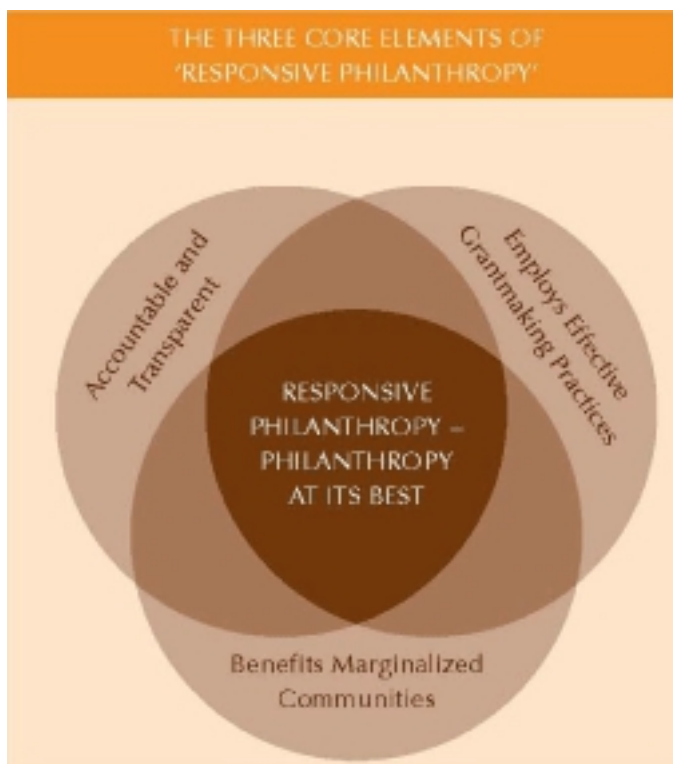


Our work is based on the following three principles of philanthropy at its best:

Philanthropy at its best serves the public good, not private interest.

NCRP believes that the public has a legitimate interest in the use of philanthropic resources. Donors receive the privilege of tax deduction for charitable donations and tax exemption on investments. Foundations and other philanthropic institutions, therefore, have a responsibility to use their resources for the public good. The public benefit of philanthropy should at least exceed the public benefit that would have been possible with the foregone tax revenue—otherwise, the public interest is not being served. Both self-regulation and government oversight are needed to ensure that philanthropy serves the public good and is not abused for personal or political gain. Executives and boards of directors should rigorously ensure that their organizations live up to the highest standards of honesty, integrity and openness. Government should rigorously enforce the law, ensure sufficient transparency and aggressively prosecute abuses of philanthropy.

[> Learn about our work on philanthropic accountability and transparency](#)



Philanthropy at its best employs grantmaking practices that most effectively help nonprofits achieve their missions.

NCRP believes that both grantmakers and nonprofit organizations are committed to improving society. Grantmakers, therefore, have a responsibility to listen to the needs, concerns and criticisms of their nonprofit partners and respond to what they hear, trusting that nonprofit leaders possess deep wisdom about what they need in order to most effectively achieve their missions and address critical societal needs. Grantmakers also should seek other forms of data about how grantmaking practices impact nonprofit effectiveness, and they should regularly adjust their practices to maximize the impact of their philanthropy.

[> Learn about our work on encouraging good grantmaking practices](#)

Philanthropy at its best strengthens democracy by responding to the needs of those with the least wealth and opportunity.

NCRP believes that philanthropy has a special responsibility to nurture and strengthen democracy and that the nonprofit sector is uniquely suited to promote the health and vitality of our pluralistic society. To strengthen democracy, grantmakers should provide sufficient resources to people and communities with the least wealth and opportunity. They should trust those in need and closest to the problems to play a powerful role in crafting and carrying out solutions, and they should provide support for civic engagement, policy advocacy and community organizing so that organizations working with and on behalf of marginalized communities can participate effectively in the public square.

[> Learn about our work to increase funding for underserved communities](#)

[> Learn more about our work](#)