Persatuan Kebajikan Kanser Payudara Malaysia
Breast Cancer Welfare Association Malaysia
(PPM-005-10-20071988)
5th Floor, Bangunan Sultan Salahuddin Abdul Aziz Shah
16 Jalan Utara, 46200 Petaling Jaya, Selangor

Tel : 603-79540133
Email : info@breastcancer.org.my
Website : www.breastcancer.org.my

Donation Acceptance Policy

1. Purpose

The purpose of this Donation Acceptance Policy is to guide the Breast Cancer Welfare Association Malaysia (BCWA) in the ethical, transparent, and lawful acceptance of donations in accordance with:

- BCWA's Constitution and charitable objectives;
- Standard governance practices for Malaysian non-profit and voluntary welfare organisations; and
- Relevant requirements and guidelines issued by Lembaga Hasil Dalam Negeri Malaysia (LHDN) for tax-exempt organisations.

This policy aims to ensure that all donations support BCWA's mission to provide assistance, education, advocacy, and support services for breast cancer patients, survivors, and their families, while safeguarding the Association's integrity, independence, and public trust.

This Donation Acceptance Policy form does not form an automatic agreement for the usage of the BCWA logo. Any permission on the usage of the BCWA logo shall only be agreed upon the signing of a separate Collaboration Form by the Donor with BCWA.

2. Scope

This policy applies to all donations received by BCWA, including but not limited to:

- Cash donations
- Cheques and bank transfers
- Online donations
- Corporate contributions and sponsorships
- Grants
- In-kind donations (goods and services)
- Fundraising proceeds

3. Guiding Principles

BCWA shall adhere to the following principles when accepting donations:

3.1 Alignment with Objectives

All donations must be consistent with BCWA's objectives as stated in its Constitution and must support its charitable and welfare activities.

3.2 Transparency and Accountability

Donations shall be properly recorded, acknowledged, and utilised in a transparent manner, with appropriate reporting to stakeholders.

3.3 Independence and Integrity

BCWA shall not accept donations that may compromise its independence, reputation, or ability to act in the best interests of the breast cancer community.

3.4 Compliance with Laws and Regulations

All donations must comply with applicable Malaysian laws, including those governing societies, charities, taxation, and anti-money laundering.

4. Authority to Accept Donations

In accordance with BCWA's Constitution:

- The Executive Committee is responsible for overseeing the acceptance and use of donations.
- The Executive Committee may delegate operational matters relating to donation management to authorised office bearers or staff, provided that proper controls and reporting mechanisms are maintained.
- Any donation with conditions that may materially affect BCWA's activities, governance, or reputation must be reviewed and approved by the Executive Committee

5. Types of Acceptable Donations

BCWA may accept the following donations, subject to this policy:

5.1 Monetary Donations

- Cash, cheques, bank transfers, and online payments.
- Donations may be unrestricted or designated for specific programmes, subject to BCWA's ability to apply them in accordance with donor intent and organisational priorities.

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5.2 Corporate Donations and Sponsorships

- Contributions from corporations, foundations, and institutions that support BCWA's objectives.
- Sponsorship arrangements must not imply endorsement of products, services, or positions that conflict with BCWA's values or public interest.

5.3 Grants

- Grants from government agencies, foundations, or other entities, provided that reporting and compliance requirements are reasonable and consistent with BCWA's capacity and mission.

5.4 In-Kind Donations

- Goods or services that directly support BCWA's programmes or operations.
- In-kind donations shall be accepted only if they are safe, lawful, relevant, and practical for BCWA to use or distribute.

5.5 Anonymous Donations

- BCWA may accept anonymous donations provided that such donations do not pose legal, regulatory, or reputational risks.
- BCWA reserves the right to decline anonymous donations where donor identity is required for legal, audit, or compliance purposes, including tax deductibility or anti-money laundering checks.

6. Unacceptable Donations

BCWA reserves the right to decline any donation that:

- Is inconsistent with BCWA's Constitution, mission, or values;
- Is derived from illegal, unethical, or questionable sources;
- May expose BCWA to legal, financial, or reputational risk;
- Is conditional upon BCWA taking positions, actions, or endorsements that compromise its independence or governance;
- Cannot be used effectively or safely for BCWA's programmes;
- Contravenes Malaysian laws, including anti-money laundering and counter- terrorism financing requirements.

7. Conditional and Restricted Donations

- BCWA may accept restricted donations provided the conditions are clearly documented and align with BCWA's objectives.

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- BCWA reserves the right to decline or renegotiate conditions that are impractical, overly restrictive, or inconsistent with its mission.
- Where circumstances change and a restricted donation cannot be used as intended, BCWA will make reasonable efforts to consult the donor on alternative uses consistent with its objectives.

8. Tax-Exempt Donations and LHDN Compliance

- BCWA is recognised as a tax-exempt organisation under Malaysian tax laws, subject to compliance with conditions prescribed by LHDN.
- Tax-deductible receipts shall be issued only for donations that meet LHDN requirements.
- Donations that are conditional, provided in exchange for material benefits, or otherwise excluded under LHDN guidelines may not qualify for tax deductibility.
- All tax-deductible donation records shall be properly maintained in accordance with LHDN audit and reporting requirements.

9. Issuance of Receipts and Acknowledgements

- Official receipts shall be issued for all monetary donations received.
- Tax-deductible receipts shall be issued where applicable and in accordance with LHDN guidelines.
- BCWA shall acknowledge donations in a timely and appropriate manner, while respecting donor confidentiality where requested.

10. Use of Donations

- All donations shall be applied solely towards BCWA's charitable purposes and operational needs.
- Donations shall not be used for the personal benefit of any member, office bearer, or staff, except for legitimate remuneration and reimbursements permitted under BCWA's Constitution.
- Proper financial controls and audits shall be maintained to ensure responsible use of funds.

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11. Donor Privacy and Confidentiality

- BCWA respects donor privacy and processes personal data in accordance with the Personal Data Protection Act 2010 (PDPA) and BCWA's Privacy Policy.
- Donor information shall be used solely for legitimate organisational purposes, including donation administration, receipting, and compliance obligations, and shall not be disclosed to third parties without consent, except where required by law or regulatory authorities.

12. Review and Amendment

- This policy shall be reviewed periodically by the Executive Committee to ensure continued relevance and compliance with legal and regulatory requirements.
- Any amendments to this policy must be approved by the Executive Committee and implemented in accordance with BCWA's Constitution.

Approved by the Executive Committee of Breast Cancer Welfare Association Malaysia