

PRAKRTIREVA SARANAM FOUNDATION

DONATION POLICY

Policy Version: 1.0

Effective Date: 28 August 2026

Approval Date: 28 August 2026

Approved By: Board of Directors

Policy Owner: Board of Directors

Next Review Date: 28 August 2027

1. PURPOSE

Praktireva Saranam Foundation is committed to accepting and utilising donations in a transparent, responsible and accountable manner.

This Donation Policy establishes the principles and procedures governing the acceptance, recording, utilisation and management of donations received by the Foundation.

The purpose of this Policy is to ensure that donations support the Foundation's charitable and environmental objectives while maintaining donor trust, financial integrity and compliance with applicable laws.

2. SCOPE

This Policy applies to:

- All donations received by the Foundation.
 - Directors and persons authorised to manage or process donations.
 - Volunteers or representatives involved in fundraising or donor communication.
 - Individuals, organisations and institutions making donations to the Foundation.
 - Donations received through approved online or offline channels.
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3. GUIDING PRINCIPLES

The Foundation shall manage donations according to the following principles:

3.1 Transparency

Donations shall be recorded accurately and handled transparently.

3.2 Accountability

All donations shall be used responsibly for the Foundation's approved charitable and environmental objectives.

3.3 Integrity

The Foundation shall not knowingly accept donations connected with fraud, corruption, unlawful activities or other inappropriate purposes.

3.4 Donor Respect

The Foundation shall treat donors respectfully and provide appropriate information regarding their donations.

3.5 Responsible Utilisation

Donated funds shall be utilised in accordance with the Foundation's objects, applicable restrictions and approved programmes.

4. ACCEPTANCE OF DONATIONS

The Foundation may accept donations from individuals, companies, institutions, organisations and other lawful sources, subject to applicable laws and this Policy.

Donations may be accepted in forms permitted by law and through payment channels officially authorised by the Foundation.

The Foundation reserves the right to decline or return a donation where there is a reasonable concern regarding:

- Legality or source of funds.
- Fraud or financial misconduct.
- Conditions inconsistent with the Foundation's objects.
- Reputational or operational risk.
- Conflict of interest.
- Applicable legal or regulatory restrictions.

5. APPROVED DONATION CHANNELS

Donations should be made only through official channels communicated by the Foundation.

These may include:

- Bank transfer.
- Official online payment facilities, where available.
- Cheque or other permitted banking instruments.
- Other lawful payment methods officially approved by the Foundation.

Donors should verify the Foundation's official payment details before making a donation.

The Foundation shall not be responsible for payments made to unauthorised individuals, personal accounts or unofficial fundraising channels.

6. CASH DONATIONS

The Foundation shall encourage donors to use traceable and non-cash payment methods wherever practical.

Where cash donations are legally permitted and accepted, appropriate records and acknowledgements shall be maintained.

The Foundation shall comply with applicable restrictions relating to cash donations.

For donors seeking an income-tax deduction under Section 80G, applicable statutory restrictions must be followed. For example, the Income Tax Department currently states that donations in cash exceeding ₹2,000 do not qualify for deduction under Section 80G.

7. DESIGNATED AND RESTRICTED DONATIONS

A donor may express a preference for a particular Foundation programme or activity.

Where the Foundation accepts a donation specifically designated for a particular purpose, the Foundation shall make reasonable efforts to use the donation for that stated purpose, subject to:

- Applicable law.
- The Foundation's objects.
- Feasibility of the proposed activity.
- Availability of appropriate supporting arrangements.

The Foundation may discuss alternative utilisation with the donor where the original purpose becomes impractical or cannot reasonably be fulfilled.

8. UNRESTRICTED DONATIONS

Unless otherwise agreed in writing, donations may be treated as unrestricted donations and used for the Foundation's charitable purposes, including:

- Environmental programmes.
- School plantation drives.
- Native tree plantation activities.
- Environmental education.
- Volunteer-supported programmes.
- Programme-related operational expenses.
- Other activities consistent with the Foundation's approved objects.

Unrestricted donations allow the Foundation to direct resources where they are most needed.

9. DONATION RECEIPTS AND ACKNOWLEDGEMENT

The Foundation shall maintain appropriate records of donations received.

Where applicable, donors shall receive an acknowledgement or donation receipt containing relevant details.

The receipt may include:

- Donor name.
 - Donation date.
 - Donation amount.
 - Mode of payment.
 - Transaction/reference details, where applicable.
 - Foundation identification details.
 - Other information required by applicable law.
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10. TAX DEDUCTION AND 80G

Where the Foundation is eligible and legally authorised to provide tax benefits under applicable provisions, the Foundation shall issue the required documentation in accordance with the applicable rules.

The Foundation shall not represent that every donation is automatically eligible for a tax deduction.

Donors are responsible for determining their own tax eligibility and should consult their tax adviser where necessary.

Where Section 80G reporting requirements apply, the Foundation shall comply with applicable reporting and certificate requirements. The Income Tax Department states that eligible institutions receiving donations subject to Section 80G reporting are required to furnish the prescribed donation statement and issue the applicable donation certificate.

11. UTILISATION OF DONATIONS

Donations shall be utilised only for lawful purposes consistent with the Foundation's charitable objects.

The Foundation may use donations for:

- Plantation and restoration activities.
- School and community environmental programmes.
- Native forest development.
- Environmental awareness and education.
- Volunteer programme expenses.
- Project materials and logistics.
- Monitoring and maintenance of plantation activities.
- Necessary administrative and operational expenses connected with the Foundation's work.

The Foundation shall seek to ensure that donated funds are used efficiently and responsibly.

12. ADMINISTRATIVE AND OPERATIONAL EXPENSES

Where reasonably necessary, donations may support legitimate administrative and operational costs required to conduct the Foundation's programmes.

Such expenditure shall be properly recorded and managed in accordance with the Foundation's financial procedures.

The Foundation shall seek to maintain an appropriate balance between programme expenditure and necessary organisational costs.

13. DONOR PRIVACY

The Foundation respects donor privacy.

Personal information received from donors shall be collected, used, stored and protected in accordance with the Foundation's **Data Protection & Privacy Policy** and applicable law.

Donor information shall not be disclosed unnecessarily or used for unrelated purposes without appropriate consent or legal basis.

14. ANONYMOUS DONATIONS

The Foundation may accept anonymous donations where legally permissible.

However, the Foundation may decline a donation where it is unable to satisfy applicable legal, financial or compliance requirements concerning the source or nature of the donation.

Where legally required, appropriate donor and transaction information shall be maintained.

15. CORPORATE AND INSTITUTIONAL DONATIONS

The Foundation may receive donations or support from companies and institutions where such support is lawful and consistent with the Foundation's charitable objectives.

Acceptance of corporate or institutional funding shall not compromise the Foundation's independence, integrity or environmental mission.

Any specific statutory requirements applicable to such funding shall be followed.

16. FOREIGN CONTRIBUTIONS

The Foundation shall not accept or utilise foreign contribution unless it has obtained and maintains the registration, prior permission or other authorisation required under applicable law.

Foreign contributions shall be handled strictly in accordance with the Foreign Contribution (Regulation) Act, 2010 and applicable rules, notifications and directions.

The Foundation shall not represent that it is authorised to receive foreign contribution unless the required authorisation is actually in force.

Under the FCRA framework, an organisation cannot receive or utilise foreign contribution without the applicable registration or prior permission.

17. PROHIBITED OR UNACCEPTABLE DONATIONS

The Foundation may refuse or return donations where there is reasonable cause to believe that the donation:

- Is derived from illegal activity.
 - Is connected with fraud, corruption or financial misconduct.
 - Is intended to influence the Foundation improperly.
 - Carries conditions inconsistent with the Foundation's objects.
 - Creates an unacceptable conflict of interest.
 - Could seriously damage the Foundation's reputation or independence.
 - Would result in violation of applicable law.
 - Creates obligations that the Foundation cannot reasonably fulfil.
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18. DONOR CONDITIONS

The Foundation may accept reasonable donor conditions where they are:

- Lawful.
- Consistent with the Foundation's objects.
- Practically achievable.
- Properly documented where necessary.

The Foundation shall not accept conditions that require it to act unlawfully or contrary to its constitutional documents, charitable objectives or applicable policies.

19. REFUNDS AND RETURN OF DONATIONS

Donation refunds shall generally not be made after a donation has been accepted and recorded, except where:

- The donation was made in error.
- The transaction was duplicated.
- The donation was unauthorised or fraudulent.
- The donation cannot legally be accepted.
- A refund is otherwise required by law or approved by the Foundation.

Where a refund is considered, appropriate records and transaction documentation shall be maintained.

20. DONATION RECORDS

The Foundation shall maintain appropriate records relating to donations, including where applicable:

- Donor information.
- Donation amount.
- Date of receipt.
- Payment method.
- Transaction/reference details.
- Purpose or designation of the donation.
- Receipt or acknowledgement issued.
- Refund information, where applicable.
- Other records required by law.

Donation records shall be retained for the period required under applicable laws and the Foundation's record-retention procedures.

21. FINANCIAL CONTROLS

Donations shall be deposited into and processed through the Foundation's authorised financial accounts and systems.

Personal bank accounts of directors, volunteers or representatives shall not be used to receive Foundation donations except where specifically permitted by law and formally authorised for a legitimate temporary purpose.

Donation records shall be reconciled with the Foundation's financial records as appropriate.

22. FUNDRAISING AND REPRESENTATION

Only authorised persons may represent the Foundation in fundraising activities.

Volunteers and representatives shall:

- Provide accurate information about the Foundation.
 - Not make false or misleading claims.
 - Not guarantee specific outcomes from donations.
 - Not collect donations into personal accounts.
 - Not alter official donation information without authorisation.
 - Not use the Foundation's name, logo or materials for unauthorised fundraising.
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23. THIRD-PARTY FUNDRAISING

Any third party wishing to raise funds in the Foundation's name must obtain prior approval from the Foundation.

The Foundation may require appropriate documentation regarding:

- The fundraising activity.
- The person or organisation conducting it.
- The proposed use of the Foundation's name and branding.
- Collection and transfer of funds.
- Donor communication.

Unauthorised fundraising in the Foundation's name is prohibited.

24. CONFLICT OF INTEREST

Individuals involved in accepting, approving or managing donations shall disclose any actual, potential or perceived conflict of interest.

A person with a material conflict of interest should not participate in a decision where their personal interest could improperly influence the outcome.

Conflicts shall be managed in accordance with the Foundation's applicable governance procedures.

25. TRANSPARENCY AND ACCOUNTABILITY

The Foundation is committed to maintaining appropriate financial records and internal controls relating to donations.

Where required, donation-related information shall be disclosed through statutory filings, financial statements, reports or other appropriate public disclosures.

The Foundation shall strive to maintain donor confidence through responsible stewardship of donated resources.

26. COMPLAINTS AND CONCERNS

Donors or other stakeholders may raise concerns regarding:

- Donation handling.
- Fund utilisation.
- Fundraising activities.

- Donation receipts.
- Unauthorised fundraising.
- Misrepresentation.
- Financial misconduct.

Concerns shall be handled through the Foundation's applicable grievance or reporting mechanisms.

Serious allegations involving fraud, corruption or misconduct may be subject to internal review and appropriate legal or regulatory action.

27. MISUSE OF DONATION FUNDS

Any suspected misuse, diversion or unauthorised handling of donation funds shall be taken seriously.

The Foundation may conduct an internal review and take appropriate corrective action.

Where required, matters may be reported to the appropriate authorities.

28. RESPONSIBILITIES

28.1 Board of Directors

The Board of Directors shall have overall responsibility for ensuring that donations are managed in accordance with this Policy and applicable laws.

28.2 Authorised Personnel

Authorised personnel shall ensure that donations are properly recorded, acknowledged and processed.

28.3 Volunteers

Volunteers shall not independently solicit, collect or receive donations on behalf of the Foundation unless specifically authorised.

28.4 Donors

Donors are encouraged to provide accurate information and use only official Foundation donation channels.

29. POLICY COMPLIANCE

All directors, authorised personnel, volunteers and representatives involved in fundraising or donation management are expected to comply with this Policy.

Any violation may result in appropriate corrective or disciplinary action.

Where a violation may involve unlawful conduct, the Foundation may take appropriate legal or regulatory action.

30. POLICY REVIEW

This Policy shall be reviewed periodically and at least once every year, or earlier where necessary due to:

- Changes in applicable law.
- Changes in regulatory requirements.
- Changes in the Foundation's operations.
- Material changes to donation practices.
- Identification of significant risks or gaps.

The Board of Directors may approve amendments to this Policy.

31. POLICY APPROVAL

This Donation Policy has been reviewed and approved by the Board of Directors of Praktireva Saranam Foundation.

Policy Version: 1.0

Effective Date: 28 August 2026

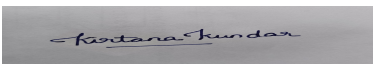
Approval Date: 28 August 2026

Next Review Date: 28 August 2027

Authorised Signatory

Name: Kirtana Kundar

Designation: Director

Signature: 

Date: 28 August 2026
