



# VALUATION GUIDE 2012 EDITION

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Corporate Giving Standard (CGS)  
*Providing in-depth valuation guidance and survey  
instructions for the CGS survey on 2011 contributions.*

COMMITTEE  
ENCOURAGING  
CORPORATE  
PHILANTHROPY

*Corporate Giving Standard*  
2012 Valuation Guide

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### What to Include and Exclude

**Eligibility.** There is no international definition for what constitutes a charitable organization, presenting a challenge for a survey intending to capture and benchmark corporate giving worldwide. Until a clear international standard emerges, the following instructions will prescribe what types of giving can be included in this survey. CECP hopes to continue to refine these instructions in the future.

#### **General Guidance on Eligibility:**

- o Do include giving to organizations classified as “charitable” by the country’s standards.
- o Do include giving to public schools.
- o Do not include giving made with expectation of repayment or direct benefit to the company.
- o Do not include giving to political action committees, individuals, or any other non-charitable organizations.
- o Report all amounts in U.S. dollars. For revenue and pre-tax profit figures, use the conversion rate listed in the official filing (10-K or other annually filed report) or as of the last day of the Fiscal Year. For grants, use the conversion rate current at the time of the grant.

**Giving to the U.S.** Include only giving to 501(c)(3) organizations or to public schools (per above). If your company administers its own community programs that directly serve individuals or other non-501(c)(3) entities within the United States, that giving should not be recorded.

**Giving Outside of the U.S.** In the absence of an international standard, giving outside of the U.S. may include only contributions to organizations classified as “charitable” by that country’s standards. In many cases, this will include giving to a “charitable/not-for-profit” organization that complies with all of the legal requirements of the country’s revenue or finance ministry. Companies based in the U.S. may include only giving to 501(c)(3) organizations that serve international populations OR giving to organizations classified as the international equivalent of a 501(c)(3) organization. Giving professionals at U.S.-based companies can access more information on international equivalency online at the United States International Grantmaking (USIG) project, a joint partnership between the Council on Foundations and the International Center for Not-For-Profit Law. The USIG website ([www.usig.org](http://www.usig.org)) offers information on international grantmaking basics, legal implications, accounting questions, information by country, and additional resources.

**Report Corporate Giving Only.** In all questions where you are reporting a monetary figure for giving, do not include contributions from employees, vendors, or customers; the primary giving questions of the CGS survey are intended to capture only giving tied directly to your company’s financial assets. If your company runs a foundation that receives contributions from other companies (e.g., clients and vendors), record only the contributions given by your company. However, you may include all of the foundation management and program costs that your company incurs. There is one exception. CECP acknowledges that some companies raise money from others for nonprofit organizations and while these funds may not be included in the primary giving questions, the amount generated, along with related costs, is captured in Question V.B – Philanthropic Leverage.

**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: this means reporting giving from the highest possible structural level, preferably the parent company.

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

**Events and Sponsorships.** If your company sponsored an event (e.g., a dinner table, a golf tournament, or a museum exhibition), record only the portion of the contribution that went toward serving the nonprofit’s mission. Any funds that directly benefited the company, company employees, and/or their guests (e.g., the food they ate at a dinner, an employee reception at a golf tournament, or a special night at the museum for employees and their families) should be subtracted. Essentially, for U.S. companies, this calculation yields the tax-deductible portion of the grant (i.e., the contribution minus the Fair Market Value of the benefit the company, company employees, or their guests received). Many nonprofits will be able to advise you on what portion of your grant went toward serving their mission. In the U.S., if the payment is more than \$75, the charity has an obligation to provide the donor with the Fair Market Value of the benefits provided. In the event that they cannot provide this, CECP advises

companies to estimate the charitable portion. For the purposes of the CECP survey, an estimate frequently used in the absence of a more certain one is to record 80% of the total donation as charitable.

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### 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. FMV is the price that a willing, knowledgeable buyer would pay a willing, knowledgeable seller when neither is required to buy or sell. If a restriction is applied to the use of inventory or products donated, the FMV must reflect that restriction.

#### Guidelines for Valuing Products at FMV:

- o If your customers are end-consumers, use the retail price of the product.
- o If your customers are wholesalers, use the price for which the item was sold to the wholesaler.
- o If your company is a manufacturing company that uses an in-kind distributor (e.g., Good360 or TechSoup) to donate to registered 501(c)(3) organizations, use the retail price of the product.
- o If a company can no longer sell its goods on the open market (e.g., the product is time-dated, slightly damaged, or end-of-range), use your best estimate of the goods' value if sold second-hand or in a "used" marketplace. In such cases, the FMV would be slightly above the product's original cost.
- o If a company donates written-down equipment and goods, including any goods, stocks, or assets held by the company but written-down in its books for any reason, use company procedures for calculating depreciation. Examples of such written-down products include office equipment and computers that are surplus to what's required (or approaching obsolescence), perishable food and beverages approaching their sell-by date, and equipment removed from refurbished premises (e.g., old offices or hotel rooms).
- o If a value is not available, make a reasonable estimate or apply a "rule of thumb" rate of 20% of the products' sale price. However, if you are making such estimates with respect to major or regular contributions, then you should instead seek a professional valuation to substantiate your figures.

#### Company Facilities: Cost to Company:

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

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

**Patient Assistance Programs (PAPs) for 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.

**Public Service Announcements (PSAs) for Media Companies.** For each announcement, use the dollar rate at which the particular time slot (or placement, for print media) of its airing would have been billed based on the time/date it aired and the exposure level associated with that time slot. Note that if the time slot is "leftover" or "unsaleable," it should be recorded at a discounted rate that reflects its low market value. Also note that the time must be given to a qualifying 501(c)(3) organization or equivalent. General messages (e.g., regarding general nutrition or fitness) unaffiliated with a nonprofit should not be included.

## Defining and Valuing Pro Bono Service

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

As the above diagram illustrates, pro bono service is a type of employee engagement that falls within the skills-based category of 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 below, all of which must be met, distinguish pro bono service from other paid-release employee time:

- o **Commitment.** Your company must make a formal commitment to the recipient nonprofit organization for the final work product. Your company is responsible for granting the service, staffing the project, and ensuring its timely completion and overall quality. In other words, the company must apply the highest professional standards to the pro bono engagement. Projects that occur informally as the result of an employee’s personal interests and individual availability should not be included.
- o **Professional Services.** Pro bono donations are professional services for which the recipient nonprofit would otherwise have to pay. It is critical that employees staffed on the project use the same skills that constitute the core of their official job descriptions. Projects that draw upon only some of an employee’s basic job knowledge are not considered pro bono.
- o **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 criterion holds for all types of giving recorded in the CECP survey; we note it here merely as a reminder.) In the majority of cases, pro bono service directly benefits the nonprofit organization—e.g., by boosting internal operations and capacity-building—rather than the nonprofit’s end-recipients or “clients.” This is consistent with the requirement that pro bono service must be a direct application of an employee’s core job description. In some cases (e.g., the last example below), pro bono service benefits individuals served by the nonprofit, but this is rare.

### Examples of Pro Bono Service:

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

### Examples of Other Skills-Based Service (Not Pro Bono):

- o A corporate executive serves on a nonprofit board and gives informal advice.
- o A corporate manager coaches a local high school student on a business plan competition.
- o A corporate accountant independently provides free tax services to a community individual who can’t afford tax advice.
- o A corporate engineer designs a technology curriculum for a local after-school program.
- o Participating in his or her company’s pro bono commitment to a community nonprofit, a software designer sets up staff computers, which is not in the core job description of a software designer.

### Value Pro Bono Hours at Fair Market Value

## VALUATION

Pro bono work should be valued at Fair Market Value (FMV) and recorded as non-cash giving in Question II.A. FMV is the hourly or project cost that a paying client would incur for the same service. Companies are encouraged to consult the three scenarios below in determining the FMV of services rendered. The dollar values in these scenarios are based on 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 appropriate to the skills involved in CECP survey Question V.F. (Do not include pro bono hours in Question V.F, as that would be double-counting hours recorded in Question II.A.) When in doubt, apply the current Independent Sector rate.

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

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

### **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
<b>Rounded Averages for the Above Services</b>	\$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.*

### **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 CGS Valuation Guide and that any hourly rate is defensible. When in doubt, err on the side of conservatism in determining a valuation rate, which must withstand public and peer-company scrutiny.

### **Source Data and Acknowledgements**

CECP gratefully acknowledges the Taproot Foundation for its leadership and collaboration 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. Wellesley Hills Group will update its professional services pricing data in 2012. Upon that release, CECP and Taproot Foundation will revise the corresponding hourly rates in the pro bono valuation table above, which will go into effect for the survey on 2012 contributions.

### Motivations for Giving

All corporate giving in this survey provides societal benefit to the community, as the corporate contributions support the charitable work of 501(c)(3) organizations or the international equivalent. However, the business benefits can vary, based on grant intentions. There are no “right” or “wrong” motivations; labeling them is just a matter of identifying intent.

#### Definitions

**Charitable Gifts.** Reactive or “input-driven” giving. In this type of giving, a company expects little or no business benefit in return, except perhaps in the promotion of the business as responsive and concerned with 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 the giving is to a local group. The company does not seek to play an advisory or management role; once the gift is delivered, the transaction is over. Short-term, “one-off” grants and the corporate side of matching gifts typically fall into this category.

**Example:** A local Girl Scouts chapter is holding 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 donate some prizes anyway, to foster goodwill.

**Community Investment.** Proactive and primarily “output-driven” giving. In community investment, a corporation makes gifts that serve a critical community need and are important to the long-term success of the business. Establishing a meaningful, long-term relationship with nonprofit partners that have mission statements in line with a company’s philanthropic priority areas is “strategic giving,” as opposed to “charitable giving.” Typically, when giving strategically, a company seeks to participate in the design and execution of the initiative or program and to measure its results. Multi-year grants tend to be strategic in nature.

**Example:** Beta Corporation, a toy manufacturer, has determined that “youth development” should be 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 the program with funding, planning, and executing a campaign to attract new mentors. Beta Corporation expects to receive reports back from the nonprofit on what the relationship has accomplished.

**Commercial Initiatives.** Philanthropy in which benefit to the corporation is the primary reason for giving. The good that the giving does for the cause or for the community is secondary. The goal may be to entertain a client or to give to a cause that is important to a key vendor or customer. Unless initiated by a client, this giving is typically proactive on the company’s part and justified by a clear tie to business success. Cause marketing falls into 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 it 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.

#### Additional Examples of Commercial Initiatives:

- Membership and subscription to 501(c)(3) organizations or the international equivalent wherein the motivation is to advance the industry as a whole. If the company receives a direct benefit from the membership or subscription, it is not included as part of a company’s total giving.
- Commercial sponsorship of charity events (including sporting events), publications, activities, and promoting brands or corporate identity to achieve brand or corporate recognition.
- Support for university departments or research-based 501(c)(3) organizations, provided with the expectation that the company retains the subsequent right to commercial use of intellectual property. However, when research findings are wholly confidential, they become commercial transactions and are not part of the community contribution.

**Using Your Judgment.** Although CECF strives to provide clear guidance, it is up to the company to make the decision on the appropriate motivational category. To begin, ask: “Why did my company give this particular grant? What was the primary outcome expected when deciding to give? How aligned with our giving strategy was the primary beneficiary?” Companies that use grant-management software are encouraged to customize their system to enable giving officers to record motivation at the time the grant is given.

Often, different companies have different motivations for the same type of giving. For example, buying a table at a dinner may fall into any of these three motivational categories, depending on the company’s reason for purchasing seats:

**Charitable Gifts.** The company receives no business benefits from the contribution other than, perhaps, an acknowledgment in the event’s program.

**Example:** Susan Smith, an employee at Acme Corporation, is actively involved with Special Olympics and is going to be honored at a fundraising dinner. Despite not being formally involved, Acme buys a table at the dinner to support Susan’s commitment to this cause.

**Community Investment.** The company buys the table from a nonprofit organization because 1) the company and the nonprofit have formed a partnership, 2) the focus/cause of the event aligns with the corporation’s management approach, or 3) the focus/cause aligns with the company’s own philanthropic focus area.

**Example:** As a chemical company, Acme Corporation has a philanthropic goal to bring potable water to developing countries. Accordingly, Acme has purchased a table at a fundraising dinner held by its nonprofit partner WaterAid.

**Commercial Initiatives.** The company purchases seats 1) to entertain clients, 2) because a company client is a board member, trustee, or supporter of the nonprofit; or 3) because the company is considering making an additional grant to the host organization, to further the company’s own commercial business endeavors.

**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 that is important to a key business contact.

### Program Areas

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

For additional guidance on what to include in each of these categories, refer to the Nonprofit Program Classification (NPC) system, developed by the National Center for Charitable Statistics (NCCS). This system is intended to “classify the actual activities of each organization” (<http://nccs.urban.org/classification/NPC.cfm>). For further assistance, contact CECP.

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

### Survey Completion Tips

**Survey Length.** There are six sections in the CGS survey and you may complete them in any order. There are two exceptions. Question II.A (total contributions) must be completed before several other questions. Questions IV.C-F (volunteerism) must be done sequentially. Question A is required.

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

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

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

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

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

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

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

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

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

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

- Once the screen loads, scroll to the bottom of your survey and click “**Check Survey.**”
- You will see a pop-up message inviting you to review your data one final time. Click “OK” in response to this message. You may submit the survey even if some questions have been skipped.
- Scroll to the bottom of your survey again and click “**Submit Survey.**”

- You will see an **on-screen confirmation** message that your survey has been submitted and a confirmation email will be sent to the address provided in Question II.A.

### Data Sharing

**What Does “Sharing” Data Mean?** The CGS is a password-protected environment accessible only by corporate CECP member and subscriber survey participants and not by the media, academia, nonprofit organizations, or any other public non-participant. The system allows respondents to either share all their responses or to indicate they will share only on certain questions. Sharing means that within the CECP community, you authorize your company-specific information to be included in the secure CGS online system or customized benchmarking reports created by CECP staff. (Revenues, pre-tax profits, and employee numbers will automatically be shared for publicly traded companies, as this is public information by law.) Data sharing with The Conference Board Contributions Councils, new in this 2012 edition, is outlined on page 12.

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

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

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

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

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

**Preserving Trust.** Participating companies must abide by the data-sharing limitations agreed by the system’s user community. The rights and guidelines of participation are outlined in the data-sharing policy, available online in the CGS system ([www.corporatephilanthropy.org/datashare.pdf](http://www.corporatephilanthropy.org/datashare.pdf)). Key elements of the policy are:

- 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.
- The Corporate Giving Standard (CGS) community agrees to operate under a principle of mutual advancement. The information available within the CGS system should be used internally only, and under no circumstances 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 Valuation Guide.
- Usernames and passwords are to be kept confidential and are not to be shared. While discouraged, agreements may extend temporary access to third-party consultants provided that those individuals agree to use CGS data solely in the service of the company.
- Participating companies agree to have their giving information included in all aggregate, industry, classification, and peer group totals. CECP agrees to only allow benchmarking in a manner that preserves confidentiality.

- o CECP may distribute high-level findings from CGS, but is not permitted to publish any information associating a company with a particular data finding.

**The Conference Board Contributions Councils.** There is one other way data is shared. This does not impact the sharing structure outlined above within the online CGS system and customized benchmarking requests. It applies only to The Conference Board Contributions Council member firms. As of January 2012, CECP and The Conference Board are joining forces to promote one survey to capture the full scope and scale of annual contributions by leading global companies. This association will enhance the gathering and analysis of data for our member firms. CECP will provide 2011 Contributions Council member company-reported survey data to The Conference Board and members of the Contributions Councils who also completed the survey. The data provided will include all CGS survey question responses. This arrangement is also described in the Data Sharing Policy. If a Contributions Council member does not wish to participate in this data sharing arrangement, they must contact CECP in writing to opt out. A company may opt out by email to [cperez@corporatephilanthropy.org](mailto:cperez@corporatephilanthropy.org) or in writing to:

The Committee Encouraging Corporate Philanthropy  
 Attn: Standards and Measurement  
 110 Wall Street, Suite 2-1  
 New York, NY 10005

### International Scope

CECP's goal is to make the CGS survey and resultant benchmarking tools relevant to all companies, regardless of where they are headquartered. Throughout the survey, "Domestic" refers to the corporate headquarters country and "International" refers to any country outside of the corporate headquarters country. CECP discourages subsidiary and regional reporting; however, if you are reporting only for U.S. operations, please indicate "U.S." as your corporate headquarters country and refer to all non-U.S.-based operations of your company as "International." As the CGS grows to include global standards, CECP will continue to make necessary revisions to incorporate a more international perspective.

Regional breakdowns are included in Questions I.A (Company Information) and III.A (International). The regions are categorized based on the United Nations Statistics Division codes (<http://unstats.un.org/unsd/methods/m49/m49regin.htm>):

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

## QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

### I. COMPANY

#### Question A: Data Sharing

Benchmarking with CECP Peers: This question allows respondents to indicate their preference for sharing their survey responses. Sharing occurs only among other CGS respondents as described on page 11. Question A requires companies to indicate their acceptance of CECP's data sharing policy and then select one of two options:

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

#### Question I.A: Company Information

Company: Enter your company's name as you would like it to appear to other survey respondents. CECP discourages subsidiary and regional reporting, but if that is the only option, make sure the company's name as you enter it clearly indicates the scope of your response. (For example: If appropriate, enter "Acme Foundation" or "Acme Corporation North America" rather than simply "Acme Corporation.")

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

Headquarters Location (City, State/Province/Region, Country, and Geographic Area): Enter the city, state/province/region, country and geographic area based on the location of your corporate headquarters. Refer to the "International in Scope" section of the CGS Valuation Guide for more detail on the composition of each geographic region.

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

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

S&P Industry Sector Classification: There are ten S&P Industry Sectors and each company falls into only one of those ten. These designations are created and maintained by the finance sector, which assigns each company to a sector for the purposes of trading stock and conducting market research. CECP will help you to identify your company's sector, if necessary. The ten sectors, as defined by S&P, are as follows (Source: <http://www2.standardandpoors.com/spf/pdf/index/GICSDef.pdf>):

1. **Energy:** Comprises companies whose businesses are dominated by any 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.
2. **Materials:** Encompasses a wide range of commodity-related manufacturing industries. Companies included in this sector 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 and defense, construction, engineering and 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 and 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,

## QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

- textiles, and apparel and leisure equipment. The services segment includes hotels, restaurants, and other leisure facilities; media production and services; and consumer retailing.
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 and drug retailing companies as well as hypermarkets and consumer super centers.
  6. **Health Care:** Encompasses two main industry groups. The first includes companies that 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.
  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: 1) technology software and services, including companies that primarily develop software in various fields such as the Internet, applications, systems, database management, and/or home entertainment and companies that provide information technology consulting and services, as well as data processing and outsourced services; 2) technology hardware and equipment, including manufacturers and distributors of communications equipment, computers and peripherals, electronic equipment, and related instruments; and 3) semiconductors and 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. This sector includes both nuclear and non-nuclear facilities.

### Business type

Business to Business “B2B” Transactions and the provision of goods and services primarily occurs between the company and another company.

Business to Consumer “B2C” Transactions and the provision of goods and services primarily occurs between the company and consumers.

Hybrid: There is not clear majority of transactions and the provision of goods and services provided to either another company or consumers.

### End Date for 12 Months of Data:

For most companies, this is 12/31/2011. If the corporate or foundation giving year ends before the end of the calendar year, enter the earlier date. If the last day of the corporate giving year is different from the last day of the foundation giving year, enter the latter date of the two.

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

### Survey Instructions:

- o **For publicly traded companies in the U.S., CECP staff will find and enter these numbers for you.** Publicly traded companies report this information in annual 10-K filings with the SEC. Such filings, along with annual corporate reports, can typically be found on a company’s website in an “Investor Relations” section.
- o **If your company is privately held or headquartered outside of the U.S.,** these figures can be obtained through your company’s finance department. Survey entry instructions are as follows:
  - Enter the full dollar amount (including all zeros, but not cents).
  - Convert all financial figures to U.S. dollars by using the conversion rate listed in your company’s annual report or as of the last day of the Fiscal Year.
  - In their annual reports and filings, many companies do not distinguish domestic revenues (or domestic pre-tax profits) from international revenues (or international pre-tax profits). If a breakdown is not available, enter totals in the “consolidated” field.
  - Negative revenues and negative pre-tax profits should be recorded with a negative sign. However, as a result, the CGS system will be unable to perform certain calculations—such as Total Giving as a Percentage of Revenue/Pre-Tax Profit—for your company.

## QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

### Willing to Share? Yes!

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

#### **Revenue (Domestic and International):**

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

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

#### **Pre-Tax Profit (Domestic and International):**

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

- o 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."
- o Banks typically report their pre-tax profit using the same terms as described above.
- o This is not the same as Net Income.
- o If it appears that taxes have been deducted, you must add them back in.

### Question I.C: Company Employee Count

#### Survey Instructions:

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

### Willing to Share? Yes!

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

## II. CONTRIBUTIONS

### Question II.A: Total Contributions

This is the most important question in the CECP survey, as it asks for the total dollar value of charitable contributions from your company and/or foundation for the survey year in question.

#### Survey Instructions:

- o Before completing this section, review:
  - the "What to Include and Exclude" section of the CGS Valuation Guide,
  - the "Valuing Non-Cash Contributions" section of the CGS Valuation Guide, and
  - the "Defining and Valuing Pro Bono Service" section of the CGS Valuation Guide.
- o Include the value of corporate and foundation matching contributions identified in Question IV.A. Doing so will not cause them to be double-counted by the system; entering corporate match data here is the only way to be "credited" for it.
- o Do not include the compensation, overhead, or additional program costs associated with managing your philanthropic or volunteer programs. These totals should be entered only in Question V.E. (Management and Program Costs).
- o Do not include the value of employee-volunteer hours. These totals should be entered only in Question IV.F (Total Volunteer Hours).
- o Do not include giving from the company to your own foundation. This is recorded in Question V.D (Foundations & Trusts), but not counted in Question II.A (Total Contributions).

## QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

### GIVING TYPES

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

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

**Non-Cash:** Product donations, pro bono service, and other non-cash contributions (e.g., computers, land, etc.) assessed at Fair Market Value and given during the 12 months of the survey year.

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

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

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

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

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### What to include in the field for “Tax deductible contributions that are not counted in the CECP survey”:

The CECP survey records only contributions to 501(c)(3) organizations or the international equivalent and public schools (see “What to Include and Exclude,” on page 3). However, some corporate grants to non-501(c)(3) organizations are tax-deductible according to the Internal Revenue Code. Thus, while CECP does not record such gifts as direct cash, foundation cash, or non-cash in the previous fields of Question II.A, the tax-deductible portion may now be included here. Some example instances appropriate for this field include:

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

**Willing to Share? Yes!** CECP strongly recommends that you share your response to Question II.A because other CGS users find these figures very helpful when selecting a peer-benchmarking group. By sharing these numbers, your company enriches the value of the CGS system for all users. And remember: the CGS system is accessible only by other corporations that have completed a survey and users abide by a data-sharing policy.

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### Breakdown of Non-Cash Giving

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

- o **Product Donations.** Intended primarily for use by manufacturing companies, this designation seeks to capture any donations of product(s) or inventory sold by your company.

## QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

- **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.

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### 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 non-cash breakdown of Question II.A. The section of the CGS Valuation Guide entitled “Defining and Valuing Pro Bono Service” should be used to determine whether employee service meets the CECF criteria for pro bono service.

### Question II.B: Changes in Total Giving

The purpose of this question is to learn the specifics as to why your company’s giving increased, decreased, or stayed the same from 2010 to 2011. (As always: the more specific you can be in your answer, the better.) CECF will not share your answer to this question, but it will incorporate it into an aggregate analysis including other companies’ responses.

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

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

### Question II.C: Totals by Budget Source

This question asks that you break down the direct cash, foundation cash, and non-cash amounts listed in Question II.A by the budget from which each donation originates. Budget-source allocations indicate the extent to which corporate headquarters oversees and controls philanthropic contributions.

#### Survey Instructions:

- It is important to record giving based on the budget from which the gift was drawn, not from the group that disbursed the funds.
- For your answer to be saved successfully, the totals in the direct cash, foundation cash, and non-cash columns on this question must match the corresponding values in Question II.A exactly.

#### BUDGET SOURCES

**Corporate Community Affairs:** This represents 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 (e.g., “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, and 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 might mean giving by stores. For other businesses, it might mean giving at the discretion of regional offices, manufacturing plants, etc.

## QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

**Example:** Some used computers are donated to an elementary school. This is a non-cash donation, but the budget-source category depends on the donation's origin. If the donated computers were originally bought by an office or business not connected to the central corporate philanthropy program, then the budget source should be categorized as "All Other Groups." But if your central "Corporate Community Affairs" department (or the equivalent) donated its own used computers, originally purchased by corporate headquarters, then the budget source is "Corporate Community Affairs" and the estimated dollar value of the donation should appear in that column.

### Question II.D: Totals by Motivation

This question asks that you break down the direct cash, foundation cash, and non-cash amounts listed in Question II.A into the three motivational categories as defined by CECP.

MOTIVATIONS (REFER TO PAGE 8 FOR MORE DETAILED EXAMPLES OF EACH CATEGORY)

**Charitable:** Reactive community giving for which little or no business benefit is expected. Examples include disaster relief, matching-gift programs, raffle donations, and undirected bulk gifts to an in-kind distributor.

**Community Investment:** Proactive grants that serve a critical community need while also aiding the donor company's long-term business goals. (Multi-year grants and signature programs are typically strategic in nature.)

**Commercial:** Philanthropy in which benefit to the corporation is the primary motivation. Examples include cause marketing and giving to organizations as requested by clients or customers.

#### Survey Instructions:

- While the three terms used to classify motivations (Charitable Gifts, Community Investment, and Commercial Initiatives) may seem intuitive, it is important to review the definitions provided in the "Motivations for Giving" section of the CGS Valuation Guide very carefully and to contact CECP with any questions about how to apply these definitions to your giving.
- To save your answer to Question II.D successfully, the totals in the direct cash, foundation cash, and non-cash columns must match the corresponding values in Question II.A exactly.

### Question II.E: Totals by Program Type

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

#### Survey Instructions:

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

#### Examples:

- If the intent of a gift to the YWCA was to support an HIV-prevention program, the contribution should be categorized in "Health & Social Services."
- If the intent of the YWCA gift was to encourage neighborhood engagement, those funds should be categorized as "Community & Economic Development."
- If the intent of a gift to Lincoln Center was to plant trees, those funds should be categorized as "Community & Economic Development" or "Environment" (because it is urban revitalization or beautification) instead of "Culture & Arts."

- If your contribution is a general operating gift to an organization, select the program type that best describes the overall mission of that organization.
- If you categorize any contributions as "Other," please briefly describe these contributions or programs in the "Notes" field.
- For your answer to be saved successfully, the totals in the direct cash, foundation cash, and non-cash columns on this question must match the corresponding values in Question II.A exactly.

## QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

### Question II.F: 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. List them in order of most-to-less important.

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

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

### Question II.G: Signature Program

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 promotional opportunities, but will always secure permission from the companies in question prior to releasing any such information.

#### Survey Instructions:

- Please name one key giving program fitting the description provided below. Should you choose to highlight more than one key program, please answer the question completely for each entry.
- It is most helpful to CECP if you can be as detailed as possible. 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.

**Signature Program:** Typically this is the initiative to which your company commits the most time, money, and management resources. Often it also the most public of your giving programs.

## III. INTERNATIONAL

### Question III.A Domestic/International Breakdown

With this question, CECP seeks to understand better how total giving is distributed among domestic and international recipients.

#### GEOGRAPHY OF END-RECIPIENTS

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

#### **Giving to Domestic End-Recipients:**

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

#### **Giving to International End-Recipients:**

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

#### Survey Instructions:

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

## QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

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

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

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

### Question III.B: Regional & Country Breakdown

This question has three sections.

With the first section III.B, CECF seeks to understand better the dollar amount of corporate contributions given from the U.S. to assist end-recipients in the developing world. The Hudson Institute utilizes the aggregate responses in their annual report entitled *The Index of Global Philanthropy and Remittances*.

#### Survey Instructions:

- o Survey respondents at companies headquartered outside the U.S. should bypass this question.
- o If precise dollar values are not available, estimates are sufficient. If your company does not give to the developing world, enter “\$0” in each cell.

#### DEVELOPING WORLD

Based on the guidelines provided by the Organization for Economic Co-Operation and Development (OECD), developing countries include (<http://www.oecd.org/dataoecd/9/50/48858205.pdf>):

#### **Asia (code 142):**

- Afghanistan, Armenia, Azerbaijan, Bangladesh, Bhutan, Cambodia, China, Georgia, India, Indonesia, Iran, Iraq, Jordan, Kazakhstan, Korea -Dem. Rep., Kyrgyzstan, Laos, Lebanon, Malaysia, Maldives, Mongolia, Myanmar, Pakistan, Philippines, Nepal, Sri Lanka, Syria, Tajikistan, Thailand, Timor-Leste, Turkey, Turkmenistan, Uzbekistan, Vietnam, West bank & Gaza, Yemen.

#### **Oceania (code 009):**

- Cook Islands, Fiji, Kiribati, Marshall Islands, Federated States of Micronesia, Nauru, Niue, Palau, Papua New Guinea, Samoa, Solomon Islands, Tokelau, Tonga, Tuvalu, Vanuatu, Wallis and Futuna.

#### **Europe (code 150):**

- Albania, Former Yugoslav Republic of Macedonia, Moldova, Ukraine, Belarus, Montenegro, Serbia, Turkey.

#### **Latin America and the Caribbean (code 419):**

- Anguilla, Antigua and Barbuda, Argentina, Belize, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Dominica, Dominican Republic, Ecuador, El Salvador, Grenada, Guatemala, Guyana, Haiti, Honduras, Jamaica, Mexico, Montserrat, Nicaragua, Panama, Paraguay, Peru, St. Kitts-Nevis, St. Lucia, St. Vincent and Grenadines, Suriname, Uruguay, Venezuela.

**Africa (code 002)** – All countries.

### Regional Geographic Breakdown

With the second section of III.B, CECF seeks to understand better the distribution of contributions worldwide. Contributions may originate from domestic or international sources; the goal here is to capture the total amount provided to benefit end-recipients in each geographic region.

#### Survey Instructions:

- o Refer to the “International in Scope” section of the CGS Valuation Guide for more detail on what countries are included in each geographic region.
- o The sum of your answers must match the “Total Cash and Non-Cash” figure calculated in Question II.A.
- o If a distribution is not available, enter totals in the “Breakdown Not Available” field.

## QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

### Country Specific Totals

With the third section of III.B, enter the total amount given to end-recipients based in Brazil, Canada, China, India and Russia. The figure you enter should include all Foundation Cash, Direct Cash, and Non-cash your company gave. CECP added this question for our 2011 survey as part of our work with The Conference Board to present a jointly fielded survey.

#### Survey Instructions:

- o Please see page 19 to understand the definition of “end-recipient.”
- o If you have data for some but not all of these five countries, enter “NA” in any fields necessary so all five fields are filled.

### Question III.C: International Giving by Program Type

Enter the total amount given to international end-recipients broken down by program type. The figure you enter should include all Foundation Cash, Direct Cash, and Non-cash your company gave. CECP added this question for our survey on 2011 contributions as part of our work with The Conference Board to present a jointly fielded survey.

#### Survey Instructions:

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

## IV. ENGAGEMENT

### Question IV.A: Matching Gifts

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

#### Survey Instructions:

- o In the Direct Cash and Foundation Cash columns, record only the corporate or foundation dollars of the match; do not include funds given by employees. As in all areas of the survey, it is important not to double-count funds. Each match may go into only one of the categories. If you feel a matching gift belongs in more than one category, you must determine which category is most appropriate. For example, matching counted as “Disaster Relief” cannot also be counted in the general “Matching Gifts” bucket.
- o In the Match Ratio and Program Caps column, please detail the type of matching ratio that applies (e.g., 1:1, 2:1, etc.) and the contribution limits that apply to the program if your company puts a cap on the amount matched per employee per year.
- o In the Employee Eligibility column, please detail the types of individuals who are eligible or ineligible (e.g., family members, retirees, senior managers, etc.) for that matching-gift program.
- o In the Employee Participation Percentage column, record the estimated percentage of employees donating money through these programs (within the 12-month period of this survey). The employee percentage should account only for those employees contributing funds; non-monetary participation in these programs should not be counted. For the Dollars for Doers program, report the percentage of employees participating during the 12 months of this survey. The field will accept only a number between 0 and 100.
- o In the final column, please provide additional details about the program, including the types of nonprofit organizations that are eligible or any other unique aspects of the program.

## QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

### TYPES OF MATCHING-GIFT PROGRAMS

**Workplace Giving Campaigns:** Fundraising drives, such as the United Way, which occur for a defined time period and for which the company expends time/effort in organizing and obtaining participation.

**Year-Round Policy:** Giving that is not driven by a specific corporate campaign and which benefits nonprofits. 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:** Corporate or foundation giving to nonprofits in recognition of a certain level (as defined by the company or foundation) of employee-volunteer service to that organization.

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

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

### Question IV.B: Philanthropic Leverage

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

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

- **Corporate Commitment:** These campaigns must be company-sponsored, organized by a professional giving officer, and run nationally (at least). Campaigns that occur only in particular offices, regions, or stores are not included.
- **Nonprofit Beneficiaries:** Recipient organizations of the funds raised must be 501(c)(3) organizations or the international equivalent.
- **What to Exclude:** Any contribution provided by the company should not be included here. All corporate contributions to 501(c)(3) organizations or the international equivalent are covered by Questions II.A-IV.A.

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

#### Examples:

- During the month of May, Smith's Hardware, a national retail chain, allows shoppers to donate money at the register to benefit a local hospital. Smith's Hardware then forwards all donations to the 501(c)(3) organization.
- FillUp, an energy company, allows customers to make a personal donation of \$1 at the gas station during their fuel-purchasing transaction; this donation campaign runs for three weeks in December and FillUp sends all money raised to the selected 501(c)(3) organization.
- Chargelt, a credit card company, is raising money to save a national landmark by supporting a nonprofit organization that works for its preservation. As such, Chargelt allows its customers also to contribute to the cause by making a personal donation that Chargelt adds to the customer's bill and then forwards all funds received to the 501(c)(3) organization.
- A tsunami recently wreaked havoc on an island community and many companies are raising funds to support the inhabitants. InTouch, a telecom company, invites customers to text the name of the cause to a specific number, thereby notifying InTouch that they would like a \$10 donation to appear on their next phone bill. InTouch forwards all customer contributions to a 501(c)(3) organization providing health care in the region affected by the tsunami.
- In response to the economic downturn, LightsOn, a utility company, created a unique program that allows customers to elect to add a personal donation to their monthly bills in order to help other customers who cannot afford to pay their own electric bills. LightsOn forwards these contributions directly to PayItOn, a 501(c)(3) organization that manages this program and applies the donations to customers in need.

### Money Raised from Employees:

## QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

### Examples:

- o MoneyWise, a financial company, offers a year-round matching-gift program by which all employees can choose to donate personal funds to any educational institution and MoneyWise will match the contribution 1:1. The contributions made by the employee only should be included here (the corporate side of the match should be recorded in Question IV.A).
- o The philanthropy team at BankTen decides to organize company-wide participation in a national cancer walk and invites all branches to create teams. The teams primarily consist of employees and their families. All funds raised by employees and their families go directly to CancerResearch, a 501(c)(3) organization. The company's grant is not included here—only the amount raised by employees and their families.
- o A car manufacturer runs a United Way Campaign by which employees are encouraged to make donations. While the company does not match employee donations, the company makes a contribution to the campaign, which should not be included here. However, the employee donations to the United Way should be included here.

### Giving that Should Not be Included in this Question:

- o Any corporate giving (direct-cash, foundation-cash, or non-cash contributions). Corporate giving to a 501(c)(3) organization or the international equivalent should be included in Questions II.A-III.C.

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

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

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

### Survey Instructions:

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

### Question IV.C : Employee Volunteer Programs

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

### Survey Instructions:

- o Your company must incur costs (which might be in the form of expended staff time only) as a result of these programs.
- o 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 IV.D-F.

## QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

- o Use the “program specifics” column to jot down quick notes, such as: “At manager’s discretion,” “40 hours per year,” “During work day,” and so on. Do not feel limited by these examples.

### EMPLOYEE-VOLUNTEER PROGRAM DESCRIPTIONS

**Formal Employee-Volunteer Program:** This is a planned, managed effort that seeks to motivate and enable employees effectively to volunteer under the sponsorship and leadership of the employer.

**Paid-Release Time:** Paid-release time is also referred to in the Valuation Guide as “on-company-time volunteerism.” This includes time spent by employees during a normal paid work schedule to donate time to 501(c)(3) organizations, within corporate policies. With such a policy, the employee does not make up hours missed and, consequently, the company incurs salary costs for the missed hours. For example: a company-wide day of service is a subset of paid time off; paid time off, however, may also include other time off granted to employees during a normal paid work schedule.

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

**Dollars for Doers:** This is corporate giving in recognition of employee-volunteer hours. The ratio varies by company, but a common policy is approximately \$100 for every ten hours of volunteer service, usually at a fixed amount (\$250 for 25 hours or \$500 for 50 hours). Some companies limit eligibility to company-sponsored events.

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

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

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

### Question IV.D: Successful Volunteer Programs

If you indicated in Question IV.C that you have a domestic and/or international volunteer program, the appropriate columns will be available to accept answers. In the applicable columns, please select the three most successful programs.

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

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

Source: [www.handsonnetwork.org/files/resources/Build\\_a\\_Successful\\_Volunteer\\_Program\\_to\\_Drive\\_Growth\\_and\\_Recovery.pdf](http://www.handsonnetwork.org/files/resources/Build_a_Successful_Volunteer_Program_to_Drive_Growth_and_Recovery.pdf)

### Question IV.E: Volunteer Percentage Participation

You may only answer this question if you indicated in Question IV.C that you have a domestic or international volunteer program, or both. While we do not advocate entering data in which you have low confidence, we do encourage you to try to provide a reasonable estimate of the percentage of employees who volunteer at least one hour of on-company time.

#### Survey Instructions:

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

### Question IV.F: Total Volunteer Hours

This question seeks to capture key metrics for employee-engagement programs at your company.

#### Survey Instructions:

- o You may only answer this question if you indicated in Question IV.C that you have a domestic or international volunteer program, or both.

## QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

- 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.”
- **Do not include pro bono service here.** Pro bono service should be recorded as non-cash in Questions II.A-III.C.

**On-Company-Time Volunteerism:** This is time spent by employees during a normal paid work schedule to volunteer with a 501(c)(3) organization, within corporate policies. The company incurs costs associated with these volunteer activities. On-company-time volunteer hours are also referred to as “paid-release-time” hours and should be interpreted as such. Typically, if your company has a paid-time-off program, your company will have a formal policy on file. Flexible scheduling is not included as on-company-time volunteerism, because no company costs are incurred as a result. For example, an employee may leave a few hours early to attend a nonprofit meeting, yet will make up the time by coming in early the next day.

**Cost to the Company of On-Company-Time Volunteerism:** Value the employee-volunteer time at the full cost to the company of lost productive time (including benefits). Erring on the side of caution, count only clearly identifiable and substantive paid time off allowed under formal programs. If your company uses the Independent Sector’s rate for calculating cost, you can simply enter “NA” in the row titled “Cost to the company of on-company-time hours using company figures.” The survey system will automatically calculate the cost based on the Independent Sector’s current rate for on-company-time volunteer hours (the rate is currently \$21.36/hour - [www.independentsector.org/programs/research/volunteer\\_time.html](http://www.independentsector.org/programs/research/volunteer_time.html)).

- Loaned Executives (Short- or Long-term):** Includes the time an employee is formally released to undertake a specific task or program of work (or even a full-time job) for a charity or other community organization. The minimum time commitment is one week; there is no maximum.
- Value the time of loaned executives as the full cost to the company of lost productive time. For executives loaned long-term, you may include the cost of any significant fringe benefits package, such as a company car or any other genuine expenses related to maintaining the employee on the company payroll.
  - If the assignment is part of a professional-development plan, exclude an amount approximately equal to what the company would have had to pay to a training course had the employee not learned new skills by volunteering.

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

## V. ADMINISTRATION

### Question V.A: Contributions FTEs

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

#### Survey Instructions:

- You must enter a number, not text. One person should be entered as “1,” two people as “2,” and so on.
- A staff member spending a fraction of his or her time in such a capacity is recorded as the decimal equivalent of that fraction. For example, someone who spends half of his or her working time (20 hours per week) on corporate or foundation giving is “0.5” of a Contributions FTE. Someone who spends one-quarter of his or her time is “0.25” of a Contributions FTE, and so on. The field will accept up to two decimal places. Therefore, possible final answers include: “5.75,” “2.2,” “8,” etc.
- If a “domestic vs. international” breakdown is not available, enter totals in the “consolidated” field.

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

- Corporate or foundation giving (including workplace giving campaigns, matching, and in-kind giving).
- Employee volunteering.
- Community or nonprofit relationships.

## QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

- o Community and economic development.
- o Communications, media relations, sponsorships, administration, or public relations focused on community affairs, contributions, or volunteering.
- o Sponsorships related to corporate giving.
- o Administration related to community affairs, contributions, and volunteering.

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

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

Additional Eligibility:

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

### Question V.B: Approval Levels

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

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

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

### Question V.C: Grants Made

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

Survey Instructions:

- o Number of Grants: You may also think of this as "number of contribution transactions" with recipient nonprofit organizations. For many companies, this can be understood as the number of checks written or number of product-donation transactions. The number of product donations given is not the number of products donated, but rather the number of times donations are distributed to nonprofit organizations.
  - The purpose of this question is to calculate "average grant size," which is computed by dividing total giving by the number of grants reported here.
  - CECP does not include the value of matching gifts. Therefore, do not include the number of grants made as a result of the corporate match of employee giving. Also exclude Dollars for Doers grants.
- o Number of Recipient Organizations: This is the number of 501(c)(3) organizations receiving grants from your company. Do not double-count organizations.

### Question V.D: Foundation & Trusts

With this question, CECP seeks to understand better the prevalence of different foundation models and the movement of money between your company and its foundation.

Survey Instructions:

- o If your company has multiple corporate foundations, please answer this question from the perspective of the foundation that gives the most money annually.
- o When reporting the total dollar amount of corporate funds transferred to the foundation or trust, record only funds that come from the company's budget. Never include gifts made by individuals, such as employees or even senior management; record only the amount of the gift from the company to the foundation.

## QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

- o In this question, record the amount of money transferred from the company to the foundation; the amount of money disbursed by the foundation in a given year to 501(c)(3) organizations will be recorded in Questions II.A-IV.A. The distinction between the amount transferred from the company to the foundation and the amount disbursed by the foundation is critical; for example, a company can transfer more money to its foundation than the foundation actually disburses that year (and vice versa).

### FOUNDATION STRUCTURES

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

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

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

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

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

### Question V.E: Management & Program Costs

The goal of this question is to capture how much it costs to operate the giving and employee engagement programs. These costs are not included in “total giving,” yet they are an important statistic to compare across companies. Over the years, this question has been simplified significantly, such that, at present, only the top row is enabled for data entry. Answers to the other question parts are no longer required, but the questions remain visible for any companies wishing to analyze surveys completed prior to 2007. Please see page 10 for a description of how to use “Consolidated” fields.

## QUESTION-SPECIFIC INSTRUCTIONS FOR SURVEY COMPLETION

### TYPES OF COSTS TO INCLUDE

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

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

**Operating expense/overhead:** Costs of day-to-day operations, such as electricity, telephone, computer software, printing, attendance at industry events, internal communications, and facilities charges. These are your general “costs of doing business” and are not associated with specific grants. Include subscription or membership fees to 501(c)(3) organizations where the primary membership benefit goes to the company (i.e., membership fees for CECF and The Conference Board). You may also include the cost of freelancers, consultants, or other outsourced employees whose services aid the general operation of your philanthropic programs. This might include the costs of implementing or customizing software, processing grant applications or checks, strategic consulting, etc. Any fees paid to vendors for grants-management software and grants-processing (e.g., MicroEdge, CyberGrants, JK Group, etc.) should also be included here.

### BUDGET-SOURCE DESIGNATIONS

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

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

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

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

## VI. OPINION POLLS

### Question VI.A: Estimated Percent Change

#### Survey Instructions:

- Select one of eight ranges to estimate the percentage change expected in total giving, direct-cash giving, foundation-cash giving, and non-cash giving from 2011 to 2012. The ranges are: Increase by more than 25%; Increase by 11% to 25%; Increase by 2% to 10%; No change expected; Decrease by 2% to 10%; Decrease by 11% to 25%; Decrease by more than 25%; and Not able to estimate at this time.
- Depending on your composition of total giving, the total percentage changes will likely not “add up” to your estimate for change in total giving.

**Example:** Bayside Corporation gave a total of \$50 million in 2011 (\$25 million in direct cash, \$15 million in foundation cash, and \$10 million in product donations). They expect to give a total of \$52 million in 2012 (\$26.75 million in direct cash, \$15.75 million in foundation cash, and \$9.5 million in product donations). As such, they would select the following:

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

### Question VI.B: CGS Feedback

We hope that you will be candid here, 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 participating annually. Your feedback may relate to any aspect of the survey: technology, data analysis, staff availability, survey timing, training sessions, or any other element that you feel could benefit from commentary or refinement.

### Other Opinion Polls

Annual opinion polls will be added in this section. Please answer from your current, 2012 perspective, even though the survey pertains to 2011 quantitative data. Your answer will not be associated with your company and peer companies using the CGS system will not be able to view your response. This question is for the purposes of CECP analysis only; all findings will be reported in aggregate only.