Total Health Africa Gift Acceptance Policy

Acceptance of any contribution, gift or grant is at the discretion of Total Health Africa. Total Health Africa will not accept any gift unless it can be used or expended consistently with the purpose and mission of Total Health Africa.

Total Health Africa will refrain from providing advice about the tax or other treatment of gifts and will encourage donors to seek guidance from their own professional advisors to assist them in this process.

Total Health Africa will accept donations of cash (cash gifts are acceptable in any form, including by check, money order, credit card, or on-line). Cash gifts will be allocated using the following criteria:

1. If the donor has indicated a specific allocation for the funds, whether verbally or in writing, Total Health Africa will ensure that 100% of those funds will be directed to those activities. For example, a gift to provide a nursing student scholarship will have 100% of those funds directed to the nursing scholarship. These funds will be tracked in the appropriate "restricted fund" to which it is directed. Current restricted funds are:

    a. School of Nursing at Ndolage Hospital
    b. Bertha Duplessis Nursing Scholarship Fund
    c. Hospital Feeding Program at Ndolage Hospital
    d. Physical Infrastructure at Ndolage Hospital and School of Nursing
    e. Bugandika Health and Faith Ministry
    f. Ntoma Orphanage (in-kind donations only)

2. If the donor has not indicated a specific allocation for the funds, Total Health Africa Board of Directors will determine the appropriate use of funds. In line with Charity Navigator's recommendations, 75% or more of Total Health Africa's budget is spent on programs and services and less than 25% on fundraising and administrative fees. These funds will be tracked in a "general fund." These are defined below.

    a. **Programs and services** are costs related to providing Total Health Africa's programs or services in accordance with its defined mission. This may include purchasing medications, equipment, and supplies for upcoming medical mission trips; providing scholarships to medical mission participants for travel; and credentialing of medical or other personnel as required by law of the particular country where the medical mission will take place.

    b. **Administrative expenses** include investments in an organization's infrastructure and operations, such as accounting fees, website and technology fees, governing board expenses, the production of an annual report, and management systems.

c. **Fundraising expenses** include any costs incurred in the process of or with the intent of asking potential donors to contribute funds, materials, or time. Examples include staff time dedicated to donor development, direct mail expenses, maintenance of donor mailing lists, and hosting fundraising events.

Gifts of in-kind services will be accepted at the discretion of the board of directors at Total Health Africa. Examples of in-kind gifts include goods like food, clothing, medicines, furniture, office equipment, and building materials. Performance of services, such as a building or infrastructure project, providing office space or offering administrative support, may also be counted as in-kind gifts.

Certain other gifts, real property, personal property, non-liquid securities, and contributions whose sources are not transparent or whose use is restricted in some manner, must be reviewed prior to acceptance due to the special obligations raised or liabilities they may pose for Total Health Africa.

Total Health Africa will provide acknowledgments to donors meeting IRS substantiation requirements for property received by the charity as a gift. However, except for gifts of cash, no value shall be ascribed to any receipt or other form of substantiation of a gift received by Total Health Africa.

Total Health Africa will respect the intent of the donor relating to gifts for restricted purposes and those relating to the desire to remain anonymous. With respect to anonymous gifts, Total Health Africa will restrict information about the donor to only those staff or board members with a need to know.

Total Health Africa will not compensate, whether through commissions, finders' fees, or other means, any third party for directing a gift or a donor to the Total Health Africa.

Resources used to create this document:

- Charity Navigator (2017). *Top 10 practices of savvy donors.* Retrieved from http://www.charitynavigator.org/index.cfm?bay=content.view&cpid=419.
- Guidestar (2017). *The overhead myth.* Retrieved from http://overheadmyth.com/faqs/.
- McKonly and Asbury (2017). *Expense allocations of nonprofit organizations.* Retrieved from http://www.macpas.com/expense-allocations-of-nonprofit-organizations/.
- National Council of Nonprofits (2017). *Gift acceptance policies.* Retrieved from https://www.councilofnonprofits.org/tools-resources/gift-acceptance-policies.