



VALUATION GUIDE 2016 EDITION

Providing in-depth valuation guidance and survey instructions for the 2016 Giving in Numbers Survey on 2015 corporate contributions.

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What to Include and Exclude

Eligibility. The survey defines a qualified contributions recipient using the [Global Guide Standard](#), which holds for all types of giving recorded in the CECP survey. ‘Qualified recipients’ are those organizations which meet all 3 of the following Global Guide criteria:

1. They are formally organized; **and**
2. They have a charitable purpose; **and**
3. They never distribute profits.

For more information, refer to details of the [Global Guide Standard](#), on page 14 of this document.

- Do not include giving made with expectation of full or partial repayment or direct benefit to the company.
- Do not include giving to political action committees, individuals, or any other non-charitable organizations.

Survey Scope. CECP asks companies to report their full corporate and foundation giving. We encourage companies to “roll up” giving from subsidiaries, regional groups, and/or international divisions; this means reporting giving from the highest possible structural level, preferably the parent company.

Currency. Report all amounts in U.S. dollars. For revenue and pre-tax profit figures, use the conversion rate listed in the official filing (10-K or other annually filed report) or as of the last day of the Fiscal Year. For grants, use the conversion rate current at the time of the grant.

Report Corporate Giving Only. In all questions where you are reporting a monetary figure for corporate or foundation giving, do not include contributions from employees, vendors, or customers; the primary giving questions of the survey are intended to capture only giving tied directly to your company’s financial assets. If your company runs a foundation that receives contributions from other companies (e.g., clients and vendors), record only the contributions given by your company.

- All management and program costs (including foundation costs) that your company incurs should be included in Question V.E. (Management & Program Costs) and not in Question II.A.
- If your company contributes to other grantmaking institutions, include only the portion of your contribution that was disbursed to charitable causes during the survey year.
- CECP acknowledges that some companies raise money from others for nonprofit organizations and while these funds may not be included in the primary giving questions, the amount generated, along with related costs, is captured in Question IV.B. (Philanthropic Leverage).

Multi-Year Grants and Pledges. For multi-year grants, include only the portion of the grant actually paid during the Fiscal Year examined by the survey, not its total multi-year value. Include only contributions that have been disbursed, not contributions that remain set aside for future disbursement.

Events and Sponsorships. If your company sponsored an event (e.g., a dinner table, a golf tournament, or a museum exhibition), record only the portion of the contribution that went toward serving the nonprofit’s mission. **Any funds that directly benefited the company, company employees, and/or their guests (e.g., the food they ate at a dinner, an employee reception at a golf tournament, or a special night at the museum for employees and their families) should be subtracted.** Essentially, for U.S. companies, this calculation yields the tax-deductible portion of the grant (i.e., the contribution minus the Fair Market Value of the benefit the company, company employees, or their guests received).

Many nonprofits will be able to advise you on what portion of your grant went toward serving their mission. In the U.S., if the payment is more than \$75, the charity has an obligation to provide the donor with the Fair Market Value of the benefits provided. In the event that they cannot provide this, CECP advises companies to estimate the charitable portion. For the purposes of the CECP survey, an estimate frequently used in the absence of a more certain one is to record 80% of the total donation as charitable.

Valuing Non-Cash Contributions

Value Products at Fair Market Value (FMV). The survey values non-cash gifts (also known as in-kind or product donations) at FMV, which is defined by the IRS as the price that inventory, products, or certain professional services would sell for on the open market between a company and its direct customers/clients. FMV is the price that a willing, knowledgeable buyer would pay a willing, knowledgeable seller when neither is required to buy or sell. If a restriction is applied to the use of inventory or products donated, the FMV must reflect that restriction. Products and services should not be included as giving if the company is financially compensated for the contribution in any way. Thus, tiered pricing for schools or nonprofit organizations should not be reported as overall giving in the survey (including the difference between the reduced price and the Fair Market Value).

Guidelines for Valuing Products at FMV:

- If your customers are end-consumers, use the retail price of the product.
- If your customers are wholesalers, use the price for which the item was sold to the wholesaler.
- If your company is a manufacturing company that uses an in-kind distributor (e.g., Good360 or TechSoup) to donate to ‘qualified recipients’ ([see details of ‘eligibility’ on page 3](#)), use the retail price of the product.
- If a company can no longer sell its goods on the open market (e.g., the product is time-dated, slightly damaged, or end-of-range), use your best estimate of the goods’ value if sold second-hand or in a “used” marketplace. In such cases, the FMV would be slightly above the product’s original cost.
- If a company donates written-down equipment and goods, including any goods, stocks, or assets held by the company but written-down in its books for any reason, use company procedures for calculating depreciation. Examples of such written-down products include office equipment and computers that are surplus to what’s required (or approaching obsolescence), perishable food and beverages approaching their sell-by date, and equipment removed from refurbished premises (e.g., old offices or hotel rooms).
- If a value is not available, make a reasonable estimate or apply a “rule of thumb” rate of 20% of the products’ sale price. However, if you are making such estimates with respect to major or regular contributions, then you should instead seek a professional valuation to substantiate your figures.

Company Facilities: Cost to Company:

- When the use of company facilities or technology is made available at zero or reduced cost, record only genuine additional costs to the company (e.g., refreshments, photocopy paper, etc.). Value them at your standard internal rates, such as those used by your catering or graphic design departments.
- When a company incurs genuine losses or costs by choosing to support a community organization or project, the full income lost should be counted. For example, if you donate the use of training facilities that could otherwise be let, or an entire office block that could otherwise be sold or re-rented, value the donation at the current commercial rates of the prospective let or sale.

Intellectual Property, Real Estate, Other Corporate Resources/Assets. Use “book value.” If a book value is not available, then a professional valuation should be sought.

Patient Assistance Programs (PAPs) for Health Care Companies. Health care companies may record giving free products or services to PAPs regardless of whether those programs are run through a designated 501(c)(3) organization or international equivalent established by the company. As with all other non-cash contributions, pharmaceutical drugs and health care services should not be included as corporate contributions if the company is financially compensated (at a reduced cost or otherwise) from any source.

Public Service Announcements (PSAs) for Media Companies. For each announcement, use the dollar rate at which the particular time slot (or placement, for print media) of its airing would have been billed based on the time/date it aired and the exposure level associated with that time slot. Note that if the time slot is “leftover” or “unsaleable,” it should be recorded at a discounted rate that reflects its low market value. Also note that the time must be given to a ‘qualifying’ nonprofit organization ([see details of ‘eligibility’ on pages 3 and 14](#)). General messages (e.g., regarding general nutrition or fitness) unaffiliated with a nonprofit should not be included.

Defining and Valuing Pro Bono Service

Summary:

- Pro Bono Service must meet three criteria: 1) Formal Commitment; 2) Employee is performing their professional function; and 3) The Commitment is made to an end-recipient that is formally organized, has a charitable purpose, and never distributes profits.
- If companies know the actual hourly rates for employees performing Pro Bono Service, they should use these monetary values. Alternatively, companies can use the suggested rate on the following page.

Employee Engagement			
Traditional Volunteering	Skills-Based Volunteering		
Volunteerism			Non-Cash Equivalent
Traditional Hands-On Volunteer Activity , such as: <ul style="list-style-type: none"> Park Clean Up Soup Kitchen Food Pantry 	General and Non-Core Skills Activity , such as: <ul style="list-style-type: none"> Tutoring/Mentoring Literacy Programs Science Fair Judge 	Board Service , such as: <ul style="list-style-type: none"> Board Placement Board Member Training 	Pro Bono Service , such as: <ul style="list-style-type: none"> Collateral Designing HR Consulting IT Assistance

As the above diagram illustrates, there are inherent differences between Pro Bono Service and other forms of employee engagement. Therefore, Pro Bono Service is reported in the *Giving in Numbers* Survey as non-cash. The 3 criteria below, all of which must be met, distinguish Pro Bono Service from other paid-release employee time:

1. COMMITMENT. Your company must make a formal commitment to the recipient nonprofit organization for the final work product. Your company is responsible for granting the service, staffing the project, and ensuring its timely completion and overall quality. In other words, the company must apply the highest professional standards to the pro bono engagement. Projects that occur informally as the result of an employee's personal interests and individual availability should not be included in your reporting.

2. PROFESSIONAL SERVICES. Pro bono donations are professional services for which the recipient nonprofit would otherwise have to pay. It is critical that employees staffed on the project use the same skills that constitute the core of their official job descriptions. Projects that draw upon only some of an employee's basic job knowledge are not considered pro bono.

3. INDIRECT SERVICES. Pro Bono Services must be indirect, meaning that the corporation must provide the service an end-recipient that is a) formally organized; b) has a charitable purpose; and c) never distributes profits. (This criterion, which is based on the [Global Guide standard](#), holds for all types of giving recorded in the CECP survey; we note it here merely as a reminder.) In the majority of cases, Pro Bono Service directly benefits the nonprofit organization—e.g., by boosting internal operations and capacity-building—rather than the nonprofit's end-recipients or "clients." This is consistent with the requirement that Pro Bono Service must be a direct application of an employee's core job description. In some cases (e.g., the last example below), Pro Bono Service benefits individuals served by the nonprofit, but this is rare.

Examples of Pro Bono Service:

- A corporate HR team audits a nonprofit's HR systems.
- A corporate finance team develops managerial accounting systems for a nonprofit.
- A corporate property development team helps a nonprofit secure and design office space.
- A corporate creative team develops a nonprofit's annual report.
- Participating in his or her company's pro bono commitment to a community nonprofit, a professional tax accountant provides tax consulting to needy individuals served by the nonprofit.

Examples of Other Skills-Based Service (Not to be reported as pro bono by corporations):

- A corporate executive serves on a nonprofit board and gives informal advice.
- A corporate manager coaches a local high school student on a business plan competition.

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- A corporate accountant independently provides free tax services to an individual who can't afford tax advice.
- A corporate engineer designs a technology curriculum for a local after-school program.
- Participating in his or her company's pro bono commitment to a community nonprofit, a software designer sets up staff computers, which is not in the core job description of a software designer.

Value Pro Bono Hours at Fair Market Value

Pro bono work should be valued at Fair Market Value (FMV) and recorded as non-cash giving. FMV is the hourly or project cost that a paying client would incur for the same service. Companies are encouraged to consult the three scenarios below in determining the FMV of services rendered, which is a national average accounting for geographic differences. CECP is currently unable to provide dollar-value assistance for non-U.S. Pro Bono Service.

SCENARIO 1... For companies with *minimal* pro bono tracking...

In the absence of employee skill-area data and internal billing rates, you use an estimate of **\$150 per hour** for Pro Bono Service projects. This number, highlighted in **blue** in the chart below, is based on an average billing rate across the eight most commonly offered skills areas for Pro Bono Service.

SCENARIO 2... For companies with *moderate* pro bono tracking...

Companies that track the seniority level or skills deployed in pro bono projects should use the following chart to value pro bono hours if internal rates are not available:

PRO BONO MONETARY VALUATION			
Professional Service:	Average hourly rate by career level:		
	Early Level	Mid-Level	Executive
Accounting	\$ 90	\$ 130	\$ 245
Advertising and Marketing	\$ 85	\$ 115	\$ 195
Design	\$ 80	\$ 115	\$ 175
Financial Services	\$ 90	\$ 135	\$ 255
Human Resources	\$ 70	\$ 90	\$ 185
IT Services	\$ 115	\$ 155	\$ 235
Legal	\$ 100	\$ 125	\$ 210
Public Relations	\$ 75	\$ 120	\$ 205
AVERAGE for the above services	\$ 90	\$ 125	\$ 215
WEIGHTED AVERAGE*	\$ 150		

Note: Released October 2015. *WEIGHTED AVERAGE: Weights were applied to account for the composition of early, mid, and executive career level professionals who typically do pro bono.

SCENARIO 3... For companies with *robust* pro bono tracking...

Companies should use their best internal billing information to determine the FMV of services rendered. These valuations should be adjusted to reflect billing differences by: geography, seniority level, rate discounting, employee skill area, etc. To do this, companies must track project metrics that affect billing rates so that an accurate, defensible valuation for pro bono contributions can be recorded. *CECP strongly encourages companies to track pro bono to this level of specificity whenever possible.*

The Need for Conservatism

Companies must ensure that their pro bono projects meet the criteria established in this guide and that any hourly rate is defensible. When in doubt, err on the side of conservatism in determining a valuation rate, which must withstand public and peer-company scrutiny.

Source Data and Acknowledgements

CECP gratefully acknowledges the Taproot Foundation for its leadership and collaboration for developing the 2015 standard for the average per hour value of Pro Bono Service. The data used for the current valuation

model were supplied by the 2015 Salary Guides on average starting salaries (excluding benefits, bonuses, or other incentives) for accounting and finance, administrative, technology, legal, and creative professionals produced annually by Robert Half. The dollar values reflect average, national hourly rates of pay, adjusted for consulting, for multiple professions across three levels of experience.

Program Types

The survey asks respondents to quantify their giving and giving priorities by program type. The program type should reflect the category into which the ultimate end-recipient of the contribution primarily fits, reflecting the “purpose” of the grant rather than the “type” of nonprofit.

For additional guidance on what to include in each of these categories, refer to the Nonprofit Program Classification (NPC) system, developed by the National Center for Charitable Statistics (NCCS). This system is intended to “classify the actual activities of each organization” (<http://nccs.urban.org/classification/NPC.cfm>). NCCS offers an online search tool for organizations registered in the United States: <http://nccsdataweb.urban.org/PubApps/search.php>. For further assistance, [please contact CECF](#).

- **Civic & Public Affairs:** Includes contributions to justice and law, state or local government agencies, regional clubs and fraternal orders, and grants to public policy research organizations (such as The American Enterprise Institute and The Brookings Institution).
- **Community & Economic Development:** Includes contributions to community development (e.g., aid to minority businesses and economic development councils), housing and urban renewal, and grants to neighborhood or community-based groups.
- **Culture & Arts:** Includes contributions to museums, arts funds or councils, theaters, halls of fame, cultural centers, television, radio, dance groups, music groups, heritage foundations, and non-academic libraries.
- **Disaster Relief:** Contributions that support preparedness or relief, recovery, and/or rebuilding efforts in the wake of a natural or civil disaster or other emergency hardship situation.
- **Education, Higher:** Includes contributions to higher educational institutions (including departmental, special project, and research grants); education-related organizations (e.g., literacy organizations and economic education organizations); and scholarship and fellowship funds for higher education students through intermediary organizations and other education centers, foundations, organizations, and partnerships.
- **Education, K-12:** Includes contributions to K-12 educational institutions (including departmental, special projects, and research grants); education-related organizations (e.g., literacy organizations and economic education organizations); and scholarship and fellowship funds for K-12 students through intermediary organizations and other education centers, foundations, organizations, and partnerships. Also includes contributions to programs that support pre-K education.
- **Environment:** Includes contributions to environmental and ecological groups or causes including parks and conservancies, zoos, and aquariums.
- **Health & Social Services:** Includes contributions to United Way and grants to local and national health and human services agencies (e.g., The Red Cross or American Cancer Society), hospitals, agencies for youth development, senior citizens, food banks, and any other health and human services agencies, including those concerned with safety, family planning, and drug abuse.
- **Other:** Includes contributions that do not fall into any of the above main beneficiary categories or for which the recipient is unknown.

Survey Completion Tips

Survey Length. There are six sections in the survey and you may complete them in any order. There is one exception. Question II.A. (Total Contributions) must be completed before several other questions. Questions A., I.A. (as comprehensively as possible), II.A., III.A., IV.A., and V.A. are required.

Number Formatting. When entering data, do not abbreviate numbers. You may round numbers, but you must enter all appropriate zeros to indicate thousands, millions, and billions. Commas, dollar symbols, and decimal points will be added automatically by the online system when you save your response. Do not enter cents.

Consolidated Figures. The survey system often asks for figures to be broken down (such as “domestic” vs. “international”). In case you are unable to provide a specific breakdown, some questions offer the option to include a total in the “consolidated” field and “NA” in the detail fields.

Estimating. While we do not advocate entering data in which you have low confidence, we do encourage you to provide reasonable approximations of figures whenever possible, as this will help to ensure that your company’s giving is recorded in its entirety. We advise you to rely on your judgment, bearing in mind this rule of thumb: do not report any figures that you would not present in an internal meeting to senior management.

Saving Your Answers. The survey system will not save an answer if some data fields in that question have been left blank. Therefore, and in accordance with the below advice, be sure to enter “NA” (“not applicable”) or “\$0” (if applicable, but the answer is “none”) so that no blank spaces remain and the system will save your answers.

Unavailable Data: “\$0” versus “NA.” The survey does not allow you to answer “I don’t know” to any question and it does not allow you to provide a partial answer by leaving one or more fields empty. Therefore, there are three options to respond to questions for which you have neither data nor a reasonable estimate:

- Enter “NA” to indicate that the question (or field within a question) is not applicable to your organization.
- Enter “\$0” to indicate that the question (or field within a question) applies to your organization, but that you did not give funds in that area during this survey year.
- If you come across a question for which you have neither data nor a reasonable estimate, you may simply bypass it, leaving all fields in the question blank. This is the equivalent to entering “NA” in every field in the question.

“Notes” Fields. Every survey question has a text area in which you may enter notes. Your remarks in these fields will not appear anywhere in the reporting system; they are visible only to your own company’s employees when those employees view and print your survey, whether or not it has been submitted. These notes are saved each year, so CECP recommends using the space to record information that may be useful to those who will be answering the survey in the future: e.g., remarks explaining calculations, identifying data sources, etc.

Divide and Conquer. The system allows multiple users from the same company to work simultaneously on the survey. However, in order to ensure properly saved responses, users should not work on the same questions simultaneously.

Complete Over Time. Each time you answer a survey question, your response is saved, but still editable, allowing you to complete and correct the survey incrementally. You may log in and answer additional questions or revise your answers as often as you like, until submission. Once you have completed your survey, you must then submit it to CECP in order for us to analyze and include it in our reporting (see below).

Submit Your Survey. When you have finished your survey, submit it in the following steps. From the “Enter Survey Data” screen, click “**Full Survey – Review/Print/Submit.**”

- Once the screen loads, scroll to the bottom of your survey and click “**Check Survey.**”
- You will see a pop-up message inviting you to review your data one final time. Click “OK” in response to this message. You may submit the survey even if some questions have been skipped but the first question in each section except Section VI. is required for submission.
- Scroll to the bottom of your survey again and click “**Submit Survey.**”
- You will see an **on-screen confirmation** message that your survey has been submitted and a confirmation email will be sent to the address provided in Question I.A.

Data Sharing

What Does “Sharing” Data Mean? The online system is a password-protected environment accessible only by corporate CECP survey participants and not by the media, academia, nonprofit organizations, or any other public non-participant. The system allows respondents either to share all of their responses or to indicate that they will share their responses with respect to certain questions only. Sharing means that, within the CECP community, you authorize your company-specific information to be included in the secure online system or customized benchmarking reports created by CECP staff. Revenues, pre-tax profits, and employee numbers will automatically be shared for publicly traded companies, as this is public information by law. Data sharing with The Conference Board Contributions Council is outlined later in this section and under guidance for Question A.

The Importance of Sharing Data. Users log in to the system regularly to access reports that will help them prepare for strategic planning and internal presentations—and many of those users believe that the system’s greatest value is in its head-to-head benchmarking potential. Benchmarking is a critical means by which companies can persuade internal stakeholders to increase budgets and staffing levels, or to try new initiatives such as Dollars for Doers programs, or to increase their international giving.

Accordingly, CECP strongly encourages companies to share their data—even that which is available in the public domain (e.g., in your company’s publications or in other published surveys, such as *The Chronicle of Philanthropy*). This data may include your company’s total giving figures, descriptions of volunteer programs, descriptions of giving focus areas—anything that you know has already been published or is readily available through an Internet search.

Process for Sharing Data. CECP encourages companies to share as many survey responses as possible. However, as mentioned above: To accommodate the possibility of some answers requiring confidentiality, the online system offers question-by-question control over which data points are sharable.

If a company elects to share all of its survey responses, then it may indicate this preference in survey Question A., eliminating the need to answer “Yes” with respect to each question thereafter. If a company prefers to decide on a question-by-question basis, it may indicate this also in Question A., and then will indicate its individual question preferences by checking (or not checking) the box after each incidence of the question “Willing to share this information with other users for all years?”

- **Putting a checkmark in the box indicates that YES, you will allow other survey respondents to view your answer to this question.** A checkmark also indicates that you are willing for all of your company’s responses to this question over previous years to be shared.
- **Leaving the box unchecked indicates that NO, you will not allow other survey respondents to view your company’s response to this question.** However, your company’s giving information will nevertheless be included in all totals in the reporting module (e.g., aggregate, industry, peer group). A “no” indication applies to that question for all years for which your company has supplied data.

Preserving Trust. Participating companies must abide by the data-sharing limitations agreed by the system’s user community. The rights and guidelines of participation are outlined in the [Data Sharing Policy](#). Key elements of the policy are:

- The CECP community agrees to operate under a principle of mutual advancement. Under no circumstances is the information available within CECP’s system to be used in a public or defamatory manner.
- The CECP community agrees to operate under a principle of mutual advancement. The information available within the online system should be used internally only, and under no circumstances in a public or defamatory manner.
- All data are self-reported, therefore participating companies must ensure that their data is complete, accurate, and conforms to the guidelines published herein.
- Usernames and passwords are to be kept confidential and are not shared. While discouraged, companies may extend temporary access to third-party consultants provided that those individuals agree to use the data solely in the service of the company.
- Participating companies agree to have their giving information included in all aggregate, industry, classification, and peer group totals. CECP agrees to allow benchmarking only in a manner that preserves confidentiality.
CECP may distribute high-level findings from resulting data sets, but is not permitted to publish any information associating a company with a particular data finding.

The Conference Board Contributions Councils. There is one other way data is shared, and which does not impact the sharing structure outlined above (i.e., within the online system and customized benchmarking requests). It applies only to member firms of The Conference Board Contributions Councils and Global Social Investing Council member firms. As of January 2012, CECF and The Conference Board joined forces to promote one survey to capture the full scope and scale of annual contributions by leading global companies. This association enhances the gathering and analysis of data for both our member firms. Each year, CECF provides survey data company-reported by members of the Contributions Councils and Global Social Investing Council to The Conference Board and other members of the Contributions Councils and Global Social Investing Council who also completed the survey. The data provided will include all survey question responses. *To be clear: Responses to the “Willing to Share?” questions in the survey pertain only to the data shared within the Corporate Giving Standard online system; data provided to The Conference Board will include all survey question responses.* This arrangement is also described in the [Data Sharing Policy](#). If a member firm of the Contributions Councils or Global Social Investing Council member firm does not wish to participate in this data-sharing arrangement, it must inform CECF in writing of its decision to opt-out by sending an email to Jinny Jeong, Senior Associate of Evaluation and Data Insights, at jjeong@cecp.co.

International Scope

CECF’s goal is to make the survey and resultant benchmarking tools relevant to all companies, regardless of where they are headquartered. Throughout the survey, “Domestic” refers to the company’s corporate headquarters country (as reported in Question I.A.) and “International” refers to any country outside of the headquarters country. CECF discourages subsidiary and regional reporting; however, if you are reporting only for U.S. operations, please indicate “U.S.” as your corporate headquarters country and refer to all non-U.S.-based operations of your company as “International.” As the study grows to include global standards, CECF will continue to make necessary revisions to incorporate a more international perspective. For example, please see the Global Guide updates to Question II.A. on page 14.

Regional breakdowns are included in Question III.B. The regions are categorized based on the United Nations Statistics Division codes (<http://unstats.un.org/unsd/methods/m49/m49regin.htm>):

Region	Includes the following UN Geographical Groups
Asia & the Pacific	<p>Asia (code 142)</p> <ul style="list-style-type: none"> Includes all countries in Eastern Asia, Central Asia, South-Eastern Asia, and Southern Asia (with the exception of Iran). Also includes the following five countries from Western Asia (code 145): Armenia, Azerbaijan, Cyprus, Georgia, and Turkey. <p>Oceania (code 009)</p> <ul style="list-style-type: none"> Includes Australia, New Zealand, Melanesia, Micronesia, and Polynesia.
Europe	<p>Europe (code 150)</p> <ul style="list-style-type: none"> Includes all countries in Eastern Europe, Northern Europe, Southern Europe, and Western Europe.
Latin America & the Caribbean	<p>Latin America and the Caribbean (code 419)</p> <ul style="list-style-type: none"> Includes all countries in the Caribbean, Central America and Mexico, and South America.
Middle East & Africa	<p>Africa (code 002)</p> <ul style="list-style-type: none"> Includes all countries in Eastern Africa, Middle Africa, Northern Africa, Southern Africa, and Western Africa. <p>Western Asia (code 145)</p> <ul style="list-style-type: none"> Includes all countries in Western Asia (code 145) with the exception of Armenia, Azerbaijan, Cyprus, Georgia, and Turkey. Iran from Southern Asia (code 034).
North America	<p>North America (code 021)</p> <ul style="list-style-type: none"> Includes the United States, Bermuda, Canada, Greenland, Saint Pierre, and Miquelon.

I. COMPANY

Question A.: Data Sharing

Benchmarking with CECP Peers: This required question allows respondents to indicate their preference for sharing their survey responses. Sharing occurs only among other survey respondents, as set forth on page 9. Question A. requires companies to indicate their acceptance of [CECP's Data Sharing Policy](http://cecp.co/cgs/Resources/datashare.pdf) (which can be found on <http://cecp.co/cgs/Resources/datashare.pdf>) and then select one of two options:

- Selecting “Yes” will allow all of your survey answers to be shared within the CECP community.
- Selecting “Decide question-by-question” will require you to indicate on each survey question how responses will be shared or not shared by using the “Willing to share?” checkbox.

Question I.A.: Company Information

Answering this question comprehensively and to the best of the respondent's ability is required.

Company: In the “Company” field, enter your company's name as you would like it to appear to other survey respondents. CECP discourages subsidiary and regional reporting, but if that is the only option, **make sure the company's name as you enter it in the “Company” field clearly indicates the scope of your survey response.** The company field should be the entity on which you are reporting in the survey responses.

Parent Company Name (if different): This should be the entity that owns the company on which the data are reported. For example: If it is impossible to report giving beyond one region, the Company Name may be “Acme Corporation North America” while the Parent Company name may be “Acme Corporation.”

Merger, Acquisition, or Divestiture: Indicate whether, during the 12-month period covered by the survey, your company has undergone a merger, acquisition, or divestiture considered significant by your industry's standards. The goal of this question is to understand better whether and how such corporate activities alter a company's composition and giving priorities.

Company Headquarters Location (City, State/Province/Region, and Country): Enter the city, state/province/region, and country based on the location of your company's corporate headquarters.

Contact Person Name and Email: Please list the primary person whom CECP should contact with questions regarding your survey. The email address provided will receive confirmation of survey completion.

Classification: There are two choices for this field: Manufacturing or Service. Every company participating in the survey should identify itself as falling into only one of these classifications. Does your company manufacture a product, as do Hasbro, Inc. and General Mills? Or does it provide a service, as do Aetna Inc. and JPMorgan Chase & Co.? If it seems to you that your company does both, select the category that accounts for the majority of your company's revenue.

Business Type:

Business to Business (“B2B”): Transactions and the provision of goods and services primarily occur between the company and other companies.

Business to Consumer (“B2C”): Transactions and the provision of goods and services primarily occur between the company and consumers.

Hybrid: There is not a clear majority of transactions or provision of goods and services provided to either companies or consumers.

End-Date for 12 Months of Data:

For most companies, this is 12/31/2015. If the corporate or foundation giving year ends before the end of the calendar year, enter the earlier date. If the last day of the corporate giving year is different from the last day of the foundation giving year, enter the latter date of the two.

Annual Internal Meeting: Indicate the month in which you or your team formally presents its corporate contributions history, performance, and/or proposals for the upcoming year. This major annual meeting may

QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

include your company's Board of Directors and/or CEO. This information will help CECP's Evaluation and Data Insights team prepare to assist your team with any benchmarking needs.

Question I.B.: Revenue & Pre-Tax Profit

Survey Instructions:

- **For publicly traded companies in the U.S., CECP staff will find and enter these numbers for you.** Publicly traded companies report this information in annual 10-K filings with the SEC. Such filings, along with annual corporate reports, can typically be found on a company's website in an "Investor Relations" section. CECP retrieves these numbers systematically through the Bloomberg Professional service (also known as the Bloomberg Terminal) to ensure consistent reporting.
- **If your company is privately held or headquartered outside of the U.S.,** these figures can be obtained through your company's finance department.

Survey Instructions:

- Enter the full dollar amount (including all zeros, but not cents).
- Convert all financial figures to U.S. dollars by using the conversion rate listed in your company's annual report or as of the last day of the Fiscal Year.
- In their annual reports and filings, many companies do not distinguish domestic revenues (or domestic pre-tax profits) from international revenues (or international pre-tax profits). If a breakdown is not available, enter totals in the "consolidated" field.
- Negative revenues and negative pre-tax profits should be recorded with a negative sign. However, as a result, the system will be unable to perform certain calculations—such as Total Giving as a Percentage of Revenue/Pre-Tax Profit—for your company.

Willing to Share? Yes!

If your company is publicly traded, then your company's financial information is public information by law and thus will be shared automatically within the CECP community.

Revenue (Domestic and International):

Total amount of money from all income sources that came into your company in the previous year.

- In annual company reports, this figure is often labeled one of the following: Net Sales, Total Revenue, Revenues, Total Revenues and Other Income, Operating Revenues, or Sales.
- For banks, this is often the sum of "Interest Income" and "Non-Interest Income" minus "Interest Expense."

Pre-Tax Profit (Domestic and International):

Money remaining after costs (but not taxes) have been deducted from revenues.

- In annual reports and SEC filings, this figure is often listed as one of the following: "Income (loss) from continuing operations before taxes and cumulative effect of accounting changes," or "Income (loss) from continuing operations before taxes."
- Banks typically report their pre-tax profit using the same terms as described above.
- This is not the same as Net Income.
- If it appears that taxes have been deducted, you must add them back in.

Question I.C.: Company Employee Count

Survey Instructions:

- **For publicly traded companies, CECP staff will find and enter these numbers for you.** These numbers are listed in annual corporate reports or 10-K filings with the SEC. Most companies post this information on their websites in a section titled "Investor Relations." CECP retrieves these numbers systematically through the Bloomberg database to ensure consistent reporting.
- At privately held companies, the HR department might be the best source for an answer.
 - If applicable, this number should include full-time and part-time/seasonal employees.
 - If you do not have a "domestic vs. international" breakdown, enter totals in the "consolidated" field.

Willing to Share? Yes!

If your company is publicly traded, then your company's employee count is public information by law and thus will be shared automatically within the CECP community.

II. CONTRIBUTIONS

Question II.A.: Total Contributions

This is the most important question in the CECP survey, as it asks for the total dollar value of charitable contributions from your company for the survey year in question. Answering this question is required.

Survey Instructions:

- Before completing this section, review:
 - the “[What to Include and Exclude](#)” section of this guide,
 - the “[Total Giving by Global Guide Criteria](#)” section of this guide,
 - the “[Valuing Non-Cash Contributions](#)” section of this guide, and
 - the “[Defining and Valuing Pro Bono Service](#)” section of this guide.
- **Include** the value of corporate and foundation matching contributions identified in Question IV.A. Doing so will not cause them to be double-counted by the system; entering corporate match data here is the only way to be “credited” for it.
- **Do not include** the corporate or foundation compensation, overhead, or additional program costs associated with managing your philanthropic or volunteer programs. These totals should be entered only in Question V.E. (Management & Program Costs).
- **Do not include** the value of employee-volunteer hours. These totals should be entered only in Question IV.F. (Employee Engagement Hours).
- **Do not include** giving from the company to your own foundation. This is recorded in Question V.A. (Foundations & Trusts), but not counted in Question II.A. (Total Contributions).
- **Do not include** any giving from employees, including to your own foundation (such giving should be reflected in question IV.B Philanthropic Leverage or question V.A Foundations & Trusts)

GIVING TYPES

Direct Cash: Cash giving from corporate headquarters or regional offices. Funds must be disbursed in the 12 months of the survey year.

Foundation Cash: Cash contributions from the corporate foundation. For many companies, this includes the corporate side of employee matching-gift programs. Funds must be disbursed in the 12 months of the survey year.

Non-Cash: Product donations, Pro Bono Service, and other non-cash contributions (e.g., computers, office supplies, etc.) assessed at Fair Market Value and given during the 12 months of the survey year.

What to include in the field for “additional contributions” that you cannot break down:

If you are unable to categorize any of the direct cash, foundation cash, and non-cash contributions, put that amount in the “additional contributions” field:

- Reduce your direct cash, foundation cash, and non-cash giving figures by the amount that you will not be able to categorize. For example, if you gave \$10 million but will be able to categorize only \$8 million of it consistently throughout the survey, then reduce your direct cash, foundation cash, and non-cash giving figures so that they sum to \$8 million.
- Then, include the un-categorizable amount (in this example, \$2 million) in the “additional contributions” field. Note that any giving entered in this field will not be “credited” to your company’s “total giving” (which is defined as the sum of direct cash, foundation cash, and non-cash) in the system; however, it will appear in your “total cost of corporate giving” in the CECP reporting system (which is “total giving” plus all management and program costs, the value of volunteer hours, and un-categorizable giving).
- The online system will perform a check on linked questions and will not save answers that do not match the corresponding totals in Question II.A.

CECP strongly encourages you to do your best to avoid using the “un-categorizable” bucket by instead making educated estimates for the questions requesting breakdowns of total contributions. While we do not advocate entering data in which you have low confidence, we do encourage you to provide reasonable approximations of figures whenever possible, as this will help to ensure that your company’s giving is recorded in its entirety.

What to include in the field for tax-deductible contributions not otherwise counted in the survey:

The CECP survey records only contributions to a ‘qualifying recipient’ ([see details of ‘eligibility’ on page 3](#)) and public schools (see “[What to Include and Exclude](#)”). Some corporate grants to unqualified recipients are tax-deductible according to the United States’ Internal Revenue Code. Thus, while CECP does not record such gifts as direct cash, foundation cash, or non-cash in the previous fields of Question II.A., the tax-deductible portion may now be included here. Examples of instances appropriate for this field include:

- Section 170(c) of the Internal Revenue Code allows gifts to a state, a possession of the U.S., any political subdivision of the two, the United States, or the District of Columbia, so long as the donation is made exclusively for public purposes. Common examples of these kinds of gifts are donations to a fire department or police station, land donations to the city or state government, etc.
- The tax-deductible portion of memberships or grants to 501(c)(6) organizations.

Total Giving by Global Guide Criteria

The Giving in Numbers Survey uses the [Global Guide Standard](#) to define qualified recipients. The standard holds for all types of giving recorded in the CECP survey.

Background: Before the Global Guide criteria, there was no international consensus based in tax law to globally define a charitable institution. Without such a definition, companies used different standards to determine what grantees to include in total giving. Therefore, companies were unable to consistently track and benchmark total global giving to these institutions around the world. In 2012, CECP, in association with Deloitte LLP, published *The Global Guide to What Counts* to define criteria for determining which recipients to include when reporting corporate charitable giving. The Global Guide criteria are not biased toward any one country and thus open up new opportunities for information-sharing across borders.

Global Guide Valuation: Based on the aforementioned company support, CECP uses the Global Guide criteria for determining which recipients to include when reporting corporate charitable giving in the survey. Using the Global Guide requires survey respondents to assess whether to include grant recipients in a new way. This transition began in 2013. During the transition, 90% of companies reported that moving from our previous definition to the Global Guide criteria did not affect their total giving number. For full details on the valuation guidance, please download *The Global Guide to What Counts* at <http://cecp.co/global>.

Below is the full text of the three criteria for determining recipient (institution, organization, or entity) eligibility with the Global Guide (Please note all 3 criteria must be met):

1. **The recipient must be formally organized.**
 - The primary method by which to satisfy this criterion is through recognition as a legal entity by the standard of the country in which it is headquartered.
 - In the absence of legal recognition, a recipient must produce evidence that it has liabilities that are distinct from those of its members, such as proof of formal leadership (e.g., the presence of a governing board) as well as structured rules of operation (e.g., a charter or bylaws).
 - Government or state-run recipients must be excluded, except for public schools.
2. **The recipient must exist for a charitable purpose.**
 - Include recipients whose institutional purpose falls within one or more of the major purpose and activity categories listed (defined by the [International Code of Non-Profit Organizations \(ICNPO\)](#), a global standard endorsed and promoted by the United Nations):
 - **Included:** Culture and Recreation, Education and Research, Health, Social Services, Environment, Development and Housing, Law and Advocacy, Philanthropic Intermediaries and Voluntarism Promotion, and International Activities.
 - **Not included:** Political Parties and Organizations, Business and Professional Associations, Unions, and Religious Congregations and Associations (*exception:* contributions coordinated or implemented by a religious institution but which fund one or more included charitable activities or purposes; these are included).
3. **The recipient must never distribute profits.**

QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

- The purpose of this criterion is to distinguish commercial motives from non-commercial motives as the purpose for which a recipient is formally organized.
 - To satisfy this criterion, a recipient's finances must be managed exclusively to produce a charitable benefit:
 - Sources of revenue must always be reinvested in achievement of the organization's mission.
 - Surplus revenue must not be distributed to entities or individuals. An example of this is when those with a financial share in the organization, such as owners, members, founders, investors, shareholders, or a governing board receive dividends based on the institution's performance.
 - Excessive salaries or perquisites are grounds for excluding a recipient.
-

Breakdown of Non-Cash Giving

With this question, CECP seeks to understand better the different types of a company's non-cash giving. Using the dollar value of non-cash giving reported in Question II.A. (already reported at FMV), please break down your non-cash total into the three giving categories below. (You may bypass this question by entering "NA" in each field.)

- **Product Donations.** Intended primarily for use by manufacturing companies, this designation seeks to capture any donations of product(s) or inventory sold by your company.
- **Pro Bono Service.** Please see the definition of Pro Bono Service outlined in the "Defining and Valuing Pro Bono Service" section of this guide.
- **Other.** Intended for non-cash gifts other than products or Pro Bono Service. This includes written-down office equipment, use of company facilities, real estate, patents, etc.

APPLYING THE GLOBAL GUIDE

Which of your grant recipients would be included?

DECISION TREE

CRITERION #1

Is the recipient formally organized as a legal entity (type of entity is immaterial)?

YES

NO

Is it government- or state-run?

YES

NO

Is it an educational institution (school)?

YES

NO

Exclude

Can it produce evidence that it has liabilities distinct from its members, such as proof of formal leadership as well as structured rules of operation?

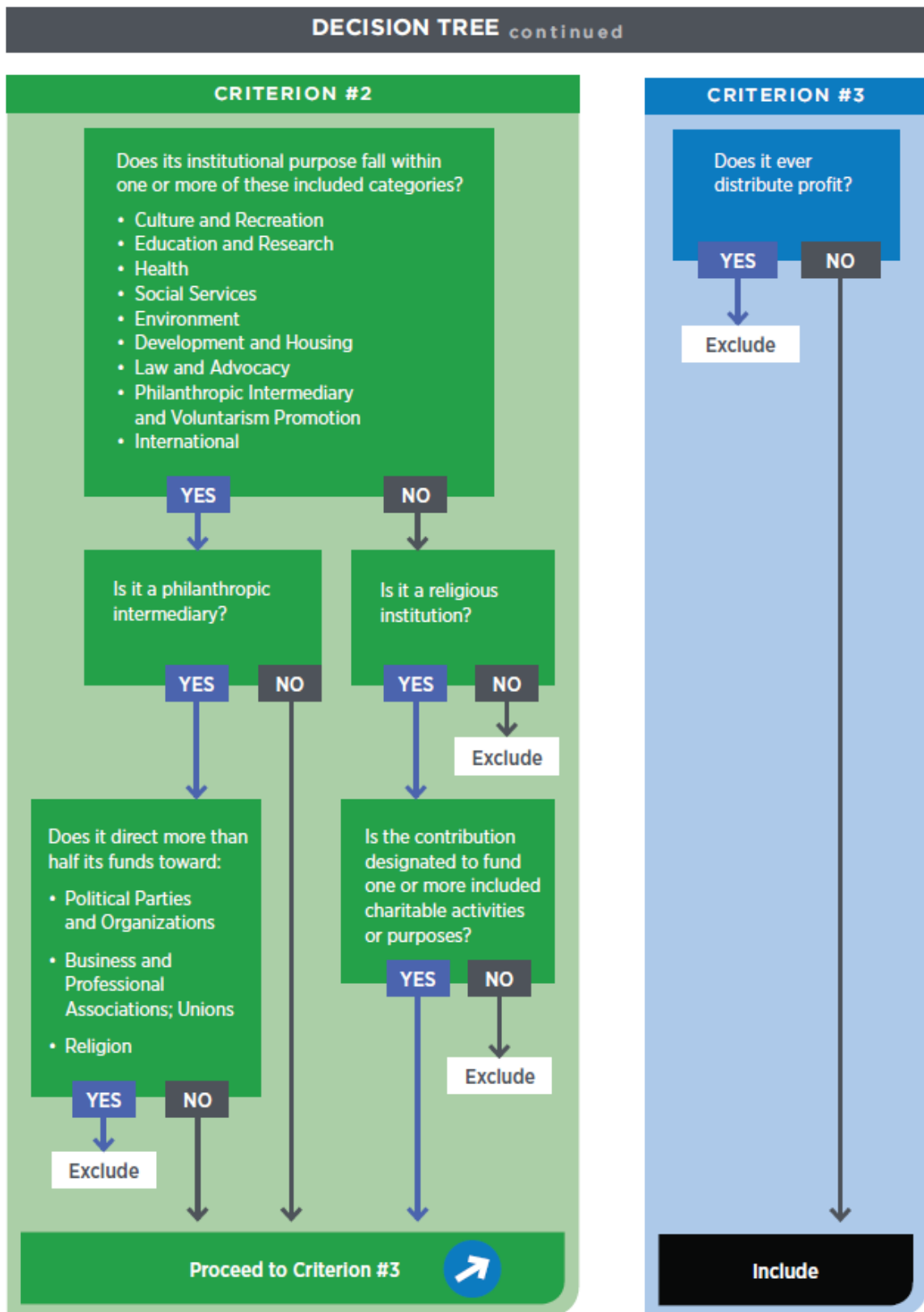
YES

NO

Exclude

Proceed to Criterion #2





QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

Question II.B.: Changes in Total Giving

Changes in Giving from 2014 to 2015

The purpose of this question is to learn the specifics as to why your company's giving increased, decreased, or stayed the same from 2014 to 2015. (As always: the more specific you can be in your answer, the better.) CECP will not share your answer to this question, but will incorporate it into an aggregate analysis including other companies' responses.

To help you determine your answers, we provide here some explanations cited by companies in the past. However, please try to capture your own company's true explanations and do not feel limited by this list.

- **Common reasons for giving increases:** Strong profits, greater participation in matching-gift programs, better tracking of contributions (particularly from regions or international offices), natural growth through corporate mergers and acquisitions, the creation of new signature programs, greater international budgets, and beyond-budget disaster-relief giving.
- **Common reasons for giving decreases:** Weak profits, lower participation in matching-gift programs, natural decreases due to corporate spin-offs or department closures, completion of multi-year grants, tighter giving controls (particularly with non-cash or in specific regions), absence of disaster-relief spending, and policy changes within industries that affect giving levels or valuations.

Estimated Percentage Change

Survey Instructions:

- Select one of eight ranges to estimate the percentage change expected in total giving, direct-cash giving, foundation cash giving, and non-cash giving from 2015 to 2016. The ranges are: Increase by more than 25%; Increase by 11% to 25%; Increase by 2% to 10%; No change expected; Decrease by 2% to 10%; Decrease by 11% to 25%; Decrease by more than 25%; and Not able to estimate at this time.
- Depending on your composition of total giving, the total percentage changes will not necessarily "add up" to your estimate for change in total giving.
- Include any explanations in the field provided.

Example: Bayside Corporation gave a total of \$50 million in 2015 (\$25 million in direct cash, \$15 million in foundation cash, and \$10 million in product donations). They expect to give a total of \$52 million in 2016 (\$26.75 million in direct cash, \$15.75 million in foundation cash, and \$9.5 million in product donations). As such, they would select the following:

Total Giving: Increase by 2% to 10% [Planned increase is about 4%]
Direct Cash: Increase by 2% to 10% [Planned increase is about 7%]
Foundation Cash: Increase by 2% to 10% [Planned increase is about 5%]
Non-Cash: Decrease by 2% to 10% [Planned decrease is about 5%]

Question II.C.: Opinion Polls

This section has 3 opinion polls to help guide the future of CECP's survey and data insights on the topics of trust, impact investing, and investor relations. Please select a response from the multiple choices for each question.

Question II.D.: Totals by Program Type

This question asks that you break down the direct cash, foundation cash, and non-cash amounts listed in Question II.A. by nine program types (Civic & Public Affairs, Community & Economic Development, Culture & Arts, Disaster Relief, Education: Higher, Education: K-12, Environment, Health & Social Services, or Other). For guidance on applying the right category, please review the "Program Types" section in this guide.

QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

Survey Instructions:

- To begin, ask: “Which category best describes the ultimate end-recipient of the contribution?” The intent of the gift is important, as the category should reflect the “purpose” of the grant, not the “type” of nonprofit.

Examples:

- If the intent of a gift to the YWCA was to support an HIV-prevention program, the contribution should be categorized in “Health & Social Services.”
 - If the intent of the YWCA gift was to encourage neighborhood engagement, those funds should be categorized as “Community & Economic Development.”
 - If the intent of a gift to Lincoln Center was to plant trees to enhance the aesthetic characteristics of their space, those funds should be categorized as “Environment” (because it is urban beautification) instead of “Culture & Arts.”
- If your contribution is a general operating gift to an organization, select the program type that best describes the overall mission of that organization.
 - If you categorize any contributions as “Other,” please briefly describe these contributions or programs in the “Notes” field.
 - For your answer to be saved successfully, the totals in the direct cash, foundation cash, and non-cash columns on this question must match the corresponding values in Question II.A. exactly.

Question II.E.: Priority Focus Areas

Enter four brief descriptors for the giving priorities that were most important to your company during the giving year of the survey. List them in order of priority (i.e., highest priority first).

- To facilitate reporting across companies, CECF suggests that you choose your focus areas from the following categories: Civic & Public Affairs, Community & Economic Development, Culture & Arts, Disaster Relief, Education: Higher, Education: K-12, Environment, and Health & Social Services. For explanations of what is included in each category, please visit the “Program Types” section in this guide.
- If the list is not adequate, you may enter your own descriptions, but please limit them to just one or two words (e.g., Youth Development, Entrepreneurship, Financial Literacy, Diversity, Teen Self-Esteem, Reading, Public Safety, Nutrition, Environment, Domestic Violence, Africa, Water Purification, Community Building, etc.).

Please note: The focus area that you list first will be shared within the online system; it will appear next to your company’s name in the “Peer Group Matrix” on the Reports home page. Your preference as indicated in response to the “Willing to Share?” question will apply to the focus areas listed in items 2-4.

Please include one primary success metric for each focus area. This metric can include a programmatic goal, societal outcomes (e.g., changes in graduation rates in local schools), business outcomes (e.g., improvements in employee-retention rates), or any other aspiration as identified by your philanthropic programs. This question asks you to share the **target** or **goal** success metric, *not* the actual results—however, if quantitative results are readily available, please include them for the survey year.

III. INTERNATIONAL

Question III.A. Centralization and Domestic/International Breakdown

There are four parts to this question:

Part 1: Funding International End-Recipients

This required question was added in 2014 to capture the percentage of companies contributing to international end-recipients.

Survey Instructions:

- Please indicate whether or not your company contributed at least one grant to international end-recipients in the survey year.
- “Domestic” refers to your company’s headquarters country and “international” refers to anywhere outside of your company’s headquarters country.
- If the breakdown between domestic and international grants is unavailable, we advise you to rely on your judgment and general knowledge of your company’s priorities.
- If you provided a significant unallocated grant to an organization that supports both domestic and international end-recipients, and if the grantee expects the funds to benefit international end-recipients, select “Yes.”

Part 2: Centralization vs. Decentralization

This question was added in 2015 to capture information on how much control is held at headquarters versus how much is held at offices, regions, business units, and groups outside headquarters.

This question asks for an estimate of the balance between control and decision-making in terms of centralization versus decentralization.

- Deciding on the Contribution Budget refers to the (typically) annual approval of the amount of contributions the company is authorized to make.
- Setting Funding Priority Cause Areas refers to policies, directives, or strategy documents that seek to define what focus area, program type, and/or mission focus contribution programs must adopt.
- Determining Data Tracking & Reporting refers to the region in which decisions are made with respect to what data will be tracked company-wide and subsequently collected and reported—NOT to the region that is then responsible for tracking the data.
- Approval Process of Grantees/Recipients refers to the decision process to fund a grantee. This process may include the receipt and review of applications, making recommendations, and the ultimate selection of an organization to receive funds.

Part 3: Break Down Total Giving Based on Two Dimensions

- Where is the person who gave final grant approval? This refers to the geography of the “giving source.”
- Where is the person who ultimately benefitted from the contribution? This refers to the geography of the “end-recipient.”

Where is the person who ultimately benefitted from the money? With this question, CECP seeks to understand better how total giving is distributed among domestic and international recipients.

QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

GEOGRAPHY OF END-RECIPIENTS

“Domestic” refers to your company’s headquarters country and “international” refers to anywhere outside of your company’s headquarters country. “Geography” refers to the location of the end-recipient and not the location of the nonprofit.

Giving to Domestic End-Recipients:

- Domestic to Domestic: Domestic contributions made to benefit domestic end-recipients.
- International to Domestic: International contributions made to benefit domestic end-recipients.

Giving to International End-Recipients:

- Domestic to International: Domestic contributions made to benefit international end-recipients.
- International to International: International contributions made to benefit international end-recipients.

Where is the person who gave final grant approval? The “giving source” refers to the location of the staff person/team that had final budget authority to appropriate a grant. Having “final say” over where the money goes is what’s important; the actual location of the bank account from which it’s drawn is not. If giving to international end-recipients is determined and/or approved by domestic staff, then the “giving source” is domestic. Below are examples to help illustrate this categorization:

	Domestic Staff Activity	International Staff Activity	Categorization	Example
Scenario 1	Domestic staff reviews and approves a grant to international end-recipients, with/without input from international staff.	International staff may provide input and recommendations (formally or informally), but do not ultimately approve the grant.	<i>Domestic Giving Source to International End-Recipients</i>	Staff from the Mumbai office of a French company recommends nonprofit recipients in India, but there is no budget control in India for corporate giving.
Scenario 2	Domestic staff is not involved with the decision to approve the grant.	International staff reviews and approves a grant to international end-recipients.	<i>International Giving Source to International End-Recipients</i>	Staff from the Mumbai office of a French company has full control over a portion of the company’s total giving budget given anywhere but within France.
Scenario 3	Domestic staff creates or funds the budget for international giving but does not approve grants drawn from those budgets.	International staff receives an annual budget from the domestic office and approves a grant to international end-recipients.	<i>International Giving Source to International End-Recipients</i>	A French company sets aside individual country giving budgets, but each country is autonomous in granting its allocated funds given anywhere but within France.
Scenario 4	Domestic staff is not involved in the decision to approve the grant.	International staff approves a grant to end-recipients in the domestic country.	<i>International Giving Source to Domestic End-Recipients</i>	Staff from the Mumbai office of a French company approves a grant that benefits the victims of a disaster in France.

Survey Instructions:

- This question requests a breakdown of direct cash, foundation cash, and non-cash giving, as reported in Question II.A., by the geography of the end-recipient.

QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

- Geography refers to the location of the end-recipient, not the location of the nonprofit.

Example: If the company provides a grant to the “Friends of Africa Afterschool Education” organization, which is headquartered in the U.S. but will be providing the funding to Africa, this would be considered a gift benefitting Africa, i.e., an international end-recipient.

- In order for your answer to be saved successfully, the totals in the direct cash, foundation cash, and non-cash columns on this question must match the corresponding values in Question II.A. exactly.
- If you have data available for one type of giving but not others and therefore cannot respond to the whole question, please include this data in the “Notes” field.

Part 4: Philanthropic Intermediaries

This question was added in 2015 to capture information on what percentage of your company’s giving to international end recipients goes through Philanthropic Intermediaries.

Philanthropic Intermediaries refers to a ‘qualifying recipient’ ([see details of ‘eligibility’ on page 3](#)) that distribute your contributions through their own channels and methods, which may include vetting end-recipients. This is in direct contrast to donating or contributing to an end-recipient directly. Philanthropic Intermediaries serve as a re-granting organization while being a ‘qualifying’ organization or recipient themselves (see details of ‘eligibility’ on page xx).

In this question, we are interested in the Philanthropic Intermediaries who are giving to international end-recipients, irrespective of where the intermediary is located. The focus here is the ultimate end-recipient. Therefore, giving to a philanthropic intermediary that eventually gives funding to organizations outside of the U.S. are considered international. An example of a Philanthropic Intermediary is CAF America. Please respond with an estimated percentage of your company’s giving to international end recipients through a similar organization.

Question III.B.: Regional Breakdown

CECP seeks to understand the distribution of contributions worldwide. Contributions may originate from domestic or international sources; the goal here is to capture the total amount provided to benefit end-recipients in each geographic region.

Survey Instructions:

- Refer to the “International Scope” section of this guide for more detail on what countries are included in each geographic region.
- The sum of your answers must match the “Total Cash and Non-Cash” figure calculated in Question II.A.
- Use the “Global (i.e., not region-specific)” category to capture contributions that are given to a nonprofit organization that works globally if you are unable to specify the location of end-recipients by dollar amounts (e.g., your company makes a donation to Save the Children and funds could be used in India, China, or Brazil, but you do not get breakdown details).
- If no distribution data is available, enter totals in the “Unknown (breakdown not available)” field (e.g., your company has a matching-gift program but does not track the location of end-recipients by dollar amounts).

Question III.C.: Country Breakdown

Break down your company’s total giving by country. The country reported should be the location of the end-recipient of the contribution and not the location of the recipient organization. Here is an example of determining geography: If your company gave to an NGO headquartered in Germany but benefiting a Bangladeshi education program, this contribution should be categorized as going to Bangladesh.

The country table includes the field “Unknown (breakdown not available).” This field should be used for all contributions for which the end-recipient is not known. If the total amount of country-specific giving does not equal total contributions, CECP will add the balance to “Unknown (breakdown not available).”

QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

There are many cases in which a contribution benefits more than one country and the specific end-recipient cannot be defined. Companies are advised to use their best judgment in assigning these contributions. If the country list is known and the contribution is approximately equally applied, divide the contribution total among the countries where end-recipients are located. If there is not enough information about end-recipients to estimate, the contribution will automatically be assigned to “Unknown (breakdown not available).”

Question III.D.: Program Type Breakdown (of International Giving)

Enter the total amount given to international end-recipients broken down by program type. The figure you enter should include all foundation cash, direct cash, and non-cash contributions your company gave.

Survey Instructions:

- Please see page 7 to understand what should be included under each program type.
- In contrast to Question II.D., here we do not ask you to break down by foundation cash, direct cash or non-cash, but instead to include the total of all of these.
- While the total is not required to match total giving to international end-recipients in Question III.A., this question seeks to understand the program breakdown of this giving.

IV. ENGAGEMENT

Question IV.A.: Matching Gifts

This question has three parts:

Part 1: Matching-Gift Program Offering

This question captures whether your company offered any program to match the personal giving of employees (program types include Workplace Giving Campaign, Year-Round Policy, Dollars for Doers, Disaster Relief, or Other). Answering this question is required.

Part 2: Matching-Gift Program Values

This question captures the corporate side of matching-gift programs, along with program policies and employee-participation rates.

Survey Instructions:

- As in all areas of the survey, it is important not to double-count funds. Each match may go into only one of the categories. If you feel a matching gift belongs in more than one category, you must determine which category is most appropriate.
- In the **Direct Cash** and **Foundation Cash** columns, record only the corporate or foundation dollars of the match; do not include funds given by employees.
- In the **Match Ratio & Program Caps** column, please detail the company-to-employee matching ratio that applies (e.g., 1:1, 2:1, etc.) and the contribution limits that apply to the program if your company puts a cap on the amount matched per employee per year.
- In the columns addressing **individual eligibility**, please identify which individual sub-groups were eligible for each matching-gift program type. Individual sub-groups include Domestic Full Time Employees, Domestic Part Time Employees, Retirees, International Employees, and Corporate Board Members. If only select individuals in a sub-group are eligible, please indicate “Yes” and provide additional details about eligibility in the final column.
- In the column addressing the **percentage of eligible employees** participating, record the estimated percentage of eligible employees donating money through these programs within the 12-month period of this survey. The percentage should account only for those employees contributing funds; non-monetary participation in these programs should not be counted. For the Dollars for Doers program, report the percentage of employees participating during the 12 months of this survey. The field will accept only a number between 0 and 100.
- In the final column, please provide **additional details** about the program, including the types of nonprofit organizations that are eligible or any other unique aspects of the program.
- The corporate or foundation match is included here regardless of whether those dollars are given to a nonprofit selected by the employee or given to a different ‘qualifying’ nonprofit chosen by the corporation or foundation.

QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

- In the open field (second field from the bottom of the page), please also indicate any matching-gift programs you plan on making changes to in the next 2 years, or have closed down in the past 2 years.

TYPES OF MATCHING-GIFT PROGRAMS

Workplace Giving Campaigns: Fundraising drives, such as the United Way, which occur for a defined time period in which the company expends time/effort in organizing and obtaining participation. If the campaign includes opportunities for employees to pledge payroll deductions throughout the year, include the total match to these payroll deductions here.

Year-Round Policy: Giving that is not driven by a specific corporate campaign and which benefits nonprofits. Includes corporate matches of employee payroll deductions if employees sign up at their own discretion throughout the year (not as part of a time-bound, defined campaign).

Dollars for Doers: Corporate or foundation giving to nonprofits in recognition of a certain level (as defined by the company or foundation) of employee-volunteer service to that organization.

Disaster Relief: Matching programs benefitting nonprofit organizations assisting with disaster-related crisis relief, recovery, rebuilding, and/or preparedness *for a specific disaster*.

Other: This category is intended for any type of corporate or foundation matching of employee giving not included in the categories above.

Workplace Giving Campaigns and Year-Round Policies can both include matches for employee payroll deductions throughout the year. Below are two scenarios to illustrate how to distinguish between these two types of programs:

	Matching-Gift Categorization
Scenario 1: A company runs an October United Way campaign and matches both 1-time gifts (\$1M) and year-round payroll deductions (\$3M) as a part of that campaign.	<ul style="list-style-type: none"> • Workplace Giving Campaign: \$4M • Year-Round Policy: NA
Scenario 2: A company runs an October United Way campaign and matches 1-time gifts only (\$1M). As a separate matching program, this company also matches year-round payroll deductions (\$3M) to select organizations.	<ul style="list-style-type: none"> • Workplace Giving Campaign: \$1M • Year-Round Policy: \$3M

Part 3: Employee Choice

This question captures the level of choice employees have in corporate matching-gift programs. Please select the response that best describes your company's approach to employee choice in matching-gift programs in your domestic market. If each individual program is different, please select the response that describes the matching-gift program yielding the largest contribution in the survey year.

In the details field, please share specific information about how your team limits the criteria for employee matching and why your team chose this approach. For example, if your company operates globally but only matches gifts to nonprofit organizations in the state of Washington, you would select option 2 and share details about how and why your company made the limitation to Washington. If your company limits matches to specific nonprofit organizations, please share how many in the details field, in addition to any other information about your approach.

Question IV.B.: Philanthropic Leverage

The first part of the question specifically relates to money raised by your company from non-employees such as customers, vendors, and suppliers.

For some companies, part of their philanthropy effort includes raising money from employees, customers, suppliers, and/or vendors. This question allows companies to capture the total dollar amount raised from others, a figure not captured elsewhere in this survey.

To be included in this question, funds must be raised from formal campaigns meeting the following criteria:

- **Corporate Commitment:** These campaigns must be company-sponsored, organized by a professional giving officer, and run nationally (at least). Campaigns that occur only in particular offices, regions, or stores are not included.
- **Nonprofit Beneficiaries:** Recipient organizations of the funds raised must be to a 'qualifying recipient' ([see details of 'eligibility' on page 3](#))
- **What to Exclude:** Any contribution provided by the company should not be included here. All corporate contributions to a 'qualifying recipient' ([see details of 'eligibility' on page 3](#)) are covered by Questions II.A.-IV.A.

Examples:

- During the month of May, Smith's Hardware, a national retail chain, allows shoppers to donate money at the register to benefit their local public school. Smith's Hardware then forwards all donations to the schools.
- FillUp, an energy company, allows customers to make a personal donation of \$1 at the gas station during their fuel-purchasing transaction; this donation campaign runs for three weeks in December and FillUp sends all money raised to the selected organization (must be a 'qualifying recipient', [see details of 'eligibility' on page 3](#)).
- ChargeIt, a credit card company, is raising money to save a national landmark by supporting a nonprofit organization that works for its preservation. As such, ChargeIt allows its customers also to contribute to the cause by making a personal donation that ChargeIt adds to the customer's bill and then forwards all funds received to the organization (must be a 'qualifying recipient', [see details of 'eligibility' on page 3](#)).
- A tsunami recently wreaked havoc on an island community and many companies are raising funds to support the inhabitants. InTouch, a telecom company, invites customers to text the name of the cause to a specific number, thereby notifying InTouch that they would like a \$10 donation to appear on their next phone bill. InTouch forwards all customer contributions to a 'qualifying' organization ([see details of 'eligibility' on page 3](#)), providing health care in the region affected by the tsunami.
- In response to the economic downturn, LightsOn, a utility company, created a unique program that allows customers to elect to add a personal donation to their monthly bills in order to help other customers who cannot afford to pay their own electric bills. LightsOn forwards these contributions directly to PayItOn, a 'qualifying' organization ([see details of 'eligibility' on page 3](#)), that manages this program and applies the donations to customers in need.

Money Raised from Employees:

Examples:

- MoneyWise, a financial company, offers a year-round matching-gift program by which all employees can choose to donate personal funds to any educational institution and MoneyWise will match the contribution 1:1. Only the contributions made by the employee should be included here (the corporate side of the match should be recorded in Question IV.A.).
- The philanthropy team at BankTen decides to organize company-wide participation in a national cancer walk and invites all branches to create teams. The teams primarily consist of employees and their families. All funds raised by employees and their families go directly to CancerResearch, a 'qualifying'

QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

organization ([see details of 'eligibility' on page 3](#)). The company's grant is not included here—only the amount raised by employees and their families.

- A car manufacturer runs a United Way campaign by which employees are encouraged to make donations. While the company does not match employee donations, the company makes a contribution to the campaign, which should not be included here. However, the employee donations to United Way should be included here.

Giving that Should Not be Included in this Question:

- Any corporate giving (direct cash, foundation cash, or non-cash contributions). Corporate giving to a 'qualifying' organization ([see details of 'eligibility' on page 3](#)), should be included in Questions II.A.-IV.A.

Example: A laptop manufacturer sells one of its models with the agreement that for every unit sold, the laptop manufacturer will donate a percentage of the retail price to a nonprofit organization working on TB prevention throughout the developing world. This is corporate giving and should be included in Questions II.A.-III.C.

- Fundraising for a run/walk that involves only one office/region/store and which is not company-sponsored. Such a fundraiser would have to be organized by a professional giving officer at the company and open to participation by all company branches nationally in order to be included in this question.

Example: An employee in the Ohio office has a family member diagnosed with MS. The Ohio office participates in a walk to benefit MS and raises funds from employees, families, and other local supporters. This is a local fundraising effort, not supported by a member of the philanthropy department and not run on a national level so it should not be included anywhere in the survey.

Survey Instructions:

- For fundraising efforts primarily targeting non-employees, record the total number of campaign days across all campaigns offered during the 12 months of this survey.
- The total marketing and administrative dollars spent to promote these non-employee campaigns includes funds spent on the following: in-store marketing, thank-you items, space in circulars, paid advertising, website design, social media costs, etc. While these costs may also be included in your response to Question V.E. (Management & Program Costs), this question allows companies to separate these costs out for benchmarking purposes.
- For fundraising efforts primarily targeting employees, record the total dollar amount raised from employee payroll deductions and the total dollar amount raised from non-payroll employee contributions.
- The number of nonprofit partners should reflect the number of nonprofit organizations that are the recipients of these fundraising campaigns throughout the year.

Question IV.C.: Employee Volunteer Programs

In this question, record whether different types of employee-volunteerism programs and initiatives are in effect at your organization.

Survey Instructions:

- Your company must incur costs (which might be in the form of expended staff time only) as a result of these programs.
- Use the "program specifics" column to jot down quick notes, such as: "At manager's discretion," "40 hours per year," "During work day," and so on. Do not feel limited by these examples.
- In the row following the list of programs (the row after 'Other'), please also indicate any employee-volunteer programs you plan on making changes to in the next 2 years, or have closed down in the past 2 years.

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EMPLOYEE-VOLUNTEER PROGRAM DESCRIPTIONS

Paid-Release Time: Paid-Release-Time volunteerism is also referred to as “On-Company-Time” or “Volunteer-Time-Off” volunteerism. This includes time spent by employees during a normal paid work schedule to donate time to a ‘qualifying’ organization ([see details of ‘eligibility’ on page 3](#)), within corporate policies. With such a policy, the employee does not make up hours missed and, consequently, the company incurs salary costs for the missed hours. For example: a company-wide day of service is a subset of paid time off; paid time off, however, may also include other time off granted to employees during a normal paid work schedule.

Flexible Scheduling: For example, an employee may leave a few hours early to attend a nonprofit meeting, yet will often make up the time by coming in early the next day. Flexible Scheduling is not included as On-Company-Time volunteerism because no costs are incurred by the company.

Dollars for Doers: This is corporate or foundation giving to nonprofits in recognition of employee-volunteer service. The ratio varies by company, but a common policy is approximately \$10 per every eligible hour of volunteer service, usually at a fixed amount (e.g., \$500 for 50 hours).

Employee-Volunteer Awards: These awards may include cash grants to a nonprofit of the winner’s choice, company-wide recognition, invitations to recognition events, etc. Employee-Volunteer Award winners are chosen through different criteria and nomination processes specific to each company (examples might include eligibility based on the number of volunteer hours, peer nominations, etc.).

Retiree Volunteering: Programs designed to engage corporate retirees in volunteer efforts.

Family Volunteering: Family Volunteering allows families to join employees in participating in a formal employee-volunteer effort organized/sponsored by the company (not personal employee off-company time/volunteering).

Team Grants: These grants are set up specifically to fund teams of employee volunteers usually as a one-time grant. Team grants are different from Dollars for Doers, which rewards individual, ongoing volunteer hours.

Incentive Bonuses: Some companies have Incentive Bonuses that recognize volunteerism as part of their compensation structure and use these to reward employee volunteerism (the funds go to the employee, not the nonprofit, so are not considered charitable gifts).

Company-Wide Day of Volunteer Service: Many companies designate a day or multiple days dedicated to volunteer service to encourage participation across the company.

Board Leadership: Board Leadership programs assist nonprofit organizations by placing corporate leaders on their board of directors. To offer a program, the company must provide resources for employees to identify board opportunities.

Volunteer Sabbatical: Volunteer Sabbaticals offer extended periods of paid or unpaid time off for pursuing a volunteer experience. These programs may include international travel or local support for a minimum of one week in a row.

The second part of this question asks whether your company measures the business value of employee participation in corporate volunteer programs. CECP’s publication, [Measuring the Value of Corporate Philanthropy](#), cites research that indicates a highly engaged workforce is more likely to exert extra effort and have lower turnover rates. It is CECP’s hope that companies will share what they measure to assess the positive business effects of volunteer participation. Examples of metrics provided in the publication include reduced absenteeism, improved retention, and efficiency measures (among others). The description should include how you collect the information for the metric. For example, you may include a question about volunteer programs in an existing HR employee survey.

QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

Question IV.D.: Successful Volunteer Programs

In the applicable columns, please identify your three most successful programs.

A Successful Employee-Volunteer Program: The HandsOn Network defines successful volunteer programs as those that:

- Are supported and understood organization-wide.
- Are planned beyond the short term.
- Have specific, measurable goals that are tracked.
- Ensure volunteer management is a staff member's job and is linked to performance.
- Create pathways for deepening volunteer engagement over time.

Source: www.handsonnetwork.org/files/resources/Build_a_Successful_Volunteer_Program_to_Drive_Growth_and_Recovery.pdf

Question IV.E.: Volunteer Percentage Participation

While we do not advocate entering data in which you have low confidence, we do encourage you to try to provide a reasonable estimate of the percentage of employees who volunteer at least one hour of their on-company-time.

Survey Instructions:

Enter the percentage as a whole number between 0 and 100. The system will add a percentage sign once you save your response. This field will not accept decimals.

Please share one activity, tactic, or initiative that was SUCCESSFUL in improving volunteer participation

Please also share one activity, tactic, or initiative that was NOT AS SUCCESSFUL as expected in improving volunteer participation

Question IV.F.: Employee Engagement Hours

Estimate the Number of On-Company-Time Pro Bono Hours

In this section, please record the total number of hours of Pro Bono Service completed during the survey year. This number should correspond to the dollar value of pro bono hours entered in non-cash breakdown of Question II.A. Use the “Defining and Valuing Pro Bono Service” section of this guide to determine whether employee service meets the criteria for Pro Bono Service.

(Reminder: You can include the value of pro bono as ‘non-cash’ in question II.A. Refer to our [Pro Bono Valuation Guide](#) for details on how to convert the hours into a dollar value.

On-Company-Time vs. Outside-Company-Time Volunteerism

On-Company-Time Volunteerism: This is time spent by employees during a normal paid work schedule to volunteer with a ‘qualifying’ organization (see details of ‘eligibility’ on page xx), within corporate policies. The company incurs costs associated with these volunteer activities. On-Company-Time volunteer hours are also referred to as “Paid-Release-Time” hours and should be interpreted as such. Typically, if your company has a paid-time-off program, your company will have a formal policy on file. Flexible Scheduling is not included as On-Company-Time volunteerism, because no company costs are incurred as a result. For example, an employee may leave a few hours early to attend a nonprofit meeting, yet will make up the time by coming in early the next day. This should be recorded as “Outside-Company-Time.”

Cost to the Company of On-Company-Time Volunteerism: Value the employee-volunteer time at the full cost to the company of lost productive time (including benefits). Erring on the side of caution, count only clearly identifiable and substantive paid time off allowed under formal programs. If your company uses the Independent Sector’s rate for calculating cost, you can simply enter “NA” in the row titled “Cost to the company of On-Company-Time hours using company figures.” The survey system will automatically calculate

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the cost based on the Independent Sector's current rate for On-Company-Time volunteer hours (the rate is currently \$23.07/hour; www.independentsector.org/programs/research/volunteer_time.html).

Loaned Executives (Short- or Long-Term): Includes the time an employee is formally released to undertake a specific task or program of work (or even a full-time job) for a charity or other community organization. The minimum time commitment is one week; there is no maximum.

- Value the time of loaned executives as the full cost to the company of lost productive time. For executives loaned long-term, you may include the cost of any significant fringe-benefits package, such as a company car or any other genuine expenses related to maintaining the employee on the company payroll.
- If the assignment is part of a professional-development plan, exclude an amount approximately equal to what the company would have had to pay to a training course had the employee not learned new skills by volunteering.

Outside-Company-Time Volunteerism: Time spent by employees, retirees, and family members (but not additional unassociated persons) outside a normal paid work schedule to pursue a company-sponsored/related community activity (such as a Habitat for Humanity weekend work project). Do not include hours of employee volunteering at a charity not sponsored or organized by your company.

Breakdown Not Available:

- If you are unable to distinguish between “On-Company-Time” volunteer hours and “Outside-Company-Time” volunteer hours, share the consolidated hours at the bottom of this question.

V. ADMINISTRATION

Question V.A.: Foundations & Trusts

With this question, CECF aims to capture the prevalence of different foundation models and the movement of money between your company and its foundation.

Survey Instructions:

- The first part of this question is required and simply asks whether your company operates a corporate foundation (of any type).
- If your company has multiple corporate foundations or trusts, please answer this question from the perspective of the foundation type that gives the most money annually.
- If you have more than 1 foundation or trust, please specify how many in the “Notes” field.
- When reporting the total dollar amount of corporate funds transferred to the foundation or trust, record only funds that come from the company's budget. Never include gifts made by individuals, such as employees or even senior management; record only the amount of the gift from the company to the foundation.
- In this question, record the amount of money transferred from the company to the foundation; the amount of money disbursed by the foundation in a given year to a ‘qualifying’ organization ([see details of ‘eligibility’ on page 3](#)), will be recorded in Questions II.A.-IV.A. The distinction between the amount transferred from the company to the foundation and the amount disbursed by the foundation is critical; for example, a company can transfer more money to its foundation than the foundation actually disburses that year (and vice versa).

See next page for Descriptions of Foundation Structures.

QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

FOUNDATION STRUCTURES

Predominately Endowed: Endowed foundations have asset reserves (cash, stocks, bonds, etc.) that they invest to make a return. The money needed to make grants to nonprofits comes from the returns on these assets each year—typically endowed foundations disburse 5% of the total value of assets held, as a legal minimum. In this way, endowed foundations are not dependent on the annual transfer of funds from the corporation, as the endowment generates funds for grantmaking. Please use this designation if all or the vast majority (75%+) of your corporate foundation’s funding comes from the returns on an endowment.

Predominately Pass-Through: A pass-through foundation receives funds from the company and distributes those funds over the course of the year (either calendar or Fiscal Year). The annual funds from the company often take the form of cash or appreciated stock and may be transferred from the company to the foundation once or incrementally throughout the year. Occasionally, pass-through foundations have reserve funds to “cushion” against lean times, but they are nonetheless distinct from endowed foundations because a pass-through foundation does not face restrictions in spending down the principal of the asset reserve it has created. Please use this designation if all or the vast majority (75%+) of your corporate foundation’s funding comes from the company on a yearly basis (even if a modest “cushion” of funds has built up over time).

Hybrid: Some companies blend the endowed and pass-through models, with neither model truly dominating. The reserve fund “cushion” is robust, but nonetheless the foundation receives reliable annual funds for disbursement that must be contributed within the giving year.

Operating: This foundation structure is **very rare** for corporations. An operating foundation does not make grants to nonprofit grantees but instead functions as a nonprofit organization in its own right by using at least 85% of its assets to offer charitable services or programs directly to end-recipients. Pharmaceutical companies sometimes create operating foundations for their Patient Assistance Programs, which service individuals directly.

Other: Your corporate foundation may be structured in a way other than the types listed above. If this is the case, please choose the “Other” designation and use the “Notes” field to provide CECP with a more specific description so that we may refine future surveys accordingly.

Question V.B.: Contributions FTEs

The goal of this question is to capture the personnel resources dedicated to managing corporate philanthropy, corporate foundation, and employee-volunteer programs.

Survey Instructions:

- You must enter a number, not text. One person should be entered as “1,” two people as “2,” and so on.
- A staff member spending a fraction of his or her time in such a capacity is recorded as the decimal equivalent of that fraction. For example, someone who spends half of his or her working time (20 hours per week) on corporate or foundation giving is “0.5” of a Contributions FTE. Someone who spends one-quarter of his or her time is “0.25” of a Contributions FTE, and so on. The field will accept up to two decimal places. Therefore, possible final answers include: “5.75,” “2.2,” “8,” etc.
- Record the number of staff in Corporate Community Affairs, the Corporate Foundation, and/or All Other Groups (refer to the section on Question II.C. herein for definitions of these categories). If a breakdown is not available, please use the “Consolidated” column to enter your response. If a single person has a primary role in both the Corporate Foundation and Corporate Community Affairs, *do not double-count* that individual; instead, use the consolidated field.

Full-Time Equivalent (FTE) Contributions Staff. CECP defines FTE Contributions Staff as those who oversee, manage, or directly administer at least one of the following initiatives or programs:

- Corporate or foundation giving (including Workplace Giving Campaigns, matching, and in-kind giving).
- Employee volunteering.
- Community or nonprofit relationships.
- Community and economic development.
- Communications, media relations, sponsorships, administration, or public relations focused on community affairs, contributions, or volunteering.

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- Sponsorships related to corporate giving.
- Administration related to community affairs, contributions, and volunteering.

To be counted, a Contributions FTE must spend **at least 20% of his or her time** either:

- Working directly in “Corporate Community Affairs” or a similarly named department such as “Community Relations,” “External Affairs,” “Corporate Contributions,” “Corporate Affairs,” etc.
- Working for the “Corporate Foundation(s).”
- Working in a branch office, retail store, local or regional business unit, or other non-headquarters/non-foundation location, but having corporate giving or volunteer coordination included in his or her job description.

Additional Eligibility:

- Include any contract employees who assist with the management or execution of the above initiatives.
- Include managerial staff (e.g., those who may have permanent or periodic supervisory responsibilities in each area).
- Include executive assistants and any year-round interns who support and make meaningful contributions to the functions listed above.

Question V.C.: Approval Levels

This question can be understood in any of the following ways:

- “For the senior-most person in your corporate giving department and/or foundation, what is the largest grant dollar value that that individual may award independently?”
- “What is the value of the largest grant that the person you just identified may award without the review of a committee, group, or board?”
- “At what value does the grant go to a review committee?”

Example: If the Senior Giving Officer must escalate grants of \$500,000 or more to a committee, then enter \$500,000 (not \$499,999) in this field. If all grants must be approved by a committee, group, or board, then enter \$0 (not “NA”).

Question V.D.: Grants Made

This question asks that you report the number (not the dollar value) of grants made during the survey year, along with the number of recipient organizations that benefitted from those grants. This question excludes matching gifts.

Survey Instructions:

- Number of Grants: You may also think of this as “number of contribution transactions” with recipient nonprofit organizations. For many companies, this can be understood as the number of checks written or number of product-donation transactions. The number of product donations given is not the number of products donated, but rather the number of times donations are distributed to nonprofit organizations.
 - The purpose of this question is to calculate “average grant size,” which is computed by dividing total giving by the number of grants reported here.
 - CECP does not include the value of matching gifts. Therefore, do not include the number of grants made as a result of the corporate match of employee giving. Also exclude Dollars for Doers grants.
 - Please specify the breakdown of the number of grants by either foundation or corporate funding sources.
- Number of Recipient Organizations: This is the number of ‘qualifying’ organizations ([see details of ‘eligibility’ on page 3](#)), receiving grants from your company. Do not double-count organizations.
 - Please specify the breakdown of the number of recipient organizations by either foundation or corporate funding sources.

Question V.E.: Management & Program Costs

The goal of the first part of this question is to capture how much it costs to operate the giving and employee engagement programs. These costs are not included in “total giving,” yet they are an important statistic to compare across companies. Please see page 8 for a description of how to use “Consolidated” fields. Note that a value should be entered in this field only if breakdown is not available; otherwise record as “NA”.

TYPES OF COSTS TO INCLUDE

Compensation: Staff salaries and benefits for all Contributions FTEs listed in Question V.B.

Programmatic expense: Funds used to support specific grants, not including the grant contribution itself. These costs include office supplies, postage, travel, promotional items (e.g., banners, T-shirts, catering, facilities, and equipment rental) and any other money spent to conduct a specific program or initiative. Include the cost of freelancers, consultants, or other outsourced employees hired to assist with specific grants by contributing services such as writing, researching grant effectiveness, project management, etc. Include marketing costs associated with specific grants. These costs can include cash and non-cash contributions.

Operating expense/overhead: Costs of day-to-day operations, such as electricity, telephone, computer software, printing, attendance at industry events, internal communications, and facilities charges. These are your general “costs of doing business” and are not associated with specific grants. Include subscription or membership fees to ‘qualifying’ organizations ([see details of ‘eligibility’ on page 3](#)), where the primary membership benefit goes to the company (i.e., membership fees for CECF and The Conference Board). You may also include the cost of freelancers, consultants, or other outsourced employees whose services aid the general operation of your philanthropic programs. This might include the costs of implementing or customizing software, processing grant applications or checks, strategic consulting, etc. Any fees paid to vendors for grants-management software and grants-processing (e.g., MicroEdge, CyberGrants, JK Group, etc.) should also be included here.

BUDGET-SOURCE DESIGNATIONS

Foundation & Corporate Community Affairs: Combine spending from your foundation (if applicable) and your Corporate Community Affairs (or similarly named) department. If you have only a foundation or only a Corporate Community Affairs office, enter that data in this column.

All Other Groups: Use this column for costs incurred by offices, regions, business units, or groups outside the corporate headquarters giving office and the foundation (in other words, from budgets not included in the category above).

- For retail businesses, this can be giving by stores.
- For other businesses, giving can be at the discretion of regional offices, manufacturing plants, etc.

Volunteerism: These are the costs specifically related to the management of volunteer initiatives and can be incurred by either of the groups above (“Foundation & Corporate Community Affairs” or “All Other Groups”). In order to avoid double-counting, do not include volunteerism costs in the “Foundation & Corporate Community Affairs” column or in the “All Other Groups” column.

The second part of this question asks respondents what data or information the company reviews/considers in determining its annual corporate giving budget. Sample responses might include: “Multi-year average of profit levels,” “Forecast for upcoming year’s profits,” “Benchmarks of giving across peers,” “Adjusted throughout the year based on financial figures,” or “Other factors” (please explain). Please feel free to diverge from these examples.

Question V.F.: Use of Software

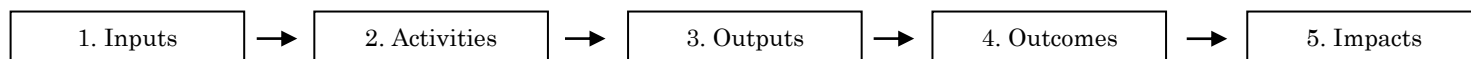
There has been ongoing interest in the types of software used for grants management and employee engagement. As such, this survey question has been added again this year, after a one-year hiatus, to capture the types and names of software systems used by respondents. Individual responses to this question will not be shared; responses will only be used in aggregate.

VI. EVALUATION

Please use the following descriptions as a guide for responding to the questions in this section:

Logic Model Elements	Metric Description	Example: Malaria Prevention
Inputs	The human, financial, organizational, and community resources a program has available to direct toward doing the work	Gave \$10 million to malaria-prevention project
Activities	The processes, tools, events, technology, and actions that are an intentional part of the program's implementation to bring about the intended changes or results	Educating the community and distributing bednets
Outputs	The direct products of program activities; these may include types, levels, and targets of services to be delivered by the program	Percentage of program participants with knowledge of malaria prevention and # of bednets delivered
Outcomes	The specific changes in program participants' behavior, knowledge, skills, status, and level of functioning	Percentage of children and pregnant women sleeping under a bednet
Impacts	The change occurring in organizations, communities, or systems as a result of program activities over the long term	Decrease in malaria-related mortality levels

CECP believes that measuring outcomes and/or impact relies on the measurement of the earlier stages of a logic model, including inputs, activities, and outputs (in that order). Thus, the logic model is a continuum of levels for measurement. Please use the following Logic Model Continuum as a guide for answering all questions in Section V.I.:



Question VI.A.: Current Measurement Practices

Question VI.A. has three parts. The second and third part will be hidden if the response to Part 1 does not include “outcomes” or “impacts.”

Part 1: Current Measurement Levels

Select each level of CECP’s Logic Model Continuum that your company measures for its philanthropic programs at any level. Even if you measure an element for only a single grant, you should still select that box. For example, if your company measures changes in local unemployment rates (a societal impact) attributed to only one grant or program, you will still check “impacts” in your response.

Part 2: Measurement Scope

The options show ranges of depth in the grant portfolio. Select the response that best describes your company’s approach.

Part 3: Level of Experience

Estimate how long your company has measured outcomes and/or impacts for any of your contributions. Do not include time preparing your measurement processes—only the amount of time measuring outcomes and/or impact.

Question VI.B. Types of Support to Grantees to Measure Outcomes and/or Impacts

In this question, identify the type(s) of support you provide your grantees to help them measure their outcomes and/or impacts.

An example of cash support to grantees is a grant specifically for the costs of measuring outcomes and/or impacts.

Examples of in-kind and/or volunteer support to grantees to help them measure outcomes and/or impacts includes product donations or expertise support.

If you provide another type of support that does not fit into a category of cash, in-kind support, or volunteer support, please specify in ‘Other’.

Question VI.C. Strategic Program Evaluation

This question has three parts:

Part 1: Strategic Program Details

The purpose of this question is to provide information about a strategic philanthropy program at your company, which you evaluate to understand societal outcomes and/or impacts. If you evaluate a variety of programs, select the one with the most time, money, and management resources from your company. CECP will use this information to help define best practices in impact measurement and to report back on the core metrics being tracked in specific programmatic focus areas.

Part 2: Evaluation Resources

The purpose of this question is to understand the resources which companies use to measure societal impact specifically for the strategic giving program identified in Part 1 of this question. Please consider resources used for all impact evaluation activities, such as designing evaluation processes, collecting/interpreting data, and any other activities conducted in the survey year. Respondents may select as many resources as necessary:

1. **Internal Resource, Developed Entirely In-House** Companies that conduct their own impact evaluation activities. While giving officers may know about external tools and resources, this

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- option should only be selected if the evaluation resource was not influenced by external strategies or tools.
2. **Internal Resource: Developed In-House, Informed by External Tool(s) or Model(s)** Companies that conduct impact evaluation activities by applying tool(s) or model(s) developed externally. Please list the tool(s) and/or resource(s) used by your company in the notes field.
 3. **External Resource: Grantee** Companies that partnered with their grantee(s) to conduct impact evaluation activities for the strategic giving program.
 4. **External Resource: Consulting Firm** Companies that hired a consulting firm to conduct impact evaluation activities for the strategic giving program. Consulting firms can be either for-profit or nonprofit.
 5. **External Resource: Research Institution** Companies that hired external researchers to conduct impact evaluation activities for the strategic giving program. An example is American Institutes for Research.
 6. **External Resource: University** Companies that partnered with university researchers to conduct impact evaluation activities.
 7. **External Resource: Public Agency** Companies that relied on statistics tracked by the government or other public research organizations. An example would be school district test results.
 8. **Other** Any other resource used by the company to conduct impact measurement activities. Please provide details in the notes field.

Details about specific consultants or other organizations will not be shared publicly. This specific information will be for internal use only by the CECF corporate community.

Part 3: Costs of Evaluation

In this question, identify the level of your financial commitment to evaluating societal impact in the strategic giving program identified in Part 1. For example, if you contributed \$100 to the program and \$10 to the impact evaluation of that program, the answer to Part 3 of Question VI.C. would be 10%.

Note:

- Do not include the programmatic expenses for internal FTEs (i.e., salaries) working on impact measurement. This question aims to understand the financial expenditures to grantees, researchers, and any other external group or individual dedicated to measuring the societal impact of corporate grants.
- Include payments to consultants, contractors, or other external evaluation professionals dedicated to impact measurement.
- Include payments to grantees with the specific purpose of outcome/impact evaluation. For example, impact evaluation may be a specific budget line in the agreed-upon budget as part of the grant approval process.
- Review the guidance to Question VI.B. for details on what to include and exclude.

Question VI.D.: Using Data from Grantees

Currently, how does your company use data from grantees and/or nonprofit partners (check all that apply)? The answers are divided into categories of internal and external purposes, so that CECF can collect responses about the intent and audiences companies request from their grantees.