

## **Donations Act, 2030 (1973)**

Date of Authentication and Publication

2030.5.15 (31 Aug. 1973)

### Amendments

1. Judicial Administration Reform (Fourth Amendment) Act, 2043 (1986) 2043.7.24 (10 Nov. 1986)
2. Some Nepal Acts (Amendment) Act, 2055 (1999) 2055.10.7 (21 Jan. 1999)
3. Republic Strengthening and Some Nepal Laws Amendment Act, 2066 (2010)<sup>1</sup> 2066.10.7 (21 Jan. 2010)

Act Number 3 of the Year 2030 (1973)

### **An Act made to provide for provisions on donations**

**Preamble:** Whereas, it is expedient to manage the use and operation of the amount of donation collected from general public for educational and social institution as well as for other development activities and to maintain convenience and economic interest of general public;

Now, therefore, be it enacted by His majesty the king Birendra Bir Bikram Shah Dev on the advice and with the consent of *Rastraya Panctayat*.

1. **Short title, Extension and commencement:** (1) This Act may be called “Donation Act, 2030 (1973)”.  
(2) This Act shall be extended throughout Nepal.  
(3) This Act shall come in to force immediately.

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<sup>1</sup> This Act came into force on 15 *Jeshta* 2065 (2008), *Prasasti* and the word "kingdom" has been deleted.

2. **Definition:** Unless the subject or context otherwise requires; in this Act;
- (a) “Committee” means the committee constituted pursuant to Section 4.
- (b) “Donation amount” means cash or commodity or the both.
3. **Ban on collection of donation:** (1) Except to accept and give donation voluntarily for religious, charitable or for other public purpose without specifying the rate of donation upon taking prior permission from the Government of Nepal, no person or government or non-government office or organization shall collect or accept donation from any one.
- (2) Notwithstanding anything contained in Sub-section (1), a zone level committee constituted pursuant to section 4 may collect donation particularly for educational and social organization and for other development activities to be made expenditure as prescribed pursuant to the Rules framed under this Act.
- <sup>2</sup>4. **Formation of donation collection Committee:** (1) The Government of Nepal, if it finds necessary and appropriate reasons to collect donation pursuant to Sub-section (2) of Section 3, may, upon publishing a notification in Nepal Gazette, constitute a donation collection committee consisting Eleven members, in maximum, to be represented by the federation of local industry and commerce as well as educational institution and organization.
- (2) The tenure of chairperson and member of the committee constituted pursuant to Sub-section (1) and the procedure related to the meeting shall be as prescribed in the notification published while constituting the said committee.

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<sup>2</sup>. Amended by Some Nepal Acts (Amendment) Act, 2055

- (3) Committee, if it deems necessary, may constitute district level Sub-committees in the chairpersonship of the president of the concerned District Development Committee.
5. **To be granted approval before collecting denotation:** Before collecting donation, the committee shall fix the amount to be collected as a donation and the method of collection and submit the details of function or plan of the expenditure to the Government of Nepal in order to obtain approval and donation may be collected only after obtaining the approval.
6. **Donation receipt:** While collecting donation pursuant to this Act, donation shall be collected as per the donation receipt which shall contain the following matters;
- (a) The Name and address of the press must be printed in the donation receipt.
  - (b) Serial number must be printed.
  - (c) Three copies for each donation receipt must be printed and among Three copies a copy must be given to donor, another copy shall be forwarded to the donation collector and a copy shall be forwarded to the office of Auditor-General.
  - (d) The words 'cash or commodity given by donor' must be printed in the donation receipt.
  - (e) The seal of Committee and signature of the Member-Secretary of the Committee shall be affixed in each donation receipt.
7. **Account of donation:** (1) The account of donation collected or to be collected pursuant to this Act shall be maintained pursuant to general financial Rules of the Government of Nepal.

(2) The account maintained pursuant to Sub-section (1) shall be audited as good as an account of the Government of Nepal for at least once in each fiscal year by a government or non-government institution or person prescribed by the Auditor- General and the report of audit shall be published for the information of general public.

(3) It shall be the duty of Member Secretary of the Committee to keep safely the amount collected as a donation pursuant to this Act in the following manner.

- (a) The cash collected from donation pursuant to this Act shall be deposited in Nepal Rastra Bank or a commercial Bank or land revenue office or treasury office and the account shall be operated with the joint-signature of the chairperson and the member-secretary of the committee.
- (b) The commodity shall be kept safely, by preparing the details including measure and weight, with proper management so that no one could embezzle it

(4) The account shall be maintained and published pursuant to this Act in case work has been started from the donation collected before the commencement of this Act and has not been completed.

(5) The details of the number of receipts printed to collect donation and their serial number shall be prepared and maintained.

(6) While distributing donation receipt pad, it shall be distributed only after causing to execute document by setting out the detail particulars.

(7) In case the Government of Nepal or an auditor or the Committee intends to access to the account maintained pursuant to this Act, it shall be

produced before the same and handover and takeover shall be done within thirty Five days or the period prescribed by the committee more than the said date in case of transfer of the concerned employee.

8. **Use of donation:** (1) Subject to Sub-section (2) of Section 3, the Committee may determine the procedure relating to the use and collection of the donation amount pursuant to this Act.

(2) The Government of Nepal may issue directive to the concerned Committee to transfer the fixed percentage of donation collected through the committee in a zone pursuant to this Act in order to spend in any other zone as specified by the Government of Nepal and it shall be the duty of the concerned committee to abide by such directive.

9. **Re-appropriation of donation amount:** In case donation was collected pursuant to this Act to carry out an act and such act is to be carried out by any resources or implementation of such act is not to be taken place, the amount of donation so collected may be re-appropriated in order to use for any other act by taking approval of the Government of Nepal.

10. **To publish particulars of donation:** Particulars of income and expenditure of the donation collected pursuant to this Act and the details of acts and activities carried out from such donation shall be published or caused to be published once in each fiscal year.

11. **Collection of donation:** While collecting donation pursuant to this Act, the collector of donation shall put his/her signature in all three copies of donation receipt by setting out in number and letter of the donation given by each donor or measurement or weight as per necessity.

Provided that, pencil or other dim ink shall not be used for writing and signature.

12. **Government of Nepal may issue directives:** The Government of Nepal may issue necessary directives to the committee and it shall be the duty of the committee to abide by such directive.
13. **Penalty:** Whosoever collects donation in contravention of this Act or the Rules framed hereunder or by coercion, shall be liable to an imprisonment not exceeding Two years or a fine up to Two thousand rupees or the both and the donation amount so collected shall be recovered from him/her as good as government due.
14. **Government to be plaintiff in a case under this Act and adjudicating authority:** Government of Nepal shall be plaintiff in the case pursuant to this Act and District Court<sup>3</sup> shall have original jurisdiction to hear and dispose the case.
15. **Power to frame Rules:** Government of Nepal may frame Rules to carry out the objectives of this Act.
16. **Repeal:** Donations Rules, 2024 is, hereby, repealed.

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<sup>3</sup>. Amended by Judicial Administration reform (Fourth Amendment) Act, 2043