- volunteer contributions other than from the Australian community.

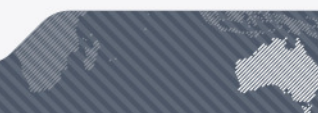
Where a volunteer undertakes a variety of services which includes eligible and non-eligible services (e.g. an individual volunteer in Australia performing both fundraising and program support services), NGOs must maintain appropriate records (e.g. signed timesheets) of volunteer hours and services performed. Records must clearly record the hours worked on eligible activities and any calculation method. These should be checked by the auditor before inclusion in the AFS.

The value of volunteer contributions is estimated according to the Australian market pay rates and conditions under which Australian NGOs would hire the staff were they not volunteers. To ensure that consistent methods of valuing volunteers are used, NGOs should cost volunteer contributions against the standard salary levels (as set out below), dependent on the project role of the volunteer.

To identify an appropriate pay level, the NGO should:

- assess which job description best fits the services provided by the volunteer;
- base the rate of pay on the permissible amount that is closest to that which it would actually pay were it purchasing the services. Where a range is indicated, this provides the minimum and maximum which can be used; otherwise the figure given applies;
- not inflate salary rates. In marginal cases, or when any doubt exists, a conservative approach should be taken to estimating the volunteer contribution and lower rates of pay applied; and
- offset the volunteer contributions by any payments in the nature of wages to the volunteers (the offset does not apply to payments in the nature of living allowances). The amount claimed for RDE purposes is the salary sacrificed if the volunteer would have been paid an Australian NGO market rate.

The following information is provided to assist in assessing the Australian Public Service work level standard and indicative annual rates.



Project Assistant:

- Works in Australia under supervision, not overseas.
- Assists with project delivery (e.g. packs community education kits, organises community education speaking tours, sorts medical supplies for overseas delivery).
- Paid at the equivalent to the entry level of Australian Public Service Level 1.

Project Officer/Technician:

- Provides middle level technical services in Australia or overseas (e.g. computing skills, on-the-job training, electrician), sometimes under very difficult conditions (e.g. relief driver, emergency worker).
- Usually operates under professional and management supervision.
- Pay scale equivalent to Australian Public Service Level 3.

Middle Professional:

- Provides middle level professional services in Australia or overseas (e.g. nurse, agricultural adviser, project cycle specialist, management trainer, community educator, teacher).
- Usually operates under supervision or in clearly defined roles, but may double as team leader for small projects overseas.
- Pay scale equivalent to Australian Public Service Level 4.

Project Manager:

- Administrator responsible for project management, finance, monitoring and reporting. May work in Australia or overseas.
- Has some independence but is subject to supervision and standard procedures.
- Most NGO managers in Australia could be classified at this level.
- Pay scale equivalent to Australian Public Service Level 5.

Team Leader:

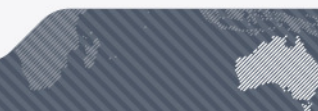
- Leader overseas on substantial complex emergency, rehabilitation or development activities.
- Provides high level professional and management input, manages team, deals with local situation and authorities.
- Has considerable authority to take independent decisions on project operations.
- Pay scale equivalent to Executive Level 1.

Higher Professional:

- Provides high level professional advice and services overseas requiring advanced professional qualifications and experience (e.g. lawyer).
- Takes independent professional decisions.
- Supervises other professional and technical staff.
- May double as team leader.
- Pay scale equivalent to Executive Level 2.

Medical Professional:

- Provides high level medical advice and services overseas requiring advanced professional qualifications and experience (e.g. doctor).
- Takes independent professional decisions.
- Supervises other professional and technical staff.
- May double as team leader.
- Pay scale equivalent to Medical Officer.



Rates of Pay

The rates of pay in the table below are on based those in the DFAT Enterprise Agreement 2024.

Job Description	Annual Rate
Project Assistant	\$51,260 - \$62,489
Project Officer/Technician	\$67,249 - \$81,817
Middle Professional	\$75,357 - \$89,673
Project Manager	\$83,095 - \$99,113
Team Leader	\$114,090 - \$142,452
Higher Professional	\$137,833 - \$173,760
Medical Professional	\$152,288 - \$210,700

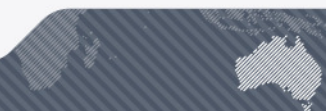
The following formula must be used when calculating an hourly salary rate:

Hourly salary rate = (annual salary x 12 / 313) / 75.



ANNEX B – COMMON ERRORS MADE WHEN COMPLETING RDE WORKSHEETS

- Deduction of grants received rather than grants disbursed
- Using previous year's RDE worksheets
- Errors relating to Volunteer Services and Gifts-in-Kind
 - Inclusion of volunteer services and gifts-in-kind in RDE when not included in AFS
 - Non-cash RDE recorded as being greater than Cash RDE
 - Inclusion of Australian staff overtime when calculating value of volunteers services
 - Incorrect rates used when calculating volunteer services
 - Inclusion of gifts not sent overseas when calculating value of gifts-in-kind
- Not taking into account the treatment of the ANCP Administration allocation, i.e. whether admin has been used for Australian NGO administration costs, or whether it has been included in 1a as funds to international programs administration costs.
- Inclusion of ineligible disbursements, such as:
 - funds sent to international or regional affiliates for administration, fundraising, and/or promotion activities
 - disbursements relating to funds received from international partners and government bodies
 - disbursements relating to funds received from DFAT interest income
- Inclusion of ineligible projects in RDE calculations
 - welfare, political and religious activities
 - channelled funds
- Simple addition and transposition errors



ANNEX C – SAMPLE ANCP ONLINE RDE WORKSHEET

Recognised Development Expenditure (RDE) Worksheet

*indicates a required field.

Warning: Javascript must be enabled for this form to function. You may need to check with your I.T. department to see why Javascript is not functioning.

Accredited NGOs are required to submit their RDE Worksheet through ANCP Online to the Department of Foreign Affairs and Trade (DFAT) by 31 March each year. The NGO's audited Annual Financial Statements (AFS) and Annual Report (or web links for each document) must be uploaded with the RDE Worksheet. The RDE Worksheet must be certified by an Authorised Officer and the Chief Executive Officer (or equivalent) prior to submission to DFAT.

Submission of the RDE Worksheet is a requirement of the ANCP Grant Agreement. Any NGO that submits their RDE Worksheet after 31 March risks recording zero dollars for that year's RDE. This would affect the NGO's funding as DFAT uses an average of three years' RDE to calculate ANCP grant amounts.

RDE Principles

Recognised Development Expenditure (RDE) is the annual eligible expenditure of each accredited Non-Government Organisation (NGO), using contributions from the Australian community. Eligible expenditure is for the organisation's own development assistance, humanitarian activities overseas and development education in Australia. Eligible contributions include donations of cash, gifts-in-kind and volunteer services. Up to half of the RDE can be from eligible gifts-in-kind and/or eligible volunteer services.

RDE is used to calculate the annual grant amount for each Full level accredited NGO for the Australian NGO Cooperation Program (ANCP) in line with the Funding Policy.

For further information, NGOs should refer to the following source of information when completing this worksheet:

- The RDE Explanatory Notes provide guidance on definitions and what is required against each category, particularly items that should be included or
- The ACFID Code of Conduct Summary Financial Reporting Format provides more information on definitions that

Where you do not have a value to report against any of the below categories, please enter the number 0.

Organisation Name *

Based on NGO's Financial Year Ended *
e.g. 30/06/2013 or 31/12/2013

Accreditation Type * ☐ Base ☐ Full [Clear](#)

Is this your first RDE submission after gaining DFAT Accreditation? * ☐ Yes ☐ No [Clear](#)
Note: do not select yes if you have recently been re-accredited.

ELIGIBLE DISBURSEMENTS

1. International Programs

1a. Funds to International Programs *
Must be a dollar amount.

1b. Program Support Costs *
Must be a dollar amount.

2. Community Education *
Must be a dollar amount.

3. TOTAL ELIGIBLE DISBURSEMENTS *
This number/amount is calculated.

DEDUCTIONS

4. Disbursements related to funds received and interest earned from Government and non-Australian community sources

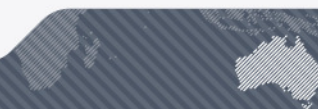
4a. DFAT *
Must be a dollar amount.

4b. Other Australian Government Departments and/or Accredited NGOs *
Must be a dollar amount.

4c. Overseas (institutions or individuals) *
Must be a dollar amount.

Form Navigation

1. Recognised Development Expenditure (RDE) Worksheet
2. Audited Financial Statements and Annual Report
3. Contact Details and Authorisation



5. Ineligible Disbursements:

5a. Welfare, Religious and Political activities *
Must be a dollar amount.

5b (i). Channelled Funds *
Must be a dollar amount.

5b (ii). International Partners, Alliances or Affiliates considered ineligible *
Must be a dollar amount.

5c. Administration and/ or Promotion costs of International Alliances, Networks or Consortiums *
Must be a dollar amount.

6. TOTAL DEDUCTIONS
This number/amount is calculated.

TOTAL CASH RDE

(Net Total Eligible Disbursements - Total Deductions)

7. Total Cash RDE *
This number/amount is calculated.

NON-CASH RDE: GIFTS IN KIND AND VOLUNTEER SERVICES

8. Value of eligible Gifts in Kind (if included in AFS) *
Must be a dollar amount.

9. Value of eligible volunteer services (if included in AFS) *
Must be a dollar amount.

10. TOTAL NON-CASH RDE *
This number/amount is calculated.

Up to half of the RDE can be from eligible gifts-in-kind and/or eligible volunteer services.

If your Non-Cash RDE is greater than Total Cash RDE, enter the amount equivalent to your Total Cash RDE (line 7) below.

If your Non-Cash RDE is less than your Cash RDE, re-enter your total Non-Cash RDE (line 10) below.

11. ELIGIBLE NON-CASH RDE *
Must be a dollar amount.

This section is not applicable because of your response to question: "11. ELIGIBLE NON-CASH RDE" on page 1

NGOs must attach working schedules or explanatory documents to support the Non-Cash RDE component of this RDE submission.

File Upload * A minimum of 1 file must be attached.

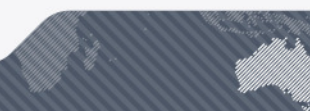
TOTAL RECOGNISED DEVELOPMENT EXPENDITURE

(Total Cash RDE + Total Non-Cash RDE)

12. TOTAL RDE
This number/amount is calculated.

If a significant variation in total RDE has been recorded when comparing the previous year's total RDE to this year's RDE, please provide a brief analysis as to why this has occurred. For example, an increase/decrease in Non-Cash RDE (volunteer services) or an increase/decrease in cash RDE (donations from the Australian public).

Additional Comments:



PREVIOUS YEARS' TOTAL RECOGNISED DEVELOPMENT EXPENDITURE (Not Applicable)

This section is not applicable because of your response to question: "Is this your first RDE submission after gaining DFAT Accreditation?" on page 1

13. MARCH 2021 TOTAL RDE This question is read only.

14. MARCH 2020 TOTAL RDE This question is read only.

The 2020 and 2021 Total RDE figure is pre-populated from your 2020 and 2021 RDE submissions.

PREVIOUS YEARS' TOTAL RECOGNISED DEVELOPMENT EXPENDITURE - FIRST RDE (Not Applicable)

This section is not applicable because of your response to question: "Is this your first RDE submission after gaining DFAT Accreditation?" on page 1

13. MARCH 2021 TOTAL RDE * Must be a dollar amount.

14. MARCH 2020 TOTAL RDE * Must be a dollar amount.

2020 and 2021 Total RDE figures can be found in the RDE section of your DFAT Accreditation submission.

Audited Financial Statements and Annual Report

*indicates a required field.

NGOs should upload a copy of the relevant Annual Financial Statements and Annual Report.

Annual Financial Statements

Annual Financial Statements are provided by: * ☐ AFS Attached ☐ AFS Website [Clear](#)

This section is not applicable because of your response to question: "Annual Financial Statements are provided by:" on page 2

Attach Annual Financial Statements *

This section is not applicable because of your response to question: "Annual Financial Statements are provided by:" on page 2

URL for AFS Statements published on organisation's website * Must be a URL.

Annual Report

Annual Report is provided by: * ☐ Annual Report Attached ☐ Annual Report website [Clear](#)

This section is not applicable because of your response to question: "Annual Report is provided by:" on page 2

Attach Annual Report *

This section is not applicable because of your response to question: "Annual Report is provided by:" on page 2

URL for Annual Report published on organisation's website * Must be a URL.

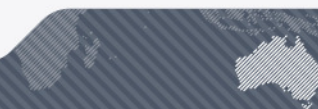
If any Disbursements or Deductions are not fully disclosed in the organisation's Audited AFS, or differ to figures disclosed in the AFS, NGOs must attach working schedules or explanatory documents to support the RDE submission and provide evidence to assist the desk-based audit of the submission.

If this documentation has been included above under the Non-Cash RDE component, NGOs do not have to upload this documentation twice.

Attach additional information? * ☐ Yes ☐ No [Clear](#)

This section is not applicable because of your response to question: "Attach additional information?" on page 2

Additional Information * A minimum of 1 file must be attached.



Contact Details and Authorisation

*indicates a required field.

Contact Details

NGOs should provide the details for a contact who can be approached with any questions or issues regarding the RDE submission. This contact may be different to the contacts identified in the ADPlan.

Name *	Title	First name	Last name
	<input type="text"/>	<input type="text"/>	<input type="text"/>
Position *	<input type="text"/>		
Phone Number *	<input type="text"/>		
	Must be an Australian phone number		
Office Email *	<input type="text"/>		
	Must be an email address		

Authorisation

Please attach a signed copy of the ANCP Recognised Development Expenditure Certification Form.

The Certification Form template is available [here](#).

Copy of the signed ANCP Recognised Development Expenditure Certification Form attached: *

Attach a file: No file chosen

Form attached: *

Recipient Representative Details

The ANCP Recognised Development Expenditure Certification Form must be signed by the Recipient Representative as defined in the NGO's current Grant Agreement (Part A, Table 1, Item Number 4). Commonly, this is the Chief Executive Officer of the NGO.

Name *	Title	First name	Last name
	<input type="text"/>	<input type="text"/>	<input type="text"/>
Position *	<input type="text"/>		
Date of declaration *	<input type="text"/>		
	Must be a date		

Additional Comments

Please include any additional comments that form part of your submission. For example any information relating to the attached working schedules or explanatory documentation or details about Contact Officer's leave/availability.

Additional comments

[Close](#)