

SACKOBA-USA

Foreign Grant & International Charitable Assistance Policy

1. Purpose

The purpose of this Foreign Grant & International Charitable Assistance Policy is to establish procedures governing grants, charitable assistance, and other support provided by SACKOBA-USA to organizations, programs, or beneficiaries outside the United States.

SACKOBA-USA is organized exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code and shall maintain full discretion, control, and oversight over all foreign charitable activities and grants.

2. Scope

This policy applies to:

- Grants to foreign educational institutions
- Charitable assistance provided outside the United States
- International scholarship support
- Educational and community development assistance
- Foreign program support and charitable outreach

This includes charitable activities benefiting St. Anthony's College, Kandy, Sri Lanka, and related educational or charitable initiatives.

3. Charitable Purpose Requirement

All foreign grants and international assistance shall be made exclusively in furtherance of the charitable and educational purposes of SACKOBA-USA.

Permissible purposes may include:

- Scholarships and educational assistance
- Student welfare and academic support

- Educational programs, extracurricular activities, and student development initiatives
- Support for youth athletics, sports development, and related programs that promote discipline, teamwork, leadership, physical wellness, and character development among students
- Community development initiatives
- Youth development and mentorship programs
- Charitable outreach benefiting underserved communities
- Grants and support for educational institutions and student-centered charitable initiatives

No funds shall be used for:

- Political activities
- Lobbying activities
- Private benefit
- Personal enrichment
- Non-charitable purposes inconsistent with Section 501(c)(3)

4. Board Oversight & Approval

All foreign grants or international charitable assistance shall be approved by:

- The Board of Directors, OR
- A committee authorized by the Board

Approval shall be based on:

- Charitable purpose
- Consistency with the organization's mission
- Availability of funds
- Ability to reasonably monitor the use of funds

All approvals shall be documented in organizational records and meeting minutes.

5. Discretion & Control

SACKOBA-USA shall retain full discretion and control over all donated funds and foreign grants.

Donors may suggest programs or areas of support; however:

- Donors shall not direct or control the ultimate use of funds
- The organization retains exclusive authority to approve or deny all grants and assistance

All funds shall remain subject to the independent judgment and control of SACKOBA-USA.

6. Grant Agreements & Restrictions

Where appropriate, the organization may require recipient organizations or institutions to acknowledge that:

- Funds shall be used solely for approved charitable or educational purposes
- Funds shall not be used for political or non-charitable purposes
- Records relating to the use of funds shall be maintained
- Reasonable reporting may be requested by SACKOBA-USA

Grant restrictions and expectations may be documented through:

- Grant letters
- Written agreements
- Email correspondence
- Program approvals
- Board resolutions

7. Monitoring & Reporting

SACKOBA-USA shall undertake reasonable efforts to monitor the use of foreign grants and charitable assistance.

Monitoring will include:

- Written reports
- Financial summaries
- Receipts or expenditure summaries
- Progress updates
- Photographs or documentation of supported activities
- Confirmation from recipient institutions

The extent of monitoring shall be reasonable and proportionate to the size and nature of the grant or assistance. SACKOBA-USA retains full expenditure responsibility and may withhold, redirect, or terminate funding if funds are not used consistently with approved charitable purposes.”

8. Recordkeeping

The organization shall maintain records reasonably sufficient to demonstrate:

- The charitable purpose of each foreign grant
- Approval of the grant by the organization
- Amount and date of assistance
- Recipient information
- Supporting documentation received
- Follow-up or reporting efforts

Records may be maintained electronically or in physical form.

9. Anti-Terrorism & Compliance

SACKOBA-USA shall not knowingly provide funds or support to:

- Individuals or entities engaged in illegal activities
- Sanctioned organizations
- Terrorist organizations
- Activities prohibited under U.S. law

The organization shall exercise reasonable care and due diligence in selecting foreign recipients and administering international charitable activities.

10. No Agency Relationship

Foreign recipient organizations, schools, institutions, or beneficiaries shall not be considered agents, subsidiaries, or controlled affiliates of SACKOBA-USA solely by virtue of receiving charitable assistance or grants.

11. Policy Review & Amendments

This policy may be reviewed and amended periodically by the Board of Directors to ensure continued compliance with applicable laws, IRS guidance, and the charitable mission of the organization.