

CARL GIFT ACCEPTANCE POLICIES AND GUIDELINES

Approved by the voting members of the CARL Executive Board September 14, 2009

CARL, the California Academic & Research Library Association, a not for profit organization organized under the laws of the State of California, encourages the solicitation and acceptance of gifts to CARL (hereinafter referred to as the Organization) for purposes that will help the Organization to further and fulfill its mission. The following policies and guidelines govern acceptance of gifts made to the Organization for the benefit of any of its programs.

The [mission](#) of CARL is to provide opportunities for the professional growth of its members by conducting workshops and arranging programs; to encourage the exchange of ideas and information relating to library cooperation and development; to disseminate educational information oriented to those working in academic and research libraries; and to support and, when appropriate, participate in programs of other regional and local organizations in California in order to promote and improve library service to the academic and research community.

I. Purpose of Policies and Guidelines

The Board of Directors of CARL solicits current gifts from individuals, corporations, and foundations to secure the future growth and mission of the Organization. These policies and guidelines govern the acceptance of gifts by the Organization and provide guidance to prospective donors and their advisors when making gifts to the Organization. The Organization endorses the Association of Fundraising Professionals' [Donor Bill of Rights](#). The provisions of these policies shall apply to all gifts received by the Organization for any of its programs or services; and shall be reviewed and approved by the Board annually at the June meeting.

II. Use of Legal Counsel

CARL shall seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate. Review by counsel is recommended for:

- Transactions with potential conflict of interest that may invoke IRS sanctions
- Other instances in which use of counsel is deemed appropriate by the Gift Acceptance Committee

III. Conflict of Interest

CARL will urge all prospective donors to seek the assistance of personal legal and financial advisors in matters relating to their gifts and the resulting tax consequences. The Organization will comply with the [Model Standards of Practice for the Charitable Gift Planner](#) published by the National Committee on Planned Giving.

IV. Restrictions on Gifts

The Organization 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. The Organization will not

accept gifts that are too restrictive in purpose. Gifts that are too restrictive are those that violate the terms of the corporate charter, gifts that are too difficult to administer, or gifts that are for purposes outside the mission of the Organization. All final decisions on the restrictive nature of a gift, and its acceptance or refusal, shall be made by the Gift Acceptance Committee of the Organization.

V. Responsibility

The Finances Council is charged with the responsibility of reviewing all gifts made to CARL, properly screening and accepting those gifts, and making recommendations to the Board on gift acceptance issues when appropriate.

VI. Types of Gifts

Cash is acceptable in any form. Checks shall be made payable to CARL and shall be delivered to the CARL Treasurer at the address designated on the [CARL website](#).

VII. Acknowledgement of Gifts

The Membership Director is responsible for acknowledgement of gifts within a timely manner after receipt and following standard guidelines. The Membership Director has sample letters.

VIII. Amendments to Policies

On the recommendation of the Finances Council, these policies may be amended by a majority vote of the CARL Board.

These policies and guidelines are based on examples from:

Kathryn W. Miree, J.D., [Understanding and Drafting Nonprofit Gift Acceptance Policies](#).