



**DELTA**   
RESEARCH AND  
EDUCATIONAL FOUNDATION®  
CREATING POSSIBILITIES ...  
IMPROVING LIVES

# CHARITABLE ENGAGEMENT MANUAL

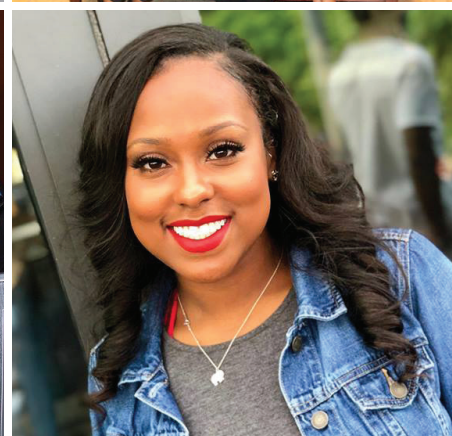


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## ***Introduction***

This manual has been developed to provide information to donors, Delta Sigma Theta Sorority, Inc., its regions and chapters (**collectively and individually known as Delta**), and other organizations that may receive direct funding from or work with The Delta Research and Educational Foundation (**DREF or DREF**) to deliver charitable and educational programming. The following pages will explain:

- DREF's relationship with Delta
- How DREF works
- Information needed in order to effectively engage with DREF in the process of making a donation, applying and receiving funding or working collaboratively to deliver charitable and educational programming.

DREF may make changes or modifications to this manual and/or forms at any time with or without notice. It is imperative to visit the website [www.deltafoundation.net](http://www.deltafoundation.net) before submitting any requests to ensure use of the most recent versions of the forms and have reviewed any revisions to the manual. All forms referenced in this manual will appear in the appendix and on the website.

For the remainder of this document, where only the word **Delta** is used, it shall refer to Delta Sigma Theta Sorority, Inc., its regions and/or chapters as applicable. Where there is a reference to processing time frames in days, it shall mean business days. Please contact DREF if there is a problem meeting a submission deadline.

## ***Control of Funds Transferred to DREF***

One critical aspect of the law and best practice is that ultimate control over the funds donated to DREF is required by law of DREF's Board of Directors. Nothing contained herein is intended to negate any donor intent that is/was based on charitable and/or educational purposes.

DREF exercises its control by acknowledging acceptance of donor gifts and funds that align with our mission and by approving the distribution of grant funds in accordance with our mission and the donor's charitable and educational intent. DREF expects all grantees and service providers to understand and honor this fact, while at the same time, helping DREF provide the best stewardship to the donors who support both entities.

All donors, including Delta, must be aware and acknowledge that when they are making any gift to a fund or DREF it is of their own free will and that once the asset is transferred it becomes the property of the Delta Research and Educational Foundation to be used for charitable and educational purposes as outlined by DREF, **subject to such approved donor restrictions as are permitted by law**. Donors should understand that unless approved in writing by DREF, their requests regarding DREF's use of their contribution is a non-binding request and that DREF Board of Directors makes all grant decisions at its sole and independent discretion, subject to applicable law and approved donor restrictions. Donors and requesters must understand that if grants are distributed, they will not fulfill a pre-existing pledge. Further, neither the donor, the person making the request, nor any other individual will receive any goods, services or other private benefit from the organization as consideration for the contribution. Funds are not established nor gifts accepted until written confirmation is received from DREF.

# ***Delta Research and Educational Foundation (DREF)***

Over four decades ago, Delta Sigma Theta Sorority, Inc. established DREF as a public charity supporting scholastic achievement, charitable and educational programs, and research initiatives focused upon African American women. Today, DREF remains strong, vibrant, and poised to meet 21st century challenges with the same unwavering spirit and dedication the Sorority originally envisioned. The charge to realize social and economic equality for future generations of African American women continues to be our guiding principle.

## ***Mission***

DREF's mission is to identify and fashion solutions to issues affecting African American women and their families, nationally and globally, through funding and support of the charitable and educational programs of *Delta Sigma Theta Sorority, Inc.* and collaborative organizations.

## ***Values-based Philanthropy***

Over the years, DREF has directed its charitable and educational giving to program initiatives reflected in the founding mission. Whether Delta-inspired national collaborations, local chapter initiatives or other charitable purposes aligned with the mission, each program grant addresses the values-based objective to find sustainable solutions that increase educational opportunities and create boundless possibilities for African American women and their families, now and in the future.

## ***Carrying Out the Mission Through:***

- Fund development (direct solicitation of donors and funders, special events, grant writing, major gifts, matching gifts and challenges, sponsorships, in-kind donations and planned giving etc.).
- Funding charitable and educational programs of Delta and other charitable organizations with similar missions through grantmaking and program partnerships.
- Creating and delivering programs through the Center for Research on African American Women.
- Research and public dialogue on socioeconomic policy issues.

## ***DREF and Delta Sigma Theta Sorority, Inc.***

DREF was founded by Delta Sigma Theta Sorority, Inc., a 501(c)(7) organization, to increase charitable giving to the Sorority's charitable and educational programs. However, DREF is a separate organization with a separate board and staff. While there is a close affiliation between the organizations, DREF has its own processes and legal requirements as a 501(c)(3).

## ***What does DREF Fund?***

DREF funds charitable and educational activities solely at the direction of the Board of Directors (Board) or based upon Board approved donor restrictions in such fields to include, but not limited to education, non-partisan civic engagement, international awareness, financial literacy, and health. DREF does not fund political activity, religious proselytizing, individuals directly, purchasing

property, starting a foundation, nor any purpose that is not entirely charitable. DREF's funding priorities are the charitable and educational programs of Delta, and then, other organizations with similar charitable and educational purposes.

## ***How to Contact DREF***

For the purposes of submitting information to DREF please use the following contact information:

The Delta Research and Educational Foundation

1703 New Hampshire Avenue, NW

Washington, D.C. 20009

202-347-1337 (office)

202-347-5091 (fax)

[info@deltafoundation.net](mailto:info@deltafoundation.net)

[www.deltafoundation.net](http://www.deltafoundation.net)

Please disregard any previous contact information. Any concerns or questions about DREF policies and procedures should be directed to Patricia Watkins Lattimore, Chief Operating Officer

## ***Ways to Give to DREF***

### **1. Cash Gifts (checks and money orders, not currency)**

- To make a donation by check or money order, please send the contribution to:  
The Delta Research and Educational Foundation  
1703 New Hampshire Ave. NW  
Washington, DC 20009

Checks must be made payable to **DREF** only. Checks with other payees listed (e.g. XYZ Chapter) will be returned because they are not able to be deposited in DREF's account.

- To make a donation by credit card, complete the Donation or Pledge Form or go to <http://www.deltafoundation.net/donation>. Please do not send credit card information by email.

### **2. Pledges**

- Complete the ***Donation or Pledge Form*** and submit it to DREF.
- Large pledges are generally payable over a 3-5 year period.

### **3. Workplace Giving**

- Many employers offer a variety of ways for employees to make charitable contributions at work. Often, these gifts may be matched by the employer. Examples of workplace giving include, but are not limited to: employer volunteer and/or match programs, United Way Campaigns, Combined Federal Campaign, and State Employee Campaigns.
- Complete the employer's workplace giving form and follow the employer's instructions for submission.
- DREF's Combined Federal Campaign number is: **11213**
- Complete and submit DREF's ***Workplace Giving Form*** to alert DREF of the gift.
- If the employer requires specific information from DREF to complete their process, please forward the form to DREF once the other sections are complete.

- Where applicable, the employer's gift will be matched with the employee's purpose unless noted otherwise by the employer.

#### **4. Establish a Donor Restricted Fund or Scholarship**

- Delta, individuals, families or corporations interested in establishing a Donor Restricted Fund with DREF are asked to complete and submit an ***Establishing a Donor Restricted Fund or Scholarship Form***.
- Effective July 1, 2015, all restricted funds, new or currently established, will not accrue interest income; nor will the fund balance increase or decrease due to investment gains/losses; and the fund will not be charged investment management expenses. This practice is consistent with industry practices of nonprofit fund management. In order to increase funds available for chapter grant requests continual donations to the restricted chapter fund are encouraged.
- If there are problems accepting the donor's restrictions, DREF will contact the donor directly to try and resolve the issue(s).
- The recommended initial deposit is \$1,000. Please include a ***Donation or Pledge Form*** if your initial deposit is not \$1,000 detailing when you expect to send the remainder of the deposit.  
If you are establishing or adding to a fund with multiple checks, please use the ***Remittance Form***. Checks must be made payable to DREF only. Checks with other payees listed (e.g. XYZ Chapter) will be returned because they are not able to be deposited in DREF's account.
- Do not begin to solicit funds from other donors or notify recipients of scholarship awards until the ***Establishing a Donor Restricted Fund or Scholarship*** form is accepted and approved by DREF in writing and the agreement is signed by both parties.
- If there are changes to your fund after it is established, please use the ***Fund Change Form*** to notify DREF of any changes.
- See also, *What does DREF fund?* above.

#### **5. Other**

For procedures on establishing an endowment (minimum \$1,000,000) or donating closely held stock, a charitable gift annuity, life insurance or bequests, contact Patricia Watkins Lattimore, Chief Operating Officer.

## ***How to Secure Donations for a Donor Restricted Fund/Scholarship***

### **1. Sponsorships**

In addition to requesting general donations and pledges, Delta may affiliate with DREF to obtain sponsorships for a charitable or educational program or event in alignment with DREF's mission. Sponsorships that DREF supports include, but may not be limited to:



- In-kind Donations
- Ticket Sales
- Auction Items
- Overall support of programs or events
- Retail Community Charity programs

*(If a particular type of sponsorship is not listed above, please contact DREF for guidance.)*

*The following is a list of frequently requested sponsorships or activities that DREF does not provide charitable services for because they are not charitable or educational, they fall outside of our mission, or the donor is not entitled to a charitable contribution tax deduction.*

- RAFFLES
- ADVERTISEMENTS
- USE OF OUR TAX ID FOR SALES TAX PURPOSES OR ASSISTING WITH VENUE RENTALS
- PROVIDE NON CHARITABLE HOUSING ASSISTANCE TO ANY INDIVIDUAL DIRECTLY
- ASSISTANCE TO CHAPTERS ESTABLISHING A FOUNDATION
- ASSISTANCE TO PURCHASE PROPERTY

Delta may engage in these activities without the aid of DREF, or DREF may engage in them on its own. Assisting non-charitable organizations (like Delta) to perform these activities, however, is outside the scope of DREF. This list is not inclusive of all prohibited activities. If there is a question about a particular sponsorship or activity, please contact DREF in advance and we will review if the activity falls within DREF's legal status and mission.

### **Process:**

- Submit the ***Fundraising Event Application and Agreement*** for each event where charitable services are being requested. Please note that the ***Fundraising Event Application and Agreement*** contain reporting requirements for all types of sponsorships.
- If the prospective donor has a separate application that needs to be submitted, it is Delta's responsibility to complete the specific information about the program or event before sending it to DREF for review and approval.
- The name of the organization and associated information should be the Delta Research and Educational Foundation in affiliation with the XYZ Chapter/Region etc., of Delta Sigma Theta Sorority, Inc. Use DREF's address and contact information. It is appropriate to list a local contact as well.
- If guidance is needed to complete the solicitation, contact DREF an **additional 30-60 calendar days** in advance of the time frames listed below. Incomplete or poorly written applications will delay the ability of DREF to respond to the application and may cause it to be rejected or miss the donor's deadline.

### **In-kind only:**

- Fill out and submit the completed donor's application (if applicable) and DREF's ***Fundraising Event Application and Agreement***.
- If approved, DREF will complete the Federal Employer Identification Number (FEIN) information and/or submit an IRS Determination Letter of Tax Exempt Status or other required documents (e.g. W-9s, invoices) to the donor on their application form. Applications for In-kind donations must be received at least 10 business days before the

application is due to the donor, not 10 business days before the items are needed.

- If the donation is approved by the outside donor, DREF will send an acknowledgement letter and inform Delta of the gift and how to obtain it.
- Conversely, if Delta should receive the gift without notification from DREF, Delta is required to inform DREF of receipt.

### **Ticket Sales only**

- Submit DREF's ***Fundraising Event Application and Agreement*** at least 30 days before tickets go on sale and before tickets and other promotional materials are printed.
- DREF will respond within 10 business days if the application is approved or if additional information is required.
- If approved, please use DREF's ***Remittance Form*** to bundle and submit checks for tickets sales or contributions in lieu of buying tickets. Checks must be made payable to DREF only. Checks with other payees listed (e.g. XYZ Chapter) will be returned because they are not able to be deposited in DREF's accounts.
- DREF will not process checks received directly from individuals.
- Do not begin to sell tickets or print any materials for the event until the application is approved.

### **Auction Items only**

- Submit DREF's ***Fundraising Event Application and Agreement*** at least 30 business days before the donor's application is due, auction items need to be received or collateral material needs to be printed, whichever is earliest.
- If approved, DREF will provide the donor with the Federal Employer Identification Number (FEIN) and/or submit an IRS Determination Letter of Tax Exempt Status or other required documents (i.e. W-9s, invoice, etc.) if necessary.
- Delta must inform DREF when items are received. Once notification is received, DREF will send the donor an acknowledgement letter.
- DREF **will not** send acknowledgement letters to the winner(s) of the auction item, even if they pay more than the established fair market value.

### **Multi-Fundraising requests (event contains more than one type of sponsorship, e.g. tickets, in-kind and auctions in one event)**

- If the request contains multiple types of sponsorships, please submit all the materials in accordance with the sponsorship requiring the greatest amount of time to process.

### **General Support only**

- Submit DREF's ***Fundraising Event Application and Agreement*** to DREF at least 15 business days before beginning to solicit donations or print any information.
- If the prospective donor requires any additional information before considering the request, DREF must receive the submission at least 15 business days before it is due to the donor for review and approval.

### **Retail Community Charity Events**

Retail stores like Macy's often allow 501(c)3 organizations to sell coupons to raise money for charitable and educational purposes. In order for DREF to assist Delta with this type of fundraising, the ***Retail Community Charity Event*** section of the ***Fundraising Event***



**Application and Agreement** must be completed at least 15 business days before information is due to the retail store for review and approval.

## ***How to Secure Grant Funds for Programs from Third Parties***

### **1. Custom Grants (Third-Party Grant initiated by someone other than DREF)**

In some cases a donor or request for proposals are referred to DREF by Delta or other organizations, because donors frequently work with local organizations to support community programs, but require that the grantee be a 501(c)(3) organization. In these cases, DREF may apply to be the grantee. Based on the funder's requirements, DREF may enter into another grant agreement or **Provider of Service Agreement** with Delta or other entity to implement the program.

*DREF is a grantor for all of the grants and service contracts distributed by DREF.* Even if a grantee is in direct contact with other donors who funded the grant or sponsorship, please copy DREF on any reports or written materials sent directly to them, so DREF can stay up to date. Also, while some donors may ask for proposals or for other forms to be completed, please understand that DREF's processes and applications must also be completed.

A donor has many choices on where to give their charitable funds, and if DREF is submitting a proposal for a donor's review on a program concept, both Delta and DREF want it to be the most effective proposal possible. Accordingly, DREF's Custom Grants process requires the following steps:

**A. Letter of Intent:** To request that DREF approve a program for funding from an additional source, please submit a letter of intent.

#### **i. Criteria for Letters of Intent**

Please use 1" inch margins on all sides and 12 point type (Times New Roman).

- On a cover page, please list:
  - a. Date
  - b. Organization's name and contact information (full address, including mailing address if different, and telephone, fax, and email and web address)
  - c. Organization's federal tax-exempt number (if applicable)
  - d. Contact person's name, title, and contact information (address telephone, fax, e-mail)
  - e. One paragraph statement of purpose
  - f. Dollar amount of this funding request
  - g. Total project budget (if applicable)
  - h. Organization's current budget and fiscal year
  - i. Period this funding request will cover
- Letter Text: In a maximum of two pages, please include:
  - a. Purpose of this funding request. Please describe:
    - i. The issue/need you are addressing
    - ii. The target population, number of individuals, and geographic area that will

- benefit from this proposal
    - iii. What you hope to accomplish (outputs and/or outcomes)
    - iv. How you intend to accomplish the above
  - b. Names and brief description of roles of partners on this project (if applicable)
  - c. Brief organizational history and brief description of previous year's accomplishments
  - d. Total support DREF has provided for the past three years:
    - i. List year, amount, and purpose for all support
  - e. Signature of executive director or president
- Required attachments:
    - a. List of current funders (foundation, corporate, major donors) and amount of support
    - b. One page project budget (omit for general operating requests)
    - c. Organization's current budget

In addition to the letter of intent, *Custom Grants* generally require in-depth proposals in the funder's format to convince the donor of the value of the project and organization. Therefore, before the grant application process has begun and before an organization is approved as a grantee, DREF will want to fully discuss the program. DREF will respond to the request within 10 business days.

**B. Custom Grant Reports.** In addition, *Custom Grants* may have enhanced reporting requirements, since there is another donor involved. Therefore, DREF will require reports containing information either from our report format, the other donor's report format or both.

Due to the involved nature of these Custom Grants, DREF requires a minimum of 30 day notice to review and approve a Custom Grant for submission to the funder. Delta will be required to substantially complete the funder's application. If extensive assistance is required to complete a grant application then consideration must be given to either submit the proposal earlier to DREF or consider working on the grant for another funding period. Due to the number of requests and staff size, we cannot substantially write or rewrite proposals. If the donor's release of the request for proposals is less than our submission time frame, please contact Deborah Peaks Coleman, Director of Programs, to discuss the timing issue in advance.

## ***How DREF Distributes Funding***

### **1. Requesting a Grant from a Donor Restricted Fund**

- To request funds from an approved Donor Restricted Fund, please complete the ***Individual or Delta Grant Request Form*** and submit it to DREF at least 10 business days in advance of when the funds are needed.
- If the request is for a housing assistance program, please ensure that your program adheres to information on the ***Guidelines for Offering Housing Assistance Form***.

### **2. Requesting a Grant for Scholarship Funding**

- To request a grant from an approved scholarship fund, please complete the ***Individual or Delta Scholarship Request Form*** and submit it to DREF at least 10 business days in advance of when the funds are needed. A academic institution must be one of the payees on the check.

### 3. Applying for Program Funding-General Foundation Funds

#### A. Annual Community Empowerment Grantmaking Program

Each year between March 1<sup>st</sup> and June 1<sup>st</sup> DREF accepts applications for general program funding.

##### i. Grant Disbursement Goals

- To support our programmatic mission and the charitable and educational programs of Delta Sigma Theta Sorority, Inc. and its chapters and other organizations with similar charitable and educational purposes.
- To act as good stewards of Foundation resources by distributing funds in a fair and accountable manner.
- To evaluate program successes and accomplishments.
- To honor the requests of benefactors in the distribution of income from endowments where DREF is named as the Trustee.
- To honor the requests of donors in the distribution of contributions from restricted funds where the donor's intent is consistent with the charitable and educational purpose of DREF.

##### ii. Eligibility/Areas of Funding

Based on the mission and goals, DREF selects candidates to receive funding. Only Delta, community based organizations with 501(c)3 status and programs that are in alignment with our charitable and educational purpose are eligible to receive funding.

##### iii. Process

- Each year by March 1<sup>st</sup> DREF will post the grant application and guidelines on its website [www.deltafoundation.net](http://www.deltafoundation.net).
- Organizations can submit only one application per funding cycle. Organizations that have received funding for three consecutive years must refrain from applying for one year.
- Organizations wishing to apply in collaboration with another group only need to submit one application with a letter of support from the collaborating organization.
- Applications meeting all requirements as listed on the website will be reviewed by a committee appointed by the Board of Directors.
- The committee will make funding recommendations to the Board of Directors for approval.
- Recipients are notified by the end of the summer of each year.
- Prior to receiving funding, the grant recipient will sign a **Grant/Scholarship Agreement**.
- All funds received by recipients must be spent in the time period specified in the grant agreement.
- While generally not a focus area, all requests for operational funds for a 501(c)(3) must be explained on the application and on the budget request.
- Grant recipients must complete a Grant Report Form at the end of each grant period and prior to requesting (or receiving) additional funding.

\*\*Funds received through the Annual Community Empowerment Grantmaking Program cannot be used for the following:

- Direct funds to individuals
- Contributions to fundraisers, events or drives Debt reduction

- Establishing a foundation
- Purchasing or maintaining property as a Chapter or organization. (First-time homeowners' programs and rental assistance programs may be considered subject to additional scrutiny).

## B. **General Requests for Funding**

While DREF will normally request grant applications or proposals when it has funds available for distribution, Delta and other organizations may submit letters of intent for funding outside of an advertised funding period. Keep in mind that there may be limited to no funding available outside of advertised grant periods. Please use the criteria for letter of intent format on page 8.

### ii. **Process**

- The Director of Operations will make funding recommendations to the Board of Directors for approval.
- Prior to receiving funding, the grant recipient will sign a ***Grant/Scholarship Agreement***.
- Organizations wishing to apply in collaboration with another group only need to submit one application with a letter of support from the collaborating organization.
- All funds received by recipients must be spent in the time period specified in the grant agreement.
- While generally not a focus area, all requests for operational funds for a 501(c)(3) must be explained on the application or on the budget request.
- Grant recipients must complete a ***Grant Report Form*** at the end of each grant period and prior to requesting (or being approved for) additional funding.

## C. **Funding Requests from a Specific Foundation Fund (donor restrictions may apply)**

When the Board of DREF has accepted funds from a donor with a restriction which meets our charitable and educational purpose, the Board will only decide to grant and release those funds in accordance with the donor's restrictions. Because of the varied nature of these restrictions, there is not one application to meet all funds' requirements. DREF will make applications for these funds available online. The funds' funding period is established by the Board and/or donor if applicable.

## D. **Procedures for Service Provider Agreement**

If DREF needs resources, particularly human resources, to implement a donor's intent, then a ***Service Provider Agreement*** or a grant to Delta may be necessary to implement the program in local communities. Reporting requirements will be customized based upon DREF's and other donor's requirements.

## E. **Fiscal Agent:**

DREF ***cannot*** be a fiscal agent for a chapter, because the chapter is not a 501(c)(3). However, we can work with a chapter and potential funder in a grantor, grantee, sub-grantee relationship. Please follow the custom grant process above. Some smaller 501(c)(3) organizations have potential funders but not the infrastructure to fully support the administrative aspects of a grant. If you are a 501(c)(3), such as a local chapter foundation, please follow the custom grant process on page 8 to request a fiscal agent relationship. Note that ***Provider of Service Agreements*** and/or grantee/sub-grantee relationships are preferred over fiscal agency. Fiscal agent relationships will

require more scrutiny by the Board. All relationships with DREF are at the discretion of the Board and fiscal agent relationships may not be approved.

#### **F. Grant Agreement and funds transfer**

If DREF and/or other funder approve a grant, then a **Grant/Scholarship Agreement** will be sent via email. This agreement restates the grant amount, the purpose and includes a detailed description of how the grantee should account for funds. It is a way to ensure a shared agreement on the use of funds. DREF must receive a faxed or scanned copy of the signed Grant Agreement before funds can be sent to the grantee. DREF will ask the grantee to confirm the receipt of funds.

### ***How DREF Monitors Funds***

#### **Reporting**

- Attached to DREF **Grant /Scholarship Agreement** will be a report form that includes the dates by which reports related to the grant are due. Final reports must be submitted within 15 days of the end of the grant period or sooner if required by an outside funder. Failure to submit a final report may disqualify an organization from future funding.
- Final reports should be submitted to the attention of the Director of Programs. Some grants, especially those involving additional funders, will require interim reports in the middle of a project and/or at the end of your organization's fiscal year. If this is the case, these additional reports will be clearly described in the grant agreement and attached.
- DREF expects to receive reports and an accurate accounting of expenditures in a timely manner.
- The reporting required applies to all grants/scholarships given, even grants/scholarships from chapter restricted funds.
- Grantees are required to share with us photos, press releases, stories and other material that would be of interest to donors and grantors. Contributors to causes appreciate feeling more in touch with the work they fund, and nothing does this better than stories, photos and videos. Some of these submissions will be featured on DREF's website and in publications. This information can be submitted with the final report or sooner if available.
- Grantees must mention DREF or other donor support in press releases, articles, program books and other forms of public communication. We do ask that you submit a draft of all related written material to DREF at least seven business days in advance of release.
- Failure to comply with reporting requirements will prohibit DREF from providing you with any further funding until the reporting deficiencies are corrected.

### ***We Look Forward to Working with You***

DREF staff looks forward to working with you to help you achieve your goals and vision, while meeting the needs and expectations of donors. Together, your important work, our donors, and DREF make a difference in the lives of the people in our global communities. That is why we are here.

If at any time you have further questions or need clarification on how to work with DREF, please feel free to contact us at [info@deltafoundation.net](mailto:info@deltafoundation.net)

# ***Glossary of Terms***

## **Custom Grant**

A Custom Grant is a third party grant that is initiated by an entity other than DREF; this type of grant is the result of Delta responding to an RFP (Request for Proposal) from a funding source, e.g. American Heart Association, government, another foundation).

## **Days**

When referring to a specific number of days in the ***Charitable Engagement Manual***, the reference indicates business days unless otherwise noted.

## **Delta**

When using the term Delta in the ***Charitable Engagement Manual***, DREF is referring to chapters, regions, or the Grand Chapter of Delta Sigma Theta Sorority, Inc.

## **Donation**

A donation is the making of a monetary gift to a charitable entity without receiving a good or service in return.

## **Donor Restricted Funds**

A reserve of money that can only be used for specific purposes. Donors are assured that their charitable contributions will be used in a manner that they have determined and are consistent with the mission of the non-profit organization receiving their restricted donations.

## **Endowment**

The term endowment is used to describe funds set aside for the long-term benefit of charitable and educational programs. The standard practice at DREF is to keep the principal intact and award only the interest/gains earned for charitable and educational programs, i.e. scholarship funds, fellowship funds, etc.

## **Federal Employer Identification Number (FEIN)**

The Federal Employer Identification Number (FEIN) also known as the Employer Identification Number is the corporate equivalent of a Social Security Number. Potential corporate donors often request a non-profit's FEIN number, which can be used to verify the organization's status, assets, and liabilities.

## **Fiscal Agent**

A non-profit 501 (c) (3) organization assumes the role of fiscal agent to enable another 501 (c)(3) entity to receive charitable funds to implement charitable and educational programs, particularly grant funds. The fiscal agent is responsible for managing and disbursing all funds related to the grant. The



non-profit 501 (c)(3) organization and the project/grant coordinating agency must enter a formal agreement or Service Provider Agreement to solidify the fiscal agent relationship.

### **Foundation**

A foundation is a non-governmental entity that is established as a non-profit 501 (c)(3) to support and/or perform charitable and educational programming. Primary duties of foundations range from receiving charitable donations, to awarding grants and scholarships.

### **In-Kind Donation**

In-kind donations are gifts made to charitable and educational programming in the form of goods and services, not monetary gifts. For example, Greenway Printing Company prints the event programs at no cost for the Grateful Alumnae Chapter's Scholarship Awards Program. Or XYZ Retailer donates a dozen \$50 gift cards for Grateful Alumnae to giveaway as incentives for students to achieve academic success (Honor Roll Status).

### **Matching Gift**

A matching gift, also referred to as matching fund or matching donation, is a charitable donation from an employer/corporation to a non-profit 501 (c)(3) organization on behalf of an employee. Matching gifts are a key component in workplace giving. Typically, companies match the donation made by employees 1:1, i.e. if an employee donates \$100 to a non-profit, the employee's company will donate \$100, giving the receiving charity a \$200 contribution. The matching level varies and can be at a lower or higher match rate. Some matching gift companies will match the gifts made by the employee's spouse or donations from company retirees.

Also, some companies offer monetary donations to charitable organizations on behalf of the volunteer service offered rendered by employees.

### **Planned Giving**

Planned giving is another aspect of fundraising that can be referred to as *gift planning deferred giving*, which allows a donor to bequeath money/assets to a non-profit upon his or her death. This type of charitable giving involves cash, bequests, trusts, estate planning and other assets.

### **Sub-Grantee**

As a non-profit 501 (c)(3) organization, DREF is capable of receiving grant funds, sponsorships, and other charitable donations on behalf of local Delta chapters. In this regard, the Delta chapter will be considered the "Sub-Grantee" that will implement the program aspect.

### **W-9 Form**

The W-9 Form is a document created by the Internal Revenue Service which certifies our tax identification number. Corporate donors typically ask the 501 (c)(3) charitable entity to complete a W-9 form in order to receive a charitable donation from that company. The charitable entity (DREF) will complete the form and return to company, giving the company necessary information to verify DREF's tax status.

# ***List of Forms Referenced in the Charitable Engagement Manual***

## ***Donation or Pledge Form***

Form used by individuals or Delta chapters/regions when making a contribution to DREF; this form is specifically used by Delta when establishing Donor Restricted Fund.

## ***Establishing a Donor Restricted Fund or Scholarship Form***

Form used to establish a Donor Restricted Fund or Scholarship Fund at DREF.

## ***Fund Change Request Form***

Form used to change information related to a Donor Restricted Fund or Scholarship Form, e.g. name of fund, name of Authorized Representatives, contact information, etc.

## ***Fundraising Event Application and Agreement***

Form used by Delta to notify DREF of an upcoming fundraising event.

## ***Grant Report Form***

Form used to report output/outcome of funds, grants, scholarships awarded by DREF to Delta; formerly identified as Final Grant Reporting Form.

## ***Grant Scholarship Agreement***

Form used to document terms of agreement for grant and scholarship awards made by DREF.

## ***Guidelines for Offering Housing Assistance***

Form used to direct chapters on important elements of a charitable and educational housing assistance program.

## ***Individual or Chapter Grant Request Form***

Form used by Delta to request funds for charitable and educational programming.

## ***Individual or Delta Scholarship Request Form***

Form used to request funds for scholarship funds.

## ***Remittance Form***

Form used by Delta to remit group contributions (donations from special events and other fundraising activities) to their Donor Restricted/Scholarship Fund at DREF.

## ***Workplace Giving Form***

Form used by donor to inform DREF that a matching gift, monthly donation, and/or general donation will be made on their behalf.

## ***Service Provider Agreement***

Form used to document terms of agreement for service contracts made by DREF.