



Highlighted sections are those that
CECP revised for the 2008 CGS survey.

Corporate Giving Standard 2008 Survey Guide

TABLE OF CONTENTS:

Survey Completion Tips	2
Data Sharing	2
What to Include, What to Exclude	3
Valuing Non-Cash Contributions	4
Defining and Valuing Pro Bono Service	5
Motivations for Giving.....	7
Question #1: Company Information.....	9
Question #2: Revenue and Pre-Tax Profit	10
Question #3: Employee Count	11
Question #4: Full-Time Equivalent (FTE) Count	11
Question #5: Foundation and Trusts.....	12
Question #6: Grant-Making Approval Levels.....	13
Question #7: Philanthropic Priority Focus Areas.....	13
Question #8: Matching of Employee Giving	14
Question #9: Total Value of Contributions.....	14
Question #9A: Breakdown of Non-Cash Giving.....	15
Question #9B: Estimate the Number of On-Company-Time Pro Bono Hours	15
Question #10: Contributions by Motivation.....	16
Question #11: Contributions by Program Type	16
Question #12: Contributions by Geography	17
Question #12A: Giving from the U.S. to the Developing World	17
Question #12B: Greatest Area of Giving in 2009.....	18
Question #13: Contributions by Budget Source	18
Question #14: Contributions by Ethnicity	18
Question #15: Contributions by Gender	19
Question #16: Number of Grants Made	19
Question #17: 2009 Philanthropic Efforts.....	20
Question #18: Estimates of Next Year's Giving	20
Question #19: Management and Program Costs.....	20
Question #20: Employee Volunteerism Programs.....	21
Question #21: Estimate On-Company-Time Volunteerism.....	21
Question #22: Volunteerism (Value of Hours).....	21
Question #23: Successful Volunteer Programs.....	22
Question #24: Promotion of Philanthropic Programs	22
Question #25: Changes in Total Giving.....	22
Question #26: Key Program Description	23
Question #27: CGS Feedback	23
Question #28: Corporate Resource with the Greatest Potential.....	23
Question #29: Key Element of a Strong Philanthropy Program	23
APPENDIX: Additional Guidance on Giving Motivations.....	24



Survey Completion Tips

- **Survey length.** There are 29 questions in the CGS Survey and you may complete them in any sequence.
- **Number formatting.** 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 CGS system when you save your response.
- **Consolidated figures.** The CGS often asks for figures to be broken down (such as “domestic vs. international”). If you cannot break the figures down but do have a total figure, enter that total figure in that question’s “consolidated” field and put “na” in the detail fields. Companies with headquarters located outside the United States should use available consolidated fields instead of using the domestic and international detail fields.
- **Estimating.** While we do not advocate entering data in which you have low confidence, your ability to provide reasonable approximations of figures will increase the information available to you in reporting and ensure that your company’s giving is fully recorded. We advise you to rely on your judgment in this regard.
- **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 leave fields empty if you wish to provide a partial answer. Therefore you have three options if you have either no data or partial data:
 - Enter “na” to indicate that the question (or field within a question) is not relevant to your organization.
 - Enter “\$0” to indicate that the question (or field within a question) is relevant to your organization, but that you did not give funds in that area this survey year.
 - If you come across a question for which you have neither data nor a reasonable estimate, you may simply skip it. This is the equivalent to entering “na” in every field in the question.
- **Saving your answers.** The CGS system will not save a question if some fields contain data and others in that question have been left blank. Therefore, be sure to enter “na” or “\$0” (as appropriate) for all blank fields in that question so that the system will save your answers.
- **“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 reports; they only appear to employees at your company when viewing and printing your survey (whether submitted or not submitted). As these notes are saved each year, CECP recommends using the notes field to make remarks regarding calculations, contacts from whom you received information for that question, etc.
- **Divide and conquer.** Multiple people may work on your company’s online survey simultaneously; however, we do not recommend that you work on the same questions online simultaneously.
- **Complete over time.** Each time you answer a survey question, your response is saved—which allows you to complete the survey over time. You may log in and answer additional questions or revise your answers to questions as often as you like. Once you have completed your survey, you must submit it.
- **Submit Your Survey.** When you have finished your survey, you must submit it using the following steps. To make changes after you have submitted your survey, contact CECP.
 1. From the “Enter Survey Data” screen, click “**Full Survey – Review/Print/Submit**”
 2. Once the screen loads, scroll to the bottom of your survey and click “**Check Survey**”.
 3. You will get a pop-up message inviting you to review your data one final time. Click “ok” to this message. You may submit even if some questions have been skipped (which will appear in red).
 4. Scroll to the bottom of your survey again and click “**Submit Survey.**”
 5. You will get an **on-screen confirmation** message that your survey has been submitted.

Data Sharing

At the start of each CGS survey question, you will find the question “Willing to share this information with other users?” followed by a checkbox.

- **Putting a check mark in the box indicates YES,** you will allow other CGS survey respondents to view your answers to this question (this does not include the media, academic institutions, or nonprofits). A “yes” indication shares your data for that question for all years for which your company has supplied data.



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- **Leaving the checkbox unmarked indicates NO** and will prevent other survey respondents from viewing your company's response. However, your company's giving information will be included in all totals (aggregate, industry, peer group). A "no" indication applies to that question for all years for which your company has supplied data.

Question-by-Question Confidentiality. The CGS survey allows companies question-by-question control over which data points are shared within the CGS community. We encourage companies to take a careful look at what information can be reasonably shared in the members-only environment of the CGS system. After your survey has been submitted, you may change these designations any time by contacting CECP.

The Importance of Sharing Data. Companies log into the system daily to access reports that help with strategic planning and internal presentations. Many companies find the greatest value in head-to-head benchmarking as a means of persuading internal stakeholders to increase budgets and staffing levels, to try new initiatives such as "Dollars for Doers" programs, or to venture into the world of international giving.

In light of the incredible power of head-to-head benchmarking, CECP strongly encourages companies to share data. This is particularly true for information which is available in the public domain (either in your company's publications or in other published surveys, such as The Chronicle of Philanthropy). This may include your company's revenues, profits, total giving, number of employees, volunteer programs, giving focus areas—anything that you know has already been published or is readily available with an Internet search.

Preserving Trust. Participating companies must abide by the data-sharing limitations agreed upon by the system's user community. The rights and guidelines of participation are outlined in our data sharing policy, available online in the CGS system. The highlights of the policy are below:

- The Corporate Giving Standard (CGS) community agrees to operate under a principle of mutual advancement. Under no circumstances is the information available within the CGS system to be used in a public or defamatory manner.
- CGS data is self-reported, therefore participating companies must ensure that their data is complete, accurate, and conforms to the guidelines published in the CGS Survey Guide.
- Usernames and passwords are to be kept confidential and are not to be shared with individuals outside of the CGS user community.
- Participating companies agree to have their giving information included in all aggregate, industry, classification, and peer group totals.
- Members-only research reports produced by CECP and its partners are available to companies as a benefit of participation and are not to be distributed outside of the CGS user community.
- CECP may distribute high-level findings from CGS, but is not permitted to publish any information associating a company with a particular data finding.

What to Include, What to Exclude

- **Eligibility.** Only giving to 501(c)(3) organizations, or the international equivalent, should be recorded in the CGS survey. There can be no expectation of repayment. Contributions to public schools should be included. Do not record giving to political action committees, individuals, or any other non-501(c)(3) organization. For example, if your company administers its own community programs that directly serve individuals or other non-501(c)(3) entities, that giving should not be recorded in the CGS survey.
- **Report corporate giving only.** Do not include contributions from employees, vendors, or customers. The CGS survey is intended to capture only giving by your company. While many companies solicit funds from customers or employees, you may only record giving tied directly to your company's financial assets.
 - If your company runs a foundation that receives contributions from other companies (perhaps clients and vendors), you may only record the contributions given by your company. However, you may include all of the foundation management and program costs that your company incurs.
- **Survey scope.** CECP encourages companies to report their full giving (from the corporate and foundation sides, if applicable). We also encourage companies to "roll up" giving from subsidiaries, regional groups, and/or international divisions. Companies should seek to report giving from the highest possible structural level, preferably the parent company. It is important in completing the survey to use a name for your company that



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indicates the scope of your response, if that scope is narrower than your full corporate entity (for example: “Acme Foundation” or “Acme North America”).

- **Multi-Year Grants and Pledges.** For multi-year grants, only the portion of the grant actually paid in the fiscal year being examined in the survey is included, not its total multi-year value. Only include contributions as they are disbursed, not when they are set aside for future disbursement.
- **Events and Sponsorships.** When sponsoring an event (such as a dinner table, golf tournament, or museum exhibition), only record the portion of the contribution that went toward serving the nonprofit’s mission. In other words, the charitable deduction is limited to the amount of the contribution that exceeds the fair market value of the benefits received. Any funds used to cover expenses from which your company benefited (food at a dinner, special receptions at a golf tournament, or a special night at the museum for employees and their families) is deducted from the grant for the purposes of this survey. Essentially, this calculation yields the tax-deductible portion of the grant (the contribution minus the value of the benefit your company received). Many nonprofits will be able to advise you on what portion of your grant went toward the serving its mission. If the payment is more than \$75, the charity has an obligation to provide to 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. A frequently-used estimate, in the absence of a better estimate, is to record 80% of the total donation in the CECP survey.

Valuing Non-Cash Contributions

- **Value products at Fair Market Value (FMV).** The CGS 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. It is the price that a willing, knowledgeable buyer would pay a willing, knowledgeable seller when neither has to buy or sell. If a restriction is applied to the use of inventory or products donated, the FMV must reflect the restriction.

Guidelines for valuing products at FMV:

- The retail price of the product, if your customers are end consumers.
- The price for which the item was sold to the wholesaler, if your customers are wholesalers.
- For manufacturers who use an in-kind distributor (Gifts In Kind International, InKindex, TechSoup) to donate and sell products, use retail numbers as the FMV.
- If a company can no longer sell its goods on the open market (time-dated, slightly damaged or at end of range), then provide a best estimate of the value of a sale on the second-hand, or used, market as the FMV. In such cases, the FMV would be slightly above the cost of the product.
- Include written-down equipment and goods, including any goods, stocks or assets held by the company but written-down in its books for a variety of reasons. Examples include office equipment and computers in surplus to requirements or approaching obsolescence, as well as perishable goods approaching sell-by date (food/drink) and equipment from refurbished premises (the contents of hotel rooms). Company procedures for calculating depreciation may be used.
- If a value is not available, make a reasonable estimate or apply a ‘rule of thumb’ of 20% of sale price for products. If these are major or regular contributions, then a professional valuation should be sought, providing proper substantiation to the claimed figure.
- **Company Facilities: Cost to Company.**
 - When use of company facilities or technology is made available at zero or reduced cost, only record genuine additional costs to the company (refreshments during meetings, photocopy paper, etc.). Use the standard internal charging rates, such as those used by the catering or graphic design departments.
 - When a company incurs genuine losses or costs by choosing to support a community organization or project, the full amount of income lost should be counted. Examples include, use of training facilities when fully booked (otherwise be let at commercial rates), the loan of a whole office block which is permanently redundant (otherwise be sold or commercially re-rented).
- **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 pharmaceutical companies.** PAPs provide free or low-cost medications to people who have no insurance, inadequate insurance, or financial difficulties. Pharmaceutical companies may record giving to PAPs, regardless of whether those programs are run through a designated 501(c)(3) organization established by the company.



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- **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. Note that the time must be given to a qualifying 501(c)(3) organization or equivalent. General messages (for example, regarding general nutrition or fitness) that are unaffiliated with a nonprofit should not be included.

Defining and Valuing Pro Bono Service

Employee Engagement			
“Extra Hands”	Skills-Based		
Volunteerism			Non-Cash Equivalent
Hands-On Volunteer Activity such as: <ul style="list-style-type: none"> ▪ Soup Kitchen ▪ Habitat for Humanity ▪ Park Clean Up 	Non-Core Skills Activity such as: <ul style="list-style-type: none"> ▪ Mentoring ▪ Junior Achievement ▪ Science Fair Judge 	Board Service such as: <ul style="list-style-type: none"> ▪ Board Placement and Training 	Pro Bono Service such as: <ul style="list-style-type: none"> ▪ Nonprofit Branding ▪ HR Consulting ▪ Strategic Planning

As shown in the diagram above, pro bono service is a type of employee engagement that falls within skills-based service. However, unlike any other type of employee engagement, pro bono service is recorded in the CECP Survey as a non-cash or in-kind contribution. The criteria outlined below—all three of which must be met—distinguish pro bono service from other paid-release employee time:

- **Commitment.** Your company must make a formal commitment to the recipient nonprofit organization for the final work product. The 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 interest and availability are not included.
- **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 which only draw upon some of an employee’s basic job knowledge are not included in pro bono.
- **Indirect Services.** Pro bono services must be indirect, meaning that the corporation must provide the service through a 501(c)(3) organization or international equivalent. This criteria holds for all types of giving recorded in the CECP survey, but we note it here as a reminder. In the majority of cases, pro bono service will support the nonprofit organization itself and not the end-recipients or “clients” of the nonprofit (in other words, most pro bono supports the operations or capacity-building of the nonprofit organization itself). This is in keeping with the requirement that pro bono service must be a direct application of an employee’s core job description. In some cases, pro bono service might benefit the individual people that the nonprofit serves, but this is rare in light of the other two criteria listed above.

Examples of Pro Bono Service:

- HR team audits the HR systems of a nonprofit
- Finance team develops managerial accounting systems for a nonprofit
- Property development team helps a nonprofit secure and design office space
- Creative team develops a nonprofit’s annual report
- Working as part of her company’s pro bono commitment to a nonprofit, a professional tax accountant provides tax consulting to needy individuals in the community



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Examples of Other Skills-Based Service (**not Pro Bono**):

- Executive serves on a nonprofit board and gives informal advice
- Manager coaches high school student on a business plan competition
- An accountant independently provides free tax services to an individual in the community who can't afford tax advice
- Engineer designs a technology curriculum for an after school program
- Working as part of her company's pro bono commitment to a nonprofit, a software designer sets up staff computers (setting up computers is not within the core 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 in CECP Survey Question 9. FMV is the hourly or project cost that a paying client would incur for the same service. Companies are encouraged to use the three scenarios below to assist in determining the FMV of services rendered. The dollar values in the scenarios below are based upon current U.S. salary data adjusted to account for geographic differences and typical fee-discounting practices. CECP is currently unable to provide dollar-value assistance for non-U.S. pro bono service.

Paid-release-time service that does not meet the pro bono criteria should be recorded at a dollar value that is appropriate to the skills involved in CECP Survey Question 22 (do not include pro bono hours in Question 22, as that would be double-counting hours recorded in Question 9). When in doubt, the current Independent Sector rate is appropriate.

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

In the absence of employee skill area data and internal billing rates, CECP recommends using an estimate of \$120 per hour for pro bono service projects. This is based on a rounded average billing rate for mid-level employees across disciplines, highlighted in orange in the chart below.

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:

Employee Skill Area	Entry Level	Mid Level	Executive
1) Marketing, Advertising, Public Relations	\$80	\$100	\$150
2) Accounting, Financial Services	\$90	\$135	\$200
3) Architecture, Engineering, Construction	\$75	\$100	\$145
4) Strategic Consulting, Organizational Design, Human Resources, IT Services	\$100	\$150	\$225
Rounded Averages for the Above Services	\$85	\$120	\$180
5) Legal, Medical Services	\$200	\$250	\$320

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.*



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The Need for Conservatism

As with all philanthropy measurement for the CECP survey, companies must ensure that their pro bono projects meet the criteria established in this Survey Guide and that any hourly rate is defensible. When in doubt, err on the side of conservatism in selecting a valuation rate; rates must withstand public and peer-company scrutiny.

Source Data and Acknowledgements

CECP gratefully acknowledges the Taproot Pro Bono Action Tank for its leadership and collaboration in establishing the above definition and valuation for pro bono service. The dollar values above are based on professional services pricing data generously donated by Wellesley Hills Group, LLC.

Motivations for Giving

Overview

- Survey Question 10 is related to giving motivations. While the three terms used to classify motivations (Charitable Gifts, Community Investment, and Commercial Initiatives) may seem intuitive, it is important to carefully review the definitions provided by CECP and to contact CECP with any questions about mapping your giving to these definitions.
- To begin, ask yourself: “Why did my company give this particular grant?” To determine which motivation label suits each of your company’s grants, ask: “What was the primary outcome that we expected when deciding to give? How aligned with our giving strategy was the primary beneficiary?”
- Similar contributions made by different companies may be categorized differently depending on the outcome expected. These definitions are useful in that they give your company an additional perspective from which to understand its giving.
- There are no “bad” or “good” motivations, although it may seem that way at first. Each is simply a way of labeling your grant-making intent so that your company can determine whether the goals of its giving have been met. All giving serves the community; therefore, labeling motivations is just a matter of determining intent.
- Each company will likely have a different mix of motivations. Using the CGS reporting module, trends and norms of giving by motivation can be viewed by industry and by peer group.
- Companies that use grant management software are encouraged to customize their system to enable giving officers to record a grant’s motivation at the time the grant is given.

Motivations - Definitions

Charitable Gifts:

Reactive or “input-driven” giving. In this type of giving, a company expects little or no business benefit in return for its giving, except perhaps in showing that the business is responsive and cares about being a “good neighbor.” Charitable giving often occurs when a company is solicited for money and decides to provide funding even though it has no specific connection to the cause. The money is not aligned with a particular giving objective, the results of the giving are rarely tracked, and frequently this giving is to a local group. In this type of giving, the company is not seeking to play any kind of advisory or management role; once the gift is delivered, the transaction is over. Short-term, “one-off” grants typically fall in this category.

Example: The local chapter of the Girl Scouts is having an auction and approaches Alpha Corporation for several raffle prizes. The corporation wasn’t planning to give to this group and Alpha’s giving priorities, customer base, and business strengths do not particularly align with those of the Girl Scouts, but the company decides to give anyway to foster goodwill.

Community Investment:

Proactive and primarily “output-driven” giving. In strategic giving, a corporation makes gifts that are simultaneously important to the long-term success of the business and serve a critical community need. Establishing a meaningful, long-term relationship with nonprofit partners that have mission statements in line with a company’s philanthropic priority areas



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is strategic; this alignment distinguishes “community investment” giving from “charitable giving”. Often the company seeks to measure the outcome or positive result achieved, and also likes to participate in the design and execution of the initiative or program. Multi-year grants are typically strategic in nature.

Note: The underlying definition of “Community Investment” is unchanged from the definition of “strategic” giving in CECP surveys before 2007. The change was made to conform to the terminology recommended by the London Benchmarking Group, the organization that originated the use of labeling corporate giving motivations.

Example: As a toy manufacturer, Beta Corporation has determined that “youth development” is a primary focus of its philanthropic initiatives. To this end, Beta enters a long-term giving relationship with the Big Brothers/Big Sisters program and assists them with the funding, planning, and execution of a program to attract new mentors. Beta Corporation expects to receive reports back from the nonprofit on what it has accomplished.

Commercial Initiatives:

This is philanthropy in which the benefit to the corporation is the primary reason for giving; the good that it does for the cause or for the community is secondary. Perhaps the goal is to entertain a client or to give to a cause that is important to a key vendor or customer. Unless initiated by a client, typically this giving is proactive on the part of the company and is justified by a clear tie to business success. Cause marketing falls in this category.

Example: Gamma Corporation, a credit card issuer, partners with an anti-hunger nonprofit to create the “Global Hunger Charge” in which \$0.05 is donated to the charity for every customer credit card transaction. This initiative collected \$1 million for the nonprofit that year, but also gave card members an additional reason to use Gamma’s credit cards – from which the company gained additional revenues. The charitable donation at the heart of this cause marketing example is therefore commercial.

Using your judgment: Although CECP strives to provide clear guidance, it is up to the company giving the grant to make the final motivational categorization. There is no “right answer” on motivations, and often the same activity at different companies is reported under different motivations. For example, buying a table at a dinner may be categorized as any of the three motivational categories, depending on the motivation for purchasing seats:

Charitable Gifts.

The company receives no business benefits from the contribution, besides perhaps a logo in the evening program. For example: the dinner is in recognition of an employee’s work for a charity with which the company is not formally involved.

Community Investment.

The table is purchased from a nonprofit organization with which the organization:

- has formed a partnership, or
- the focus/cause of the event is in line with the corporation’s management approach, or
- the cause is in line with a philanthropic focus area for the company

For example: as a chemical company, Acme Corporation has a philanthropy goal to bring potable water to developing countries and therefore purchased a table at a fundraising dinner by its nonprofit partner WaterAid.

Commercial Initiatives.

The corporation purchased seats to:

- to entertain clients, or
- because a company client is a board member, trustee, or supporter of the nonprofit, or



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- the company is considering making an additional grant to the hosting organization to further their commercial business endeavors
For example: The CEO at Acme Corporation's top distributor is on the Board of Directors for the Detroit symphony. Acme buys a table at the symphony's annual fundraising dinner to show that it supports a cause important to a key business contact.

Question #1: Company Information

- Company:
Enter your company's name as you would like it to appear to other survey respondents. If you are only entering data for a distinct part of your corporation (for example, the foundation or a specific region) make this clear in this field. For example: "Acme Foundation" or "Acme North America."
- Headquarters Location (State):
Use the two-letter abbreviation for the state in which your company's headquarters resides. If your company is headquartered outside the United States, list the city and country of your corporate headquarters.
- Contact Person Name & Address:
Please list the primary person whom CECP should contact with questions regarding your CGS survey.
- Classification:
There are two choices for this field: Manufacturing or Service. Every company falls into only one of these classifications. Your company either manufactures a product (like Hasbro and Levi Strauss & Co.) or provides a service (like Aetna and JPMorgan Chase).
- S&P Industry Sector Classification:
There are ten S&P Industry Sectors and each company falls into only one of them; these designations are created and maintained by the finance sector, which assigns each company to a sector for stock trading and market research purposes. **CECP staff can help you research the classification assigned to your company.** For your reference, the ten classifications are defined as follows:
 1. **Energy**– Comprises companies whose businesses are dominated by either of the following activities: the construction or provision of oil rigs, drilling equipment and other energy related service and equipment, including seismic data collection. Companies engaged in the exploration, production, marketing, refining and/or transportation of oil and gas products, coal and other consumable fuels.
 2. **Materials**– Encompasses a wide range of commodity-related manufacturing industries. Included in this sector are companies that manufacture chemicals, construction materials, glass, paper, forest products and related packaging products, and metals, minerals and mining companies, including producers of steel.
 3. **Industrials**– Includes companies whose businesses are dominated by one of the following activities: the manufacture and distribution of capital goods, including aerospace & defense, construction, engineering & building products, electrical equipment and industrial machinery. The provision of commercial services and supplies, including printing, employment, environmental and office services. The provision of transportation services, including airlines, couriers, marine, road & rail and transportation infrastructure.
 4. **Consumer Discretionary**– Encompasses those industries that tend to be the most sensitive to economic cycles. Its manufacturing segment includes automotive, household durable goods, textiles & apparel and leisure equipment. The services segment includes hotels, restaurants and other leisure facilities, media production and services, and consumer retailing and services.
 5. **Consumer Staples**– Comprises companies whose businesses are less sensitive to economic cycles. It includes manufacturers and distributors of food, beverages and tobacco and producers of non-durable household goods and personal products. It also includes food & drug retailing companies as well as supermarkets and consumer super centers.
 6. **Health Care**– Encompasses two main industry groups. The first includes companies who manufacture health care equipment and supplies or provide health care related services, including distributors of health care products, providers of basic health-care services, and owners and operators of health care facilities and organizations. The second regroups companies primarily involved in the research, development, production and marketing of pharmaceuticals and biotechnology products.



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7. **Financials**— Contains companies involved in activities such as banking, mortgage finance, consumer finance, specialized finance, investment banking and brokerage, asset management and custody, corporate lending, insurance, financial investment, and real estate, including REITs.
 8. **Information Technology**— Covers the following general areas: firstly, Technology Software & Services, including companies that primarily develop software in various fields such as the Internet, applications, systems, databases management and/or home entertainment, and companies that provide information technology consulting and services, as well as data processing and outsourced services; secondly Technology Hardware & Equipment, including manufacturers and distributors of communications equipment, computers & peripherals, electronic equipment and related instruments; and thirdly, Semiconductors & Semiconductor Equipment Manufacturers.
 9. **Telecommunications Services**— Contains companies that provide communications services primarily through a fixed-line, cellular, wireless, high bandwidth and/or fiber optic cable network.
 10. **Utilities**— Encompasses those companies considered electric, gas or water utilities, or companies that operate as independent producers and/or distributors of power.
- End date for 12 months of data:
For most companies, this is 12/31/YYYY. If the corporate or foundation giving year ends before the end of the calendar year, enter that date. If the last day of the corporate giving year and foundation giving year are different, enter the latter date of the two.
-

Question #2: Revenue and Pre-Tax Profit

For publicly-traded companies, CECP staff will find and enter these numbers for you.

Overview

These figures can be obtained through your company's finance department. If your company is publicly traded, you can find these numbers in your corporate annual report or 10-K filing with the SEC. Most publicly-traded companies post this information on their Web sites in a section titled "Investor Relations."

Revenue (domestic and international):

- This is the total amount of money from all income sources that came into your company in the previous year.
- In annual reports, this figure is often labeled as 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."
- Enter the full dollar amount (including all zeros, but not cents). Many reports list the number in abbreviated form, with a note saying "all numbers in millions."
- In their annual reports and filings, many companies do not separate domestic revenues from international revenues. If you do not have a breakdown, or if your corporate headquarters are located outside of the United States, enter totals in the "consolidated" field.
- Negative revenues should be recorded accurately (with a negative sign). However, the CGS system will be unable to perform calculations—such as Total Giving as a Percentage of Revenue—for your company.

Pre-Tax Profit (domestic and international):

- This is the 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," "Income before income taxes and minority interests," 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.
- Many reports list all figures in abbreviated form, with a note saying "all numbers in millions." Enter the full dollar amount (including all zeros, but not cents).
- In their annual reports and filings, many companies do not separate domestic pre-tax profits from international pre-tax profits. If you do not have a breakdown, or if your corporate headquarters are located outside of the United States, enter totals in the "consolidated" field.
- Negative pre-tax profits should be recorded accurately (with a negative sign). However, the CGS system will be unable to perform calculations—such as Total Giving as a Percentage of Pre-Tax Profit—for your company.



Highlighted sections are those that
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Willing to share? Yes!

- If your company is publicly traded, then your company's financial information is public information by law. Therefore, if you work for a public company, CECP strongly recommends that you indicate "willing to share" on this question because other CGS users find these figures very helpful when selecting a peer group.

Question #3: Employee Count

For publicly-traded companies, CECP staff will find and enter these numbers for you.

- You can find these numbers in your annual report or 10-K filing with the SEC. Most companies post this information on their Web sites in a section titled "Investor Relations."
- 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, or if your corporate headquarters are located outside of the United States, enter totals in the "consolidated" field.

Willing to share? Yes!

- CECP strongly recommends that you indicate "willing to share" on this question because other CGS users find these figures very helpful when selecting a peer group.

Question #4: Full-Time Equivalent (FTE) Count

What is a FTE?

- In this question, you are reporting the number of staff who **spend at least 20% of their time** either:
 - Working directly in the Corporate Community Affairs department or a similarly named department, such as Community Relations, External Affairs, Corporate Contributions, Corporate Affairs, etc.
 - Working for the Corporate Foundation(s)
 - Working in "All Other Groups" such as: a branch office, retail store, local or regional business unit, or other non-headquarter/non-foundation location but who have corporate giving or volunteer coordination defined in his/her job description.

By definition, FTEs must also contribute directly to 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/volunteering
 - Sponsorships related to corporate giving
 - Administration related to community affairs/contributions/volunteering
- Include any contract employees who assist with the management or execution of the above initiatives.
 - Include managerial staff (those who may have permanent or periodic supervisory responsibilities in each area).
 - Include executive assistants and any year-round interns who spend at least 20% of their time in support the functions listed above.

How do I count FTEs?

- You must enter a number and may enter a number that includes two decimal places.
- One person should be entered as "1," two people as "2," and so on.
- A person who spends half of their time (20 hours per week) on corporate or foundation giving should be ".5" just as someone who spends one-quarter of their time should be ".25" and so on. Therefore, possible final answers include: "5.75," "2.2," "8," etc.
- Do not count any staff that spends less than 20% of their time on corporate philanthropy (as outlined in the list of functions above).
- If you do not have a "domestic vs. international" breakdown, or if your corporate headquarters are located outside of the United States, enter totals in the "consolidated" field.



Question #5: Foundation and Trusts

With this question, CECP seeks to understand the prevalence of different foundation models. If your company has multiple corporate foundations, and if those foundations are each structured differently, please answer this question from the perspective of the foundation that gives the most money annually.

This question further seeks to understand how and when companies fund their corporate foundations. The CECP survey only records contributions that are disbursed to a 501(c)(3). However, with this question we hope to understand the movement of money between the company and the foundation. Therefore, if your company made a \$20 million gift to its foundation this year but the foundation only disbursed \$2 million this year, record the \$20 million in this question and the \$2 million in Questions 9 – 15.

When answering this question, only record funds that come from the company's budget. Never include gifts made by individuals, such as employees or even senior management.

What type of foundation does your company have?

- **Predominately Endowed.** Endowed foundations have asset reserves (cash, stocks, bonds, real estate, etc) that they invest to make a return. These assets are restricted in that the foundation does not spend down the principal amount to make grants. The money needed to make grants to nonprofits comes from the returns on these assets each year—typically endowed foundations make grants totaling 5% of the total value of the assets that they hold (a legal minimum). In this way, endowed foundations are not dependent on the transfer of funds from the corporation every year, as the endowment generates funds for grant-making. Please use this designation if all, or the vast majority (75%+), of your corporate foundation's funding is from 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 year or fiscal year). The annual funds from the company to the foundation often take the form of cash or appreciated stock, and can be transferred from the company to the foundation at once or many times throughout the year. Occasionally, pass-through foundations have reserve funds to “cushion” against lean times, however pass-through foundations 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 truly 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; instead, an operating foundation functions as a nonprofit organization in its own right by using at least 85% of its assets to offer charitable services or programs directly. Pharmaceutical companies sometimes create foundations for their Patient Assistance Programs which service individuals directly, which would be considered an operating foundation.
- **Other.** Your corporate foundation may be structured in a way other than the types listed. If this is the case, please choose the “Other” designation and use the “Notes” field to provide more specifics to CECP so that we may improve future surveys.



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Question #6: Grant-Making 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 can independently award?”
 - “What is the value of the largest grant the person you identified can award without the review of a committee, group, or board?”
 - “At what value does the grant go to a review committee?”

Examples:

- If the Senior Giving Officer must escalate grants of \$500,000 or above 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, enter \$0 (not “na”).

Question #7: Philanthropic Priority Focus Areas

- Enter four brief descriptors for the giving priorities that were most important to your company during the giving year of the CGS survey, in order of importance to your company. The focus area that you list first will appear next to your company’s name in the “Peer Group Matrix” in the CGS reporting area.
- To facilitate reporting across companies, CECP suggests that you choose your focus areas from the following standardized list (these descriptions are also referenced in Question 11):
 - **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 American Enterprise Institute and The Brookings Institution).
 - **Community & Economic Development:** Includes contributions to community development (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, dance groups, music groups, heritage foundations, zoos, aquariums, and non-academic libraries.
 - **Education, Higher:** Includes contributions to higher educational institutions (including departmental, special project, and research grants); education-related organizations (e.g., associations for professors and administrators, 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 institutions (including departmental, special projects, and research grants); education-related organizations (e.g., associations for teachers and administrators, 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.
 - **Environment:** Includes contributions to environmental and ecological groups or causes including parks and conservancies.
 - **Health & Social Services:** Includes contributions to United Way and other workplace giving campaigns and grants to local and national health and human services agencies (e.g., Red Cross, American Cancer Society); hospitals; agencies for youth (excluding K-12); senior citizens; and any other health and human services agencies, including those concerned with safety, family planning, and drug abuse.
 - **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.
 - **Other:** Contributions that do not fall into any of the main beneficiary categories or for which the recipient is unknown.
- If this list is not adequate, you may enter your own descriptions. Please condense lengthy descriptions into just a few words. Examples: Youth Development, Entrepreneurship, Financial Literacy, Employee Skill Development, Diversity, Girls Self-Esteem, Reading, Public Safety, Nutrition, Environment, Domestic Violence, Africa, Water Purification, and Community Building.



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Question #8: Matching of Employee Giving

- **Do not** include funds given by employees; only record the corporate or foundation dollars of the match.
- Break down matching funds along the following guidelines:
 - **Workplace Giving Campaigns:** includes annual, or otherwise periodic, charity drives such as United Way.
 - **Matching Gifts:** the corporate or foundation match of year-round employee giving (giving that is not driven by a specific corporate campaign) to nonprofit organizations. The corporate or foundation match is included here regardless of whether those dollars are given to a nonprofit selected by the employee or matched to a different qualifying nonprofit chosen by the corporation or foundation.
 - **Dollars for Doers:** includes all corporate or foundation giving to nonprofit organizations in recognition of a certain level (as defined by the company or foundation) of employee service to that nonprofit organization.
 - **Disaster Relief:** the corporate or foundation match of employee giving specifically to nonprofit organizations assisting with crisis relief, recovery, rebuilding, preparedness, etc. or to a designated employee relief fund that accepts the match of employee giving.
 - **Other:** any type of corporate or foundation matching of employee giving not included in the categories above.
- As in all areas of the survey, it is important not to double-count funds. Given this, each match may only go in one of the above categories. If you feel a matching gift belongs in more than one category, you must determine which one category is most appropriate. For example, disaster relief matching cannot also be counted in the general “matching gifts” bucket.
- In the program specifics column, please note any details regarding how your program is structured. This may include details such as: the types of individuals that are eligible/ineligible (family members, retirees, senior managers, etc), contribution limits (if your company puts a cap on the amount matched per employee per year), special matching ratios (if the company matches employee gives 1:1 or 2:1), or the types of nonprofit organizations that are eligible / not eligible. Do not feel limited by these examples. CECP will use this data to highlight the different options available to companies offering a matching gifts program as an employee benefit.

Question #9: Total Value of 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 and/or foundation for the most recently-completed year. This includes direct cash, foundation cash, and non-cash giving.

You will base your answers to Questions 10-15 on the numbers you enter here. Therefore, to answer those questions, you must be able to break down your direct cash, foundation cash, and non-cash contributions in the categories featured in those questions, such as motivation, program type, geography, etc. While it is okay to bypass questions that do not apply to your company, you should attempt the questions that are relevant and therefore must be able to break down these numbers. For any amount of your giving that you cannot break down, see the section “contributions that you cannot break down” below.

Tips:

- Before completing this section, CECP recommends that you review the:
 - “What to Include, What to Exclude” section of the CGS Survey Guide.
 - “Valuing Non-Cash Contributions and Volunteerism” section of the CGS Survey Guide
 - “Defining and Valuing Pro Bono Service” section of the CGS Survey Guide
- Include the value of contributions identified in Question 8. 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 compensation, overhead, or additional program costs associated with managing your philanthropic or volunteer programs. These totals are only entered in Question 19, Management and Program Costs.
- **Do not** include the value of employee volunteer hours. These totals are only entered in Question 22, Volunteerism (Value of Hours).



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Contributions that you cannot break down

- If you are unable to categorize any of the direct cash, foundation cash, and non-cash in survey questions 10 - 15, put that amount in the “additional contributions” field:
 - Reduce your direct cash, foundation cash, and non-cash giving figures by the amount which you will not be able to categorize (in other words, if you gave \$10 million but will only be able to categorize \$8 million of it consistently on questions 10 – 15, 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, the remaining \$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); however, it will appear in your “total cost of corporate giving” (which is “total giving” plus all management and program costs, the value of volunteer hours, and un-categorizable giving).
- CECP strongly encourages you to do your best to avoid either of the two options above by making educated estimates for the breakdowns requested in questions 10 – 15. While we do not advocate entering data in which you have low confidence, your ability to provide reasonable breakdowns will increase the information available to you in reporting and ensure that your company’s giving is fully recorded.

Tax deductible contributions which are not counted in the CECP survey

- The CECP survey only records contributions to 501(c)3 organizations, or the international equivalent, and public schools (see the section “What to Include, What to Exclude” earlier in this guide). However, Section 170(c) of the Internal Revenue Code allows gifts to a state, a possession of the US, any political subdivision of the two, the United States, or the District of Columbia as long as the donation is made exclusively for public purposes. Common examples of these kinds of gifts would be donations such as: gifts to a fire department or a police station, land donations to the city or state government, etc.
- CECP does not record such gifts as “direct cash,” “foundation cash,” or “non-cash” in the previous fields in Question 9, however do include the total dollar value of these donations here.
- Please exclude these donations from any other questions in the survey.

Willing to share? Yes!

- CECP strongly recommends that you indicate “willing to share” on this question because other CGS users find these figures very helpful when selecting a peer group and for benchmarking. As a reminder, the CGS survey is limited only to other corporations that have completed a survey and use of the system is guided by a data-sharing policy. By sharing these numbers, your company enriches the value of the CGS system for all users.

Question #9A: Breakdown of Non-Cash Giving

With this question, CECP seeks to better understand the different elements that comprise a company’s non-cash giving. Using the dollar value of non-cash giving reported in Question 9 (already valued at FMV), please breakdown 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 the product(s) or inventory that your company sells.
- **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 of pro bono service. This includes written-down office equipment, use of company facilities, real estate, patents, etc.

Question #9B: 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 (not anticipated) during the survey year. This number should correspond to the dollar value of pro bono hours entered in Question #9A. The section of the Survey Guide titled “Defining and Valuing Pro Bono Service” should be used to determine whether employee service time meets the CECP criteria for pro bono service.



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Question #10: Contributions by Motivation

- This question asks that you break down the categorizable direct cash, foundation cash, and non-cash amounts listed in Question 9 into the three motivational categories as defined by CECP.
- Before answering this question, CECP recommends that you review the:
 - “Motivations for Giving” section of the CGS Survey Guide.
 - “APPENDIX: Additional Guidance on Giving Motivations” section of the CGS Survey Guide.
- **Note that in the 2008 CECP survey, CECP adopted new labels, but not new definitions, for giving motivations.** In particular, the label “Community Investment” is relatively new, but the underlying definition is unchanged from the definition of “strategic” giving in prior CECP survey years. The change was made to conform to the terminology recommended by the London Benchmarking Group, the organization that originated the use of labeling corporate giving motivations.
- Your answers in the direct cash, foundation cash, and non-cash columns on this question must exactly match the corresponding values in Question 9. If the two sums do not match, the system will not save your answer and a red error message saying “Totals must match Totals from Question #9” will appear next to the “Save” and “Cancel” buttons (the column or columns with the discrepancy will also be highlighted in red). Before moving to the next question, be sure that your totals match and that your answers have been saved.

Question #11: Contributions by Program Type

- This question asks that you break down the categorizable direct cash, foundation cash, and non-cash amounts listed in Question 9 by nine program types defined by CECP below.
- To do this, ask yourself: “Which category does the ultimate end recipient of the contribution primarily fit into?” The intent of the gift is important. For example, if the intent of a gift to the YWCA was to encourage physical activity, the contribution should be categorized in “Health & Human Services.” However, if the intent of the YWCA gift was instead to encourage neighborhood engagement, those funds should be categorized as “Community & Economic Development.” This is consistent with the LBG model.
- If your contribution is a general operating gift to an organization, select the program type that best describes the overall mission of that organization.
- Your answers in the direct cash, foundation cash, and non-cash columns on this question must exactly match the corresponding values in Question 9. If the two sums do not match, the system will not save your answer and a red error message saying “Totals must match Totals from Question #9” will appear next to the “Save” and “Cancel” buttons (the column or columns with the discrepancy will also be highlighted in red). Before moving to the next question, be sure that your totals match and that your answers have been saved.

Program Types:

- 1. 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 (American Enterprise Institute, Brookings Institution).
- 2. Community & Economic Development.** Includes contributions to community development (aid to minority businesses and economic development councils), housing and urban renewal, and grants to neighborhood or community-based groups.
- 3. Culture & Arts.** Includes contributions to museums, arts funds or councils, theatres, halls of fame, cultural centers, dance groups, music groups, heritage foundations, zoos, aquariums and non-academic libraries.
- 4. Education: K through 12.** Includes contributions to K-12 institutions (including departmental, special projects, and research grants), education-related organizations (associations for teachers and administrators, 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.
- 5. Education: Higher Ed.** Includes contributions to higher educational institutions (including departmental, special project and research grants), education-related organizations (associations for professors and administrators, literacy organizations and economic education organizations) and scholarship and fellowship



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funds through intermediary organizations and other education centers, foundations, organizations and partnerships.

6. **Environment.** Includes contributions to environmental and ecological groups or causes including parks and conservancies.
7. **Health & Social Services.** Includes contributions to United Way and other workplace giving campaigns, and grants to local and national health and human services agencies (Red Cross, American Cancer Society), hospitals, agencies for youth (excluding K-12), senior citizens and any other health and human services agencies, including those concerned with safety, family planning, and drug abuse.
8. **Disaster Relief.** Contributions that support preparedness efforts or relief, recovery, or rebuilding efforts in the wake of a natural or civil disaster, or other emergency hardship situation. The group of affected individuals should be large or indefinite enough that providing aid to members benefits the community as a whole (because the CECP survey does not recognize donations to specific individuals).
9. **Other.** Includes contributions that do not fall into any of the seven main beneficiary categories or for which the recipient is unknown.

Question #12: Contributions by Geography

- This question asks that you break down the categorizable direct cash, foundation cash, and non-cash amounts listed in Question 9 by the geography of the end recipient/primary beneficiary of the gift.
 - **U.S. to U.S.:** Funds that originate in the U.S. and that go to organizations that serve domestic end-recipients.
 - **U.S. to International:** Domestic funds distributed to organizations that serve international end-recipients.
 - **International to U.S.:** Contributions that originate outside the U.S. but which benefit U.S. end-recipients.
 - **International to International:** Contributions that originate abroad and benefit end-recipients abroad.
- The term U.S. is to be strictly interpreted as the 50 United States and its territories. Therefore, "Intl" includes Canada and Mexico.
- Your answers in the direct cash, foundation cash, and non-cash columns on this question must exactly match the corresponding values in Question 9. If the two sums do not match, the system will not save your answer and a red error message saying "**Totals must match Totals from Question #9**" will appear next to the "Save" and "Cancel" buttons (the column or columns with the discrepancy will also be highlighted in red). Before moving to the next question, be sure that your totals match and that your answers have been saved.
- Survey respondents at companies headquartered outside the U.S. are advised to bypass Question 12 and 12A. CECP hopes to restructure this question in future survey years to better accommodate an international perspective.

Question #12A: Giving from the U.S. to the Developing World

- With this question, CECP seeks to understand the dollar amount of corporate contributions that are given to assist end-recipients in the developing world (therefore, do not include contributions that originate outside of the U.S.). Estimates are sufficient if dollar values are not available. If your company does not give to the developing world, simply enter "\$0" in each cell.
- The developing world **excludes** North America, Western Europe and Russia, but **includes** countries from the following regions:
 - All of Africa
 - Asia (except Australia, Japan and Singapore, New Zealand, Hong Kong, Macau, Brunei, Taiwan and South Korea)
 - Latin America and the Caribbean (except Aruba, Bermuda, French Guiana, Guadeloupe, Martinique, Puerto Rico, St. Martin, Turks and Caicos, St.Croix, British Virgin Island, Cayman Islands)
 - Middle East (except Saudi Arabia, Israel, Kuwait, Qatar, United Arab Emirates)
 - Central Asia
 - Eastern Europe (except Lithuania, Estonia, Latvia, Bulgaria, Romania, Slovenia)
 - None of the EU countries can be counted (except Cyprus, Latvia, Poland, Slovakia, Hungary, Czech Republic).
 - Turkey



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Question #12B: Greatest Area of Giving in 2009

- This is an opinion poll question. Your answer will not be associated with your company, and peer companies using the CGS system will not be able to view your response. Please answer from the perspective of 2009 (even though the quantitative sections of the survey ask for 2008 data). This is for CECP analysis only – all findings will be reported in aggregate (not at the individual company level).

Question #13: Contributions by Budget Source

- This question asks that you break down the categorizable direct cash, foundation cash, and non-cash amounts listed in Question 9 by the budget source of the funds. It is important to record giving based on the budget from which the gift was drawn, not from the group that dispersed the funds.
 - **Corporate Community Affairs:** This is intended to represent giving by the corporate headquarters contributions department. At many companies, this is the “Corporate Community Affairs” department, however if your corporation calls its central giving office by a different name (such as Community Relations or External Affairs), please interpret this to mean the giving from the equivalent budget at your business.
 - **Corporate Foundation:** Funds given by the company’s foundation, if applicable.
 - **All Other Groups:** The sum of all funds given by offices, regions, business units, or groups outside the corporate headquarters giving function and the foundation (in other words, from budgets not included in the two categories 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.

Example: The donation of computers is a non-cash donation, but from which budget source? The answer depends on the origin of the donation. If an office or business unit (not connected to the central corporate philanthropy program) originally paid for the computers, perhaps a bank’s branch office donating its old computers (that it paid for) to an elementary school, the answer is “all other groups.” However, if your central Corporate Community Affairs department (or equivalent) gave away the computers directly from headquarters, and the computers were paid for by corporate headquarters, put the value of the donation in that column.

- Your answers in the direct cash, foundation cash, and non-cash columns on this question must exactly match the corresponding values in Question 9. If the two sums do not match, the system will not save your answer and a red error message saying “Totals must match Totals from Question #9” will appear next to the “Save” and “Cancel” buttons (the column or columns with the discrepancy will also be highlighted in red). Before moving to the next question, be sure that your totals match and that your answers have been saved.

Question #14: Contributions by Ethnicity

- This question asks that you break down the categorizable direct cash, foundation cash, and non-cash amounts listed in “U.S. to U.S.” values in Question 12 by the ethnicity of the end recipient/primary beneficiary of the contribution. The organization to which the contribution is made does not need to have an ethnic focus, as long as the contribution has an ethnic focus.

Example: A grant to Columbia University to establish an African American Scholarship Fund. Columbia University is not a minority organization; however, the end recipients/primary beneficiaries of this scholarship will be African American students. Therefore, the money for this grant should be categorized “African American” not “All (not specified by ethnicity).”

- If your company does not track giving by ethnicity, first click “Answer Question,” do not put a check mark next to “Does the company currently track contributions by Ethnicity?” and press the “Save” button to bypass this question.



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- Use the “All (not specified by ethnicity)” fields to capture any giving that you are unable to categorize in the specific ethnicity fields provided.
- Your answers in the direct cash, foundation cash, and non-cash columns on this question must exactly match the corresponding “U.S. to U.S.” values in Question 12. Therefore, you must answer Question 12 before answering this question. If the two sums do not match, the system will not save your answer and a red error message saying “Totals must match Totals from Question #12” will appear next to the “Save” and “Cancel” buttons (the column or columns with the discrepancy will also be highlighted in red). Before moving to the next question, be sure that your totals match and that your answers have been saved.

Question #15: Contributions by Gender

- This question asks that you break down the categorizable direct cash, foundation cash, and non-cash amounts listed in “U.S. to U.S.” values in Question 12 by the gender of the end recipient/primary beneficiary of the contribution. The organization to which the contribution is made does not need to have a gender focus, as long as the contribution is made to serve a specific gender.

Example: a grant to Columbia University to establish a “Women in Science” scholarship fund. Columbia University is not a gender-specific organization; however, the end recipients/primary beneficiaries of this scholarship will be female students. Therefore, the money for this grant should be categorized “Females” not “All (not specified by gender).”

- If your company does not track giving by gender, first click “Answer Question,” do not put a check mark next to “Does the company currently track contributions by Gender?” and press the “Save” button to bypass this question.
- Use the “All (not specified by gender)” fields to capture any giving that you are unable to categorize in the “females” and “males” gender fields provided.
- Your answers in the direct cash, foundation cash, and non-cash columns on this question must exactly match the corresponding “US to US” values in Question 12. Therefore, you must answer Question 12 before answering this question. If the two sums do not match, the system will not save your answer and a red error message saying “Totals must match Totals from Question #12” will appear next to the “Save” and “Cancel” buttons (the column or columns with the discrepancy will also be highlighted in red). Before moving to the next question, be sure that your totals match and that your answers have been saved.

Question #16: Number of Grants Made

- This question asks that you report the number (**not the dollar value**) of grants made during the survey year. For many companies, this can be understood as the number of checks written (for the direct and foundation cash columns) or number of product donations given (for the non-cash column). You may also think of this as “number of contribution transactions” with recipient 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.
- U.S. and International Designations:
 - The term “U.S.” is to be strictly interpreted as the 50 United States and its territories. Therefore, “International” includes Canada and Mexico.
 - Interpret “International” based on the end-recipient of the grant (as is done in Question #12) instead of where the grant originated. Thus, any grants from the U.S. with a non-U.S. end-recipient would be classified as “International.”
 - If you do not have a “domestic vs. international” breakdown, or if your corporate headquarters are located outside of the United States, enter totals in the “consolidated” field.



Highlighted sections are those that
CECP revised for the 2008 CGS survey.

Question #17: 2009 Philanthropic Efforts

- This is an opinion poll question. Your answer will not be associated with your company, and peer companies using the CGS system will not be able to view your response. Please answer from the perspective of 2009 (even though the quantitative sections of the survey ask for 2008 data). This is for CECP analysis only – all findings will be reported in aggregate (not at the individual company level).

Question #18: Estimates of Next Year's Giving

- The CGS survey asks that you to report on the most recently completed year of giving (in other words, you report on 2008 giving in 2009). Therefore, many companies know whether their budgets have increased or decreased over the previous year. This question asks you to provide a rough percentage estimate of the increase or decrease over the previous year's giving.
- If you do not have a "domestic vs. international" breakdown, or if your corporate headquarters are located outside of the United States, enter totals in the "consolidated" field.

Question #19: Management and Program Costs

This question has been simplified significantly from prior years. At present, only the top row of this question is enabled for data entry. This was done to encourage more companies to record their management and program costs, which can be very useful in understanding a company's overall community investment. The other parts of this question are not needed, but remain displayed for any companies using the system to view surveys prior to 2007.

You are asked to breakout the costs by budget source:

- **Foundation & Corporate Community Affairs.** Combine spending from your foundation (if applicable) and your corporate community affairs (or similarly named) department. If you only have a foundation or only have 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 the "All Other Groups" column.

Types of Costs to Include:

- **Compensation.** Staff salaries and benefits for all FTEs listed in Question 4.
- **Programmatic expense.** Funds used to support specific grants, not including the grant contribution itself. These costs include office supplies, postage, travel, promotional items (such as banners, t-shirts, catering, facilities, and equipment rental) and any other money spent to conduct a specific program or initiative. You may also include the cost of freelancers, consultants, or other outsourced employees hired to assist with specific grants (services include writing, researching grant effectiveness, project management, etc.). 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 "costs of doing business" and are not associated with specific grants. Subscription or membership fees, such as those for CECP or the CGS, should be recorded here. 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, grants processing, etc. (such as MicroEdge, CyberGrants, JK Group, etc.) are also included here.



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Question #20: Employee Volunteerism Programs

- In this question, record whether different types of employee volunteerism programs and initiatives are in place at your organization.
- A formal employee volunteer program is defined as “a planned, managed effort that seeks to motivate and enable employees to effectively volunteer under the sponsorship and leadership of the employer.”
- Your company must incur costs (perhaps only staff time) as a result of these programs.
- The top of this question asks generally whether you have employee volunteerism programs domestically and/or internationally. If your company does not, leave these fields blank and click the “Save” button to bypass this question. By doing so, you will not be able to answer questions 21 – 23.
- Use the “program specifics” column to jot 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.
- Survey respondents at companies headquartered outside the United States are advised to bypass this question. CECP hopes to restructure this question in future survey years to better accommodate an international perspective.

Question #21: Estimate On-Company-Time Volunteerism

- You may only answer this question if you indicated in Question 20 that you have a domestic or international volunteer program, or both.
- While we do not advocate entering data in which you have low confidence, your ability to provide a reasonable estimate of the percentage of employees who volunteer at least one hour on-company-time will increase the information available to you in reporting and ensure that your company’s giving is fully recorded.

Question #22: Volunteerism (Value of Hours)

- You may only answer this question if you indicated in Question 20 that you have a domestic or international volunteer program, or both.
- If you are unable to distinguish between “On-Company-Time” volunteer hours and “Outside-Company-Time” volunteer hours, take the conservative approach and record all hours as “Outside-Company-Time” volunteer hours.
- **Do not include pro bono service with these volunteer hours.** Pro bono service should be recorded as non-cash in Questions 9 through 15.

On-company-time volunteerism

- Time spent by employees during a normal paid work schedule to pursue community activities, 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.
- Value the employee volunteer time at the full cost to the company of lost productive time (including benefits).
- Erring on the side of caution, only count clearly identifiable, substantive paid time off allowed under formal programs.
- Flexible scheduling is not included as on-company-time volunteerism because no costs are incurred by the company. 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. Typically if your company has a paid time off program, your company will have a formal policy on file.

Outside-company-time volunteerism

- Time spent by employees, retirees and family members (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 (organized) by your company.



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Domestic versus international

- Survey respondents at companies headquartered outside the United States are advised to use the consolidated fields and enter “na” in the “domestic” and “international” fields. CECP hopes to restructure this question in future survey years to better accommodate an international perspective.

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 full-time job, for a charity or other community organization. The time commitment may be a year or more, but the minimum time commitment is one week.
- Value the time of loaned executives as the full cost to the company of lost productive time. For long-term loaned executives, the cost of any significant package of fringe benefits, such as a company car, can also be included as a genuine cost of maintaining the employee on company payroll.
- If the assignment is part of a professional development plan, exclude part of the cost of time away from work, as the company would otherwise have had to pay for a training course.

Question #23: Successful Volunteer Programs

- You may only answer this question if you indicated in Question 20 that you have a domestic or international volunteer program, or both. If you indicated that you have only domestic or only international programs, then only the column of checkboxes applicable to you will be editable.
- Please choose your top three programs in each column, if applicable.
- Survey respondents at companies headquartered outside the United States are advised to bypass this question. CECP hopes to restructure this question in future survey years to better accommodate an international perspective.

Question #24: Promotion of Philanthropic Programs

- Include all costs associated with promoting/communicating your philanthropic programs externally. This can include public relations costs, advertising, etc. These costs should not have been included anywhere else in the CGS survey.
- Survey respondents at companies headquartered outside the United States are advised use the consolidated field and to enter “na” in the “domestic” and “international” fields. CECP hopes to restructure this question in future survey years to better accommodate an international perspective.

Question #25: Changes in Total Giving

The purpose is to understand the specifics as to why your company's giving increased, decreased or stayed the same (the more specific you can be, the better). CECP will not share your answer to this question, but will use it an anonymous fashion in aggregate with the responses from other companies.

What follows is a list of reasons we have heard from other companies in the past is below – but please take a brief moment to reflect on your company's reasons without feeling 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.
- **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 controls for giving (particularly with non-cash or in regions), absence of disaster-relief spending, policy changes in certain industries that affect giving levels or valuations.



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CECP revised for the 2008 CGS survey.

Question #26: Key Program Description

The purpose of this question is to provide CECP with information about members' key giving programs. CECP may use this information to connect members with media and promotion opportunities, but will always confirm with the companies before releasing any information.

A key giving program is typically the initiative in which your company commits the most time, money and management resources, and is often the most public of your giving programs. Please answer this question with one initiative. If you choose, you may list more than one program in your response, but please answer the question completely for each entry.

It is most helpful to CECP if you can provide detail, and it is perfectly acceptable to copy information from your corporate Web page or other public-facing materials describing the program. Simply listing a URL is less helpful.

Question #27: CGS Feedback

Like all nonprofits, CECP seeks to understand its impact and the ways in which we can maximize the value it provides to our members and subscribers.

We are hopeful that you will be candid, using this space to let us know specifically how the CGS has been helpful, or in what ways we can improve your company's ROI on filling out this survey for CECP each year. Please do not limit your thinking; your response might relate to technology, data analysis, staff availability, survey timing, training sessions, or any other aspect that you feel is important.

Question #28: Corporate Resource with the Greatest Potential

- This is an opinion poll question. Your answer will not be associated with your company, and peer companies using the CGS system will not be able to view your response. Please answer from the perspective of 2009 (even though the quantitative sections of the survey ask for 2008 data). This is for CECP analysis only – all findings will be reported in aggregate (not at the individual company level).

Question #29: Key Element of a Strong Philanthropy Program

- This is an opinion poll question. Your answer will not be associated with your company, and peer companies using the CGS system will not be able to view your response. Please answer from the perspective of 2009 (even though the quantitative sections of the survey ask for 2008 data). This is for CECP analysis only – all findings will be reported in aggregate (not at the individual company level).



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APPENDIX: Additional Guidance on Giving Motivations

Charitable Gifts	Community Investment	Commercial Initiatives
<ul style="list-style-type: none"> a) United Way gifts. b) Matching gifts - company match of employee giving (including retirees and directors where applicable) and fundraising (do not include funds given by employees). c) Dollars for Doers programs. d) Local community relations grants. e) Pro-active and re-active efforts to respond to a crisis (even if your company's focus area is disaster relief or similar). f) Social 'sponsorship' of causes or events such as concerts and dinners with some recognition, but not part of marketing or other commercial strategies. g) Costs of supporting and promoting employee community involvement (excluding value of volunteer hours). h) Cost of facilitating giving by customers and suppliers. (Do not include funds raised by customers/suppliers). i) Gifts of product from inventory (not a priority focus area). j) Written-down products or equipment (not a priority focus area). k) Use of company premises and other resources such as copying and transport that is not part of strategic programs and is typically a response to a request. l) Gifts made through an in-kind distributor (Gifts In-Kind International, InKindex, TechSoup) to donate and sell products without identifying a designated Priority Focus Area. However, if a Priority Focus Area is identified and a formal program is established, these contributions would be considered strategic. For example, IBM's "KidSmart Early Learning" with Gifts In-Kind International has been established to provide gifts to head start programs, family centers, schools, etc. 	<ul style="list-style-type: none"> a) Membership and subscription to organizations promoting community development. (Do not include government matching grants). b) Programmatic grants and in-kind donations, including support for issues such as, but not limited to, education, housing, economic development and the arts, if arts programs are defined as strategic in your company. c) Major gifts of products from inventory (priority focus area). d) Written-down product or equipment (priority focus area). e) Sustained use of company premises and other resources such as access to media for campaigns and transportation that help a nonprofit program succeed. f) Gifts made through a formally established program with an in-kind distributor (Gifts In Kind International, InKindex, TechSoup) to donate and sell products to a Priority Focus Area. g) Any grant that is evaluated against written guidelines, bound by a grant agreement, and/or for which the grantee is expected to achieve specific results. 	<ul style="list-style-type: none"> a) Giving to satisfy requests made by clients or customers. b) Commercial sponsorship of charity events (including sporting events), publications, activities, and promoting brands or corporate identity to achieve brand or corporate recognition. c) Cause-related marketing, promoting sales (Do not include funds raised by customers). d) Support for university departments: Support is provided with the expectation that the company retains the subsequent right to commercial exploitation of intellectual property. However, where the research findings are wholly confidential, they become commercial transactions and are not part of the community contribution. e) Product development research: The cost to the company can be extensive and hard to identify. The principle of valuation should be to value the goods and/or services received by the partner of the business, not all of the "in-company costs." The valuation of intellectual property is particularly difficult and varies considerably over time. Consequently, a conservative approach is appropriate, and methodology for the calculation should be recorded. f) Community-based care for consumers with special needs: This category borders on mainstream business practice but does offer general community benefits beyond what is required by law. g) Exceptional one-time gifts of property and other assets for tax benefits: These contributions are often linked to business operations. As one-time events, they cannot be seen as part of a long-term community strategy and inclusion as a contribution would seriously distort trend data. h) Licensing fees/certification programs.