

Gift and Revenue Acceptance Policy

Updated April 3, 2020

Accountability Counsel is a primarily philanthropically-funded organization that solicits and accepts gifts and revenue that are consistent with our mission and that support our core programs, operations, and any special projects. Accountability Counsel evaluates all potential solicitation of gifts, unsolicited gifts, and revenue to ensure that accepting gifts or revenue does not create actual or perceived conflicts-of-interest with our vision, mission, strategy, or programmatic goals.

This policy is consistent with and in furtherance of our Conflict of Interest Policy.

Philanthropic Gifts

To the extent possible, we solicit gifts of core operating support, and multi-year commitments to ensure the maximum flexibility of funds that will allow us to make decisions about how to use those funds that best serve our mission.

We review and will reject gifts, according to the process described below, from any source that would give rise to an actual or potential conflict, or that would raise reputational risks for Accountability Counsel.

Applying the restrictions above, we will generally accept donations and other forms of support from individuals, foundations, law firms, and non-governmental partners.

We will only accept government and corporate donations subject to the following additional limitations:

- government and corporate donations may not total more than 20 percent of our total annual budget in each category so that the majority of our budget remains independent of corporate and government influence; and
- we do not accept donations from government or corporate entities around which we have adverse past, current, or foreseeable future policy initiatives or community cases, such that those adverse relationships pose an actual or potential conflict of interest.

Accountability Counsel does accept corporate matching grants where those donations are as a result of an individual donor-directed contribution, and not driven by corporate decision makers.

Review of gift acceptance is the role of the Accountability Counsel Board of Directors Finance Committee ("Finance Committee"). All decisions to solicit and/or accept potentially controversial gifts will be made by the Finance Committee in consultation with any other relevant Board Committees and relevant staff. Applying the principles above, primary

consideration will be the impact of the gift on Accountability Counsel, including its reputation in the regions and communities in which it works.

Gifts of real property, personal property, or securities may only be accepted upon review for Accountability Counsel policy consistency and with approval of the Finance Committee.

After the Board Finance Committee makes a preliminary decision on a review under this provision of the policy, the Committee will notify the full Board and Accountability Counsel Program Directors. If there are no issues raised within a noticed period of time, the preliminary decision is final. During the noticed time period, if a Board member or Program Director requests a full Board review of decisions for the appropriateness of the judgment made, final decisions will be made by the full Board through a vote only after any such Board decision review meeting.

Earned Revenue

Accountability Counsel seeks to earn revenue from certain aspects of our work to both further our mission and support the costs of our work. We will accept revenue to the extent it does not create an actual or perceived conflict of interest or reputational risk.

For our Accountability Console, any revenue generated from paid access will be received into a special Accountability Counsel account where it will be pooled and then transferred for use as Accountability Counsel core operating support. The revenue line item will read "Earned Console Revenue," not the individual fee generated per user. No team member, other than the Global Operations Manager and outside accountants, will be able to access individual revenue information from paid Console revenue earned, though generalized data about income from the Console (*i.e.* number of contributors, sizes and types of enterprises paying) will be shared with the Executive Director, Research team, and Board in order to evaluate the revenue stream.