



Cash Donation Policy

United Community Center of Westchester, Inc. (“UCCW”) maintains this Cash Donation Policy to ensure transparency, accountability, and compliance with applicable federal and New York State laws governing charitable organizations, including Internal Revenue Service (IRS) regulations and New York State oversight requirements.

Purpose

This policy governs the acceptance, classification, use, and accounting of cash donations received by UCCW.

Definition of Cash Donations

Cash donations include monetary contributions received in the form of cash, checks, money orders, electronic transfers, online donations, or other cash equivalents.

Acceptance of Donations

UCCW accepts both restricted and unrestricted cash donations consistent with its charitable mission and applicable laws.

Unrestricted Donations

Unrestricted cash donations are contributions for which the donor has not specified a particular purpose. These funds may be used to support general operating expenses and programmatic needs, including programs, administration, personnel, facilities, and organizational infrastructure.

Restricted Donations

Restricted cash donations are contributions for which the donor has specified a particular purpose. UCCW will honor all donor-imposed restrictions and will use such funds solely for the purposes designated by the donor. Restricted donations are tracked separately in UCCW’s accounting records and expended in accordance with donor intent and applicable accounting standards.

Accounting and Compliance

All cash donations are recorded in accordance with generally accepted accounting principles (GAAP). UCCW maintains internal controls to safeguard donations and ensure compliance with IRS Section 501(c)(3) requirements and New York State charitable regulations.

Policy Review

This policy is reviewed periodically by the Board of Directors and updated as necessary to ensure continued compliance.

Contact Information

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