



## Gift Acceptance Policies

The following policies are set forth: (a) to define the working rules for the acceptance of gifts and pledges to NCSL; (b) to inform donors and prospective donors of these policies.

### I. General Guidelines

- a. All gift and pledge commitments, regardless of size, designation, or gift type will be respectfully considered and gratefully accepted except in the very rare instance where a gift may be contrary to the Center's best interests. NCSL accepts both restricted and unrestricted gifts providing that donor restrictions do not significantly diminish the value of the gift. NCSL will provide all possible staff and volunteer assistance to potential donors to discuss the organization's funding priorities, the donor's interests, and the various ways to give. **However, gifts of cash or negotiable securities are the forms of donor commitment that will have the greatest impact on NCSL and its plans for the immediate future.**
- b. Pledges or outright gifts should be made in writing and should commit to a specific dollar amount that will be paid according to a fixed time schedule. The recommended maximum pledge period is three years. Individuals making gifts and pledges that are eligible for matching gifts are encouraged to utilize these programs to maximize the value of their gift or pledge to NCSL. However, a matching gift cannot be used to fulfill a pledge commitment as the donor has no control over whether that match will be made nor can they legally obligate the company or entity to honor that pledge.
- c. NCSL will acknowledge and recognize all gifts appropriately according to its gift acknowledgement and recognition procedures. Requests by donors for anonymity will be honored. A donor whose gift is matched by their company will be recognized for the total amount of their individual gift plus the matching portion on their gift record. They will receive the name recognition associated with the appropriate gift club for that total amount; however, they will receive benefits accruing only to the value of their

personal gift. NCSL will soft credit an individual donor for the matching gift associated with their personal gift at the time the matching gift form is signed by both the donor and an authorized officer of and is submitted to the corporation. At this time the corporation will also be credited with the matching gift so that it can be recognized appropriately.

- d. NCSL will use the currently accepted IRS formula (and accounting rules) for determining present value of future gifts.

## **II. The Donor Bill of Rights**

- a. In accordance with the standards established by the Association of Fundraising Professionals, NCSL adheres to the following donor bill of rights which note that a donor has the right:
  - 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. To receive appropriate acknowledgement and recognition.
  - vi. To be assured that information about their donation is handled with respect and with confidentiality to the extent provided by law.
  - vii. To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.
  - viii. To have the opportunity for their names to be removed from NCSL mailing lists.
  - ix. To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.