



Gift Acceptance Policy

The Roberto Clemente Health Clinic

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INTRODUCTION

This document is the “Gift Acceptance Policy”, hereafter called the Acceptance Policy of The Roberto Clemente Health Clinic (The Nica Clinic). The Nica Clinic has received a letter of determination from, and is in good standing with, the IRS as a 501(c)(3) nonprofit organization, *EIN: 71-0926873*. Donations from individuals, foundations, corporations and other private sources are tax deductible to the full extent of the law.

1. PURPOSE OF GIFT ACCEPTANCE POLICY

Members of the Board of Directors, volunteers and staff shall solicit current and deferred gifts from individuals, corporations, foundations, and other private funding sources to secure the sustainability, future growth, and mission of The Nica Clinic. These policies and guidelines govern the acceptance of gifts by The Nica Clinic and provide guidance to prospective donors and their advisors when making gifts to The Nica Clinic. The provisions of these policies shall apply to all gifts received by The Nica Clinic for operational support and in support of any of its programs.

2. MISSION

The Roberto Clemente Health Clinic is a non-profit clinic that provides medical services to the 30 Tola communities in Nicaragua. The Roberto Clemente Health Clinic is solely dedicated to improving the overall health of the local citizenry and is non-political and non-sectarian in its mission. The Roberto Clemente Health Clinic's mission is to:

The Roberto Clemente Health Clinic provides affordable access to high-quality health care and wellness programs in the Tola coastal communities of Nicaragua. The Nica Clinic seeks to expand our non-profit health center to provide a full spectrum of primary care, pediatric care, urgent care, and holistic wellness education and services.

The Nica Clinic's core partners are communities of poor and vulnerable people. As the 2nd poorest country in the Western Hemisphere, Nicaragua suffers immensely from a deficiency in available medical care. Many of the rural communities do not have local health care facilities and they cannot afford the treatment that is offered in the cities.

3. GENERAL GUIDELINES

1. The chairperson of the board of directors, the chief executive officer (CEO), and any board members, volunteers, or staff so designated by the CEO, have the authority to solicit and /or accept gifts on behalf of The Nica Clinic.
2. The Nica Clinic's board of directors is responsible for recommending whether or not The Nica Clinic should accept proposed gifts over \$25,000. The Board shall have the authority to appoint other volunteers and/or employees of The Nica Clinic on an *ad hoc* basis who have special expertise that may be needed to make a decision on a specific gift.
3. The Board may consider each gift according to its intended use, restrictions, liabilities and financial impact on The Nica Clinic now and in the future. Only gifts, bequests, devises, endowments, trusts,

and similar funds that are designated for use by The Nica Clinic consistent with its stated goals and mission will be considered for acceptance.

4. The CEO will refer to the Board, before acceptance, gifts that are given with unusual restrictions or designations, and/or those gifts that have the potential to jeopardize The Nica Clinic's tax-exempt status or violate The Nica Clinic's policies and/or local, state or federal laws.

4. USE OF LEGAL COUNSEL

The Nica Clinic may seek the advice of legal counsel in matters relating to acceptance of gifts. Review by counsel is recommended for:

1. Closely held stock transfers that are subject to restrictions or buy-sell agreements.
2. Documents naming The Nica Clinic as Trustee.
3. Gifts involving contracts, such as bargain sales or other documents requiring The Nica Clinic to assume an obligation.
4. Transactions with potential conflict of interest that may invoke IRS sanctions.
5. Other instances in which use of counsel is deemed appropriate.

5. CONFLICT OF INTEREST

The Nica Clinic Board members, volunteers, and employees will scrupulously avoid the appearance of or actual conflict of interest between prospective donors or donors and The Nica Clinic Board members, volunteers and employees. The following are examples of conflicts of interest:

- Failing to report knowledge of being a beneficiary of a donor's estate plan.
- Holding an ownership interest, or other business relationship, with a vendor firm that offers to contribute products or services to The Nica Clinic without reporting such interest to the CEO and/or the Board.
- Receiving any compensation, monetary or in-kind, for facilitating the placement of branded products in The Nica Clinic programs.

The Nica Clinic board members, volunteers and staff may be in violation of this policy when an actual, potential or perceived conflict of interest exists and the member does not clearly and adequately disclose that actual, potential, or appearance of, conflict to the CEO and/or the Board (for volunteers and staff) or board chairperson (board members).

The Nica Clinic Board members and staff must report to The Nica Clinic any compensation they may have received or are receiving from the estate of a donor for services performed as a financial advisor, executor or other officer to the donor's estate. The Nica Clinic board members and employees may receive distributions from the estate of relative who has made contributions to The Nica Clinic if the relationship was not the result of the member's employment at any time. In such case, notification is still advised to avoid any potential or perception of conflicts of interest.

6. DUE DILIGENCE

The Nica Clinic will refuse a donation where there is reason to believe the money results from illegal activities or where the activities of the donor are contrary to the mission, values and/or objectives of The Nica Clinic.

The Nica Clinic will not accept gifts where to do so would:

- Compromise its status as an independent institution;
- Create unacceptable conflicts of interest;
- Cause adverse damage to The Nica Clinic's reputation (including deterring significant numbers of beneficiaries or other donors);
- Cause financial loss or any other damage; and or
- Be directly opposed to The Nica Clinic's mission, objectives and values.

Appropriate consideration will be taken by The Nica Clinic in deciding whether to accept or refuse a donation where:

- An offer of support is itself dependent upon The Nica Clinic first spending its own money or resources in order to facilitate the execution of the original offer of support, as this might be placing The Nica Clinic's assets under undue and inappropriate risk and/or unduly strain The Nica Clinic's working capital;
- The support, while reflecting The Nica Clinic's objectives, is impractical as when The Nica Clinic does not have the resources required to cover the operating or maintenance maintain costs associated with it;
- The support consists of goods, services or property which The Nica Clinic cannot practically or lawfully use, convert, exchange or sell in direct support of its charitable objectives;
- The offer is dependent upon the satisfaction of conditions by The Nica Clinic which are contrary to The Nica Clinic's values and objectives, or unreasonable in relation to the nature of the donation; and or
- Conditions tie the donation to a specific activity and the activity itself is not within the objectives or strategy of The Nica Clinic.

The Nica Clinic will undertake all reasonable and publicly available research on donation pledges to ensure that it is aware of the ultimate source of funding for each gift and to satisfy itself that the funds do not derive, directly or indirectly, from activity that was or is illegal or which runs counter to the provisions of this policy.

This research will also include checks to determine whether the individual offering the donation in fact has the funds to do so. This research will involve appropriate searches of web and other resources and databases, and the results will be recorded on The Nica Clinic's information systems.

The test of compliance with this policy must be undertaken prior to solicitation wherever possible rather than at the point of acceptance. An unsolicited bequest would be an example of an exception to this general approach.

The CEO and the Board will consider potential gifts which may raise issues in terms of their acceptability under this policy or which may give rise to significant public interest or attract adverse comment at the earliest possible stage. The CEO will be provided with full information of the purpose and background to

the potential donation and shall determine how to proceed in consultation The Nica Clinic's board of directors.

In undertaking due diligence to assess the acceptability of a potential gift, The Nica Clinic will have regard to the rights of prospective donors and will seek to distinguish between rumor or speculation and matters of confirmed fact or legal finding.

The Nica Clinic will be transparent about gifts accepted in terms of their sources and purposes. In cases where a donor wishes to remain anonymous, such anonymity will be respected so far as is legally and practically possible. Gifts will not be accepted where the source of the funds in question is unknown.

7. DONOR PRIVACY

Any information supplied to The Nica Clinic by donors will be used solely to fulfill their donation and shall not be shared for any reason unless the donor grants permission. All requests to remain anonymous shall be honored. Donors may request to be permanently removed from the mailing list by contacting The Nica Clinic via email, phone or postal mail. All requests to be removed from The Nica Clinic mailing list/s shall be honored. No donor information, including names, amount of gifts, addresses, and phone numbers will be released without prior consent from the donor unless compelled by US state or federal laws or UK Charity regulations.

8. ETHICAL STANDARDS

The Nica Clinic will comply with:

- The *Model Standards of Practice for the Charitable Gift Planner* promulgated by the National Committee on Planned Giving,
- The Association of Fundraising Professionals *Code of Ethical Principles and Standards and Donor Bill of Rights*; and

9. RESTRICTION OF GIFTS

- a. The Nica Clinic will accept unrestricted gifts, and gifts for specific programs and purposes, provided that such gifts are not inconsistent with its stated mission, purposes, and priorities.
- b. The Nica Clinic will not accept gifts that are excessively restrictive in purpose. Gifts that are too restrictive are those that violate the terms of the corporate charter, gifts that are overly difficult to administer, or gifts that are for purposes outside the mission of The Nica Clinic. The Nica Clinic's CEO, in consultation with the Board, shall make all final decisions on the restrictive nature of a gift, and its acceptance or refusal.
- c. The Nica Clinic will not accept gifts that have excessive potential financial or legal liability. The Nica Clinic's CEO, in consultation with the Board, shall make final decisions on the extent of financial or legal liability.
- d. For all major restricted gifts, The Nica Clinic shall ask donors of specifically restricted gifts to provide in writing that if the purpose of the gift in the future no longer fits the purpose, strategic objectives, or the mission of The Nica Clinic, The Nica Clinic will be permitted to use the resources in a manner consistent with the objectives of The Nica Clinic and the mission of The Nica Clinic and in a manner most closely matching the original donor intent.

- e. If the intended goal of a restricted gift no longer exists, and if no authority was given by the donor to use the gift for an unrestricted purpose, The Nica Clinic shall follow all applicable statutes to release the restrictions in the most transparent fashion possible.

10. OPERATING RESERVE FUND

- The CEO and Board Chairperson will prepare a reserve fund policy for board approval, to guide the size and uses of the operating reserve. A portion of unrestricted gifts may be directed toward funding the Operating Reserve Fund.

11. GIFT ACCEPTANCE RESPONSIBILITY

Gift Acceptance decisions will be made by The Nica Clinic's CEO in consultation with the Board. The Nica Clinic's CEO, in consultation with the Board, is charged with the responsibility of reviewing all gifts made to The Nica Clinic, properly screening and accepting those gifts, and making decisions concerning acceptance

12. TYPES OF GIFTS

A. CASH

- The Nica Clinic shall accept payment of gifts by cash, credit card, or check regardless of amount, assuming the gifts meet all prior criteria.
- Checks shall be made payable to The Roberto Clemente Health Clinic (The Nica Clinic). In no event shall a check intended to support The Nica Clinic's operations or programs be made payable to an individual who represents The Nica Clinic.

B. TANGIBLE PERSONAL PROPERTY

- Gifts of tangible personal property to The Nica Clinic should have a use related to The Nica Clinic's exempt purpose.
- Gifts of jewelry, artwork, collections, equipment, and software shall be accepted with the approval of the CEO in consultation with the Board. Other matters that will be taken into consideration by The Nica Clinic before deciding on acceptable gifts of personal property include: transportation cost, storage cost, cost of selling, cost of maintenance and repairs, location of property, cost of insurance.
- Such gifts of tangible personal property defined above shall be used by or sold for the benefit of The Nica Clinic.
- Depending on the anticipated value of the gift, The Nica Clinic shall have a qualified outside appraiser value the gift before accepting it.
- The Nica Clinic adheres to all IRS regulations for disposing of gifts of tangible personal property and filing appropriate forms.
- The Nica Clinic's CEO, in consultation with the Board, shall make the final determination on the acceptance of other tangible property gifts.
- Every effort will be made to sell all gifts of tangible property as soon as possible.

C. PUBLICALLY TRADED SECURITIES:

- The Nica Clinic can accept readily marketable securities, such as those traded on a public stock exchange.
- Gifts of securities will be sold immediately by The Nica Clinic.
- For The Nica Clinic's gift crediting and accounting purposes, the value of the securities is the average high and low on the date of the gift is received in The Nica Clinic accounts, in accordance with IRS regulations.

D. CLOSELY HELD SECURITIES:

- Gifts of closely held corporate stock are not encouraged.
- Gifts of closely held corporate stock will be held in The Nica Clinic's books at \$1 in the absence of financial information that would enable an independent determination of book value.
- Such securities will be carried at book value until audited financial statements are provided to The Nica Clinic so that book value can be substantiated, or the donor provides a qualified appraisal in compliance with IRS regulations.
- An appraisal of securities may be conducted under the direction of The Nica Clinic to determine both value and potential for sale.
- Gifts of securities that require a holding period will be accepted and sold when the holding period has expired.
- Gifts of securities that will not be accepted include: securities that are assessable or in any way could create a liability to The Nica Clinic; securities that, by their nature, may not be assigned (such as "S" corporation stock); securities that on investigation have no apparent value.
- Closely held securities, which include not only debt and equity positions in non-publicly traded companies but also interests in limited partnerships and limited liability companies, or other ownership forms, can be accepted subject to the approval of The Nica Clinic's S&R Committee.
- Every effort will be made to sell non-marketable securities as quickly as possible.

E. REAL ESTATE

- Gifts of real estate are not encouraged. The Nica Clinic will undertake discussions with a donor in exceptional cases, and will consider offers of real estate on their merits.
- The donor is responsible for obtaining an appraisal for the property, unless otherwise determined by The Nica Clinic.
- A member of The Nica Clinic's Board of Directors, the CEO, or a designated staff member or expert must conduct a visual inspection of the property. If the property is located in a geographically distant area, a local real estate broker may conduct the visual inspection. The Nica Clinic may also require an environmental site assessment including US Title V status for possible contamination, (i.e., leaking underground storage tanks) or other restrictions (i.e. wetlands).
- Due to the expenses associated with gifts of real estate, only gifts valued in excess of \$100,000 will be accepted.
- Prior to presentation to The Nica Clinic's Board of Directors, the donor must provide the following documents: real estate deed, real estate tax bill, plot plan, title search, substantiation of zoning status, and environmental site assessment.
- If the donor is giving a life estate gift, the donor may be asked to pay for all or a portion of the following: maintenance cost, real estate taxes, insurance, real estate broker's commission and other costs of sale; appraisal costs.
- If the real estate is an outright gift, The Nica Clinic may pay for these costs.

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- For The Nica Clinic's gift crediting and accounting purposes, the value of the gift is the appraised value of the real estate, excluding any costs to The Nica Clinic such as real estate taxes, broker's commission, or other expense of the sale.
- Properties with mortgages will be considered on a case-by-case basis. Consideration may include an independent appraisal and the mortgage percentage of property value. Mortgaged property is not acceptable for charitable remainder trusts.
- Criteria for acceptance of the property shall include:
 - Is the property useful for the purposes of The Nica Clinic?
 - Is the property marketable within a reasonable period?
 - Are there any restrictions, reservations, easements, or other limitations associated with the property?
 - Are there carrying costs, which may include insurance, property taxes, mortgages, or notes, etc., associated with the property?
 - Does the environmental audit reflect that the property is not damaged?
- The Nica Clinic will accept a remainder interest in a personal residence, farm, or vacation property subject to the provisions above. The donor or other occupants may continue to occupy the real property for the duration of the stated life. At the death of the donor, The Nica Clinic may use the property or reduce it to cash. Where The Nica Clinic receives a gift of a remainder interest, expenses for maintenance, real estate taxes, and any property indebtedness are to be paid by the donor or primary beneficiary.
- The Nica Clinic will not accept oil and gas property interests, and would encourage the owners of such to liquidate the interests and give funds directly to The Nica Clinic.
- The Nica Clinic may enter into a bargain sale arrangement in instances in which the bargain sale furthers the mission and purposes of The Nica Clinic. All bargain sales must be reviewed and approved by The Nica Clinic's Board of Directors. Factors used in determining the appropriateness of the transaction include:
 - The Nica Clinic must obtain an independent appraisal substantiating the value of the property.
 - If The Nica Clinic assumes debt with the property, the debt ratio must be less than 50% of the appraised market value.
 - The Nica Clinic must determine that there is a market for sale of the property, allowing sale within 12 months of receipt.
 - The Nica Clinic must calculate the costs to safeguard, insure, and expense the property (including property tax, if applicable) during the holding period.

F. LIFE INSURANCE

- The Nica Clinic will accept gifts of life insurance policies only when The Nica Clinic is named the owner and beneficiary of 100% of the policy.
- If the policy is paid-up, the value of the gift for The Nica Clinic's crediting and accounting purposes is the policy's cash surrender or cancellation value.
- If the policy is partially paid-up, the value of the gift for The Nica Clinic's gift crediting and accounting purposes is the policy's cash surrender value.

G. BEQUESTS AND OTHER PLANNED GIFTS

- Bequests. Staff and volunteers shall encourage assets transferred through bequests that have value to The Nica Clinic, or that can be liquidated. Donors and supporters of The Nica Clinic will be encouraged to make bequests to The Nica Clinic under their wills and trusts. Such bequests

will not be recorded as gifts to The Nica Clinic until such time as the gift is irrevocable. When the gift is irrevocable, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable. Gifts that appear to require more cost than benefit shall be discouraged or rejected.

- Charitable Gift Annuities. The Nica Clinic does not offer a charitable gift annuity program at this time.
- Charitable Remainder Trusts. The Nica Clinic may accept designation as remainder beneficiary of a charitable remainder trust with the approval of The Nica Clinic's Board. The Nica Clinic will not accept appointment as trustee of a charitable remainder trust.
- Charitable Lead Trusts. The Nica Clinic may accept a designation as income beneficiary of a charitable lead trust. The Nica Clinic will not accept an appointment as Trustee of a charitable lead trust.
- Retirement Plan Beneficiary Designations. Donors and supporters of The Nica Clinic will be encouraged to name The Nica Clinic as beneficiary of their retirement plans. Such designations will not be recorded as gifts to The Nica Clinic until such time as the gift is irrevocable. When the gift is irrevocable, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.
- Life Insurance Beneficiary Designations. Donors and supporters of The Nica Clinic will be encouraged to name The Nica Clinic as beneficiary or contingent beneficiary of their life insurance policies. Such designations shall not be recorded as gifts to The Nica Clinic until such time as the gift is irrevocable. Where the gift is irrevocable, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.

13. ADMINISTRATIVE ISSUES AND MISCELANEOUS PROVISIONS

- Conflict of interest. The Nica Clinic and its staff shall not act as an executor (personal representative) for a donor's estate or trustee to a donor's trust; and will make concerted efforts to avoid any conflict of interest between The Nica Clinic and its donors.
- The Nica Clinic as Co-Trustee. The Nica Clinic may act as co-trustee of a charitable trust when the trust names The Nica Clinic as a beneficiary of 50% or more of the trust assets.
- Securing appraisals and legal fees for gifts to The Nica Clinic. It will be the responsibility of the donor to secure an appraisal (where required) and independent legal counsel for all gifts made to The Nica Clinic.
- Valuation of gifts for development purposes. The Nica Clinic will record a gift received by The Nica Clinic at its valuation for gift purposes on the date the gift is received.
- Recognition of gifts. Gifts received by The Nica Clinic will be acknowledged through appropriate venues during the course of each year. This public recognition is meant to express appreciation and gratitude for the generosity of those individuals and institutions that have committed themselves to supporting The Nica Clinic. The Nica Clinic will honor donor's wishes as to how published credit should appear and will honor those who wish for their contributions to be credited anonymously.
- Compliance with IRS Requirements. Acknowledgement of all gifts made to The Nica Clinic and compliance with the current IRS requirements in acknowledgement of such gifts shall be the responsibility of The Nica Clinic's S&R Committee. IRS Publication 561 *Determining the Value of Donated Property* and IRS Publication 526 *Charitable Contributions* are available from the IRS web site <http://www.irs.gov/formspubs/>.
- Responsibility for IRS Filings upon sale of gift items. The Nica Clinic's CEO is responsible for filing IRS Form 8282 upon the sale or disposition of any asset sold within two years of receipt by The

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Nica Clinic when the charitable deduction value of the item is more than \$5,000. The Nica Clinic must file this form within 125 days of the date of sale or disposition of the asset. Form 8282 with Filing Instructions is available from the IRS web site <http://www.irs.gov/formspubs/>.

- Government Regulations. The Nica Clinic will comply with all US State and Federal as well as Nicaraguan regulations regarding charitable solicitations. It will maintain up-to-date registration in all jurisdictions as required.
- Ethical Principles. The Nica Clinic will adhere to the Association of Fundraising Professionals Code of Ethical Principles and Standards (See Appendix) and AFP's Donor Bill of Rights (Appendix 2.1).

14. CHANGES TO GIFT ACCEPTANCE POLICIES

These policies and guidelines have been reviewed and accepted by The Nica Clinic's Board of Directors. The Nica Clinic's Board of Directors must approve any changes to, or deviations from, these policies by the affirmative vote of a majority of directors at a meeting called specifically for this purpose, and with advance notice to The Nica Clinic's Board of Directors.

Appendices

Model Standards of Practice of the Charitable Gift Planner



MODEL STANDARDS OF PRACTICE FOR THE CHARITABLE GIFT PLANNER

Preamble

The purpose of this statement is to encourage responsible gift planning by urging the adoption of the following Standards of Practice by all individuals who work in the charitable gift planning process, gift planning officers, fund raising consultants, attorneys, accountants, financial planners, life insurance agents and other financial services professionals (collectively referred to hereafter as "Gift Planners"), and by the institutions that these persons represent.

This statement recognizes that the solicitation, planning and administration of a charitable gift is a complex process involving philanthropic, personal, financial, and tax considerations, and often involves professionals from various disciplines whose goals should include working together to structure a gift that achieves a fair and proper balance between the interests of the donor and the purposes of the charitable institution.

I. Primacy of Philanthropic Motivation

The principal basis for making a charitable gift should be a desire on the part of the donor to support the work of charitable institutions.

II. Explanation of Tax Implications

Congress has provided tax incentives for charitable giving, and the emphasis in this statement on philanthropic motivation in no way minimizes the necessity and appropriateness of a full and accurate explanation by the Gift Planner of those incentives and their implications.

III. Full Disclosure

It is essential to the gift planning process that the role and relationships of all parties involved, including how and by whom each is compensated, be fully disclosed to the donor. A Gift Planner shall not act or purport to act as a representative of any charity without the express knowledge and approval of the charity, and shall not, while employed by the charity, act or purport to act as a representative of the donor, without the express consent of both the charity and the donor.

IV. Compensation

Compensation paid to Gift Planners shall be reasonable and proportionate to the services provided. Payment of finder's fees, commissions or other fees by a donee organization to an independent Gift Planner as a condition for the delivery of a gift is never appropriate. Such payments lead to abusive practices and may violate certain state and federal regulations. Likewise, commission-based compensation for Gift Planners who are employed by a charitable institution is never appropriate.

V. Competence and Professionalism

The Gift Planner should strive to achieve and maintain a high degree of competence in his or her chosen area, and shall advise donors only in areas in which he or she is professionally qualified. It is a hallmark of professionalism for Gift Planners that they realize when they have reached the limits of their knowledge and expertise, and as a result, should include other professionals in the process. Such relationships should be characterized by courtesy, tact and mutual respect.

VI. Consultation with Independent Advisers

A Gift Planner acting on behalf of a charity shall in all cases strongly encourage the donor to discuss the proposed gift with competent independent legal and tax advisers of the donor's choice.

VII. Consultation with Charities

Although Gift Planners frequently and properly counsel donors concerning specific charitable gifts without the prior knowledge or approval of the donee organization, the Gift Planner, in order to insure that the gift will accomplish the donor's objectives, should encourage the donor early in the gift planning process, to discuss the proposed gift with the charity to whom the gift is to be made. In cases where the donor desires anonymity, the Gift Planner shall endeavor, on behalf of the undisclosed donor, to obtain the charity's input in the gift planning process.

VIII. Description and Representation of Gift

The Gift Planner shall make every effort to assure that the donor receives a full description and an accurate representation of all aspects of any proposed charitable gift plan. The consequences for the charity, the donor and, where applicable, the donor's family, should be apparent, and the assumptions underlying any financial illustrations should be realistic.

IX. Full Compliance

A Gift Planner shall fully comply with and shall encourage other parties in the gift planning process to fully comply with both the letter and spirit of all applicable federal and state laws and regulations.

X. Public Trust

Gift Planners shall, in all dealings with donors, institutions and other professionals, act with fairness, honesty, integrity and openness. Except for compensation received for services, the terms of which have been disclosed to the donor, they shall have no vested interest that could result in personal gain.

Adopted and subscribed to by the National Committee on Planned Giving and the American Council on Gift Annuities, May 7, 1991. Revised April 1999.

ETHICAL PRINCIPLES

Adopted 1964; amended Oct. 2014

The Association of Fundraising Professionals believes that ethical behavior fosters the development and growth of fundraising professionals and the fundraising profession and enhances philanthropy and volunteerism. AFP Members recognize their responsibility to ethically generate or support ethical generation of philanthropic support. Violation of the standards may subject the member to disciplinary sanctions as provided in the AFP Ethics Enforcement Procedures. AFP members, both individual and business, agree to abide (and ensure, to the best of their ability, that all members of their staff abide) by the AFP standards.

PUBLIC TRUST, TRANSPARENCY & CONFLICTS OF INTEREST

Members shall:

1. Not engage in activities that harm the members' organizations, clients or profession or knowingly bring the profession into disrepute.
2. Not engage in activities that conflict with their fiduciary, ethical and legal obligations to their organizations, clients or profession.
3. Effectively disclose all potential and actual conflicts of interest; such disclosure does not preclude or imply ethical impropriety.
4. Not exploit any relationship with a donor, prospect, volunteer, client or employee for the benefit of the members or the members' organizations.
5. Comply with all applicable local, state, provincial and federal civil and criminal laws.
6. Recognize their individual boundaries of professional competence.
7. Present and supply products and/or services honestly and without misrepresentation.
8. Establish the nature and purpose of any contractual relationship at the outset and be responsive and available to parties before, during and after any sale of materials and/or services.
9. Never knowingly infringe the intellectual property rights of other parties.
10. Protect the confidentiality of all privileged information relating to the provider/client relationships.
11. Never disparage competitors untruthfully.

SOLICITATION & STEWARDSHIP OF PHILANTHROPIC FUNDS

Members shall:

12. Ensure that all solicitation and communication materials are accurate and correctly reflect their organization's mission and use of solicited funds.
13. Ensure that donors receive informed, accurate and ethical advice about the value and tax implications of contributions.
14. Ensure that contributions are used in accordance with donors' intentions.
15. Ensure proper stewardship of all revenue sources, including timely reports on the use and management of such funds.
16. obtain explicit consent by donors before altering the conditions of financial transactions.

TREATMENT OF CONFIDENTIAL & PROPRIETARY INFORMATION

Members shall:

17. Not disclose privileged or confidential information to unauthorized parties.
18. Adhere to the principle that all donor and prospect information created by, or on behalf of, an organization or a client is the property of that organization or client.
19. Give donors and clients the opportunity to have their names removed from lists that are sold to, rented to or exchanged with other organizations.
20. When stating fundraising results, use accurate and consistent accounting methods that conform to the relevant guidelines adopted by the appropriate authority.

COMPENSATION, BONUSES & FINDER’S FEES

Members shall:

21. Not accept compensation or enter into a contract that is based on a percentage of contributions; nor shall members accept finder’s fees or contingent fees.
22. Be permitted to accept performance-based compensation, such as bonuses, only if such bonuses are in accord with prevailing practices within the members’ own organizations and are not based on a percentage of contributions.
23. Neither offer nor accept payments or special considerations for the purpose of influencing the selection of products or services.
24. Not pay finder’s fees, commissions or percentage compensation based on contributions.
25. Meet the legal requirements for the disbursement of funds if they receive funds on behalf of a donor or client.

A Donor Bill of Rights
PHILANTHROPY is based on voluntary action for the common good. It is a tradition of giving and sharing that is primary to the quality of life. To ensure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the not-for-profit organizations and causes they are asked to support, we declare that all donors have these rights:
I. To be informed of the organization’s mission, of the way the organization intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.
II. To be informed of the identity of those serving on the organization’s governing board, and to expect the board to exercise prudent judgment in its stewardship responsibilities.
III. To have access to the organization’s most recent financial statements.
IV. To be assured their gifts will be used for the purposes for which they were given.
V.

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<p>To receive appropriate acknowledgement and recognition.</p>	
<p>VI.</p>	
<p>To be assured that information about their donations is handled with respect and with confidentiality to the extent provided by law.</p>	
<p>VII.</p>	
<p>To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.</p>	
<p>VIII.</p>	
<p>To be informed whether those seeking donations are volunteers, employees of the organization or hired solicitors.</p>	
<p>IX.</p>	
<p>To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.</p>	
<p>X.</p>	
<p>To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.</p>	
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