

Can donations collected in a capital campaign be considered corpus?

**Audience:** Say if you had to run a campaign. Let's say collecting donations from individuals. You had to explicitly state in that all donations would go towards the corpus fund.

Noshir Stating is not important. What you could do is that you could give them a pledge card or something where they personally sign that this amount is to the corpus. Many organisations also state that on the receipt we have mentioned that it is in the corpus fund. That's not enough. Has the donor told you? You can issue any receipt. The donor must say that. A letter can be drafted by you who are signed by the donor in which it is mentioned that the donation is towards the corpus fund. Otherwise if you are just stating that this campaign is a capital campaign does not work. Under both the laws that is the Society Registration as well as the Income Tax it is very clearly mentioned that the donor should give a written consent to the organisation in writing that this amount is to be treated towards the corpus fund.