

## Fundraising and Donation Acceptance Policy

### DEVI Sansthan, Lucknow

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#### 1. Purpose

This policy provides guidelines for fundraising and donation acceptance at DEVI Sansthan, ensuring compliance with Indian tax laws, the **Foreign Contribution (Regulation) Act (FCRA)**, and other relevant regulations. The policy ensures ethical fundraising practices, transparency, and accountability in handling donations.

#### 2. Scope

This policy applies to all fundraising activities, donations (domestic and foreign), sponsorships, and grants received by DEVI Sansthan from individuals, corporations, foundations, and government agencies.

#### 3. Principles of Fundraising

- Fundraising efforts shall align with the mission and values of DEVI Sansthan.
- All fundraising activities shall adhere to **Indian Income Tax Act, FCRA**, and other applicable laws.
- Transparency and integrity shall be maintained in soliciting and utilizing funds.
- Donations shall not be accepted from sources that conflict with the organization's ethical and legal standards.

#### 4. Fundraising Methods

DEVI Sansthan may raise funds through:

- **Individual Donations:** Contributions from well-wishers, alumni, and the general public.
- **Corporate Social Responsibility (CSR) Funding:** Contributions from Indian corporates as per Section 135 of the **Companies Act, 2013**.
- **Institutional Grants:** Funding from trusts, foundations, and development agencies.
- **Government Grants:** Funds provided by central, state, or local government bodies.
- **Foreign Contributions:** Donations from international donors, only through the registered FCRA account.



- **Crowdfunding and Online Campaigns:** Digital platforms to raise funds from the public.
- **Events and Sponsorships:** Fundraising through charity events, sponsorships, and auctions.

## 5. Donation Acceptance Criteria

- Donations must comply with applicable laws, including **Income Tax Act, 1961**, and **FCRA, 2010** (for foreign donations).
- Anonymous donations above ₹10,000 will not be accepted unless donor details are provided for compliance.
- Donations must align with DEVI Sansthan's mission and should not come with conditions that contradict organizational goals.
- The organization reserves the right to decline donations from sources linked to unethical activities, political affiliations, or activities harmful to society.

## 6. Compliance with Indian Tax Laws & FCRA

### Domestic Donations

- DEVI Sansthan is registered under **Section 12A and 80G of the Income Tax Act, 1961**, making domestic donations eligible for tax benefits.
- PAN details must be collected for donations exceeding ₹2,000 to ensure compliance.
- Acknowledgment receipts shall be issued to all donors for transparency.

### Foreign Contributions

- Foreign donations shall be accepted **only through the designated FCRA bank account**, as per **FCRA, 2010**.
- Donors must comply with FCRA regulations, and contributions must be reported in the **FC-4 returned** annually to the Ministry of Home Affairs.
- Quarterly disclosures of foreign donations shall be made on DEVI Sansthan's website for transparency.
- No foreign donation shall be accepted from banned entities or politically affiliated groups.

## 7. Utilization and Reporting of Funds

- Funds shall be used strictly for the designated programs and purposes.



- Separate accounts shall be maintained for domestic and foreign contributions.
- Annual financial statements, including utilization certificates, shall be prepared and audited.
- Reports on fund utilization shall be shared with donors, regulators, and stakeholders as per compliance norms.

## 8. Donor Recognition and Stewardship

- Donors shall be acknowledged through personalized communication, reports, and appreciation events.
- Privacy of donors shall be respected, and personal information shall not be shared without consent.
- Any donor requesting anonymity shall be accommodated, provided it does not violate compliance norms.

## 9. Ethical Considerations and Conflict of Interest

- Staff, Board members, and volunteers involved in fundraising must disclose any personal interests in fundraising activities.
- No commissions shall be paid for securing donations.
- Donors shall not influence organizational decisions in exchange for funding.

## 10. Review and Amendments

- This policy shall be reviewed every **two years** or as per regulatory updates.
- Amendments require approval from the **Governing Board**.

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**Approved by: Governing Board of DEVI sansthan**



Nixon Joseph  
Group Director  
DEVI Sansthan

