

The AFP Fundraising Dictionary Online

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A

AAA, American Arts Alliance.

AACC, American Association of Community Colleges.

AAFRC, American Association of Fund-Raising Counsel, Inc.

AAFRC, Trust for Philanthropy, American Association of Fund-Raising Counsel, Inc., Trust for Philanthropy.

AAM, American Association of Museums.

ABFE, Association of Black Foundation Executives.

ACA, American Council for the Arts.

ACAA, Association of Canadian Alumni Administrators (for which see CANADIAN COUNCIL FOR THE ADVANCEMENT OF EDUCATION).

accelerated depreciation, in accounting, the charging of the depreciation of assets, such as machinery or buildings, at a faster rate than straight-line depreciation.

access, —*verb* to retrieve or locate (data) from a computer. —*noun* **1** the ability to enter and move about a building that is barrier-free to disabled people. **2** the right to or privileged use of a computer or program for the storing and retrieving of information.

accountability, —*noun* the responsibility of a donee organization to keep a donor informed about the use of the donor's gift. See Donor Bill of Rights in the appendix. —*accountable, adjective*, —*accountableness, noun*, —*accountably, adverb*.

account executive, a person who has been assigned responsibility for delivery of a firm's services to its clients.

accounting policy, a systematic routine that determines how the financial transactions of an organization are recorded and reported, such as how income (whether earned or a gift) is received and recognized, how expenses are authorized and paid, and how assets and liabilities are presented on the organization's financial statements. Such policies should be established by the organization's trustees in consultation with outside auditors and should conform to generally accepted accounting principles.

accrual basis, in accounting, a method that recognizes income when it is earned and expense when it is incurred and recorded, whether or not an actual cash transfer has taken place. Compare CASH BASIS. —*accrual-basis, adjective*.

accumulated deficiencies, the amount by which a percentage payout has exceeded the total income distributed since the inception of a net income unitrust.

accumulated deficit, the total dollar amount of the difference when expenditures exceed income, calculated over a number of accounting periods.

ACFRE, Advanced Certified Fund Raising Executive.

ACDP, Association of Christian Development Professionals.

ACGA, American Council on Gift Annuities.

acknowledge, —*verb* [with object] to express gratitude for (a gift or service) in written or oral form, communicated privately or publicly. Compare DONOR ACQUISITION. —
acknowledgment, *noun*.

acknowledgment form, = gift-acknowledgment form.

acknowledgment letter, = gift-acknowledgment letter.

ACO, Association of Charity Officers.

acquire, —*verb* [with object] **1** to procure (an initial gift) from a donor. Compare DONOR ACQUISITION **2** to purchase or receive (equipment). **3** to come into possession of (another organization, program, or project).

acquisition, —*noun* **1a** the process or act of acquiring. **1b** something acquired.

acquisition mailing, a mailing to prospects for acquiring new members or donors.

action grant, a grant awarded to support an operating program or project. Compare RESEARCH GRANT. See other *grant* phrases at GRANT.

active phase, the period of public solicitation during a campaign that usually follows the successful completion of a campaign's nucleus fund and the establishment of a pattern of giving. This phase consists of solicitation activity in contrast to campaign planning. Also **intensive phase**. Compare CLEANUP PHASE; FORMAL CAMPAIGN; INITIAL PHASE.

actual value, the price that property sells for on the open market. Compare FAIR MARKET VALUE.

actuarial, —*noun* the calculation of future costs and obligations to determine the value of benefits or the expense of creating the benefits. Among other considerations, the calculation is based on mathematical formulas that use mortality tables and the discounted value of a given amount of money at its current value in terms of its estimated future value. —*adjective* related to insurance mathematics and the application of statistics, typically regarding longevity.

actuarially, —*adverb* **1** in relation to actuarial principles. **2** on an actuarial basis.

actuarial value, the current value of a sum to be received in the future, based on life expectancy and an assumed rate of investment return. See also VALUATION.

actuary, —*noun* a person who makes actuarials.

ACUBO, Association of College and University Business Officers.

Ad Council, *Informal*. = Advertising Council.

address correction requested, designating a service provided for a fee by the United States Postal Service. A printed statement on a carrier envelope alerts post offices to provide correct address information to the organization listed as the return address.

ademption, —*noun* the invalidation of a bequest in a will because the testator, before death, had already disposed of the property bequeathed.

ad hoc, —*adjective & adverb* for a specific purpose or situation. Compare STANDING

COMMITTEE. See other *committee* phrases at COMMITTEE.

adjusted basis, the cost of an acquired property, which is increased for any capital improvements and decreased by the amount of allowable depreciation. Compare BASIS.

adjusted gross estate, an amount determined by deducting a decedent's debts and estate settlement costs from the gross estate.

adjusted gross income, in calculating income tax, the total income minus allowable deductions. Deductions for charitable donations are limited to a percentage of the adjusted gross income. Abbr. AGI.

Admail, —*noun* Canad. targeted direct mail. This is a trademark of Canada Post. Compare DIRECT MAIL.

administer, —*verb* [with object] to settle or manage (property, such as an estate or trust) as an executor, trustee, or administrator. Also **administrate**.

administrate, —*verb* [with object] = administer.

administration, —*noun* **1a** the managing of an organization, business, office, etc. **1b** the managing by government officials of public affairs. **2** the people or group in charge of the management of affairs. —*administrative, adjective*. —*administrational, adjective*.

administrator, —*noun* **1** an entity appointed by a court to settle the estate of a person who died intestate or who is legally incompetent. The duties of the administrator, similar to those of an executor, are governed by state statute exclusively. Also (in some jurisdictions) **personal representative**. Compare EXECUTOR. **2** a person who administers the affairs of an organization.

administrator with will annexed, in law, a bank or person appointed by a court to settle the estate of a person who died testate when the named executor has died, resigned, been removed, or refused to act. See other *will* phrases at WILL.

administratrix, —*noun* Brit. a woman administrator.

advance, —*noun* a story, feature, or speech distributed prior to formal release.

Advanced Certified Fund Raising Executive, a credential earned by a person who meets specific requirements, including previous certification (for which see CERTIFIED FUND RAISING EXECUTIVE). This credentialing process was developed and is administered by the Association of Fundraising Professionals. Abbr. ACFRE.

advance gift, a donation, often from a trustee or director of an organization, that demonstrates a commitment to a campaign and provides momentum at the outset before external solicitations are undertaken. Also **initial gift; nucleus gift; strategic gift**. Compare LEADERSHIP GIFT. See other *gift* phrases at GIFT.

advancement, —*noun* = institutional advancement.

advertise, —*verb* [no object] to communicate through mass media to persuade people to take a particular action, such as buying or giving, or to form an opinion about a subject. When material used is paid for, it is fully controlled in context, presentation, medium, and time by the organization seeking the desired action or attitude. —*verb* [with object] to endeavor to sell or promote (a product, service, or idea) by advertising. —*advertiser*,

noun.

advertisement, —*noun* material that advertises.

advertising, —*noun* **1a** the business of advertising. **1b** communication by advertising. Also **advertisement**.

Advertising Council, a not-for-profit organization (headquartered in New York, N.Y.) of advertisers and advertising agencies. The council designs and controls the distribution of public-service advertising programs for selected organizations. Also *Informal*. **Ad Council**.

advisory board, a group of usually influential and knowledgeable people that offers counsel and prestige to the organization or cause with which it is associated but that usually does not have any fiscal or policy authority.

advocacy, the presentation of a cause in order to influence the course of events.

advocate, —*verb* [with object] **1a** to speak or write in favor of. **1b** support to or recommend publicly. —*noun* **1** a person who advocates. **2a** a member of the legal profession who pleads for a client in certain courts. **2b** Austr., Brit., S. Afr. a member of the legal profession who pleads for another in a court of justice. **3** Scot. **a** = barrister. **b** = counsel (*noun* 2a). —*advocateship*, *noun*, —*advocatory*, *adjective*.

AFC, Association of Fundraising Consultants.

affiant, —*noun* a person who makes an affidavit.

affidavit, —*noun* a written statement made under oath in the presence of a person, such as a notary public, who is permitted by law to administer such an oath.

Affiliate Library (AFP), a collection of books selected by the Association of Fundraising Professionals as their contribution to the body of knowledge on fundraising and philanthropy. The books are purchased as a set from and are housed in libraries throughout the world. Each collection is referred to as an AFP Affiliate Library.

affinity card, a credit card, offered to the constituents of an organization, that provides for a percentage of a transaction fee to be paid as a royalty to the organization.

AFP, Association of Fundraising Professionals.

AGB, Association of Governing Boards; Association of Governing Boards of Universities and Colleges.

AGI, adjusted gross income.

AHP, Association for Healthcare Philanthropy.

AHP Foundation, Association for Healthcare Philanthropy Foundation.

AIP, Ameran Institute of Philanthropy.

air check, a recording made of a radio or television program as broadcast.

ALDE, Association of Lutheran Development Executives.

all and singular, Canad. in law, pertaining to such as conveyances and wills, all without exception; the whole and also each of the separate items.

Alliance of Nonprofit Mailers, an association (headquartered in Washington, D.C.) composed of not-for-profit organizations and commercial firms interested in stabilizing not-for-profit postal rates.

allocate, —*verb* [with object] to designate and distribute (resources) according to a plan. — allocation, *noun*.

allocations committee, a group responsible for grant-making decisions for donor organizations. Also **distribution committee**. See other *committee* phrases at COMMITTEE.

alpha test, the initial testing procedure for a direct-mail package or computer program. Compare BETA TEST.

alternative minimum tax, a tax designed to assure that high-income people do not avoid paying income tax through the use of various tax shelters. Such taxpayers must compute their tax both the regular way and the alternative way and pay the higher amount. Abbr. AMT. See other *tax* phrases at TAX.

alumna, —*noun*, (*pl.* **alumnae**). **1** a female graduate or former student of an educational institution. **2** a woman who was formerly a participant of an organization's program.

alumnae, —*noun*, *pl.* of **alumna**.

alumni, —*noun*, *pl.* of **alumnus**. graduates or former students (men, or men and women) of an educational institution or organization's program.

alumni (or alumnae) campaign, a fundraising campaign of an institution, usually educational, that is focused on its own graduates or former students. The phrase also applies to such campaigns in fraternal organizations.

alumni (or alumnae) club, an organization of alumni or alumnae of an educational institution.

alumnus, —*noun* (*pl.* **alumni**), a (usually male) graduate or former student of an educational institution or organization's program.

AMDA, Art Museum Development Association.

American Arts Alliance, an advocacy organization (headquartered in Washington, D.C.) composed of a membership representing arts organizations. The organization keeps members informed of proposed legislation and encourages and conducts lobbying activities on their behalf. Abbr. AAA.

American Association of Community and Junior Colleges, the former name of the AMERICAN ASSOCIATION OF COMMUNITY COLLEGES.

American Association of Community Colleges, an organization (headquartered in Washington, D.C.) of community colleges; associate members from the corporate, foundation, educational, and international communities; and individual associates with an interest in community college development. It compiles statistics, conducts seminars and professional training programs, and, through its several publications pertaining to community colleges, monitors trends and issues. It also provides information on materials, funding sources, pertinent legislation and federal issues, and other news. Abbr. AACC. Formerly the American Association of Community and Junior Colleges.

American Association of Fund-Raising Counsel, Inc., a membership organization of professional fundraising consulting firms formed to advance philanthropy and ethical standards in fundraising. Abbr. AAFRC.

American Association of Fund-Raising Counsel, Trust for Philanthropy, Inc., the not-for-profit fundraising arm established by the American Association of Fund-Raising Counsel to improve the public-service functions of the association and to foster the efforts of its member firms to contribute to the advancement of philanthropy through research, public information, education, publications, and professional development. Abbr. AAFRCTP.

American Association of Museums, a service organization (headquartered in Washington, D.C.) for museums. Membership is composed of organizations, institutions, and museum professionals. Abbr. AAM.

American Council for the Arts, a national organization (headquartered in New York, N.Y.) that works to advance the contributions of artists and the arts to American life. Its services consist of research, education, publishing, conferences, advocacy, and a library. Abbr. ACA.

American Council on Gift Annuities, an organization representing sponsoring charities that issue gift annuities. It recommends annuity rates annually, sponsors a triennial conference, and provides information about gift annuities and other planned gift instruments. Abbr. ACGA. Also *Informal*. **Council on Gift Annuities** (CGA). Formally the National Committee on Gift Annuities.

American Institute of Philanthropy, a national charity watchdog service whose stated mission is to maximize the effectiveness money contributed to charity by providing donors with the information they need for making more informed giving decisions. The Institute published *The Quarterly Rating Guide and Watchdog Report*. Abbr. AIP.

American Prospect Research Association, the former name of the Association of Professional Researchers for Advancement.

American Society of Association Executives, a membership association (headquartered in Washington, D.C.) that provides educational programs, materials, and technical assistance to association executives. Abbr. ASAE.

American Symphony Orchestra League, a not-for-profit service organization (headquartered in Washington, D.C.) that provides programs and services to management (including development) and artistic representatives of symphony orchestras. Abbr. ASOL.

American Telephone Fundraisers Association, a professional association (headquartered in Vienna, Va.) for firms and not-for-profit organizations that engage in fundraising by telephone. The association's purpose is to promote and maintain ethical practices in telephone fundraising. Abbr. ATFA.

AMT, alternative minimum tax.

AMFIA, Associate Member of the Fundraising Institute – Australia, Ltd.

analysis, —*noun* a systematic examination of the facts, information, and issues of a

situation or organization in order to provide an assessment of its present condition and a basis from which to form an appropriate plan of action.

analyze, —*verb* [with object] to make an analysis of.

angle, —*noun*, the particular emphasis of a story or broadcast. Also **slant**. —*verb* [with object] to present (information) from a particular point of view.

annual fund, total gifts made on a yearly basis to support (in full or in part) yearly budgets or general operations. Also **sustaining fund**. See other *fund* phrases at FUND.

annual gift, a donation given annually, usually without any restriction.

annual gift-tax exclusion = gift-tax annual exclusion.

annual giving, **1** an amount given annually. **2** a fundraising program that generates gift support on an annual basis. Also (Austr.) **budget fundraising**.

annual income, earned and unearned income received within a 12-month period.

annual report, a yearly report of the financial and program status of an organization or institution.

annuitant, —*noun* a person who receives or is scheduled to receive an annuity.

annuity, —*noun* **1a** a series of equal payments to a person annually or at fixed intervals. **1b** an investment that provides this as income for a specified period, such as the duration of the recipient's life. **1c** the right to receive, or the duty to pay, such a payment. See also CHARITABLE-GIFT ANNUITY; DEFERRED ANNUITY; FIXED ANNUITY; JOINT AND SURVIVOR ANNUITY; VARIABLE ANNUITY; VARIABLE DEFERRED ANNUITY.

annuity trust, see CHARITABLE LEAD TRUST; CHARITABLE REMAINDER ANNUITY TRUST.

anonymous gift, a gift not publicly attributed to the donor. See other *gift* phrases at GIFT.

answerphone, —*noun* Austr. & Brit. a telephone answering machine.

appeal calendar, Austr. plan and campaign operations laid out on a week-to-week basis. Compare CAMPAIGN SCHEDULE.

appeal letter, a letter requesting a donation to a fundraising campaign.

appraisal, —*noun* **1** the process, act, or an instance of appraising. **2** an estimate of the value, quality, or worth of something.

appraise, —*verb* [with object] **1** to give an opinion on the value, quality, or worth of something. **2** to determine or fix the value of something. —*appraiser*, *noun*.

appreciate, —*verb* [no object] to increase in value. —*verb* [with object] **1** to feel gratitude for. **2** to understand.

appreciated property, property (securities, real estate, tangible personal property) whose current fair market value is greater than its original tax basis. See other *property* phrases at PROPERTY.

appreciated security, a security with a market value greater than the donor's original tax basis. See also CAPITAL GAIN (or CAPITAL LOSS); TRANSFER DATE. —*appreciated securities*, *noun pl.*

appreciation, —*noun* **1** the increase in market value of property over its original tax basis. **2** gratitude for a gift.

APRA, American Prospect Research Association.

arbitrage, —*noun*, **1** the buying and selling of stocks or other securities at the same time in different markets in order to profit from a price discrepancy. **2** the investing by a not-for-profit organization of capital raised through a fundraising campaign prior to using the capital to repay any debt incurred through the issuance of a tax-exempt bond. —*verb* [no object] to engage in arbitrage.

arbitrager, arbitrageur, —*noun* a person who engages in arbitrage.

area campaign, an effort in a specific geographical area to obtain support for an organization.

area of interest, **1** = interest (for which see L-A-I). **2** an interest in a particular profession relating to fundraising, such as the arts, health care, education, or religion. See other *interest* phrases at INTEREST.

arm, —*noun* —*In the phrase at arm's length, adverb* Canad. in a manner pertaining to a relationship between two parties that are unrelated or unknown to one another, with neither party owing any special obligation to the other. The phrase, commonly applied in areas of taxation, corporate law, and contracts, describes parties who carry out a particular transaction, with each party acting in self-interest.

ARNOVA, Association for Research on Nonprofit Organizations and Voluntary Action.

articles of incorporation, a document that, when filed with and approved by an appropriate state agency, establishes the legal status of a corporation.

articles of organization, a document that states the exempt purpose of a unincorporated charitable organization.

artificial person, Canad. = entity (noun 2a).

Art Museum Development Association, an informal group of art museum development officers who meet annually for educational purposes. Abbr. AMDA.

ASAE, American Society of Association Executives.

ask, —*noun* a request. —*In the phrase the ask, Informal.* the process, act, or instance of soliciting a gift. Compare DOUBLE ASK; MULTIPLE ASK; TRIPLE ASK.

ASOL, American Symphony Orchestra League.

asset, —*noun* **1a** something that has value or an advantage. **1b** an item of value, such as real estate, cash, a security, or patent. **2 (assets) a** all items of value (such as real estate, cash, inventories, securities, or patents), owned by a person or a business, that constitute the resources of that person or business. **b** an organization's holdings including current assets and fixed assets. See also CAPITAL ASSET; CURRENT ASSET; LONG-LIVED ASSET.

assignee, —*noun* **1** a person to whom property or some right is legally transferred. **2** a person officially appointed to act for another.

assigner, assignor, —*noun* a person who assigns.

assignment, —*noun* **1** the designation of responsibility, usually to a volunteer, for soliciting one or more prospective donors or for accomplishing other duties related to a fundraising campaign. **2** the transfer of one's rights under a contract (such as life insurance) or under a trust to another person or to charity.

associate, —*noun* a member of an association (nouns 1 and 3), sometimes without the rights and privileges of full membership. —*adjective* joined, allied, or united in an association. —*verb* [no object] to combine into an association.

associated charity, *Canad.* a registered charity that, upon approval of Revenue Canada, may be paired with one or more other registered charities for the purpose of fulfilling its disbursement requirement. Distributions by a charity to one associated with it are considered distributions given to its own charitable purposes.

association, —*noun* **1** a group of people joined together for some special purpose or business. **2** the act of associating or condition of being associated. **3** a type of organization.

Association for Healthcare Philanthropy, a professional organization (headquartered in Falls Church, Va.) that provides programs in service, education, and research for those working in development positions in hospitals and other health-care organizations and institutions. Abbr. AHP. Formerly the National Association for Hospital Development.

Association for Research on Nonprofit Organizations and Voluntary Action, a membership organization for multidisciplinary researchers and practitioners from voluntary, not-for-profit organizations whose primary commitment is to promote research on the wide variety and forms of philanthropic, voluntary, and not-for-profit sector activities. Abbr. ARNOVA. Formerly the Association for Voluntary Action Scholars.

Association for Voluntary Action Scholars, the former name of the Association for Research on Nonprofit Organizations and Voluntary Action.

Association of Black Foundation Executives, an organization (headquartered in Washington, D.C.) consisting of staff and board members of corporate and foundation grantmaking organizations, that encourages increased recognition of various issues facing African-Americans in the grantmaking field by promoting support of African-Americans and their status as grantmaking professionals. Abbr. ABFE.

Association of Canadian Alumni Administrators, see CANADIAN COUNCIL FOR THE ADVANCEMENT OF EDUCATION.

Association of Charity Officers, an organization (headquartered in London, England) that encourages and seeks to improve cooperation among charities; represents charities on legislative issues; informs and advises government and statutory bodies, volunteer organizations, and individual persons; and disseminates information. Abbr. ACO.

Association of Christian Development Professionals, an individual membership association with a mission to resource and empower men and women called to serve in the ministry of development. It provides scripturally based principles and practices to provide education, networking and mentorship programs.

Association of College and University Business Officers, a membership organization (headquartered in Washington, D.C.) that provides assistance to college and university

faculty and administrators in obtaining grants from foundations and the federal government. Abbr. ACUBO.

Association of Direct Response Fundraising Counsel, the national trade association (headquartered in Washington, D.C.) of direct-response, fundraising agencies. The counsel's purpose is to instill public confidence in philanthropy and not-for-profit organizations by promoting ethical practices in the direct-response industry, to educate the public about fundraising, and to serve as a source of information about the issues that directly affect the direct-response, fundraising profession. Abbr. ADRFCO.

Association of Fundraising Consultants, an association (headquartered in Harpenden, Herts., England) that exists to establish and maintain standards of fundraising consultancy service to not-for-profit organizations, protect professional standards, promote components of good consultancy, educate organizations about how to select a consultant, and promote a wider understanding of the profession and its role. Abbr. AFC.

Association of Fundraising Professionals, a professional society (headquartered in Alexandria, Va.) that fosters the development and growth of fundraising professionals, works to advance philanthropy and volunteerism, and promotes high ethical standards in the fundraising profession. Formerly the National Society of Fund-Raising Professionals. Abbr. AFP.

Association of Fundraising Professionals Code of Ethical Principles and Standards of Professional Practices, see Appendix A.

Association of Fundraising Professionals Foundation for Philanthropy, the separate, not-for-profit, fundraising arm of the Association of Fundraising Professionals that seeks funds for the Association's programs of service, education, and research in the philanthropic field. Formerly the National Society of Fund Raising Executives Foundation.

Association of Governing Boards, a not-for-profit organization (headquartered in Washington, D.C.) of governing, coordinating, and advisory boards of postsecondary educational institutions. The association offers programs and services to trustees, regents, and chief executives from these institutions. Abbr. AGB.

Association of Governing Boards of Universities and Colleges, an organization (headquartered in Washington, D.C.) of regents, trustees, presidents, and other senior administrators of two- and four-year colleges and universities whose purposes are to strengthen the performance of higher-education boards and to address problems and responsibilities of trusteeship in all sectors of higher education, including the university population itself. Abbr. AGB.

Association of Lutheran Development Executives, an association (headquartered in Verona, WI) that advances Christian stewardship; promotes resource development planning in various areas, including fundraising; and offers educational opportunities. Abbr. ALDE.

Association of Professional Researchers for Advancement, a membership association (headquartered in Chicago, Ill.) for people who conduct research on prospective donors to not-for-profit organizations. Abbr. APRA. Formerly the American Prospect Research Association.

assure, —*verb* [with object] Austr. & Brit., to insure against loss of life. See also LIFE ASSURANCE. —*assurance*, *noun*.

assured, —*adjective* Austr. & Brit., insured by a life insurance policy. —*noun* Austr. & Brit. **1a** the beneficiary of a life insurance policy. **1b** the person whose life is insured.

at-death transfer, as designated in a will, the transfer of property by a testator to a living person. Compare INTER VIVOS GIFT.

ATFA, American Telephone Fundraisers Association.

attorney, —*noun* a person legally empowered to act on behalf of another person. In the U.S., it is a shortened form of “attorney at law.” Also **lawyer**.

attrition rate, **1** the rate at which donors do not renew their gifts. **2** a rate at which pledges are not fulfilled.

audience, —*noun* a group or groups to which a program is directed. Compare MARKET.

audio conference, a conference held by means of audio conferencing.

audio conferencing, a form of teleconferencing in which the participants are linked solely by telephone. Compare COMPUTER CONFERENCING; VIDEO CONFERENCING.

audit, —*noun* **1** an examination and evaluation of an organization's accounting and financial affairs by an accountant, who issues a statement of the organization's financial standing and legal compliance as of a certain date. **2** an evaluation and examination of an organization's fundraising practices, policies, and results, usually performed by an outside consultant, who issues a report on the effectiveness of the organization's fundraising program. This report may also include recommendations for enhancing the program. See also CERTIFIED AUDIT; DEVELOPMENT AUDIT. —*verb* [with object] to conduct an audit of. —*auditor*, *noun*, —*auditorship*, *noun*.

audit trail, documentation that verifies bookkeeping entries.

Australasian Institute of Fund Raising, the former name of the Fundraising Institute - Australia, Ltd.

auxiliary, —*noun* a volunteer group of an organization that is formed to assist in fundraising, special events, or day-to-day activities. —*adjective* giving help; assisting.

AVAS, Association for Voluntary Action Scholars.

average, —*noun* an exact or approximate figure obtained by dividing the sum total of a set of amounts by the number of figures in the set (9 is the arithmetic mean, or average, of 12, 11, 9 and 4). —*adjective* being an average or mean. —*verb* [with object] **1** to find the average of. **2** to do or get on an average (as to average eight hours of sleep a night). Compare MEAN; MEDIAN.

average gift, the total dollars received divided by the total number of gifts received. See other *gift* phrases at GIFT.

B

back up, —*verb* [with object] to copy (information) from the hard drive of a computer to either a floppy disk or a tape drive.

backgrounder, —*noun Informal*. A feature article giving the background of a person, organization, or situation.

backup, —*noun* **1a** the procedure for making security copies of computer data, as from a hard drive to either a floppy disk or a tape drive. **1b** the disk, tape, or information copied.

balance sheet, the former term for statement of financial position.

bank debit, Brit. = electronic funds transfer.

bargain sale, a sale of property to a charitable organization at less than its fair market value. The transaction is partly a gift and partly a sale.

barrister, —*noun* **1** Austr., Brit., S. Afr. member of the legal profession who can plead for another in any court. Full and formal title **barrister-at-law**. **2** Canad. = lawyer. Compare ADVOCATE (*nouns* 2 and 3); COUNSEL (*nouns* 2 and 3); LAWYER; SOLICITOR (*nouns* 2 and 3).

base, —*noun* Canad. = basis (*nouns* 2 and 3).

basis, —*noun* **1** a fundamental principle. **2** in accounting, the value assigned to an asset, usually the acquisition cost, for the purpose of determining gain or loss on a sale or transfer. Compare ADJUSTED BASIS. **3** = tax basis. Compare BASIS AT DEATH; STEPPED-UP BASIS.

basis at death, the valuation of property on the date of the decedent's death, or, alternatively, six months later. See also BASIS. —*basis-at-death*, *adjective*.

BBB, Better Business Bureau. See BBB WISE GIVING ALLIANCE.

BCA, Business Committee for the Arts.

BDMS, bulk direct mail sort.

bellwether, —*noun* **1a** a gift, action, or other leading indicator in a movement or campaign. **1b** anything that sets a standard for a campaign.

benchmark, —*noun* a criterion established against which progress or performance is measured.

benefaction, —*noun* **1** a generous or kindly action. **2** a gift to charity.

benefactor, —*noun* a generous donor, usually at the highest gift level.

benefactress, —*noun* Brit. a woman benefactor.

beneficiary, —*noun* **1** a person, organization, or institution that receives or is entitled to receive benefits. **2** in law, a person or organization that receives, or is named to receive, property or money from such as a will or insurance policy.

benefit, —*noun* **1** something of value. **2** a social event from which net proceeds are designated as a donation to one or more causes. Also **fundraiser** (noun 2). Compare KICK-OFF; SPECIAL EVENT.

benevolence, —*noun* **1a** the propensity to promote the well-being and happiness of others; good will. **2a** an act of kindness or generosity. **2b** a generous gift. —*benevolent, adjective*, —*benevolently, adverb*.

bequeath, —*verb* [with object] to give or leave (personal or real property) by means of a will when one dies.

bequeathal, —*noun* = bequest.

bequest, —*noun* **1a** an act of bequeathing. **1b** something bequeathed. Also **legacy**. See also CONDITIONAL BEQUEST; CONTINGENT BEQUEST; DEMONSTRATIVE BEQUEST; EXECUTORY BEQUEST; RESIDUARY BEQUEST; SPECIFIC BEQUEST. (See Note at legacy.)

beta test, the second testing procedure for a direct-mail package or a computer program. Compare ALPHA TEST.

BBB Wise Giving Alliance, a not-for-profit organization that collects and distributes information on various not-for-profit organizations that solicit nationally or have national and/or international program services. When a charity is the subject of an inquiry, the BBB alliance routinely requests information about the charity's programs, governance, fundraising practices, and finances. The Alliance is a merger of the National Charities Information Bureau and the Council of Better Business Bureaus's Foundation and its Philanthropic Advisory Service.

billion, —*noun* **1** Canad. & U.S.. a number followed by 9 zeros. **2** Austr., Brit., S. Afr. A million million (a number followed by 12 zeros). See also MILLIARD; MILLION. (Note: Definition 2, once used exclusively in those countries, is now, as with milliard, used less often than definition 1, which, together with the Canad. and U.S. definitions of trillion, etc., continues to gain dominance in usage. With both definitions in circulation continuing to produce confusion, caution is advised.)

BIR, Board of Inland Revenue (for which see INLAND REVENUE, noun 2).

bit (*binary digit*), —*noun* the basic unit of information in a digital computer, expressed as a choice between two (binary) possibilities, a 0 or a 1.

bleed, —*verb* [no object] of text or an illustration or embellishment, to be extended into the margin of a trimmed printed page. —*verb* [with object] **1a** to extend (such material) into the margin. **1b** to print so that this occurs. —*noun* any printed material that bleeds.

blow up, —*verb* [with object] to enlarge (a photograph).

blowup, —*noun* an enlargement of a photograph.

blue line, in printing, the final corrected pages of a print job, used as a review before printing.

blurb, —*noun Informal.* Brief, pithy copy (as in a newspaper, newsletter, journal, or promotional material) concerning a person, an event, or a program.

board, —*noun* **1** = governing board. **2** an advisory board. **3** in printing, material that is camera-ready (also **mechanical**).

board of directors, = governing board.

Board of Inland Revenue, = Inland Revenue (for which see INLAND REVENUE, *noun* 2).

board of managers, a group, usually appointed, that manages the affairs of a corporation. Compare GOVERNING BOARD.

board of trustees, = governing board.

board profile, an analysis, study, review, overview of the individual members of a governing board or an advisory board, including their skills, experiences, and professional and social connections.

board rotation, a term-of-office schedule that provides for a periodic succession.

BoardSource, a not-for-profit organization (headquartered in Washington, D.C.) established by the Independent Sector and the Association of Governing Boards of Universities and Colleges to improve the effectiveness of not-for-profit organizations by strengthening their governing boards. The center provides publications and training programs for its members.

body type, printed type, usually between 8 and 14 points in size, used in the text material (as distinguished from a headline or headlines) of a printed piece. Compare DISPLAY TYPE.

boiler plate, *Informal.* text selected from an existing or prototype document or text and incorporated into a new document or text.

bona fide pledge, **1** a pledge documented by written evidence supporting the existence of an unconditional promise to give. **2** a pledge publicly announced. **3** a pledge on which partial payment has been made. See other *pledge* phrases at PLEDGE.

bond, —*noun* **1** an interest-bearing certificate issued by a government or business that promises to repay the amount borrowed from the buyer of the certificate. **2** an insurance agreement pledging security against financial loss caused by an act, often a default, of a person or organization or by some contingency. Compare SURETY. **3** the process or act of becoming, or a fact of being, involved and committed to an organization or project. — *verb* [with object] to provide a bond (*noun* 1) against financial loss for (a person). — *verb* [no object] to become involved in and committed to an organization or project.

bonded, —*adjective* secured by a bond or bonds (for which see BOND, *noun* 2).

bondholder, —*noun* a person who owns a bond (*noun* 1).

book value, the worth of an asset as recorded on the balance sheet of an organization or institution. Compare FAIR MARKET VALUE.

bookkeeper, —*noun* a person who collects, compiles, and records the financial transactions of an organization or institution.

bookkeeping, —*noun*, in accounting, **1a** the business of keeping books. **1b** the work of a bookkeeper.

borough, —*noun* **1** in Alaska and New York City, a civil district similar to a county. **2** Austr. an urban local government area in Victoria.

bottom line, *Informal*. **1a** the final or ultimate analysis. **1b** the particular number (especially a dollar figure) resulting from such an analysis. **1c** the essential meaning, import, or significance of something.

bounce-back, —*noun* *Canad. Informal*. an additional donation received in a business-reply envelope that was included in a thank-you letter or a package of goods sold.

brand equity, a composite process that involves: evaluating a particular brand of a product as a separable asset when it is sold or included on a balance sheet; measuring the strength of consumer interest in the brand; and describing consumer opinions about the brand, including any loyalty toward it. See also BRAND IMAGE.

brand image, the impression of a product in the minds of current or prospective consumers that is typically created by its manufacturer to convince users that this product is superior to other brands of the same product, although it may be technically identical to other brands. See also BRAND EQUITY.

branding, —*noun* the fact, process or act of creating a brand image.

BRE, business-reply envelope.

bricks and mortar campaign, *Informal*. a capital campaign to meet the financial needs for constructing a physical plant, including facilities and furnishings.

bridge loan, funds from a person, financial institution, or accounting transaction that enable the undertaking of a project before permanent funding through a campaign or other sources becomes available.

brief, —*verb* [with object] to give a briefing to; to furnish with a briefing. —*noun* = briefing.

briefing, —*noun* a formal or informal report, prior to or subsequent to an event or situation, that prepares a participant or that reports or relates the outcome. Also **brief**.

brochure, —*noun* a printed pamphlet used for promotional purposes.

budget, —*noun* a planning document projecting the income and expense necessary to accomplish an objective. —*verb* [no object] to prepare or compose a budget. —*verb* [with object] to put into a budget. = annual giving (*noun* 2).

bug, —*noun* an error in either hardware or software that causes a computer operation to malfunction.

bulk direct mail sort, Austr. bulk rate mail presorted by the person mailing. Abbr. BDMS. Compare THREE-FIVE DIGIT PRESORT.

bulk rate mail, second, third, or fourth class mail that qualifies for special postage rates that are lower than first-class rates. This mail is presorted by an organization or a service before going to the post office. Also (Brit.) **mail sort**. Compare NONPROFIT POSTAGE RATE.

bundle, —*verb* [with object] **1** to sort (mail) by zip code. **2** to sell (computer hardware and software) in a single package. —*noun* **1** a quantity of mail sorted by zip code. **2** hardware and software sold as a single package. Compare UNBUNDLE; UNBUNDLING.

Business Committee for the Arts, a not-for-profit organization that promotes support for the arts from business firms. Abbr. BCA.

business plan, the specific steps and timetable required to accomplish an organizational objective described in an organization's strategic plan or long-range plan.

business-reply account, a post office account into which funds are deposited to pay for receipt of postage due on envelopes printed with a business-reply designation.

business-reply envelope, a self-addressed return envelope with postage paid by the receiving organization or institution. Abbr. BRE. Also **postage-paid envelope**; **return remit**.

Business Volunteers for the Arts, an organization (headquartered in New York, N.Y.) that recruits, trains, and places business executives as management consultants on a pro bono basis for not-for-profit arts organizations. Abbr. BVA.

BVA, Business Volunteers for the Arts.

bylaw, —*noun* **1** a rule, established by a governing board, that addresses matters of governance, such as the election of directors and officers, the conduct of meetings, the structure of any committees, and procedures for alteration. Also **bye-law**. **2** (bylaw, bye-law) Austr., Brit., Canad., S. Afr. any law made by a local government authority.

byte, (*binary digit eight*), —*noun* a group of (usually eight) binary digits in a computer memory, often used for representing one character. The term is usually used in combinations, as megabyte and gigabyte.

C

CA, chartered accountant.

CACG, Canadian Association on Charitable Gifts.

CAE, Certified Association Executive; Council for Aid to Education.

CAEDO, Canadian Association of Educational Development Officers (for which see CANADIAN COUNCIL FOR THE ADVANCEMENT OF EDUCATION).

caging, —*noun Informal*. the process or act of collecting donations by an entity other than the not-for-profit organization for which they were solicited.

CAGP, Canadian Association of Gift Planners.

CAHP, Certified by the Association for Healthcare Philanthropy.

call-out, —*noun Informal*. an excerpt from a text, such as a letter or brochure, set apart graphically from body copy to highlight a point.

camera-ready, —*adjective* in printing, pertaining to or describing a finished piece of text, art work, or illustration that is pasted up and from which a camera can make a plate suitable for creating printing impressions. See also BOARD (noun 3); MECHANICAL.

campaign, —*noun* an organized effort to raise a specified amount of money for a particular purpose in a specified period of time. Also **drive**. Compare CAPITAL CAMPAIGN. —*verb* [no object] to take part in or serve in a campaign.

campaign analysis, a report on the results and effectiveness of a campaign. The report may include a quantitative and qualitative review of income and expense, number and size of gifts, and other considerations. Also **evaluation**.

campaign cabinet, a group, including the chairperson of a capital campaign, that, together with committee chairs, determines campaign policy and monitors campaign progress. COMPARE OFFICE OF THE CHAIR; STEERING COMMITTEE.

campaign code, = reason code.

campaign director, a fundraising executive, from either a consulting firm or an organization's staff, who is assigned to direct a campaign. Also **campaign manager**. Compare RESIDENT CAMPAIGN DIRECTOR.

campaign leader, a volunteer who helps recruit and motivate other volunteer members of a campaign organization and who sets the pace for the giving of gifts and active participation in a campaign. Compare CAMPAIGN DIRECTOR.

campaign management, the administration and implementation by appointed staff of the overall operations of a campaign.

campaign manager, = campaign director.

campaign newsletter, a publication produced at intervals during a campaign to keep volunteers, donors, and prospects informed and motivated.

campaign organization, a chart or table delineating the responsibilities and relationships among fundraising committees.

campaign planning, all the activities that need to be undertaken before successful solicitation begins.

campaign schedule, a schedule of activities and operations needed to implement a campaign plan, organized by week, month, and year. Compare FUNDRAISING CALENDAR; TIMELINE.

Canada Post, the post office department of Canada.

Canadian Association of Educational Development Officers, see CANADIAN COUNCIL FOR THE ADVANCEMENT OF EDUCATION.

Canadian Association of Gift Planners, an organization (headquartered in Edmonton, Alberta, Can.) of the gift-planning officials of registered charities, including professionals in such related fields as law, accounting, and financial planning. Abbr. CAGP.

Canadian Association on Charitable Gifts, an organization representing charitable organizations that issue or arrange for gift annuities. The organization periodically recommends maximum annuity rates and provides information on gift annuities. Formerly Canadian Association on Charitable Gift Annuities. Abbr. CACG.

Canadian Centre for Business in the Community, a research center (headquartered in Toronto, Ontario, Can.) of the Conference Board of Canada, that provides information and analysis in the field of community investment and public-affairs matters. Formerly the Institute of Donations and Public Affairs Research.

Canadian Centre for Philanthropy, an organization (headquartered in Toronto, Ontario, Can.) that functions as a resource center for all organizations in Canada engaged in fundraising. It sponsors conferences for grantors and operating charities and conducts monthly forums, workshops, and orientations, all in the interest of philanthropic activity throughout the country.

Canadian Council for the Advancement of Education, a membership service organization (headquartered in Toronto, Ontario, Can.) that provides educational programs and publications for institutions of higher education and private elementary and secondary schools. The council was created by the alliance of the Canadian Association of Educational Development Officers, the Public Affairs Council for Education, and the Association of Canadian Alumni Administrators. Abbr. CCAE.

Canadian Cultural Property Export Review Board, a review board (headquartered in Ottawa, Ont.) whose purpose is to prevent the loss to Canada of cultural objects that have outstanding significance to the country. The board reviews export permits for all such objects. Tax incentives are provided to encourage the owner of any such object to donate or sell it to a Canadian institution. Additionally, grants and loans are available to any institution that keeps in Canada, or causes to be returned to Canada, important cultural property. See also CERTIFIED CULTURAL PROPERTY.

Canadian Society of Association Executives, a membership association (headquartered in Toronto, Ont.) that provides educational programs, materials, and technical assistance to association executives. Abbr. CSAE.

Canadian Society of Fund Raising Executives, a national organization (headquartered in Halifax, N.S.) that serves as a network for professional fundraisers.

canned presentation, a presentation that is standardized for use regardless of the situation or audience. Compare PRESENTATION.

canvass, —*verb* [with object], to solicit all prospects in (a defined geographic area) on a door-to-door basis. —*noun* **1** the process or act of canvassing. Compare DOOR-TO-DOOR SOLICITATION. **2** an examination, survey, or discussion of a topic, by phone, mail, or in person in a defined geographic area. See also (Canad.) EVERY MEMBER CANVASS.

capital, —*noun* **1** the amount of money or property that an organization or company has available or uses for carrying on a business. See also CIRCULATING CAPITAL; FIXED CAPITAL. **2** the net worth of an organization or company after the deduction of taxes and other liabilities.

capital asset, any asset, such as real estate or securities, held for investment by a person, organization, foundation, business firm, or a government, usually over a long period of time. Also **fixed asset**. Compare CURRENT ASSET. See other *asset* phrases at ASSET.

capital campaign, an intensive fundraising effort to meet a specific financial goal within a specified period of time for one or more major projects that are out of the ordinary, such as the construction of a facility, the purchase of equipment, or the acquisition of endowment. Compare CAMPAIGN.

capital expenditure, the amount needed to acquire an asset that has an expected useful life of more than one year.

capital gain (or **capital loss**), the difference between the tax basis of a capital asset and the fair market value. The gain or loss is unrealized until after the sale or other disposition. The gain can be either short term or long term. See also APPRECIATED SECURITY. Compare ORDINARY INCOME. —*capital-gains*, *noun pl.* (used as an attributive noun, as in capital-gains tax).

capital gift, **1** a gift of a capital asset. **2** a gift to a capital campaign. See other *gift* phrases at GIFT.

capitalization, —*noun* **1** the combination of long-term debt and an owner's equity. **2** the amount at which a business is capitalized; the capital stock of a business.

capitalize, —*verb* [with object] **1a** to convert (debt or retained earnings) into capital stock. **1b** provide or use as capital. **2** to estimate or realize the present value of (an income). **3** to compute the present value of (a business) by setting actual or predicted benefits against the cost of maintenance. **4** to treat (expenses) as a business asset.

capital levy, Brit. & S. Afr. The appropriation by a national government of a fixed proportion of the wealth in the country. See other *tax* phrases at TAX.

capital stock, the total issued shares of a corporation.

capital transfer tax, Brit. (historical but frequently subsumed) = inheritance tax.

caption, —*noun* an explanatory note accompanying an illustration or picture in a printed work such as a book or newspaper. —*verb* [with object] to put a caption on or have a caption for.

captive group appeal, Austr. an appeal conducted within the constituency of an organization, such as members of a church, school, or university. Compare HOUSE FILE.

card calling, 1a a fundraising technique in which prospects are brought together and solicited as their names are called. **1b** the act or an instance of this.

career fundraiser, a person in the field who has chosen fundraising as a profession. Compare COMMERCIAL SOLICITOR; DIRECTOR OF DEVELOPMENT; PROFESSIONAL FUNDRAISER; SOLICITOR (noun 1).

carrier envelope, an envelope, containing an appeal letter and other material, that is attached to a direct-mail package.

carrier route presort, the sorting of mail, according to United States Postal Service regulations, so that it is bundled into individual carrier routes. Abbr. CAR-RT SORT; CAR-RT-SORT. Also (Canad.) **letter carrier presort**. See also THREE-FIVE DIGIT PRESORT.

carry forward, = carry over.

carry-forward, = carry-over.

carry over, —*verb* [with object] to enter (the amount left over) to another year or years when the total value of deductible charitable gifts exceeds the annual limitation set by law. The amount carried over may be reported over a period of up to (currently) five succeeding tax years. Also **carry forward**. See also DEDUCTION LIMITATION.

carry-over, —*noun* **1a** the process, act, or an instance of carrying over. **1b** the amount carried over. Also **carry-forward**. See also DEDUCTION LIMITATION.

case, —*noun* the reasons why an organization both needs and merits philanthropic support, usually by outlining the organization's programs, current needs, and plans.

CASE, Council for Advancement and Support of Education.

case law, law established by following judicial decisions of former cases. Compare COMMON LAW, STATUTE LAW.

case statement, a presentation that sets forth a case. —*case-stating, adjective*.

cash basis, in accounting, a method that recognizes income and expense at the time that cash is exchanged. Compare ACCRUAL BASIS. —*cash-basis, adjective*.

cash flow, funds that are available within a given time.

cash-flow projection, 1a the process or act of determining when anticipated revenues and expenses are most likely to be realized. **1b** a report documenting such a projection.

cash value, the loan or surrender value of certain types of life insurance policies.

cash poor, *Informal*. pertaining to a situation in which assets exceed current cash needs but are illiquid. Also **income poor**. Compare PROPERTY RICH.

categorical grant, a grant from a government agency usually for a program with defined eligibility. See other *grant* phrases at GRANT.

cause, —*noun* **1** an ideal or principle served with dedication and zeal. **2** the societal need, void, or value addressed by an organization.

cause-related marketing, marketing in which a for-profit organization, by using the name of a not-for-profit organization, promotes its product and in return provides financial support to the organization according to a predetermined formula based on sales and purchases.

CCAЕ, Canadian Council for the Advancement of Education.

CDO, chief development officer.

CD ROM (*compact disk read-only memory*), an information storage device capable of storing large amounts of material read by a specially equipped computer.

center spread, the two facing center pages of a publication that appear on a continuous sheet.

centralized fundraising, the raising of funds by one person or one office on behalf of multiple units within an organization. Compare DECENTRALIZED FUNDRAISING.

CEO, chief executive officer.

certificate of need, a document submitted for approval to a state health-planning agency by a health-care provider that proposes to construct or modify a health-care facility, incur a major capital expenditure, or offer a new or different health service. Abbr. CON.

Certified Association Executive, 1a a professional designation awarded by the American Society of Association Executives to a person who meets specific requirements concerning the principles of association management. **1b** a person who has earned this designation. **2a** a similar designation awarded by the Canadian Society of Association Executives. **2b** a person who has earned this designation. Abbr. CAE.

certified audit, a review conducted by a certified public accountant of an organization's financial position and practices.

Certified by the Association for Healthcare Philanthropy, designates a member of the Association for Healthcare Philanthropy who has attained specified standards of service, experience, and knowledge. Abbr. CAHP.

certified cultural property, Canad. an artwork, structure, or artifact, whether Canadian or otherwise, that, if approved by the Canadian Cultural Property Export Review Board, qualifies for special tax benefit to the donor when donated to a qualified charity. Special tax allowances are permitted as incentives to encourage the donation of such gifts. See other *property* phrases at PROPERTY.

Certified Financial Planner, a person who has met the standards of education, examination, experience, and ethical practice, as well as the annual licensing requirements, all established by the Certified Financial Planner Board of Standards, Inc.

Certified Financial Planner Board of Standards, Inc., a not-for-profit regulatory organization (headquartered in Denver, Colo.) established to benefit and protect the

public by maintaining high standards of professional conduct and competency among those it licenses. A person who has met the organization's certification requirements is a Certified Financial Planner.

Certified Fund Raising Executive, 1a a designation, conferred by Certified Fund Raising Executive International, that is awarded to a professional fundraiser who has met specified standards of service, experience, and knowledge. **1b** a person who has earned this designation. Abbr. CFRE.

Certified Fund Raising Executive International, an organization (headquartered in Alexandria, Va.) that is a collaboration of the following fundraising service organizations: Association for Healthcare Philanthropy (AHP), Association of Fundraising Professionals (AFP), Association of Lutheran Development Executives (ALDE), Council for Resource Development (CRD), Fundraising Institute – Australia, Ltd. (FIA), International Catholic Stewardship Council (ICSC), National Catholic Development Conference (NCDC), North American YMCA Development Organization (NAYDO), and Philanthropic Services for Institutions (PSI). The organization certifies, through a voluntary certification process, fundraising professionals who demonstrate the knowledge, skills, and commitment to the highest standards of ethical and professional practice in serving the philanthropic sector. See also certified fund raising executive.

certified public accountant, U.S. an accountant who has fulfilled the legal requirements for a state certificate to maintain and audit accounts and to prepare reports in tax and finance. Abbr. CPA. Also (Austr., Brit., Canad., S. Afr.) **chartered accountant**.

cess, —*noun* Scot. & Irish. *Informal.* = property tax.

CFAE, Council for Financial Aid to Education, the former name of the Council for Aid to Education.

CFC, Combined Federal Campaign.

CFO, chief financial officer.

CFRE, Certified Fund Raising Executive.

CGA, Council on Gift Annuities, the informal name for the American Council on Gift Annuities.

CHAA, Combined Health Appeal of America.

chair, —*noun* **1** a person responsible for the leadership of a meeting, campaign, committee, governing board, or board of trustees. Also, **chairman**; **chairperson**; **chairwoman**. **2** Austr. & Brit. the senior executive or permanent president of a business firm. —*verb* [with object] to serve as a chair at or for.

chairman, —*noun* = chair.

chairperson, —*noun* a gender-neutral term for chairman or chairwoman.

chairwoman, —*noun* a woman responsible for the leadership of a meeting, campaign, committee, governing board, or board of trustees.

challenge gift, a gift donated by a person made on condition that other gifts or grants will be obtained on some prescribed formula, usually within a specified period of time, with the objective of encouraging others to give. See also LEVERAGE. Compare CHALLENGE GRANT. See other *gift* phrases at GIFT.

challenge grant, a challenge gift donated by an organization, corporation, or foundation. Compare CHALLENGE GIFT; LEVERAGE. See other *grant* phrases at GRANT.

charitable, —*adjective* **1a** giving to those in need. **1b** giving for benevolent purposes. **2a** for or pertaining to charity. **2b** for or pertaining to a charity or charities.

Charitable Choices, a website that offers information on more some 300 charities that have met the Combined Federal Campaign's ten accountability standards. This information includes the charity's contact information, their overhead, a description of their work, and how much they spend on fundraising and administrative costs.

charitable deduction, the portion of a gift to a qualified charity that is deductible from a person's or corporation's federal income tax, a person's gift tax, or a person's estate tax.

charitable foundation, a corporation or trust set up and operated exclusively for charitable purposes. It may be established for the support of a particular charity, or it may make grants to multiple charities. See other *foundation* phrases at FOUNDATION.

charitable gift, a (usually tax-deductible) gift made to a not-for-profit organization.

charitable-gift annuity, as stipulated in an irrevocable contract, a fixed sum of money paid at certain regular times by a charity to a donor or other designated beneficiary, or both, in exchange for the donor's gift of cash or property. Also **gift annuity**. Compare LIFE-INCOME GIFT. See other *annuity* phrases at ANNUITY.

charitable lead trust, a trust from which a charity receives income for the duration of the trust, after which time the principal is either returned to the donor or distributed to other people. This trust may be an annuity trust or a unitrust. See other *trust* phrases at TRUST.

charitable organization, an organization that is eligible to receive charitable donations and is tax-exempt under federal tax law.

charitable registration number, Canad. an identification number assigned by the Canadian Customs and Revenue Agency to every charity that qualifies under tax law.

charitable remainder, = remainder interest.

charitable remainder annuity trust, an irrevocable trust arrangement, established by a donor, to provide payments of a certain sum (established at the inception of the trust and to be at least five percent of its then fair-market value) to one or more non-charitable beneficiaries for life or for a term not to exceed 20 years, after which time the remainder is distributed to one or more qualified charities. Abbr. CRAT. Also **annuity trust**. Compare CHARITABLE REMAINDER TRUST; CHARITABLE REMAINDER UNITRUST. See other *trust* phrases at TRUST.

charitable remainder trust, an irrevocable trust established to provide payments for the life of one or more people or for a term not to exceed 20 years, with the irrevocable remainder being distributed to one or more qualified charities. Compare CHARITABLE

REMAINDER ANNUITY TRUST; CHARITABLE REMAINDER UNITRUST; LIFE-INCOME GIFT. See other *trust* phrases at TRUST.

charitable remainder unitrust, an irrevocable trust arrangement, established by one or more donors, to pay, at least annually, a set percentage (to be at least five percent of the fair market value of the trust's assets as valued annually) to one or more noncharitable beneficiaries for life or for a term not to exceed 20 years, with the remainder being distributed to one or more qualified charities. Abbr. CRUT. Compare CHARITABLE REMAINDER ANNUITY TRUST; CHARITABLE REMAINDER TRUST; CHARITABLE TRUST. See other *trust* phrases at TRUST.

charitable trust, 1a a trust established to benefit one or more charities. **1b** a trust that distributes its net income to one or more charities. Compare CHARITABLE REMAINDER ANNUITY TRUST; CHARITABLE REMAINDER TRUST; CHARITABLE REMAINDER UNITRUST. See other *trust* phrases at TRUST.

charity, —*noun* **1** that which is given in willingness to aid those in need. **2** a not-for-profit organization or institution that is active in humanitarian work and supported entirely or in part by gifts. Compare NOT-FOR-PROFIT ORGANIZATION. **3** generous giving; benevolence. See also (Canad.) ASSOCIATED CHARITY.

chartered, —*adjective* (in Great Britain and in certain British Commonwealth countries), pertaining to or operating under a document of rights conferred by a sovereign or a legislature, in the formation of a society or body (as in chartered engineer, chartered librarian) or in the recognition of professionals in the field. See also CHARTERED ACCOUNTANT; CHARTERED BANK.

chartered accountant, Austr., Brit., Canad., S. Afr. an accountant who has passed the professional examinations of the relevant country's examining body. Abbr. CA. A chartered accountant has the equivalent status of a (U.S.) certified public accountant.

chartered bank, Canad. a privately owned bank having a charter from Parliament.

Chartered Financial Consultant, 1a a designation awarded by the American College, Bryn Mawr, Penn., to a person who has passed a curriculum of courses covering individual and business financial concerns, income tax planning, wealth accumulation planning, investments, and estate planning. **1b** a person who has earned this designation. Abbr. ChFC.

Chartered Life Underwriter, 1a a designation awarded by the American College, Bryn Mawr, Penn., to a person who has passed a curriculum of courses covering individual and business financial planning, retirement planning, estate planning, and insurance law. **1b** a person who has earned this designation. Abbr. CLU.

charter member, a person belonging to or associated with the founding of a club, organization, foundation, etc. Also (Brit.) **founder member**.

checking account, a bank account on which checks may be drawn or from which money may be drawn. Also (Austr., Brit., S. Afr.) **current account**. See also CHEQUE. Compare SAVINGS ACCOUNT.

cheque, —*noun* Austr., Brit., Canad., S. Afr. a (bank) check. See also CROSSED CHEQUE; UNCROSSED CHEQUE.

cheshire label, a type of address label that can be affixed with adhesive to an envelope.

ChFC, Chartered Financial Consultant.

chief development officer, the highest-ranking development staff member responsible for a development program. Abbr. CDO.

chief executive officer, the highest-ranking executive responsible for organizational operations. Abbr. CEO. Also (Austr. & Brit.) **managing director**.

chief financial officer, a senior staff member responsible for the financial management of an organization, including budget control, cash-flow management, financial forecasting, and related functions.

chief operating officer, the person responsible for the internal operations of an organization. Abbr. COO.

circulating capital, capital that is used for acquiring assets or current expenditures and that constantly changes hands or passes from one form into another, such as money into goods, or vice versa. This capital is not invested permanently. Also **floating capital** (for which see FLOATING). Compare FIXED CAPITAL.

civil, —*adjective* non-governmental.

civil parish, Brit. & Austr. = parish (noun 2).

class agent, a designated person who contacts classmates or peers to exchange information and encourage support of an institution's fundraising programs.

cleanup phase, *Informal*. the final phase of a campaign in which all remaining prospects are solicited. Compare ACTIVE PHASE; INITIAL PHASE.

clearing house, clearinghouse, a group of prospective donors (such as local corporations) that collaborate in determining their actions and responses to local fundraising appeals.

Clifford Trust, a trust, the principal of which reverts to the trustor at the end of the trust term, that must be established for at least ten years and one day. The 1986 Tax Reform Act, by reverting the taxation of the income to the trustor, repealed the Clifford Trust, but the phrase is often subsumed. See other *trust* phrases at TRUST.

clipsheet, —*noun* a printed summary of published material, such as news articles.

close corporation, = closed corporation.

closed corporation, a corporation whose stock, not publicly traded, is held by a few people, often by members of a single family. Also **close corporation; closely held corporation**; (Austr. & Brit.) **private company; privately held company**. Compare INCORPORATED; LIMITED COMPANY.

closely held company, = closed corporation.

closely held corporation, = closed corporation.

clout, —*noun Informal*. influence with a person or group of peers. Compare LEVERAGE (noun 1).

CLU, Chartered Life Underwriter.

Club des Fundraisers, a professional society (headquartered in Paris, France) that provides services and educational opportunities in the fundraising profession.

cochair, —*noun* a person sharing responsibility for the leadership of a meeting, campaign, committee, governing board, or board of trustees. —*verb* [with object] to serve as cochair at or for. See also COCHAIRPERSON; COCHAIRWOMAN.

cochairman, —*noun* = cochair.

cochairperson, —*noun* a gender-neutral term for cochairman or cochairwoman.

cochairwoman, —*noun* a woman sharing responsibility for the leadership of a meeting, campaign, committee, governing board, or board of trustees.

code, —*noun* **1** a symbol (usually in print, sound, or other medium) that enables a person or machine to recognize or identify an idea, object, or person. In fundraising documentation, a code is placed next to a name on a list for a special purpose, such as relationship to the organization or potential level of giving. **2** a distinguishing mark or other symbol placed on a direct-mail return card. —*verb* [with object] to apply or add a code to.

code of ethics, a guide for professional conduct. See Association of Fundraising Professionals Code of Ethical Principles and Standards of Professional Practice in the Appendix.

codicil, —*noun* in law, an addition to a will to change, add to, or explain something.

COF, Council on Foundations.

cold call, a solicitation made without prior contact.

cold list, a list of prospects that has not been previously tested.

cold prospect, a potential donor that has never contributed to a particular organization.

collate, —*verb* [with object] to arrange in order; to put together in a required sequence. — *collative, adjective, —collation, noun.*

collateral, —*noun* any property (such as stock, bonds, or real estate) pledged as security for a loan. — *adjective* serving as collateral.

collateralize, —*verb* [with object] **1** to use or pledge as collateral. **2** to secure (a loan) with collateral.

collator, —*noun* a person or machine that collates.

collective mark, **1** = trademark. **2** = service mark.

color key, indications on a blue line that show where each of the colors used in the printed piece is to appear.

color separation, a process or act by which a multicolored original is photographed several times to separate the colors that will be used in a final printing.

Combined Federal Campaign, a federated appeal that authorizes charitable solicitation in the federal workplace to support a specified group of charitable organizations that meet human needs. Abbr. CFC.

Combined Health Appeal of America, an organization (headquartered in Atlanta, Ga.) that solicits funds for health-related causes from businesses through payroll deductions. Abbr. CHAA.

commemorative gift, a donation given to honor or remember a person. Also **tribute**. See other *gift* phrases at GIFT.

commercial coventurer, a person who, for profit, is regularly and primarily engaged in trade or commerce. When raising funds for a charitable organization, the coventurer advertises that the purchase or use of goods, services, entertainment, and so on, will benefit a charity.

commercial solicitor, a solicitor whose compensation is based on a percentage of funds raised and who sometimes handles money. Compare PROFESSIONAL FUNDRAISER.

commission, —*noun* payment based on the number of or dollar value of transactions. Also **percentage compensation**.

commissioner for oaths, Austr., Brit., S. Afr. a solicitor (noun 2) who is authorized to authenticate oaths on sworn statements. Compare NOTARY PUBLIC.

Commission on Private Philanthropy and Public Needs (historical but frequently subsumed), a privately funded citizens' panel to study the role of both philanthropic giving in the United States and the independent sector and to make recommendations to that sector, to Congress, and to the American public as to ways the sector and the practice of private giving can be made more effective. Also *Informal Filer Commission* (after John H. Filer, the Commission's first chairperson).

commit, —*verb* [with object] to bind or involve (oneself) in a commitment.

commitment, —*noun* an expression or pledge of service or financial assistance, or both, by an entity on behalf of an organization.

committable, —*adjective* that can be committed.

committal, —*noun* = commitment.

committee, —*noun* **1** a group given the responsibility of accomplishing a certain task. **2** (**Committee**) **a** Brit. the entire House of Commons when sitting as a committee to discuss or amend a bill. Short for Committee of the Whole House. **b** Austr. the entire House of Representatives in the same function. See also AD HOC; ALLOCATIONS COMMITTEE; DEVELOPMENT COMMITTEE; EXECUTIVE COMMITTEE; STANDING COMMITTEE; STEERING COMMITTEE; VISITING COMMITTEE.

common good, that which benefits all.

common law, the body of law developed in England from judicial decisions based on custom and precedent rather than from statutes. Common law constitutes the basis of the English legal system and is the system in most of the states of the United States. Compare CASE LAW; STATUTE LAW. —*common-law, adjective*.

common-law marriage, a state of marriage deemed to exist between a man and woman without a civil or religious ceremony and after a number of years of cohabitation as man and wife. Legally, each spouse owns whatever he or she earns. Common-law marriage is recognized in some states but not in others. See also COMMON LAW.

common stock, Canad. & U.S. a class of stock in a corporation that evidences ownership in the corporation. Common stock has no guaranteed rate of dividends and does not have the privileges of preferred stock. Also (Austr., Brit., S. Afr.) **ordinary shares**. Compare PREFERRED STOCK.

communication audit, a review to determine the effectiveness of an organization's public-relations program in reaching a specific target audience with the desired material.

communication program, the transference of an organization's ideas, concepts, and purposes to its constituency.

community charge, Brit. a tax levied locally on every adult in a community.

community foundation, a not-for-profit organization that receives, manages, and distributes funds, including any income from endowed funds, for charitable purposes, typically in a specific geographic area. See other *foundation* phrases at FOUNDATION.

community property, in some states, all property acquired after a marriage, except property acquired by gift or bequest, being considered to belong one half to each spouse. See other *property* phrases at PROPERTY.

computer conference, a conference held by means of computer conferencing.

computer conferencing, a method of sending, receiving, and storing typed messages within a network of users, who can be apart in time as well as space, with a shared computer mediating the exchange of messages. Compare AUDIO CONFERENCING; TELECONFERENCING; VIDEO CONFERENCING.

CON, Certificate of Need.

conditional bequest, in law, a bequest that takes effect or continues only if a certain future event occurs or falls to occur. See other *bequest* phrases at BEQUEST.

conditional pledge, a pledge that does not count as revenue until donor-restricted conditions are met. Also **conditional promise to give**. Compare UNCONDITIONAL PLEDGE. See other *pledge* phrases at PLEDGE.

conditional promise to give, = conditional pledge.

Conference Board, Inc., The, an independent, not-for-profit organization (headquartered in New York, N.Y.) that conducts and publishes research in the fields of business and public affairs.

Conference Board of Canada, an independent, not-for-profit membership organization (headquartered in Ottawa, Ont.) that, acting as a clearing house for its membership, conducts and publishes research in economics, finance, public affairs, tourism, education, and other fields; sponsors annual national and international conferences; provides consulting services; and maintains a library.

conflict of interest, 1a an existing or potential conflict arising when a person holds an interest in a company that does business with his or her employer. **1b** such a conflict between the private interests of a person who is in a position of trust, such as a corporate or government official or a board member.

conservator, —noun a person, appointed by a court, who is responsible for the protection of the interests of the estate of another person.

conservatorship, —noun 1a the office or position of conservator. **1b** the state or condition of being under the protection of a conservator.

consortium, —noun a group of organizations formed to fulfill a combined objective or project that usually requires interorganizational cooperation and sharing of resources.

constituency, —noun 1 people who have a reason to relate to or care about an organization. Such people typically fall into customary groupings, such as faculty, alumni, medical staff, users, parents, donors, etc. **2** Austr. = electorate (noun 2).

constituent, —noun a person belonging to a particular constituency. *—adjective* being a constituent.

constructive trust, a trust that is not expressed in any instrument but is created by court action so as to prevent a person from holding, for his or her own benefit, any advantage gained through a fiduciary relationship with any of the other parties involved. This trust, often created in response to a claim against the person holding the property, is intended as a remedy to prevent an injustice or in order to do justice, and it is sometimes found contrary to the intent of the parties involved. See also IMPLIED TRUST. Compare RESULTING TRUST. See other *trust* phrases at TRUST.

consultancy, —noun the business or work of a consultant.

consultant, —noun a person with expertise in a specific field of knowledge who is engaged by a client to provide advice and services. Compare FUNDRAISING COUNSEL.

consultantship, —noun 1a the office or position of consultant. **1b** the term of service of a consultant.

consulting firm, = fundraising counsel.

consumer price index, a measure of the prices of goods and services purchased in retail stores by average households, expressed in percentage terms compared with average prices paid during a specified base period. The index is used for measuring the rate of inflation or deflation. Abbr. CPI. Also (Austr. & Brit.) **retail price index.** Compare COST-OF-LIVING INDEX.

contact code, an indicator of the preferred method of approach for communication and solicitation.

contact print, a photographic print made by placing a negative in contact with sensitized paper, plate, or film over a light.

contingency fund, a fund to cover unforeseen or incidental expenses. Compare RESERVE. See other *fund* phrases at FUND.

contingency funding, a gift or grant that will be paid if certain stipulations are met.

contingent bequest, in law, a bequest, given to a person, that is conditional upon the occurrence of a future uncertain event. See other *bequest* phrases at BEQUEST.

contract, —*noun* an enforceable agreement, between two or more parties, specifying mutual obligations. Compare SOCIAL CONTRACT. —*verb* [with object] to make, settle, or establish by a contract. —*verb* [no object] **1a** to make a contract. **1b** to agree by contract. —*contractual, adjective*, —*contractually, adverb*.

contribute, —*verb* = donate.

contribution, —*noun* = donation.

contributive, —*adjective* that contributes or helps to bring about.

contributor, —*noun* = donor.

control group, a group serving as a standard of comparison in analyzing the results of an experiment or an equivalent experimental group. Compare TEST GROUP.

controlling interest, ownership of a sufficient number (usually a majority) of the shares of capital stock of a corporation to exert control over policy. See other *interest* phrases at INTEREST.

control package, a mailing package used as a model against which a different mailing package is tested.

convey, —*verb* [with object] to transfer ownership of (property) from one owner to another. —*conveyable, adjective*.

conveyance, —*noun* **1a** the legal transfer of property from one owner to another. **1b** a document effecting this.

conveyancer, —*noun* a lawyer who prepares a conveyance.

conveyancing, —*noun* the preparation of a conveyance.

conveyor, conveyer, —*noun* a person or thing that conveys.

COO, chief operating officer.

copy, —*noun* any written material as distinct from any kind of art work, such as photographs or drawings.

copy testing, the practice of trying out material on a small sample audience before its distribution.

copyright, —*noun* the exclusive legal protection for specified period of time to reproduce, sell, and control the use of an original work (such as a play, book, piece of music, or other artistic work), including sound and video recordings, television and radio broadcasts, and computer software. —*adjective* protected by copyright. —*verb* [with object] to secure a copyright for (such a work). Compare SERVICE MARK; TRADEMARK.

copyright library, Austr. & Brit. a library entitled to a free copy of each book published in the relevant country.

corporate, —*adjective* of or forming a corporation.

corporate charter, a document describing the purpose, obligations, and character of an organization and a plan for the possible dissolution of the organization.

corporate foundation, a private foundation, which is funded by a profit-making corporation, has as its primary purpose the distribution of grants according to established guidelines. See other *foundation* phrases at FOUNDATION.

corporate-giving program, **1** a grant-awarding program established and controlled by a profit-making corporation. **2** an organization's activities to solicit donations from a corporation.

corporate identity, a logo, architectural structure, music or other sounds, or the like that identifies an organization or corporation. Compare CORPORATE IMAGE.

corporate image, —*noun* the supposed impression, held in common by a whole public, of a corporation. Compare CORPORATE IDENTITY; INSTITUTIONAL IMAGE.

corporate sponsorship, financial support of a project by a corporation in exchange for public recognition and other benefits. Also **corporate underwriting**.

corporate underwriting, = corporate sponsorship.

corporation, —*noun* a legal entity, either not-for-profit or for-profit, that has legal rights and privileges created by or under the authority or laws of the state. See also INCORPORATED. Compare FIRM.

corpus, —*noun* the principal or capital, as distinguished from the income, of a trust, foundation, or other group.

cost, —*noun* **1a** the price paid. **1b** an amount charged or required. —*verb* [with object] **1a** to require expenditure or payment of. **1b** to have as a price. See also DIRECT COST; INDIRECT COST.

cost of living, the level of prices of food, clothing, housing, transportation, and any other necessities considered basic or minimal, often considered against the time and labor required to obtain them.

cost-of-living index, an index that periodically measures changes in the cost of living. This index is usually conducted on a regional scale, to be compared to the indexes of other regions. Compare CONSUMER PRICE INDEX.

cost per dollar raised, a measure of the productivity of a fundraising program calculated by dividing the expenses incurred in raising the funds by the total dollars raised.

cost base, Canad. = tax basis.

cost basis, = tax basis.

cost-benefit analysis, **1a** a process by which an organization judges the effectiveness of its expenses in relationship to its objectives. **1b** an instance of doing this.

cost-effective, —*adjective* effective in terms of the relation of cost to predicted benefits. —*cost-effectiveness*, *noun*.

council, —*noun* **1** a group of people organized to act on organizational issues and offer direction on policy and programs. **2** (also **Council**) Austr. & Brit. the local chief

administrative body of a corporate town or city. **3** Austr. the local chief administrative body of a parish, district, town, city, or county. —*adjective* Austr. & Brit. provided by a council (nouns 2 and 3) (as in council estate, council house, council housing).

Council for Advancement and Support of Education, an international, institutional-member association (headquartered in Washington, D.C.) that provides educational programs and publications for institutions of higher education and elementary and secondary schools. The majority of the institutional representatives are in the fields of alumni relations, communications, and fundraising. Abbr. CASE.

Council for Aid to Education, a not-for-profit organization (headquartered in New York, N.Y.) dedicated to promoting an effective partnership between business and education, through research, consulting, publication, and advertising. Abbr. CAE. Formerly the Council for Financial Aid to Education (CFAE).

Council for Financial Aid to Education, the former name of the Council for Aid to Education.

Council for Resource Development, an affiliate and major council of the American Association of Community Colleges. Its mission is to educate and advocate for leaders in community colleges in the U.S. and Canada that are dedicated to securing resources to increase the effectiveness of the institutions and the students they serve. Abbr. CRD.

Council of Better Business Bureaus' Foundation, now merged with BBB Wise Giving Alliance, for which see.

councillor, —*noun* Austr., Brit., Canad., S. Afr. = (U.S.) councilor.

councillorship, —*noun* Austr., Brit., Canad., S. Afr. = (U.S.) councilorship.

Council on Foundations, a service organization (headquartered in Washington, D.C.) for grantmakers, including private, corporate, and community foundations, that provides consultation and other services to its memberships and prospective members. Through mailings and sponsored meetings it keeps members abreast of legislative and other current developments and trends in the philanthropic field. Abbr. COF. Formerly the National Committee on Foundations and Trusts for Community Welfare.

Council on Gift Annuities, = American Council on Gift Annuities.

councilor, —*noun* a member of a council. Also (Austr., Brit., Canad., S. Afr.) **councillor**.

councilorship, —*noun* the office or position of councilor. Also (Austr., Brit., Canad., S. Afr.) **councillorship**.

counsel, —*noun* **1** = fundraising counsel. **2a** a member of the legal profession or other legal adviser. **2b** a group of lawyers or legal advisers. **3** Austr., Brit., S. Afr. a barrister retained by a solicitor (noun 2) to plead a case in court. Also **counselor** (noun 1). —*verb* [with object] **1** to give advice to; advise. **2** to recommend. (Note: Counsels, counselled, counselling, counsellor, counsellorship, are Austr., Brit., Canad., S. Afr. spellings for U.S. counsels, counseled, etc.)

counsellor, see Note at COUNSEL.

counsellorship, see Note at COUNSEL.

counselor, —*noun* **1** U.S. a lawyer; attorney. Also **counsel** (nouns 2 and 3). **2** a person who gives advice; adviser. **3** a senior officer in the diplomatic service.

counselorship, —*noun* the office or position of counselor.

counter, —*noun* —*In the phrase over the counter*, —*adjective & adverb* (of stocks), (bought, sold, etc.) through a broker's office rather than on a registered stock exchange. —*over-the-counter*, *adjective*.

county, —*noun* **1** U.S. (except in Louisiana and Alaska) a political unit next under a state. Compare PARISH; ORGANIZED BOROUGH. **2** Brit. a major political division of the country. Compare STATE (noun 1). **3** one of the larger divisions of land in current or previous countries of the British Commonwealth, in Canada, as elsewhere. **4** Austr., Brit., S. Afr. collectively, the leading and long-established families of a county, having high social status.

county seat, Canad. & U.S. the administrative capital of a county.

county town, Austr. & Brit. = county seat.

courtesy return envelope, a return envelope personalized with a donor's name and a design postage stamp. Abbr. CRE.

covenant, —*noun* **1** an agreement or contract between two or more people or groups. **2** a formal promise or agreement that is legal; a legal contract.

covenantee, —*noun* a person to whom a promise by covenant is made.

covenanter, —*noun* a person who makes a covenant.

covenantor, —*noun* the party who makes a promise in a covenant and who is to perform the obligation expressed in it.

CPA, certified public accountant; critical path analysis (for which see CRITICAL PATH).

CPI, consumer price index.

CRAT, charitable remainder annuity trust.

CRD, Council for Resource Development.

CRE, courtesy return envelope.

credit, —*noun* **1** in accounting, **a** a positive entry into an account. **b** the amount entered into the credit column. **c** the total amount in this column. Compare DEBIT. **2** the allocation of a campaign gift to a campaign division or purpose. —*verb* [with object] in accounting, **1a** to enter into the credit column of an account. **1b** to enter into (an account) as a credit.

crisis communication, the policies and methods used by an organization for distributing information when its operations become involved in an emergency situation.

critical path, the important sequences of stages in a project, by which the minimum time required for the entire project is determined. Often used attributively, as in critical path analysis, critical path method or critical path schedule. Compare FLOW CHART (noun 1).

crossed cheque, Austr. & Brit. a bank check, with two parallel lines either printed or written at an angle across the front side, so indicating that it can only be deposited into an account. Compare UNCROSSED CHEQUE.

Crown Agency Foundation, an establishment in some Canadian provinces that allows universities, hospitals, and certain charities to receive major gifts, the creditable limitation for which is 100 percent of the donor's net income.

CRUT, charitable remainder unitrust.

CSAE, Canadian Society of Association Executives.

CSFRE, Canadian Society of Fund Raising Executives.

cultivate, —*verb* [with object] to engage and maintain the interest and involvement of (a donor, prospective donor, or volunteer) with an organization's people, programs, and plans. Compare INVOLVE. —*cultivation*, *noun*.

cultivation event, a special event (such as a dinner, meeting, or similar affair) to enhance interest in and enthusiasm for the work of an organization.

cultivation material, literature specifically designed to enhance interest in and enthusiasm for the work of an organization. Compare SPECIAL PRESENTATION.

culture, —*noun* values shared by the people in an organization and the behavior patterns of those people.

cumulative gifts, = cumulative giving.

cumulative giving, the total of a donor's (or a group of donors') gifts to an organization or program made within a specified period of time. Also **cumulative gifts**.

current account, Austr., Brit., S. Afr. a bank account from which money may be drawn without notice; a (U.S.) checking account. Compare SAVINGS ACCOUNT.

current asset, cash, including accounts receivable, merchandise, or the like that can be converted into cash within a relatively short period of time. Also **floating asset**. Compare FIXED ASSET. See other *asset* phrases at ASSET.

current donor, a donor that contributes to an organization's current fiscal year (usually a 12-month period). Compare LAPSED DONOR.

current giving, current gifts in support of an organization's operations.

current interest, interest currently being earned on an account or investment.

current liability, a liability that is due and payable within one year. Compare LONG-TERM LIABILITY.

cutline, —*noun* in printing, a photo caption or legend.

cy-pres (pronounced "sigh-pray"), —*adjective & adverb*, in law, (that is) as near as possible to a testator's or donor's intentions when literal and precise compliance is for some reason not possible (as in cy-pres doctrine).

D

data, —*noun pl.* (*sing.* datum), **1** information; facts. **2** the basic elements of information that can be processed or produced by a computer. (Note: Formal English continues to regard data as a plural, to be used with a plural verb, rather than as a collective noun with a singular verb. Datum is seldom used.)

databank, data bank, —*noun* **1a** a collection of information (such as records stored in a computer system) organized to allow for rapid search and retrieval and normally available from remote terminals. **1b** any such computer system together with its data. **2** = database.

database, data base, —*noun* **1** indexed information held in computer storage, from which a computer user can summon selected material. In a database, data are organized so that various programs can access and update information. **2** = databank.

data processing, the handling and sorting of data either manually or by computer. Compare ELECTRONIC DATA PROCESSING.

dateline, —*noun* a line at the start of a news story giving the place of origin and date. —*verb* [with object] to give a dateline to or inscribe with a dateline.

datum, see DATA.

deadline, —*noun* **1** a time limit. **2** the time when a project must be completed.

dear friend, *Informal.* a general, all-purpose salutation letter, as opposed to one addressed to a particular person.

death duty, Austr., Brit. (historical but often subsumed), S. Afr. = inheritance tax.

death tax, a tax levied on property after the owner's death. Compare ESTATE TAX; INHERITANCE TAX. See other *tax* phrases at TAX.

debit, —*noun* **1a** a negative entry to an account at a financial institution. **1b** the amount entered into the debit column. **1c** the total amount in this column. —*verb* [with object] **1a** to enter into the debit column of an account. **1b** to enter into (an account) as a debit. Compare CREDIT; DIRECT DEBIT.

debrief, —*verb* [with object] to question or obtain information from (a person) after an event or situation as to what occurred. —*verb* [no object] to be debriefed. —*debriefing, noun* (*often used attributively* as in a debriefing session).

debug, —*verb* [with object] to search for and eliminate malfunctioning elements or errors from (such as a computer program). See also BUG.

decedent, —*noun* a person who has died and whose estate is being administered.

decentralized fundraising, the raising of funds by various units of an organization rather than by a central office. Also **noncentralized fundraising**. Compare CENTRALIZED FUNDRAISING.

decision package, a compilation of information that examines costs and benefits of a particular project. The package is used for budget development in zero-based budgeting.

decline, —*verb* to refuse (to donate a gift). —*declination*, *noun*.

declining grant, a multiyear grant with diminishing payouts each year. See other *grant* phrases at GRANT.

decoy, —*noun* a name and address placed in a database file to monitor use of the file. See also SALT A LIST (for which see LIST). Compare MONITOR SERVICE.

decree absolute, in law, a final order in divorce proceedings that leaves both parties free to remarry. Compare DECREE NISI.

decree nisi, in law, a provisional order for divorce, which will later be made absolute unless just cause is shown why it should not. Compare DECREE ABSOLUTE.

deduct, —*verb* [with object] to take away (something) from a whole; subtract.

deduction, —*noun* an amount that can, according to tax law, be deducted from income or from transfers of assets, thereby reducing tax liability. Compare ITEMIZE; PAYROLL DEDUCTION; STANDARD DEDUCTION.

deduction limitation, the maximum amount that can be taken as itemized deductions on a federal income tax return in any one year. See also CARRY OVER.

dedupe, —*verb* [with object] *Informal*. to remove (duplicate names) from a mailing list.

deep-discount bond, a fixed-interest security that pays little or no interest. It is offered at a substantial discount to its redemption value, thereby providing a large gain rather than current interest. This may have tax advantages in certain circumstances. Compare TREASURY INVESTED GROWTH RECEIPTS; ZEBRA; ZERO-COUPON BOND.

deep pockets, *Informal*. = deep wealth.

deep wealth, *Informal*. wealth accumulated over several generations by a person or his or her family. Also **deep pockets**. Compare POOL OF WEALTH.

default, —*noun* **1** a failure to pay money that was pledged. **2** in a computer system or language, an automatically preset response that can be overridden by a specific command. —*verb* [no object] to fail to pay money that was pledged.

defer, —*verb* to put off or delay (something).

deferred annuity, an annuity that does not begin until after a specified period of time, until the death of some person or until some future occurrence. See other *annuity* phrases at ANNUITY.

deferred gift, a gift (such as a bequest, life insurance policy, charitable remainder trust, gift annuity, or pooled-income fund) that is committed to a charitable organization but is not available for use until some future time, usually the death of the donor. Also **gift expectancy**. Compare PLANNED GIFT. See other *gift* phrases at GIFT.

deferred giving, the process or act of arranging a deferred gift. Compare GIFT PLANNING.

deferred share, (*usually in pl.*), stock that does not entitle the holder to a full share of the profits, or to any at all, until some specified future time or occurrence.

demographic, —*adjective* of or pertaining to demography. —*noun* a particular instance of a demographic analysis or profile. —*demographical*, *adjective*. —*demographically*, *adverb*.

demographics, —*noun pl.* demographic data.

demography, —*noun* the science that deals with the characteristics of a population, including size, density, growth, distribution, and vital statistics such as age, sex, marital status, family size, education, income, and occupation. Compare PSYCHOGRAPHY. —*demographer, noun, —demographer, noun.*

demonstration grant, an initial grant given to develop or launch a new program that may function as a model. See other *grant* phrases at GRANT.

demonstrative bequest, a bequest payable primarily out of a specific fund, as from the testator's share of stock in a company. Compare SPECIFIC BEQUEST. See other *bequest* phrases at BEQUEST.

deposit account, Austr., Brit., S. Afr. a bank account that pays interest, but from which money usually cannot be drawn without notice or loss of some interest. Compare (Austr., Brit., S. Afr.) CURRENT ACCOUNT; SAVINGS ACCOUNT.

depreciate, —*verb* [no object] of an asset, to decline in value through use, time, or market fluctuations. —*depreciation, noun.*

depreciated property, 1 property whose current market value is less than its cost. **2** an asset that qualifies for annual deductions related to its becoming worn out, exhausted, or obsolete. The initial cost of such an asset is spread out over the entire duration of expected usefulness. See other *property* phrases at PROPERTY.

descend, —*verb* [no object] to be handed down from parent to child; to acquire through inheritance.

descent, —*noun* the transmission to the heir of real property by inheritance.

descent and distribution, as directed by state law, the distribution, to next of kin or other heir or heirs, of property when a person dies either intestate or having left an invalid will.

designate, —*verb* [with object] to select; choose; specify (use).

designated fund, a fund maintained by a public charity (usually a community foundation) from which distributions are made to one or more other public charities designated in advance by the donor who established the funds. Such a fund is typically structured as an endowment.

designated gift, a gift, the use of which is restricted by the donor. This gift is either a temporarily restricted gift or a permanently restricted gift.

designator, —*noun* a person or thing that designates.

design postage stamp, a postage stamp with an artistic design. This is neither a bulk-mail stamp nor a metered postmark.

designee, —*noun* a person who is designated.

desktop, —*noun* = a desktop computer. —*adjective* **1a** that uses a desktop computer. **1b** that is produced by a desktop computer.

desktop computer, a computer that is suitable for use at an ordinary desk.

desktop publishing, a personal-computer software program capable of producing printed documents, including such as advertising and magazines, to a publishable standard of typesetting, layout, design, etc. Abbr. DTP.

development, —*noun* the total process by which an organization increases public understanding of its mission and acquires financial support for its programs. Compare FUND DEVELOPMENT; INSTITUTIONAL ADVANCEMENT; RESOURCE DEVELOPMENT.

development audit, an objective evaluation, sometimes conducted by professional fundraising counsel, of an organization's internal development procedures and results.

development board, = development committee.

development committee, a group of volunteers responsible for providing leadership, supervision and the overseeing of an organization's fundraising program. Also **development board**. See other *committee* phrases at COMMITTEE.

development counsel, = fundraising counsel.

development director, = director of development.

development office, the department or division of an organization responsible for all facets of its development program.

development plan, a written summary of development goals and objectives and the strategies by which an organization will achieve them within a given period of time.

development planning study, a study of the development program, its results, and its integration in an organization that results in a plan for change and implementation. Compare FEASIBILITY STUDY.

development potential, the total capability of an organization to raise funds through gifts and grants.

devise, —*verb* [with object] in law, to transmit or give (real estate) by a will. —*noun* in law, **1a** a giving or leaving of real estate by a will. **1b** a will, or a clause in a will, that devises. **1c** real estate given or left in this way.

devisee, —*noun* in law, a person to whom real estate is given or left by a will.

devisor, —*noun* in law, a person who gives or leaves real estate by a will.

die, —*noun*, (*pl.* **dies**) any tool or apparatus that by cutting and forming can give a desired shape or finish to an article, or raise letters up from the surface of paper.

die-cut, —*verb* [with object] to cut out with a die. —*die-cutter*, *noun*.

direct cost, in accounting, a cost that can be assigned to a specific program. Compare INDIRECT COST OVERHEAD.

direct debit, Austr., Brit., S. Afr. a standing order arranged by an account holder at a bank for a regular debiting of an account at the request of the recipient. Unlike a normal standing order, the amount to be paid is not specified; the account holder trusts the third party to claim an appropriate sum from the bank.

direct deposit, **1a** the paperless transfer of funds from one account to another. **1b** such a transfer from the account of a person's place of employment to his or her own bank

account. **1c** money transferred in this way. See also (Austr., Brit., S. Afr.) STANDING ORDER. Compare ELECTRONIC FUNDS TRANSFER.

direct mail, **1** mass mail sent by a not-for-profit organization directly to prospects. **2** the soliciting by this method of donations, product sales, or subscription sales.

Direct Mail Fundraisers Association, a service organization (headquartered in New York, N.Y.) composed of professionals who specialize in direct-mail fundraising for not-for-profit organizations. Abbr. DMFA.

direct-mail fundraising, the solicitation of funds by mass mail. See also PERSONALIZED LETTER.

Direct Marketing Association, a not-for-profit organization (headquartered in New York, N.Y.) that is the largest trade association of direct marketers. It houses a library and research center, conducts conferences and seminars, and provides information and representation in government affairs. Abbr. DMA

director, —*noun* **1** a member of a governing board. **2** an administrator or department head.

director of development, a person who manages the development programs of an organization or one of its divisions, or both. Abbr. DOD. Also **development director**. Compare FUNDRAISER (noun 1); PROFESSIONAL FUNDRAISER.

direct response, a response to a solicitation by phone or mail.

disbursement quota, Canad. the amount, (currently) generally 80 percent of receipted donations received in the preceding year, that, with certain exceptions, a registered charity must spend each year on certain activities or donate to qualified donees in order to meet the requirements for continued registration.

disclose, —*verb* [with object] to make (a statement of full disclosure of financial condition) as required of a board member when that member has a conflict of interest.

disclosure, —*noun* the act or an instance of disclosing.

discretionary fund, money that can be expended, without restrictions, for an organization's needs. See other *fund* phrases at FUND.

discretionary income, income (over and above the amount needed for necessities such as housing, food, and clothing) that is available for donations and other purposes. Also **disposable income**.

discriminator, —*noun* a characteristic, used in market segmentation, that makes people in a particular group distinctive.

disincentive, —*noun* anything that reduces the benefit for a donor in making a gift.

display, —*verb* [with object] in printing, to make (certain words) intentionally conspicuous by using large, heavy, or other distinctive typeface. —*noun* = display type.

display material, any visual material (such as a model of a building, an exhibit, posters, or photographic displays) used for promoting or publicizing a campaign.

display type, in printing, type chosen and arranged so as to make it prominent, as for a headline or subhead. Also **display**. Compare BODY TYPE.

disposable income, = discretionary income.

disqualify, —*verb* [with object] to prohibit (someone) from participating directly or indirectly with a private foundation or charitable remainder trust in a way that would financially benefit the person through grant money or a tax deduction. —disqualification, *noun*.

dissolve, —*verb* [with object] to dispose of (the assets of) a not-for-profit organization that has ceased to exist. —dissolution, *noun*.

distribution committee, = allocations committee.

diverse, —*adjective* of or pertaining to diversity. —*diversely*, *adverb*. —*diverseness*, *noun*.

diversity, —*noun* **1a** a broad representation of experiences, perspectives, opinions and cultures, with an effort toward creating an environment of inclusiveness. **1b** the quality or state of encompassing all people. **1c** the quality or state of being different from one another. —*diverse*, *adjective*. —*diversely*, *adverb*. —*diversify*, *verb*.

dividend warrant, Brit. the documentary authority for a stockholder to receive a dividend.

DMA, Direct Marketing Association.

DMFA, Direct Mail Fundraisers Association.

donate, —*verb* to give (money, property, service, or other help) to, such as a fund or not-for-profit organization. Also **contribute**.

donation, —*noun* **1a** the act of donating. **1b** the amount or thing donated. **2** a transfer of cash or other assets to an entity or a cancellation of the entity's liabilities in a voluntary, nonreciprocal transfer by another entity. Also **contribution**; **gift**.

donative, —*adjective* **1a** given as a donation. **1b** of the nature of a donation (as in donative fund). —*noun* a donation; contribution.

donative charity, a charity that receives one-third of its support from one or more government grants or donations from people, trusts, corporations, and not-for-profit charities, provided no single donor gives two percent or more of the total support for the period.

donee, —*noun* a person or organization that receives a gift. Also **grantee**.

donor, —*noun* a person, organization, corporation, or foundation that makes a gift. Also **contributor**. See also CURRENT DONOR; GRANTOR; LAPSED DONOR.

donor acquisition, the process of identifying and acquiring new donors. Compare ACQUIRE.

donor-advised fund, a fund in which the donor exercises the privilege of making nonbinding recommendations to the governing body as to which public charity or charities should receive grant money from this fund. See other *fund* phrases at FUND.

Donor Bill of Rights, the statement of rights provided a donor. See Appendix B.

donor classification, the categorization of donors according to the amount of their previous gifts or potential future gifts. Compare GIVING CLUB; LOYALTY FUND.

donor control, restrictions or instructions by a donor as to how his or her donation is to be spent.

donor-directed gift, = temporarily restricted gift.

donor gratification, intangible rewards experienced by a donor, resulting from a donation.

donor profile, 1a detailed information, compiled through research, about an individual donor. **1b** a statistical description of the characteristics of all donors to an organization.

donor pyramid, a diagrammatic description of the hierarchy of donors by size of gifts. The diagram reflects that: as the size of donations increases, the number of donations decreases; as the number of years a donor is asked to renew increases, the number of donors decreases; as campaign sophistication progresses from annual giving to planned giving, the number of donors decreases; as donor involvement increases, the size of the donor's contribution increases and the response to campaign sophistication increases. Also **pyramid of giving**. Compare ATTRITION RATE; GIFT RANGE TABLE; RULE OF THIRDS.

donor recognition, the policy and practice of providing recognition to a donor by a personal letter, a public expression of appreciation, a published list of donors, or another appropriate way. Also **recognition**. See also ACKNOWLEDGMENT.

donor renewal, = gift renewal.

donor upgrade, the activity by which a donor increases his or her level of giving. See also UPGRADE.

door-to-door solicitation, a special activity, usually within a neighborhood, in which a solicitor goes from door to door ringing doorbells, briefly explaining the purpose of an appeal, leaving literature, and asking for a donation. Compare CANVASS.

dotcom, dot-com, —*noun & adjective* (denoting) a commercially based website.

dot matrix, of a computer printer, a pattern of dots in a grid from which alphabetic letters and other characters can be formed. See also DRAFT QUALITY.

double ask, *Informal*. the process, act, or an instance of soliciting a prospect by requesting two gifts, usually for the annual fund and for a special campaign. See other *ask* phrases at ASK.

double entry, a method of bookkeeping in which each transaction is entered twice, once as a debit to one account and once as a credit to another account, so that the total debits equal the total credits. Compare SINGLE ENTRY. —*double-entry, adjective*.

dowager, —*noun* in law, a widow who holds a title or property from her deceased husband.

dower, —*noun* in law, a surviving spouse's share in a part of a deceased spouse's property.

downlink, —*noun* the connection for transmitting signals from a communications satellite or aircraft to a ground station. Compare UPLINK.

download, —*verb* in computers, to transfer (a program or a file) from one system in a network to be processed by another that is lower in the control hierarchy. Compare UPLOAD.

draft quality, said of output from a dot matrix print mode, a measure of quality for printed output, usually referring to characters not fully filled in but made up of clearly visible, individual dots. This quality is considered acceptable for working copy but not for final copy. Compare LETTER QUALITY. —draft-quality, *adjective*.

drive, —*noun* = campaign.

DTP, desktop publishing.

dub, —*verb* [with object] **1a** to add music or other sound to (a film, videotape, recording, or the like) by making a new sound track. **1b** to add (sound) to a film, etc. —*noun* **1a** the process, act, or an instance of dubbing. **1b** the sounds that are added in dubbing. Also **dubbing**.

dubbing, —*noun* = dub.

dues level, one of several levels of membership offered by an organization.

dummy, —*noun* **1** sheets of paper cut and folded, bound or unbound, and usually blank or partly printed, of a proposed printing job, showing general appearance and size. **2** a designer's arrangement of a page (or entire magazine, book, or the like), made from proofs, indicating the placement of text, illustrations, etc., and showing how the finished product will appear. Also **layout**; **paste-up**.

E

earmark, —*verb* [with object] to set aside or designate for a special purpose.

earned income, money received by a person or organization for product sales or service rendered. Compare UNEARNED INCOME.

ECFA, Evangelical Council for Financial Accountability.

econometrics, —*noun pl.* a branch of economics using mathematics to test economic theories and to forecast economic activity. —*econometric, adjective*, —*econometrical, adjective*, —*econometrician, noun*, —*econometrist, noun*.

EDP, electronic data processing.

EFT, electronic funds transfer.

EIN, employer identification number.

elected value, Canad. the amount a donor or donor's executor elects as a receipt for a donation of property, an amount anywhere between the market value and tax basis of the donated property. The purpose of a lower amount is to minimize the tax on capital gain.

electorate, —*noun* **1** a body of people who have a right to vote; voters collectively. **2** Austr. an area represented by one member of parliament; a voting district.

electronic data processing, information manipulation produced by computer. Abbr. ADP.

electronic funds transfer, **1a** a process or act by which a person may authorize automatic and periodic deductions from his or her bank account to be credited to another account, as to a not-for-profit organization. **1b** money transferred in this way. Abbr. EFT. Also (Brit.) **bank debit**; (Canad.) **preauthorized chequing**. Compare DIRECT DEPOSIT.

electronic mail, **1a** a system for sending a message or data file in machine-readable form by means of a computer network or the Internet. **1b** the transfer of a message or data sent by electronic mail. **1c** a message or data sent or received by this method. See also EMAIL.

electronic mailbox, in an electronic mail system, a storage area designed to hold messages addressed to a particular subscriber, who can look through the messages when the addressee connects to the system.

electronic messaging, a general term for all forms of communication transmitted electronically, including electronic mail, voice messaging, computer conferencing, and videotex.

electronic screening, the process or act of comparing an organization's database to national databases to gain address, telephone, and household information to be added to an organization's records. The process also usually involves ranking prospects by both capacity and likelihood to make gifts.

eleemosynary, —*adjective* **1a** of, for, or pertaining to charity, charitable. **1b** provided by charity; free. **1c** supported by or dependent upon charity.

email, e-mail, —*noun* = electronic mail. —*verb* to send (a message) by email.

emboss, —*verb* [with object] to decorate (a coin, business card, or the like) with a pattern or design that is raised from the surface.

EMC, every member canvas.

employee matching gift, a donation, made by an employee to a not-for-profit organization, that is matched by a donation from the employer. Compare MATCHING GIFT (noun 2). See other *gift* phrases at GIFT.

employer identification number, an identification number issued by the Internal Revenue Service to every commercial enterprise. Abbr. EIN.

EMV, every member visit (for which see EVERY MEMBER CANVAS).

endorse, —*verb* [with object] **1** to approve or support. **2** to verify or validate.

endorsement, —*noun* **1** approval; support. **2** verification; validation. Compare TESTIMONIAL.

endow, —*verb* [with object] to give money, property, or anything else that provides an income for (an organization, etc.).

endowed private foundation, a foundation, funded usually by a person or a family, that may build up its endowment through investments and spend annually only the minimum distributable amount. This foundation is dedicated to a particular area of interest, which may change from time to time. Compare UNENDOWED PRIVATE FOUNDATION. See other *foundation* phrases at FOUNDATION.

endowment, —*noun* a permanently restricted net asset, the principal of which is protected and the income from which may be spent and is controlled by either the donor's restrictions or the organization's governing board. Compare GROWTH ENDOWMENT; QUASI ENDOWMENT; SELF-LIQUIDATING ENDOWMENT.

endowment campaign, a campaign to obtain funds specifically to create or supplement an endowment fund of an organization.

enlist, —*verb* [with object] to secure the support or help of (one or more volunteers) in a campaign or other cause. —*verb* [no object] to help, support, or join in some project or cause. Compare RECRUIT. —enlistment, *noun*.

entail, —*verb* [with object] to convert (an inheritance) into fee tail. An entailed estate usually passes to the eldest son. —*noun* **1** the process or act of entailing. **2a** the order of inheritance in entailing. **2b** an inheritance that is entailed.

entitlement, —*noun* a benefit paid by a government to a person, organization, or local government, provided certain eligibility requirements are met.

entity, —*noun* **1a** something that has a real and distinct existence (such as a person, a belief, or a business or foundation) especially when considered as independent of other things, as opposed to a quality. **1b** existence; being. **2a** an organization, such as a corporation or any partnership, that possesses separate existence for tax purposes. Also (in Canad. law) **artificial person**. Compare 2b following. **2b** a person who possesses

separate existence for tax purposes. Also (in Canad. law) **natural person**. Compare 2a above.

estate, —*noun* **1** everything that a person owns; a person's possessions. See also REAL ESTATE. **2** Austr. & Brit. **a** a large area of property development of new homes with integrated design (as in a housing estate). **b** a similar, specially designed area of commercial and industrial firms. Also **trading estate**. **c** (U.S.) an industrial complex.

estate agent, Austr., Brit., S. Afr. a real estate agent. Whence **estate agency**.

estate duty, Brit. = inheritance tax.

estate planning, the planned arrangement of a person's assets during his or her lifetime and after death.

estate tax, a federal tax on the net value of an estate before it is distributed to beneficiaries. Compare INHERITANCE TAX; UNIFIED CREDIT. See other *tax* phrases at TAX.

estop, —*verb* [with object] in law, to prevent by estoppel.

estoppel, —*noun* in law, a restriction prohibiting a person from denying or contradicting his or her own previous statement or act.

ethics, —*noun pl.* = professional ethics.

Euconsult, —*noun* a European organization (headquartered in Amsterdam, The Netherlands) with a membership of consulting firms that offer fundraising counsel. The organization subscribes to a charter that sets forth ethical practices. Often shortened to **Eucon**.

evaluate, —*verb* [with object] to find out or estimate the value, worth, or importance of.

evaluation, —*noun* **1** an act or fact of evaluating. **2** = campaign analysis. **3** = prospect rating .

Evangelical Council for Financial Accountability, an organization that is committed to helping Christ-centered organizations earn the public's trust through developing and maintaining standards of accountability that convey God-honoring ethical practices. Abbr. ECFA.

every member canvass, **1a** a technique used by (usually religious) organizations that involves personal conversations and solicitations. Solicitors continue canvassing until every member is contacted. **1b** the activity using this technique.

every member visit, = every member canvass.

execute, —*verb* [with object] to make (a will, contract, or other document) legal by whatever means necessary.

executive committee, a formal group to which responsibility has been designated by a governing board for the direct operation and management of an organization between full board meetings. See other *committee* phrases at COMMITTEE.

executive director, a person who manages or directs an organization's affairs.

executor, —*noun* in law, a person appointed by a testator to carry out the wishes specified in the testator's will. Also (in some states) **personal representative**. Compare ADMINISTRATOR (noun 1).

executory bequest, *Canad.* a bequest of money or personal property that does not take effect until the occurrence of a possible or certain future event, upon which it is said to be contingent. Compare CONTINGENT BEQUEST. See other *bequest* phrases at BEQUEST.

executory trust, a trust that requires some further act or instrument, by either the trustor or trustee, toward the trust's complete creation or full effect. See other *trust* phrases at TRUST.

executrix, —*noun* *Brit.* in law, a woman executor.

exempt, —*adjective* free from a rule or other binding restriction, such as a local, state, or federal tax. —*verb* [with object] to make exempt. —*noun* an exempt person.

exempt purpose, a charitable, religious, scientific, educational, or other recognized cause or activity that qualifies an organization or institution for state or federal tax exemption.

exemption, —*noun* **1** the act of exempting or the freedom offered by being exempt. **1b** an instance of being exempt. **1c** an amount that is exempt. —*exemptible*, *adjective*.

ex officio, —*adjective* proceeding from a position, as on a committee or commission, that is held because of a particular status or rank. —*adverb* because of one's office, status, or rank.

exit gift, a gift made with income retained by the donor until a later time or upon the death of the donor, at which time the asset is transferred to a designated organization. See other *gift* phrases at GIFT.

exit interview, an interview conducted by a personnel officer, rather than by one's immediate supervisor, to establish an employee's reasons for leaving an employment as well as to elicit recommendations concerning how the job description, working conditions, etc., might be improved.

expectancy, —*noun* a gift from a donor, promised by legal or informal means, to be made at a later date, such as at the donor's retirement, sale of business, death, or other stipulation. Also **deferred gift**. Compare PLANNED GIFT.

expendable fund, available money that can be used for operation, construction, renovation, or other approved purpose. See other *fund* phrases at FUND.

expenditure responsibility, a requirement by law ensuring that a grant, made by a person, corporation, or foundation to an organization established as a public charity, is spent for a charitable purpose and not for private gain, political activity, or other noncharitable purpose.

express trust, in law, a trust created in explicit or express terms, by some writing, as a deed or a will, and by the positive and direct acts of, and the cooperation of, all parties, specifically the trustor, the trustee, and the beneficiary. Compare IMPLIED TRUST. See other *trust* phrases at TRUST.

external affairs, an organization's relations with the public, including its own constituency, beyond the inner circles of board and staff. Also **external relations**. Compare INTERNAL RELATIONS.

external publication, a publication from a sponsoring organization or institution to its constituents. Compare HOUSE ORGAN.

external relations, = external affairs.

F

face-to-face solicitation, the soliciting in person of a prospective donor. Also **personal solicitation**.

facsimile, —*noun* **1** an exact copy or reproduction. **2a** an electronic process in which written or printed material, a photograph, or the like, is scanned photoelectrically, the resulting signals being transmitted by wire or radio and reproduced on paper at the receiving end. **2b** an image produced by this process. —*verb* [with object] to produce a facsimile of. —*adjective* of or producing a facsimile. See also (and more commonly) its abbreviated form, FAX.

fact sheet, a brief statement of an organization's purposes, programs, services, needs, plans, and other pertinent information prepared in summary form for use by volunteers involved in a campaign.

FAHP, Fellow, Association for Healthcare Philanthropy.

fair market value, **1** for the purpose of establishing the value of non-cash gifts, the valuation of property based on what a willing buyer might pay to a willing seller for the property on any given day. **2** the value placed on a benefit or premium received as a result of a donation, ticket, event, etc., a value that is not tax-deductible. Abbr. FMV. Also **market value**. See also VALUATION.

fair share, *Informal*. **1** a suggested level of giving based on a donor's potential. **2** a formula for donating based on a percentage of salary.

family foundation, a foundation funded entirely by one family. Compare PRIVATE FOUNDATION.

family limited partnership, a limited partnership organized by the members of a family primarily to facilitate the transfer of wealth within the family by means of gifts of partnership units made by one family member to another. Such units are sometimes given to a charitable organization.

FASB, Financial Accounting Standards Board.

fax, —*noun* = facsimile (noun 2). —*verb* [with object] **1a** to send a fax of. **1b** to contact (someone) with a fax. —*adjective* of or producing a fax.

FC, Foundation Center.

feasibility study, an objective survey, usually conducted by fundraising counsel, of an organization's fundraising potential. The study assesses the strength of the organization's case and the availability of its leaders, workers, and prospective donors. The written report includes the study findings, conclusions, and recommendations. Compare DEVELOPMENT PLANNING STUDY.

Federal Insurance Contributions Act, a federal act that deals with tax paid for social security.

federated campaign, a unified fundraising program administered by a not-for-profit organization that distributes funds to similar agencies. The United Way is an example of a federated campaign.

fee, —*noun* in law, an inherited or heritable estate in land that is held in either fee simple or fee tail. —*In the phrase in fee*, (said of land), in absolute ownership. See also FEE SIMPLE; FEE TAIL.

feedback, —*noun* **1a** a process or action of providing an individual response, such as to a statement, survey, or experience. **1b** the response itself.

fee simple (*pl.* **fees simple**), in law, ownership of land that can be sold or given to anyone during an owner's life. Compare FEE TAIL.

fee tail (*pl.* **fees tail**), in law, ownership of land that is limited to a certain class of heirs. Compare FEE SIMPLE.

Fellow, Association for Healthcare Philanthropy, **1a** a credential, developed and granted to a professional fundraiser by the Association for Healthcare Philanthropy, that is based upon specific standards of service, experience, and knowledge. This is the highest designation for a fundraiser in the health-care field in the United States. **1b** a person with this credential. Abbr. FAHP.

FFIA, Fellow, Fundraising Institute - Australia, Ltd.

Fellow, Fundraising Institute - Australia, Ltd., a member who has not less than five years experience in fundraising, and who, in the opinion of the National Council, has rendered distinguished service to the profession.

FIA, Fundraising Institute - Australia, Ltd.

FICA, Federal Insurance Contributions Act.

fiduciary, —*noun* **1** a person, such as a trustee or executor, responsible for the affairs or the estate of another person (such as a beneficiary or donor) or organization. **2** a person, such as a company director or an agent of a principal, who stands in a special relation of trust, confidence, or responsibility to another or others. —*adjective* **1a** of or pertaining to a person who holds something in trust for another. **1b** held in trust. —*fiduciarly*, *adverb*.

Filer Commission, = Commission on Private Philanthropy and Public Needs.

file server, in a networked computer system, the main computer that houses all the stored information, which can be accessed by any terminal linked to the computer.

filler, —*noun* a short article, or photograph, logo, or the like, used for filling any empty space in the layout of a page in a publication.

final campaign report, a compilation of achievements and other results, such as other commentary and statistical information, following a major campaign.

finance, —*noun* **1** a system by which money matters, as of an organization or corporation, are managed, including the making of investments, the granting of credit, and the general circulation of money. **2 (finances)** cash, funds, revenues, etc., of a person or organization. —*verb* [with object] to raise money for or to provide money or credit for. —*verb* [no object] to negotiate or engage in a financial operation.

financial, —*adjective* **1** pertaining to or involving money matters. **2** Austr. *Informal*. possessing money.

Financial Accounting Standards Board, a private organization (headquartered in Norwalk, Conn.) that sets standards for financial accounting and reporting and that issues generally accepted accounting principles. Its determinations are recognized as authoritative by the American Institute of Certified Public Accountants and the Securities and Exchange Commission. Abbr. FASB.

financial analysis, **1** a comparison of income against the money expended to generate that income. **2** the study and evaluation of securities.

financial analyst, an institutional investor, investment counselor, or other specialist, frequently associated with such as a brokerage house or bank, who is skilled in financial analysis.

financial planner, a person who helps a client analyze his or her financial circumstances, including assets such as a house, investments, insurance, retirement funds, etc.; plan the person's financial goals, including discussion of the degree and types of any risks involved in pursuing these goals and suggestions for improving personal cash management; and determine how best these goals can be achieved, including alternative investment possibilities (such as a charitable planned gift), access to additional professional advice as from a lawyer or accountant, and a timetable for monitoring progress of the plan.

financial planning, the business and work of a financial planner.

financial report, a report, for a not-for-profit organization, that includes a balance sheet and activity statement. Compare OPERATING STATEMENT; PROFIT AND LOSS.

financial year, Austr., Brit., S. Afr. = (U.S. & Canad.) fiscal year.

finder's fee, a fee paid to a third party for bringing together two or more people or companies in a business transaction, as in the borrowing or lending of money.

FINZ, Fund Raising Institute of New Zealand.

firm, —*noun* **1** a business entity or enterprise. **2** an unincorporated business. **3** a business company comprised of two or more partners. Compare CORPORATION.

fiscal agent, a tax-exempt organization that manages funds or acts in a similar capacity for another tax-exempt organization.

fiscal year, Canad & U.S. of an organization or government, the time between one yearly settlement of financial or taxing accounts and another. Abbr. FY. Also (Austr., Brit., S. Afr.) **financial year**.

five-digit presort, the sorting of mail, according to United States Postal Service regulations, by the first five digits of a zip code before it is taken to the post office. With certain restrictions, such mail is delivered at a discounted rate. Compare THREE-DIGIT PRESORT; THREE-FIVE-DIGIT PRESORT; ZIP PLUS FOUR.

501(c)3, the section of the Internal Revenue Service Code designation that exempts certain types of organizations (such as charitable, religious, scientific, literary, and educational) from federal taxation and permits these organizations to receive tax-

deductible donations. For information about other 501 (c) organizations, see the IRS Tax Code.

fixed annuity, an annuity that provides constant, periodic dollar payments for its entire duration. See other *annuity* phrases at ANNUITY.

fixed asset, = capital asset.

fixed capital, capital in a capital asset. Compare CIRCULATING CAPITAL.

fixed income, income derived from social security, a pension, an investment earning at a constant or near-constant rate, or the like.

fixed liability, an obligation that does not mature.

flag, —*verb* [with object] to signal with a mark, tape, or other means for the purpose of identifying computer data or printed information for special attention or processing. — *noun* any tag or signal displayed by flagging.

flat list, a printout or typed compilation of names of donors and prospects, put together for fundraising purposes. Compare LIST.

flip trust, a charitable remainder trust that functions initially as a net income unitrust (with or without a make-up provision). On January 1st of the year following the occurrence of an event specified in the trust agreement, this trust begins to function as a standard charitable remainder unitrust.

float, —*verb* [with object] to put (securities) on a stock market to sell.

floating, —*adjective* in finance, being used or circulating; not invested permanently (as in floating capital).

floating asset, = current asset.

floating capital, = circulating capital.

flow chart, **1** a diagram or chart showing the flow, over time, of materials, operations, and any other essential information relevant to the enactment of a particular operation or venture. Also **flow diagram**. Compare CRITICAL PATH. **2** a graph presenting a chronological record of gift receipts.

flow diagram, = flow chart.

FLP, family limited partnership.

FMV, fair market value.

focus group, a panel of people, representative of the audience an organization desires to reach, who are asked to give opinions of proposed programs or services.

follow through, —*verb* [no object] to continue activity in all phases of a fundraising campaign, including giving assignments to volunteers, delivering material to specific prospects, making a return visit to an undecided prospect, and performing any other requisite action that might influence the success of the campaign. —*follow-through*, *noun*.

follow up, —*verb* [no object] to recontact a prospect for the purpose of receiving a reply. — *follow-up*, *noun*.

font, —*noun* in printing, a complete set of type of one size and style (or face).

formal campaign, a fundraising campaign that is publicly recognized as such and is fully in progress. Compare ACTIVE PHASE.

format, —*noun* **1** the size, binding, type face, and other production specifications used for making a book, magazine, or other printed matter. **2** the design or arrangement of anything, such as a workshop or conference. —*verb* [with object] to lay out or specify a format for.

formula for giving, a plan that stipulates the suggested amount to be contributed, based upon need and the donor's interest and capability.

for-profit, —*adjective* pertaining to an organization that operates for personal or corporate monetary gain. Compare NOT-FOR-PROFIT. —*for profit*, *adverb*.

foundation, —*noun* an organization created from designated funds from which the income is distributed as grants to not-for-profit organizations or, in some cases, to people. See also (Canad.) CHARITABLE FOUNDATION; COMMUNITY FOUNDATION; CORPORATE FOUNDATION; ENDOWED PRIVATE FOUNDATION; GENERAL-PURPOSE FOUNDATION; OPERATING FOUNDATION; PRIVATE FOUNDATION; PRIVATE OPERATING FOUNDATION; PUBLIC CHARITY; SPECIAL-PURPOSE FOUNDATION; UNENDOWED PRIVATE FOUNDATION.

Foundation Center, a private, not-for-profit organization (headquartered in New York, N.Y.) that collects, interprets, and, upon request, distributes data about foundations and the grants they award. It maintains research libraries (currently) in Atlanta, Cleveland, New York, San Francisco, and Washington, D.C., and it networks with other cooperating collections that provide free access to information on foundations. Abbr. FC.

founder, —*noun* a person who founds or establishes an organization, institution, company, society, etc.

founder member, Brit. = charter member.

freehold, —*noun* **1a** the possession of land held in fee simple, fee tail, or for life. **1b** land so held. —*adjective & adverb* (held) by freehold. See also FEE. Compare LEASEHOLD.

freeholder, —*noun* a person who owns freehold property.

freelance, free-lance, free lance, —*noun* (**freelance, free lance**) a professional in any field who is available on assignment or contract basis. Also **freelancer, free-lancer**. —*verb* [no object] (**freelance, free-lance**) to work as a freelance. —*adjective* (**freelance, free-lance**) of, pertaining to, or being a freelance.

free-lancer, freelancer, —*noun* = freelance.

full disclosure, **1** the written or verbal disclosure of fundraising or administrative costs, or both, to a person or to the public. **2** the disclosure of actual or potential conflict(s) of interest.

fund, —*noun* **1** donations given and to be used for a specific project or purpose-, money resources, funds; funding. **2** a philanthropic foundation. —*verb* [with object] **1** to give financial support to; to finance. **2** to put into a fund. See also ANNUAL FUND; CONTINGENCY FUND; DISCRETIONARY FUND; DONOR-ADVISED FUND; EXPENDABLE FUND; LOYALTY FUND; NUCLEUS FUND; OPERATING FUND; POOLED-COMMON FUND; POOLED-INCOME FUND; SUSTAINING FUND (for which see ANNUAL FUND); TRUST FUND.

fund accounting, an accounting system used by not-for-profit organizations that separates financial records by how the money is used.

fund balances, in accounting, the former term for net assets.

fund development, the planning and implementing of programs that are meant to increase contributed financial support for an organization. Compare DEVELOPMENT; INSTITUTIONAL ADVANCEMENT; RESOURCE DEVELOPMENT.

funded insurance trust, a trust whose primary asset consists of one or more life insurance policies, the trustor usually being the insured and the trustee's heir or heirs being the beneficiary or beneficiaries. See other *trust* phrases at TRUST.

funding, —*noun* = fund (noun 1).

fundraise, —*verb* [no object] to seek donations from various sources for the support of an organization or a specific project.

fundraiser, fund raiser, —*noun* **1** a person, paid or volunteer, who plans, manages, or participates in raising assets and resources for an organization or cause. Compare DIRECTOR OF DEVELOPMENT; PROFESSIONAL FUNDRAISER; SOLICITOR (noun 1). **2** an event conducted for the purpose of generating funds. Also **benefit; kick-off; special event**. See also CAREER FUNDRAISER; COMMERCIAL SOLICITOR; PAID SOLICITOR; PROFESSIONAL FUNDRAISER.

fundraising, —*noun* the raising of assets and resources from various sources for the support of an organization or a specific project. —*adjective*, fundraising, fund-raising. See also CENTRALIZED FUNDRAISING; DECENTRALIZED FUNDRAISING. Compare BENEFIT; KICK-OFF; SPECIAL EVENT.

fundraising appeal, 1 the presentation of the case for support of an organization. **2** a formalized effort to obtain gifts.

fundraising calendar, an outline of the various elements of a fundraising campaign against specific deadlines within a specified period of time. Compare CAMPAIGN SCHEDULE; TIMELINE.

fundraising counsel, a person or firm contracted to provide a service to not-for-profit organizations seeking advice, evaluation, or planning, for the purpose of fundraising. Also **consulting firm; development counsel; professional counsel**. Compare CONSULTANT.

fundraising cycle, the practice of fundraising that progresses in logical sequence from planning to preparation, execution, evaluation, and back to planning.

fundraising executive, = professional fundraiser.

Fundraising Institute - Australia, Ltd., a national membership organization (headquartered in Chatswood, NSW, Austral.) for fundraising professionals in Australia and the surrounding region. The Institute provides training, continuing education, research and development, representation of the profession's interests within the government, and the fostering of ethical standards for the management, direction, and counseling in fundraising programs. Abbr. FIA.

Fund Raising Institute of New Zealand, a professional society (headquartered in Auckland, New Zealand) that fosters the development and growth of fundraising professionals and works to advance philanthropy. Abbr. FINZ.

fundraising tripod, the three components of a fundraising program: the case, leadership, and sources of support.

future interest, a gift from which the recipient does not receive the benefit or use of a donation until some future time. Such a gift cannot take advantage of the annual exclusion that is reserved only for gifts of a present interest. See other *interest* phrases at INTEREST.

FY, fiscal year.

FYE, fiscal year end.

G

GAAP, generally accepted accounting principles.

galley, —*noun* in printing, a typeset sheet that is used for proofreading prior to preparing the dummy. Compare PAGE PROOF; PROOF.

Gantt chart, a chart for measuring graphically the relationship between actual and anticipated production records.

gazump, gazoomph, Austr. & Brit. *Informal*. —*verb* [with or without object] of a seller, to raise the price of a property after agreeing verbally on the price (with an intended buyer). — *noun* the act or an instance of gazumping. —*gazumper*, *noun*.

gazunder, Austr. & Brit. *Informal*. —*verb* of a buyer, to lower the amount of an offer made to (the seller) of a property just before the exchange of contracts. —*noun* the act or an instance of gazundering.

GB, gigabyte.

GCYF, Grantmakers for Children, Youth, and Families.

GDP, gross domestic product.

general campaign, the phase of a campaign that is directed at the broadest possible audience or constituency. Compare PHASE.

general gift, **1** a gift derived from a general appeal. **2** a gift within the lower range of giving in a campaign. Compare GIFT RANGE TABLE; MAJOR GIFT; RULE OF THIRDS; SPECIAL GIFT. See other *gift* phrases at GIFT.

general ledger, a book containing the master accounts of all money transactions, both debit and credit, that an individual or business conducts. The information from a ledger is used in composing a financial statement.

generally accepted accounting principles, the conventions, standards, rules, and procedures that define a responsible practicing of accounting. These principles are currently under the domain of the Financial Accounting Standards Board. Abbr. GAAP.

general partner, a member of a partnership whose members are fully liable for the debts of the firm. Compare LIMITED PARTNER.

general-purpose grant, a grant awarded to further the regular work of an organization rather than advance a specific project. See other *grant* phrases at GRANT.

general-purpose foundation, an independent, private foundation that awards grants in many different fields of interest. Compare SPECIAL-PURPOSE FOUNDATION. See other *foundation* phrases at FOUNDATION.

generation-skipping trust, a trust established for the transferring of (customarily) principal to a skip person, who is a beneficiary more than one generation removed from the settlor. The transfer is often accomplished by consigning some of the control or benefits, such as trust income, of the assets to a nonskip person, often a member of the

generation between the settlor and the skip person. This type of trust is subject to a generation-skipping transfer tax.

ghostwrite, —*verb* to write (a speech, article, or other such) for someone else who pretends to be the author. —*ghostwriter*, *noun*.

gift, —*noun* = donation. —*verb* [with object] to endow or present with a gift. See also ADVANCE GIFT; ANONYMOUS GIFT; APPRECIATED PROPERTY GIFT; AVERAGE GIFT; CAPITAL GIFT; CHALLENGE GIFT; COMMEMORATIVE GIFT; DEFERRED GIFT; DONOR-DIRECTED GIFT; EMPLOYEE MATCHING GIFT; EXIT GIFT; GENERAL GIFT; LEADERSHIP GIFT; LIFE-INCOME GIFT; LIFE-INSURANCE GIFT; MAJOR GIFT; MATCHING GIFT; OUTRIGHT GIFT; PERMANENTLY RESTRICTED GIFT; SACRIFICIAL GIFT; SPECIAL GIFT; SYNDICATED GIFT; TEMPORARILY RESTRICTED GIFT; TOKEN GIFT; UNRESTRICTED GIFT; YEAR-END GIFT.

gift-acceptance policy, the rules and regulations developed by a donee organization to determine which types of gifts should or should not be accepted.

gift-acknowledgment form, an impersonal, printed form used for acknowledging a gift or service. Also **acknowledgment form**.

gift-acknowledgment letter, a letter expressing appreciation for a gift or service and confirming the use the donor intended. Also **acknowledgment letter**.

gift analysis, an examination of gift records to determine successes, problem areas, trends, and other facts upon which decisions can be based in order to change tactics or employ other fundraising methods.

gift annuity, = charitable gift annuity.

gift-annuity agreement, a written contract evidencing a charitable gift-annuity arrangement.

gift average, a figure obtained by the averaging of gifts by donor categories or by the total of all gifts.

gift club, = giving club.

gift crediting, a policy of a governing board or campaign committee describing how a gift is to be entered on the final report of a fundraising campaign or program.

gift discount, **1a** the reduction in the value of a gift to a recipient, such as a charity, if the gift is not to be received until some time in the future. **1b** the amount discounted.

gift discounting, a formula for (customarily immediately) crediting the value of a donation that is to be received in the future. The formula is based upon the difference between the present value of the donation and its anticipated value at the time it is to be received.

gift dollars, —*noun pl.* money contributed for a philanthropic purpose.

gift expectancy, **1** = deferred gift. **2** an anticipated gift.

gift in the pipeline, *Informal*, a solicitation in process that has a reasonable chance of resulting in a gift.

gift leaseback, the transfer to a charitable organization of a building or equipment, which is then rented back at fair market rate. The purpose of such a transfer is to obtain tax benefits while retaining use of the property. Compare SALE AND LEASEBACK.

gift of service, a pro bono service that a person or organization provides.

gift opportunities, —*noun pl.* a list of campaign needs, usually within a range of donation levels, that are used in an appeal to the various special interests of prospective donors. See also COMMEMORATIVE GIFT.

gift planning, a systematic effort to identify and cultivate a person for the purpose of generating a major gift that is structured and that integrates sound personal, financial, and estate-planning concepts with the prospect's plans for lifetime or testamentary giving. A planned gift has tax implications and is often transmitted through a legal instrument, such as a will or a trust. Also **planned giving**. Compare DEFERRED GIVING.

gift processing, a procedure by which a donation is received, recorded, transmitted for deposit, receipted, and acknowledged.

gift range table, a projection of the number of gifts by size (in descending order: leadership gift, major gift, general gift) so as to achieve a particular fundraising goal. Also **gift table**. Compare DONOR PYRAMID.

gift receipt, an official acknowledgment issued to a donor by a recipient organization. If the donation is (currently) more than \$250, the IRS requires information naming the charity, the asset donated, and any benefits received by the donor in exchange for the gift. Also **tax receipt**.

gift record, a current and cumulative record of a donor's contribution(s) to an organization.

gift renewal, a repeat donation to an annual fund. Also **donor renewal**.

Gifts In Kind, the former name of Gifts In Kind America.

Gifts In Kind America, an organization (headquartered in Alexandria, Va.) that, by identifying and selecting recipients and assisting with tax and transportation information, encourages and assists businesses in donating products to arts, education, and environmental programs and to voluntary human-services organizations. The organization promotes and encourages in-kind giving as an effective means for businesses to control inventory levels, receive tax credits, and increase productivity. Formerly Gifts In Kind and Gifts In Kind of America. Abbr. GIKA.

gift splitting, a decision by a husband and wife to consider a gift made by either spouse as having been made one half by each spouse.

gift table, = gift range table.

gift tax, a tax imposed on the lifetime transfer of property as a gift to a non-charitable beneficiary. The tax, paid by the donor, is based on the fair market value of the property on the date of the gift. See other *tax* phrases at TAX.

gift-tax annual exclusion, a federal tax law provision allowing a person to make gifts totaling up to (currently) \$11,000 per year to another person without incurring federal

gift-tax liability. The exclusion does not apply to a gift of a future interest in property. Formerly annual gift-tax exclusion.

gift to the Crown, Canad. a gift to the government or to an agency of the government.

gigabyte, —*noun* approximately one billion bytes, or characters, of information, often used in describing the storage capability in a computer's memory. Abbr. GB.

GIKA, Gifts In Kind America.

giro, **Giro**, Austr., Brit., S. Afr. —*noun* **1a** a service that provides subscribers with a system of computerized credit transfer of money between banks and post offices. **1b** a payment or check processed through giro. Compare ELECTRONIC FUNDS TRANSFER. —*verb* [with object] to pay by giro.

giving club, one of various donor categories that are grouped and recognized by a recipient organization on the basis of the level of donations. Also **gift club**. Compare DONOR CLASSIFICATION; LOYALTY FUND.

giving formula, a system, based on past performance or other criterion, for determining the level at which a person, a group of people, or a business firm might be expected to contribute to a campaign.

glossy, —*adjective* (said of a photograph or other paper), smooth, shiny-surfaced; slick. Compare MATTE. —*noun* **1** a photograph with a glossy surface. **2** Austr. & Brit. a magazine printed on glossy paper.

GNP, gross national product.

goal, —*noun* **1** an all-embracing focus of accomplishment supported by specific objectives that an organization determines to achieve. **2** the amount of money a fundraising organization hopes to raise for a campaign.

gopher, —*noun* in computing, a device, connected to the Internet, that allows a user to select resources from various menus.

governance, —*noun* a process by which decisions on policy, budget, and personnel are made by the executive leadership of an organization.

governing board, people elected or appointed to establish policy, exercise fiscal responsibility, and oversee management. Directors or members of an organization or institution act in accordance with the organization's charter or articles of incorporation (usually reflected in bylaws) to establish policy and oversee management. Also **board of directors**; **board of trustees**; **governing body**. Compare BOARD OF MANAGERS.

governing body, = governing board.

grant, —*noun* **1** a financial donation given to support a person, organization, project, or program. Most grants are awarded to not-for-profit organizations. **2** *Informal*. (incorrectly for) a grant proposal. See also ACTION GRANT; CATEGORICAL GRANT; CHALLENGE GRANT; DECLINING GRANT; DEMONSTRATION GRANT; GENERAL-PURPOSE GRANT; OPERATING SUPPORT GRANT; RESEARCH GRANT; TECHNICAL-ASSISTANCE GRANT. —*verb* [with object] to give or confer (such as the ownership or a right) by a formal act.

grantee, —*noun* a person or organization receiving a grant.

grantmaker, —*noun* = grantor (*noun* 1).

Grantmakers for Children, Youth, and Families, an organization of foundations and corporate grantmakers that acts as a network for the exchange of ideas and improvement in programs for children and youth. Abbr. GCYF.

grantmaking, —*noun* the process or act of providing a grant.

grantor, —*noun* **1** an entity that gives a grant. Also **donor**; **grantmaker**. Compare CONTRIBUTOR. **2** an entity that establishes a trust. Compare TRUSTOR.

grantsman, —*noun* a specialist in grantsmanship.

grantsmanship, —*noun* the act or skill of writing proposals to obtain grant money from foundations or donors.

Grantsmanship Center, an educational institution (headquartered in Los Angeles, Calif.) that trains people from not-for-profit agencies, both public and private, to develop and improve their skills in program planning, grantsmanship, and fundraising.

graphic, —*adjective* of or pertaining to drawing, engraving, etching, painting, or other representation of fine or applied art (as in graphic art). —*noun* any work of graphic art or graphics.

graphics, —*noun pl.* **1** illustrative material (such as a drawing, engraving, etching, painting) in all media. **2** any computer-generated pictures, charts, graphs, or the like, produced on a computer screen, paper, or film.

grass roots, **1a** the ordinary citizens of a county, state, or country. **1b** the regions of such areas. **2** people who are nearly identical in a middle or lower socio-economic status and closely linked by geographic or neighborhood boundaries. —*grass-roots*, *adjective*.

gross, —*adjective* of earnings, with nothing taken out (as in gross income); total (as in gross receipts). —*noun* the total amount. —*verb* [with object] to produce or earn as gross income. Compare NET.

gross domestic product, the value of all goods and services produced domestically within a given period of time (as a year). The gross domestic product is equivalent to the gross national product minus the net incomes from foreign investments. Abbr. GDP. Compare GROSS NATIONAL PRODUCT.

gross estate, all the property, including life insurance and any transfers, owned by a decedent, or in which a decedent held any financial interest, or both.

gross income, **1** total revenue received by a person or organization prior to the deduction of expenses. **2a** the difference between the cost of a product and its selling price. Compare MARK-UP. **2b** the difference between the total cost of purchases and the total revenue from the sales of the purchases. Compare NET INCOME.

gross national product, the total monetary value of all goods and services produced in a nation during a given period of time (as a year), without deductions for depreciation or other business expenses. The gross national product is a measure of a nation's economic growth or decline. Abbr. GNP. Compare GROSS DOMESTIC PRODUCT.

growth endowment, an endowment fund whose principal is increased by reinvesting some of the interest, thus making allowances for inflation. Compare PERMANENTLY RESTRICTED NET ASSET; QUASI ENDOWMENT; SELF-LIQUIDATING ENDOWMENT.

guardian, —*noun* a lawfully responsible person or corporation with powers to be responsible for the property of a person not of legal age or of unsound mind, or for the welfare of such a person.

guardianship, —*noun* the position of, or care provided by, a guardian.

guideline, —*noun* (usually in *pl.*) a grantor's statement of goals, priorities, eligibility criteria, and applications.

H

half-tone, half tone, halftone, —*noun* in printing, a screened reproduction of a photograph, painting, or drawing, as used in photoengraving. A transparent plate, containing fine lines intersecting at right angles, is used for producing the minute dots in half-tones.

hanger, —*noun Informal*. an additional appeal or personalized note enclosed in a direct-mail package. A hanger is usually smaller in format than the original, main letter and usually signed by someone other than the signer of the main letter. Also **lift note**.

hard money, money budgeted to be received that covers annual operating costs. Compare **SOFT MONEY**.

hardware, —*noun* the mechanical, electrical, and structural apparatus that make up a computer system, including processor, printer, and screen. Compare **SOFTWARE**.

heir, —*noun* a person, who is either the spouse or relative of the deceased, entitled under the laws of descent and distribution to share in the estate of a person who has died intestate. Compare **NEXT OF KIN**; **BENEFICIARY (noun 2)**.

heiress, —*noun* an heir who is a woman or girl.

Heritage Collection, a collection of books, selected by the Association of Fundraising Professionals for their contribution to the body of knowledge on fundraising and philanthropy.

hierarchy of needs, a set of motivations for human behavior in terms of basic needs, which are reflected in giving patterns. In order of priority, they are: physiological, security, belongingness, esteem, self-actualization.

holograph, —*adjective* in law, wholly written and signed by the person whose name it bears (as in holograph will), with validity being subject to state law. —*noun* a holograph document. See also *will* phrases at **WILL**. —*holographic, adjective*.

holography, —*noun* a method of storing computer data by making a multidimensional image on a storage device or medium.

home counties, Brit. the counties closest to London. Compare **PROVINCE (noun 2)**.

home page, in computers, see **WEBSITE**.

homeworking, —*noun* = telecommuting.

honorary chair, a person of prominence or influence who agrees to lend his or her name to a campaign organization. Also **honorary chairman (chairperson, chairwoman)**.

honor roll of donors, a method of showing appreciation of donors, a list of which may be published annually or quarterly or placed on a wall or special plaque at the organization or elsewhere.

hot line, a toll-free telephone set up by an organization or agency to provide (usually crisis) information or advice and respond to emergency inquiries.

house-agent, Brit. a real estate agent that deals in the selling and renting of houses.
Compare LAND-AGENT.

house file, a list of names and addresses of active and recently lapsed donors and other constituents of an organization.

householder mailing, Austr. & Canad. an appeal that is packaged and mailed to a householder. Compare MASS MAIL.

house organ, a publication intended primarily for distribution among an organization's employees. Also **internal publication**. Compare EXTERNAL PUBLICATION.

human-interest, —*adjective* of or pertaining to feature material that appeals to a human emotion or quality, such as humor, sympathy, or passion.

I

ICFM, Institute of Charity Fundraising Managers.

ICSC, International Catholic Stewardship Council.

identifiable, —*adjective* that can be identified. —*identifiably*, *adverb*.

identify, —*verb* [with object] to ascertain, through investigation, research, and analysis (those candidates who appear to be the most promising as prospective leaders, workers, or donors). —*identification*, *noun*.

IDPAR, Institute of Donations and Public Affairs Research.

IHF, International Hospital Federation.

illiquid, —*adjective* (said of assets), not easily convertible into cash. Compare LIQUID. —*illiquidity*, *noun*.

image, —*noun* a reproduction of an object, such as a drawn representation or picture produced by a computer. See also CORPORATE IMAGE; INSTITUTIONAL IMAGE.

impact printer, a computer printer similar to a very high-speed typewriter. Compare INK-JET PRINTER; LASER PRINTER.

implied trust, in law, a trust created by or through implication of law from the transactions of the parties involved. This trust, implied or presumed from circumstances, is either a constructive trust or a resulting trust. Compare EXPRESS TRUST. See other *trust* phrases at TRUST.

Inc., Incorporated.

income, —*noun* **1** what is generated from work, property, business, investments, etc.; money that comes in; proceeds; salary. **2** in law, any profit or gain derived from property or an estate.

income interest, the right to receive income generated by a trust. Compare REMAINDER INTEREST. See other *interest* phrases at INTEREST.

income poor, *Informal*. = cash poor.

income tax, a tax levied on a person's or corporation's income above a certain amount, usually with specified exemptions and deductions. See other *tax* phrases at TAX.

incorporate, —*verb* [with object] to make into or charter as a corporation.

incorporated, —*adjective* made into or chartered as a corporation. Abbr. Inc. (used after the name of a company). Compare LIMITED LIABILITY; PRIVATE COMPANY; PROPRIETARY; PUBLIC LIMITED COMPANY.

incremental budgeting, a process of budgeting using a percentage increase or decrease in prior-year figures. Compare ZERO-BASED BUDGETING.

independent sector, any not-for-profit or tax-exempt organizations collectively that are specifically not associated with any government, government agency, or commercial enterprise. Also **non-profit sector**; **not-for-profit sector**; **third sector**.

Independent Sector, an alliance (headquartered in Washington, D.C.) of donors and donees that promotes the interests of the independent sector. The organization is composed of memberships from corporations and foundations with national giving programs, as well as from national, not-for-profit organizations concerned with philanthropy. Abbr. IS.

indicia, —*noun pl.* (*sing.* **indicium**), markings printed on bulk mail in place of stamps, metered postage, or other postmark. Compare LIVE STAMP.

indirect cost, the cost incurred by a grantee organization for indirect support of a program or project, such as payroll expenses, utilities, and general service expenses incurred by the organization and which indirectly benefit the project. Compare DIRECT COST; OVERHEAD.

individual retirement arrangement, a type of retirement plan that enables a person to set aside money and invest it on an income-tax-deferred basis, and then receive distributions from the plan, all pursuant to various requirements. Two variations are possible: an individual retirement account and an individual retirement annuity, the former being an investment and the latter being a variable deferred annuity.

information highway (also **information superhighway**), *Informal.* = the Internet.

information retrieval, the act or an instance of obtaining data stored in a computer.

inherit, —*verb* [with object] **1** to receive or have after someone dies; to receive as an heir. **2** to come into (an inheritance). —*inheritable*, *adjective*.

inheritance, —*noun* **1a** the act of inheriting. **1b** the right to inherit. **1c** anything inherited, such as real estate or other property.

inheritance tax, a tax imposed upon an inheritance according to its size and the relationship of the beneficiary or beneficiaries to the deceased, rather than on the estate before its distribution. Compare ESTATE TAX. See other *tax* phrases at TAX.

in-house, —*adjective & adverb* (being or done) within an organization, business firm, or other group by the employees or volunteers of the organization.

initial gift, = advance gift.

initial phase, the quiet, non-public period during a campaign in which the study is conducted, the case is developed, and the process of recruiting volunteers and identification of prospects takes place. Compare ACTIVE PHASE; CLEANUP PHASE.

in-kind, see kind.

ink-jet printer, a high-speed computer printer that produces an image by spraying ink through small jets to imitate typewritten typeface. Compare IMPACT PRINTER; LASER PRINTER.

inland revenue, **1** Austr., Brit., S. Afr. the income from taxes on domestic goods and incomes. Compare VALUE-ADDED TAX. **2 (Inland Revenue)** Brit. & S. Afr. the department of the national government responsible for assessing and collecting revenue from taxes on domestic goods and incomes. Abbr. IR. Also (Brit. & S. Afr.) **Board of Inland Revenue**. See also (U.S.) INTERNAL REVENUE SERVICE.

input, —*noun* **1a** the act of putting information into a computer, or into a communications system for transmission, or into a data-processing system for processing. **1b** that which is put in; the amount put in. Compare OUTPUT. **2** a contribution to or participation in a common effort or undertaking. —*verb* [with object] to enter (data) into a computer or other system like that of a computer.

insert, —*noun* **1** printed matter prepared for enclosure with letters. **2** new material into a story already written. Also **insertion**. —*verb* [with object] to put in.

inserter, —*noun* a person or thing that inserts.

inserting machine, a machine that collates and inserts all the components of a mail package.

insertion, —*noun* = insert.

installment sale, a sale of an asset structured so that payment for the asset is made over the course of more than one tax year.

institute, —*noun* **1a** a group or organization established for some special purpose. **1b** a building or office used by such a group or organization. **2** = institution.

Institute of Charity Fundraising Managers, Brit. a membership organization (headquartered in London), whose purpose is to further knowledge, skills, and effectiveness in the field of fundraising. The Institute is for people engaged in philanthropic fundraising. Abbr. ICFM.

Institute of Donations and Public Affairs Research, the former name of the Canadian Centre for Business in the Community.

institution, —*noun* any organization (such as a club, society, school, hospital, church, or prison) established for some public or private purpose. Compare ORGANIZATION. — *institutional*, *adjective*, —*institutionally*, *adverb*.

institutional advancement, **1** a process of building awareness and support from all constituent bodies. **2** the programs within an institution that relate to its constituency, including development, public relations, and government relations. Also **advancement**. Compare DEVELOPMENT; FUND DEVELOPMENT; RESOURCE DEVELOPMENT.

institutional image, **1a** an underlying impression of an organization or institution held by someone. **1b** the impression an organization or institution wishes to project. Compare CORPORATE IMAGE.

institutional readiness, the combination of several specific components in an organization or institution that impact its fundraising capability, including a case statement, donors, prospects, volunteers, and adequate staffing.

insurance trust, a trust holding as its principal asset an insurance policy or proceeds. See other *trust* phrases at TRUST.

intangible, —*adjective*, pertaining to a property that is a right, such as a patent, copyright, trademark, etc.

intangible personal property, = intangible property.

intangible property, any property that does not have intrinsic value but is evidence of value, such as securities or stock certificates. Also **intangible personal property**. Compare TANGIBLE PROPERTY. See other *property* phrases at PROPERTY.

integrated software, in computers, a program that contains other programs and permits their simultaneous use or the transfer of data between them.

intensive phase, = active phase.

interactive, —*adjective* of a computer or other electronic device, that permits viewer participation, such as two-way cable, videotex, or optical video disc. The user, in direct, immediate, and continual communication with the computer system, can modify or terminate any program and receive feedback from the system for verification and any needed guidance. —*interaction, noun*, —*interactively, adverb*.

interest, —*noun* **1a** money paid for the use of money. **1b** income received from invested principal. **2** a share in property. **3** a claim or right. See also AREA OF INTEREST; CONTROLLING INTEREST; FUTURE INTEREST; INCOME INTEREST; INTERVENING INTEREST; L-A-1; LIFE INTEREST; PRESENT INTEREST; PROPERTY INTEREST; REMAINDER INTEREST.

interface, —*noun* **1a** a connection between two or more people or things that act upon or communicate with one another. **1b** the place, point, or area at which this connection occurs. **2** the point of connection or meeting between a computer and an external entity, such as an operator or any peripheral. —*verb* [with object] **1** to bring together by means of an interface. **2** to coordinate (an interaction) compatibly. **3** to be or bring about (an interface, noun 2).

intern, —*noun* an apprentice in a professional field who receives training and work experience in a supervised setting. —*verb* [no object] to be an intern.

internal affairs, = internal relations.

internal fundraising audit, a comprehensive examination of organizational structure, operations, staffing, and efforts as they relate to fundraising. Compare MANAGEMENT AUDIT.

internal publication, = house organ.

internal relations, the relationships between or among various departments in an organization. Also **internal affairs**. Compare EXTERNAL RELATIONS.

internal revenue, **1** the income from taxes on domestic goods and incomes collected by the Internal Revenue Service. Compare VALUE-ADDED TAX. **2 (Internal Revenue)** = Internal Revenue Service.

Internal Revenue Service, U.S. the department of the federal government responsible for assessing and collecting revenue from taxes on domestic goods and incomes. Abbr. IRS. Also (Brit. & S. Afr.) **Board of Inland Revenue; Inland Revenue; Internal Revenue**.

Internal Revenue Service Code, the compilation of federal laws regarding the taxation of a person, trust, corporation, or tax-exempt organization. Criteria are included for determining the tax-exempt status of organizations and the regulations governing donations.

Internal Revenue Service regulation, an interpretation of a piece of legislation in the Internal Revenue Service Code, published by the United States Treasury Department.

International Catholic Stewardship Council, an organization that fosters an environment in which stewardship is understood, accepted, and practiced throughout the Catholic Church.

International Hospital Federation, a multinational organization (headquartered in London, England) that promotes improvement in the planning and managing of hospital and health-care services, through study tours, the dissemination of information, and research and development projects. The federation serves in world-health affairs as an advocate for hospitals and other health-care service organizations and sponsors conferences and educational courses for developing countries.

international philanthropy, 1a voluntary giving, service, or initiative involving more than one nation. **1b** giving from a worldwide perspective.

International Society for Third-Sector Research, an international and multidisciplinary, scholarly association that promotes research and teaching about the independent sector across national and disciplinary boundaries.

International Standing Conference on Philanthropy, an organization (headquartered in Geneva, Switz.) consisting of community service organizations and voluntary agencies that promote the voluntary giving of money, time, and skills for the benefit of the community and the advancement of the economic effectiveness of philanthropy. The conference encourages national and international authorities to grant various concessions and incentives to philanthropists and their beneficiaries. It also provides information and educational resources, a forum for discussion and problem resolution, and it conducts seminars. Commonly known by its acronym **Interphil**.

Internet, —*noun* in computers, a global network consisting of a loose confederation of interconnected networks. The Internet provides many services, such as file transfer, research, electronic mail, electronic journals and other publications, discussions, and community information service. It was originally a U.S. Defense Department network to support military research.

internship, —*noun* **1a** the office or position of an intern. **1b** the term of service of an intern.

Interphil, International Standing Conference on Philanthropy.

intervening interest, 1 the right to the use of property during the period prior to its distribution to one or more persons or organizations. **2** the income from property during this time. See other *interest* phrases at INTEREST.

inter vivos gift, in law, a gift made by a donor during the donor's lifetime, as opposed to a gift made through a donor's will. Also **lifetime transfer**. Compare AT-DEATH TRANSFER.

intestacy, —*noun* the fact or condition of being intestate at death. See also LAW OF INTESTACY. Compare TESTACY.

intestate, —*adjective* not having made a legal will; not disposed of by a legal will. —*noun* a person who has died intestate. See also DESCENT AND DISTRIBUTION.

involve, —*verb* [with object] to stimulate interest and enthusiasm in (a donor, prospective donor, or volunteer) by encouraging his or her active participation in an organization. Compare CULTIVATE. —involvement, *noun*.

IR, Inland Revenue (for which see INLAND REVENUE, *noun* 2).

IRA, individual retirement arrangement.

irrevocable trust, a trust that cannot be changed or terminated by the person creating it. See other *trust* phrases at TRUST.

IRS, Internal Revenue Service.

IS, Independent Sector.

ISTR, International Society for Third-Sector Research.

itemize, —*verb* [with object] to list and claim (tax-deductible items) in order to reduce the amount of income tax to be paid. Compare DEDUCTION; STANDARD DEDUCTION. —itemization, *noun*, —itemizer, *noun*.

J

joint and survivor annuity, an annuity from which two people (normally husband and wife) receive the income during their lifetimes. Upon the death of one, payments continue to the other. See other *annuity* phrases at ANNUITY.

jointress, —*noun* a woman who has a jointure.

joint tenancy, in law, **1a** a form of property ownership by two or more people designated as joint owners with right of survivorship. When a joint tenant dies, his or her interest in the property automatically passes outside of probate to the surviving joint tenant. **1b** the holding of property in joint tenancy. Compare TENANCY.

joint tenant, a person owning property in joint tenancy.

jointure, —*noun* property settled to a widow and that becomes legally hers to use for the period of time during which she survives her husband. Compare LIFE INTEREST.

joint venture, an enterprise, such as a partnership, undertaken by two or more entities for their mutual benefit.

K

K (from its use as an abbreviation for *kilo*, meaning 1,000), —*noun* **1** the number 1,000. **2** a measure of storage volume in a computer equal to 1,000 bytes; kilobyte.

Kb, KB, kilobyte.

kick off, —*verb* [with object] to begin an official, public launching of (a campaign), usually at a special event to which major prospects have been invited and where major funds, committed or already in hand, are announced. Compare BENEFIT; FUNDRAISER (noun 2); SPECIAL EVENT. —kick-off, *noun*.

kill file, Canad. a file that contains mail that is undeliverable for whatever reason. Also (Canad.) **kill list**. See also NIXIE; (Canad.) UNDELIVERABLES.

kill list, Canad. = kill file.

kilobyte, —*noun* in the measurement of the capacity of computer memory, 1,024 bytes (in the binary system, the first power of 2 exceeding 1,000). Abbr. K, Kb, KB.

kind, —*noun* similarity in sort or type. —*In the phrase in kind*, —*adverb* in goods or services, not in money, such as a contribution of equipment, supplies, space, or staff time. The donor may place monetary value on such a contribution for tax purposes. —in-kind, *adjective* (as in in-kind contribution).

L

L-A-I (*linkage, ability, interest*), the three factors, when considered together, that are indicators of the likelihood of success when soliciting a major gift. Linkage is the association with an organization or constituency; ability is the capacity for giving; interest is the concern about the cause, need, or project.

land, —*noun* **1a** any tract of ground capable of being owned as property, including any buildings on it. **1b** a person's real property. **2** S. Afr. a section of ground under cultivation. **3** Scot. a building divided into apartments or tenements.

land-agent, —*noun* Austr. & Brit. **1** a real estate agent dealing in the selling of estates. Compare (Brit.) HOUSE-AGENT. **2** a person appointed to manage an estate. Whence **land-agency**.

lapsed donor, a donor who has contributed at any time prior to the current year. Compare CURRENT DONOR; LYBUNT; PYBUNT; SYBUNT.

laptop, —*noun* = laptop computer.

laptop computer, a microcomputer that is portable and suitable for use on a desk or while traveling.

laser printer, a high-speed computer printer that uses a laser and an electrostatic process to produce a letter-quality image. Compare IMPACT PRINTER; INK-JET PRINTER.

last will and testament, = will.

launch, —*verb* [with object] to make a formal beginning, usually publicly, of (a fundraising campaign). —*noun* the launching of such a campaign.

law, —*noun* a rule or regulation made by a country, state, or other local authority, for all the people who live there. See also CASE LAW; COMMON LAW; STATUTE LAW.

law agent, Scot. = solicitor (noun 2).

law of intestacy, the law governing the ownership of a deceased person's property when no specific instructions are left. Compare INTESTATE.

lawyer, —*noun* a person trained in legal affairs and is licensed by a particular state or other legal jurisdiction to give advice about matters pertaining to law, prepares cases, and acts for another person in a court of law. Compare ADVOCATE (nouns 2, 3, and 4); BARRISTER; COUNSEL (nouns 2 and 3); SOLICITOR (nouns 2 and 3).

layout, = dummy (noun 2).

LCP, letter carrier presort.

lead, —*noun* **1a** the opening portion or introductory paragraph of a printed story. **1b** the most important front-page story. **2** a tip on a potential story or prospect.

leadership gift, a gift, donated at the beginning of a campaign, that is expected to set a standard for future giving. Compare ADVANCE GIFT. See other *gift* phrases at GIFT.

League of Resident Theaters, a service organization (headquartered in New York, N.Y.) for resident theater companies that provides training for theater professionals and counsel on labor negotiations, seeks to advance professional theater in the United States through dialog among regional theaters, and responds to the artistic and management needs of members including labor relations. Abbr. LORT.

lease, —*noun* **1a** a contract granting the right to occupy or use property, equipment, or facilities for a specified length of time, usually by paying rent. **1b** the term or duration of a lease. —*verb* [with object] to grant under the terms of a lease; take or rent (property) on lease.

leaseback, —*noun* = sale and leaseback.

leasehold, —*noun* **1a** the possession of property held by a lease. **1b** real estate held by a lease. —*adjective* held by or pertaining to the status of leasehold. Compare FREEHOLD.

leaseholder, —*noun* **1** a person in possession of leasehold property. **2** a tenant under a lease.

legacy, —*noun* = bequest. (Note: Demonstrative legacy, specific legacy, and other phrases in which legacy is the last word can be found under DEMONSTRATIVE BEQUEST, etc.)

legatee, —*noun* one named in a will to receive a bequest. Compare CONTINGENT BEQUEST.

legend, —*noun* in printing, words accompanying a photo, diagram, chart, map, or the like, describing or explaining it.

legislative monitoring service, a process for reviewing and analyzing pending legislation.

letter box, Austr. & Brit. = mail drop (noun 2).

letter carrier presort, Canad. = carrier route presort.

letter of credit, a document from a bank asking that the bearer of the document be permitted to draw from other banks or agencies a specified amount of money to be charged to the bearer.

letter of intent, a declaration stating a person's intention to make a gift or bequest. In some states such a letter constitutes a legal obligation. Also **statement of intent**. Compare PLEDGE.

letter quality, of output from a computer printer, a measure of quality for printed output, referring to a legibility of characters equal or superior to the output of a typewriter. Compare DRAFT QUALITY. —*letter-quality*, *adjective*.

letter shop, a commercial enterprise that addresses, inserts, sorts, bags, and delivers a mailing to a post office. Printing services are also frequently available. Compare MAIL HOUSE.

letters testamentary, in law, a document, issued by a court or government official, empowering the personal administrator named in a will to administer the estate.

leverage, —*noun* **1** the ability of one or more people in leadership positions to influence or persuade others to take a specific action, such as to serve in a campaign or make a certain financial commitment. Compare CLOUT. **2** a concept, practiced by some

foundations, in which a grant is given with the express purpose of attracting additional funding. Also **multiplier effect**. See also CHALLENGE GIFT; CHALLENGE GRANT. —*verb* [with object] to negotiate based on the interests of a prospective donor or business partner.

levy, —*noun* money collected by legal authority. —*verb* [with object] **1a** to impose or collect (money) by legal authority. **1b** to order (taxes) to be paid.

liability, —*noun* **1** a claim on an organization's assets by a creditor, including any current liability, such as accounts payable and taxes, and any long-term liability such as debt and mortgage. **2** a current and long-term debt owed by an organization. See also CURRENT LIABILITY; LONG-TERM LIABILITY.

liable, —*adjective* bound by law to pay; under obligation.

life assurance, Austr., Brit., Canad., S. Afr. insurance with the terms of the policy stating that a payment is guaranteed either after a fixed term or on the death of the insured. Compare LIFE INSURANCE.

life estate, = life interest.

life-income gift, a gift arrangement by which a donor makes an irrevocable transfer of property to a charity while retaining an income interest to benefit the donor and any other beneficiary for life or a specified period of years, after which the remainder is distributed to the charity. Compare CHARITABLE GIFT ANNUITY; CHARITABLE REMAINDER TRUST; POOLED-INCOME FUND. See other *gift* phrases at GIFT.

life-income interest, the right to receive income from property or from a trust for the duration of one's lifetime.

life insurance, insurance with the terms of the policy stating that payments are made only in certain circumstances, such as an accident or death within a limited period. Compare LIFE ASSURANCE.

life-insurance gift, **1a** a gift of a paid-up policy irrevocably assigned to a charity. **1b** a gift of a policy, irrevocably assigned to a charity, on which premiums are owed. If the donor continues paying the premiums, either to the insurance company or to the charity, the premiums are a charitable gift. Premiums paid either to the insurance company or to charity are tax deductible. **1c** a gift of the death proceeds of a policy of which a charity has been named beneficiary. See other *gift* phrases at GIFT.

life interest, an interest or claim that is held only for the duration of the life of the person to whom the interest is given, or for the duration of the life of another person. Also **life estate**. Compare JOINTURE. See other *interest* phrases at INTEREST.

lifetime transfer, = inter vivos gift.

lifetime value, the financial value ascribed to a donor file in terms of anticipated average giving and expected average years of active giving.

lift note, = hanger.

limited, see LIMITED LIABILITY.

limited company, Austr., Brit., Canad., S. Afr. a business owned by stockholders whose members are legally responsible only to a specified amount for its debts, usually to the

amount they invested. Compare LIMITED LIABILITY COMPANY and (Austr. & Brit.) PRIVATE COMPANY.

limited liability, a condition of being legally responsible only to a limited amount for the debts of a limited company. Its abbreviation, Ltd., when used at the end of the name of a business firm, means with limited liability or limited liability company. Compare INCORPORATED; (Austr. & Brit.) PRIVATE COMPANY; PROPRIETARY; PUBLIC LIMITED COMPANY.

limited liability company, a form of organizing a business, sanctioned by the laws of many states, so that the legal liability of an owner of the business for the activities of the business is limited to the value of that owner's interest in the company.

limited partner, a member of a partnership whose liability is limited only to the extent of his or her investment. Compare GENERAL PARTNER.

limited partnership, a partnership consisting of both limited partners and general partners.

linkage, —*noun* see L-A-I.

link, —*verb* [with object] **1a** to make or form a connection with or between. **1b** connect or join physically.

linkup, link-up, —*noun* an affiliation or connection.

liquid, —*adjective* of or pertaining to assets that are easily convertible into cash. Compare ILLIQUID.

liquidate, —*verb* [with object] **1a** to settle (a financial obligation) by payment or other arrangement. **1b** to settle the accounts of (such as a business enterprise or foundation) by distributing the assets. —*verb* [no object] to liquidate any financial obligation.

liquidation, —*noun* **1a** the process or act of liquidating such as a company's assets. **1b** the state or condition of being liquidated.

liquidator, —*noun* a person, usually appointed by a court, who liquidates a business enterprise, foundation, or the like.

liquidity, —*noun* **1** a quality or condition of being liquid. **2a** the interchangeability of assets and money. **2b** to turn (assets) into cash. **3 (liquidities)** Austr. & Brit. liquid assets (for which see LIQUID).

list, —*noun* files and records pertaining to donors, prospects, and categories of constituencies. Compare FLAT LIST. —*In the phrase to salt a list*, to add names to a list to determine if the list is being misappropriated or misused (also **to seed a list**). Compare DECOY; MONITOR SERVICE. —*In the phrase to sample a list*, to designate a person to receive a single version of every direct-mail piece in a series.

list broker, a commercial firm that buys, sells, and rents mailing lists. —*list-brokering, adjective, —list-broking, noun.*

list building, the continuing process in a development office of adding new prospects discovered through research and other activities. Compare PROSPECT RESEARCH.

list exchange, the exchange of constituent lists between two or more organizations, often on a name-for-name basis, that enables each organization to mail to the other's constituency.

live sample, a complete sample of a direct-mail package.

live stamp, a postage stamp affixed by hand or machine to an envelope.

living trust, a trust that allows the trustor to keep control of the trust during his or her lifetime by changing its terms and any other conditions. At the trustor's death, a successor trustor can distribute the property to beneficiaries without any court involvement.

living will, a formal document, written by a person while still legally fit and competent to write such a document, stating the wishes of the writer as to how, or if, he or she should be treated medically and supplied with sustenance in the event of a terminal illness. See other *will* phrases at WILL.

LLC, limited liability company.

load, —*verb* [with object] to enter (data) into a computer or its memory. Compare DOWNLOAD; UPLOAD. —*noun* the sales cost incurred in purchasing a mutual fund or other security.

loaned executive, a senior-level employee who is given release time for the purpose of bringing specialized expertise to a not-for-profit organization.

lobby, —*verb* [no object] to attempt to influence public officials or legislators in their votes. —*verb* [with object] **1a** to promote (any project) of special interest by lobbying. **1b** to attempt to get (a bill) passed in a legislature by lobbying. **1c** to attempt to influence (legislators) in their votes. —*noun* **1** an entity that lobbies. **2** in the British House of Commons, a large hall used for interviews. —*lobbyer*, *lobbier*, *noun*, —*lobbyist*, *noun*, —*lobbyism*, *noun*.

lock box, an address, usually at a banking institution, where mailed donations are received, envelopes opened, results recorded, funds deposited, and transactions reported to the organization.

logo, —*noun* two or more letters, a figure, symbol, or other identifying representation associated with an organization or other enterprise. Also **logotype**.

logotype, —*noun* **1** = logo. **2** a distinctive typeface used for the name of an organization.

long-lived asset, an asset (such as property, a physical plant, or equipment) that may be a temporarily restricted net asset until the long-lived asset is depreciated. See other *asset* phrases at ASSET.

long-range plan, the goals and objectives of an organization that are based on a projection of existing conditions and trends and translated into budgets and work programs. Compare STRATEGIC PLAN.

long-term, —*adjective* **1** of or pertaining to a capital asset owned for more than one year. **2** (of a pledge), discounted to its present value to reflect the changing value of money over a period of time.

long-term liability, a liability that is payable over several years. Compare CURRENT LIABILITY.

LORT, League of Resident Theaters.

loyalty fund, an annual fund intended to elicit consistent support. Compare DONOR CLASSIFICATION; GIVING CLUB. See other *fund* phrases at FUND.

Ltd., limited (for which see LIMITED LIABILITY).

lybunt (*last year but unfortunately not this year*), —*noun* a donor that contributed in the immediate past year but not in the current year. Compare CURRENT DONOR; LAPSED DONOR; PYBUNT; SYBUNT.

M

macro, —*adjective* pertaining to or involving large quantities or on a very large scale. —*noun* **1** anything very large among its kind. Compare MICRO (noun 1). **2** a computer-programming command that stands for and automates a series of several microinstructions. Also **macroinstruction**.

macroinstruction, —*noun* = macro (noun 2).

mail drop, **1** mail, with postage affixed, that has been bundled, bagged, and delivered to the post office. **2** a receptacle or slot for putting mail into; mail box or mail slot. Also (Austr. & Brit.) **letter box**, **post box**; (Brit.) **pillar box**. **3** an address used only for the receiving of mail.

mailer, —*noun* **1** a person who addresses or mails letters, etc. **2** a machine used for stamping or addressing mail.

mail house, a commercial business that addresses, inserts, sorts, bags, and delivers a mailing to a post office. Compare LETTER SHOP.

mailing, —*noun* **1a** a sending of mail. **1b** mail that is sent; especially, a bundle of mail sent at one time.

mailing cluster, a group of direct-mail recipients sorted by geographic, demographic, or psychographic similarities.

mailing package, a package that usually contains an appeal letter, a brochure, and a response device.

mail preference, Brit. a service for people who do not wish to receive direct mail. A person can register his or her name on a central database so that such names can be removed before a mailing.

mail run, Austr. a mail route.

mail sort, Brit. = bulk rate mail.

mainframe, —*noun* **1** the hardware of a large computer, exclusive of any peripherals such as a printer or keyboard. **2** = mainframe computer.

mainframe computer, a large, powerful computer, usually serving several connected terminals. Also **mainframe**.

major gift, a significant donation to a not-for-profit organization, the amount required to qualify as a major gift being determined by the organization. See also GIFT RANGE TABLE; RULE OF THIRDS. See other *gift* phrases at GIFT.

majority, —*noun* **1** at least one more than half. **2** the time of reaching or the state of having reached legal age in a person's jurisdiction, state, county, or country. Compare MINORITY.

make-up provision, a provision in a trust that allows the trust to pay beneficiaries excess income to the extent of accumulated deficiencies resulting from past payments to beneficiaries that were less than the percentage payout. Also **makeup provision**.

manage, —*verb* [with object] to oversee and direct (a campaign or other project).

management, —*noun* **1a** a process for implementing organizational policy and for the planning and directing of operations. **1b** those responsible for this process.

management audit, a comprehensive examination of the organizational structure, administrative operations, and staffing of an organization. Compare INTERNAL FUNDRAISING AUDIT.

management by objective, an administrative process that sets measurable goals, the achievement of which determines the operation and evaluations of the unit. Abbr. MBO.

management information systems, a computer system designed to help managers plan and direct business and organizational operations. Abbr. MIS.

managing director, **1** Austr. & Brit. = chief executive officer. **2** a person holding a high position in a publicly held company. **3** U.S. a person who directs the business affairs of a performing-arts organization.

marital deduction, a gift-tax deduction or estate-tax deduction allowed for a qualifying gift made by one spouse to the other. Outright gifts, bequests, and certain other transfers from one spouse to another are not subject to gift tax or estate tax.

market, —*noun* an audience of potential donors or other constituents that have certain characteristics in common. —*verb* [with object] to bring (an organization's product or services) to appeal to potential purchasers, users, or donors; to carry to, send to, or sell to such a market.

marketing, —*noun* **1a** a process designed to bring about the voluntary exchange of values between a not-for-profit organization and its target market, such as the transfer of a donation in exchange for addressing a social need, recognition, or a feeling of good will. **1b** the process or act of fostering such an exchange in a market. See also CAUSE-RELATED MARKETING.

marketing plan, a plan used in the field of marketing that encompasses an organization or any part of it. The plan includes a situational analysis, budget, action plan, problems and opportunities, goals, strategies, and monitoring systems.

marketing research, = market research.

marketplace exchange, **1a** a trading of goods and services for money or other goods and services. **1b** the place where such trading occurs.

market research, **1a** the process or the act of gathering, recording, and analyzing information pertaining to the marketing of goods and services. **1b** the material researched. Also **marketing research**.

market segmentation, the process or act of subdividing such as donor lists or prospect lists into smaller groupings with similar characteristics. Also **segmentation**.

market value, = fair market value.

mark up, —*verb* [with object] to add a percentage or amount to the wholesale price of (a product) to cover the seller's profit and overhead.

mark-up, —*noun* **1a** the process or act of marking up. **1b** the amount marked up. Compare GROSS INCOME; NET INCOME.

mass mail, a large-scale mailing. Also **mass mailing**. Compare DIRECT MAIL.

mass mailing, = mass mail.

mass media (usually **the mass media**), the forms of public communication (such as newspaper, radio, television, information network, poster, or brochure) that is designed to reach large numbers of people. Also **the media**.

master planning study, **1** a planning study combined with a feasibility study. **2** a study and report that addresses both immediate and long-range objectives.

masthead, —*noun* **1** the part of a newspaper or magazine that lists the title, owner, publisher if different, address, staff, rates, and other information about the publication. **2** the name of a publication displayed on the top of the first page or on the cover.

mat, —*adjective, noun & verb* = matte.

matching gift, **1a** a gift contributed on the condition that it be matched, often within a certain period of time, in accordance with a specified formula. **1b** a gift by a corporation matching a gift contributed by one or more of its employees. Compare EMPLOYEE MATCHING GIFT. See other *gift* phrases at GIFT.

matchprint, —*noun* layers of film overlaid to give a customer a sample of how a finished printed product will appear, commonly used for demonstrating the color values in a multicolor print job.

matte, mat, —*adjective* having or giving a dull surface or finish; not shiny. Compare GLOSSY. —*noun* a matte surface or finish. —*verb* [with object] to give a matte surface or finish to.

MB, megabyte.

MB0, management by objective.

MD, **1** managing director (noun 1). **2** Doctor of Medicine. **3** Brit. mentally deficient.

mean, —*noun* **1a** in a statistical distribution, a number halfway between two extremes (8 is the mean between 4 and 12). **1b** any kind of condition halfway between two extremes. **3** = average. —*adjective* being an arithmetic mean or average.

mechanical, —*noun* in printing, material that is camera-ready. Also **board** (noun 3).

media, see MEDIUM; MASS MEDIA.

median, —*adjective* (in a statistical distribution) having as many values above as below a certain number. —*noun* a middle number in a series. Compare AVERAGE; MEAN.

medium, —*noun* (*pl.* **media**), any means through which something is conveyed (such as television and radio being media of communication) or is accomplished (such as money being a medium of exchange). Compare MASS MEDIUM. (Note: The English plural *mediums* occurs occasionally in this sense, but the Latin plural *media* is generally more common. It is acceptable in standard English for ‘media’ to be used with either a singular or plural verb.)

megabyte, —*noun* approximately one million bytes, or characters, of information, often used in describing the storage capability in a computer's memory or other data storage medium such as a floppy disk. Abbr. MB.

Member, Fundraising Institute - Australia, Inc., a member of FIA who has earned a livelihood from fundraising within the not-for-profit sector for not less than three years.

memorial gift, a gift in commemoration of a deceased person.

merge, —*verb* [with object] to combine (two or more computer files) into one file. —*noun* the process, act, or an instance of doing this.

merge-purge, —*verb* [with object] to both combine (two or more computer files) into one file and delete duplicate records. —*noun* the process, act, or an instance of doing this.

MFIA, Member, Fundraising Institute - Australia, Inc.

micro, —*noun* anything small in scale, scope, or capability. Compare **MACRO** (noun 1).

microcomputer, —*noun* a small computer, usually built around a single microprocessor, which contains all the functions necessary for its operation and control; a home computer or personal computer.

microinstruction, —*noun* a low-level, single instruction to a computer, such as "Delete" or "Page Down." Compare **MACRO** (noun 2).

milliard, —*noun* Austr., Brit., S. Afr. one thousand million (a number followed by 9 zeros), now largely superseded by billion. (See Note at **BILLION**.)

million, —*noun* a number followed by 6 zeros. (See Note at **BILLION**.)

mineral rights, ownership of gas, oil, or other minerals below the surface of land. Mineral rights may be held by the owner of the property or by another or others. Also **mineral right**.

minor, —*noun* a person under the legal age of responsibility in his or her jurisdiction, state, county, or country.

minority, —*noun* the period during which a person is below legal age. Compare **MAJORITY**.

minutes, —*noun pl.* the official written record containing the actions taken and decisions made during a meeting.

MIS, management information systems.

mission, —*noun* of an organization, a purpose that fulfills a societal need.

mission statement, a statement about a societal need or value that an organization proposes to address. Compare **STATEMENT OF PURPOSE**; **VISION STATEMENT**.

mock-up, —*noun* **1** a paste-up or dummy of any printed matter prior to final printing. **2** an experimental model, either full-sized or to exact scale, of any machine, apparatus, or such, used for study, testing, practice, or display.

mode, —*noun* in a statistical sample, the most frequently occurring response or responses.

modem (*modulator + demodulator*), —*noun* a computer attachment that, when used either with a telephone or on a direct line, transmits data by converting outgoing signals from one form to another and converting incoming signals back again.

monarch-size stationery, stationery that measures 7¼ inches by 10½ inches.

monitor, —*verb* [with object] to check in order to control or observe something. —*noun* **1** any device that monitors. **2** a device onto which images (such as text or graphics) generated by a computer's video adapter are displayed, used for viewing information. Also **screen**.

monitor service, a service company that maintains a network of decoy or bogus names by which a person who mails can track the use or theft of a mailing list. Compare DECOY; SALT A LIST (for which see LIST).

mortality file, a list of deceased people, used for clearing a prospect mailing list.

mortality table, a table showing the projected life expectancy determined by age and gender. The table is generated by the Society of Actuaries and adopted by the Internal Revenue Service.

mouse, (*pl. mouses*) —*noun* a device for controlling the cursor on a computer screen.

moves chart, a projection of actions or moves that are required to obtain a commitment from a prospect. The projection is used for tracking solicitation progress.

MTAIF, Member of the Australasian Institute for Fundraising, a former name of the Fundraising Institute - Australia, Ltd.

multiple appeals, several fundraising appeals conducted by the same organization, occurring either simultaneously or overlapping and directed to the same prospect pool or constituency. Compare MULTIPLE ASK.

multiple ask, *Informal*. the process, act, or an instance of conducting a simultaneous solicitation by one organization of a prospect for more than one gift, such as an annual gift and a capital gift. Compare MULTIPLE APPEALS. See other *ask* phrases at ASK.

multiplier effect, = leverage.

N

NACUBO, National Association of College and University Business Officers.

NASCO, National Association of State Charity Officials.

National Association for Hospital Development, the former name of the Association for Healthcare Philanthropy.

National Association of College and University Business Officers, a membership organization (headquartered in Washington, D.C.) that represents accredited not-for-profit institutions of higher learning that are approved for membership by a regional business-officers association. Abbr. NACUBO.

National Association of State Charity Officials, a professional organization (headquartered in Boston, Mass.) of state officials who regulate charities under state statutes. It facilitates both in the administration of state laws concerning charitable soliciting and in the regulation by developing recommended formats for reporting charitable solicitations. Abbr. NASCO.

National Catholic Development Conference, an association of Catholic organizations and institutes (headquartered in Hempstead, N.Y.) that provides educational programs, publications, and accountability guidelines, and promotes high ethical standards to support its members' fundraising activities. Abbr. NCDC.

National Center for Charitable Statistics, a national repository (headquartered in Washington, D.C.) for information from various public and private sources on giving, volunteerism, and not-for-profit organizations. The center is a program of the Independent Sector. Abbr. NCCS.

National Center for Nonprofit Boards, the former name of BoardSource, for which see.

National Charities Information Bureau, now merged with the BBB Wise Giving Alliance, for which see.

National Clearinghouse for Corporate Matching Gift Information, a nonmembership organization (headquartered in Washington, D.C.), a division of the Council for Advancement and Support of Education, that assists both not-for-profit organizations that receive or are seeking corporate matching gifts as well as corporations that have matching-gift programs or seek to initiate one, by collecting and disseminating information about matching gifts. Abbr. NCCMGI.

National Committee for Responsive Philanthropy, an organization (headquartered in Washington, D.C.) that represents people of low income, minorities, women, youth, older Americans, environmentalists, and others concerned about the public good, all in relation to promoting increases in philanthropic giving. It works with other community organizations involved in philanthropy and corporations with philanthropic programs. Abbr. NCRP.

National Committee of Foundations and Trusts for Community Welfare, the former name of the Council on Foundations.

National Committee on Planned Giving, a federation of giving councils (headquartered in Indianapolis, Ind.) whose individual members, all involved in gift planning, consist of development officers, accountants, attorneys, trust officers, financial planners, and professionals in other related fields. Members specialize in developing charitable gifts through bequests, life insurance, trusts, annuities, and real property. It also provides educational and networking opportunities, conducts research, and maintains a speakers' bureau. Abbr. NCPG.

National Council for Voluntary Organizations, a membership organization (headquartered in London, England) that promotes and protects members' interests, encourages the formation of voluntary and charitable organizations, offers advisory services, and acts as liaison between members and government authorities. Abbr. NCVO.

National Council on Resource Development, an organization (headquartered in Washington, D.C.) that educates and speaks for community-college professionals who are dedicated to securing resources to increase the effectiveness of the institutions and students they serve. The council is an affiliate and major council of the American Association of Community Colleges. Abbr. NCRD.

National Federation of Nonprofits, an association (headquartered in Washington, D.C.) composed of not-for-profit organizations that use direct mail for fundraising and the disseminating of information. The association promotes policies for reasonable not-for-profit postal rates and is involved in other not-for-profit legislative and regulatory issues. Formerly the Nonprofit Mailers Association.

National Insurance, Brit. **1a** a system of compulsory payments, keyed to the amount of one's income, paid by employed people to cover assistance from the national government in health-care benefits, unemployment, retirement, etc. **1b** money paid for this, as deducted from salary.

National Network of Grantmakers, a philanthropic organization (headquartered in New York, N.Y.) that aims to establish a communications network among grantmakers and philanthropists in corporate, independent, religious, not-for-profit, and government agencies and organizations. The organization also shares information and ideas about issues and approaches in various grantmaking environments. Abbr. NNG.

National Network of Women Philanthropists, a not-for-profit organization (headquartered at the School of Family Resources and Consumer Services, the University of Wisconsin, Madison) that links professionals, institutions, and volunteers to encourage and communicate about women as philanthropists and as leaders in the not-for-profit world. Abbr. NNWP.

National Network of Women's Funds, a membership organization (headquartered in St. Paul, Minn.) of public and private women's foundations, federations, and individual donors that provides training and technical assistance to advocates and members for funding the needs of women and girls. Abbr. NNWE.

National Philanthropy Day, initiated by the National Society of Fund Raising Executives, a floating day in November on which recognition is given to volunteerism and philanthropy primarily at the community level. The National Society of Fund Raising

Executives Foundation, which is now the Association of Fundraising Professionals, is the administrator of this program. Abbr. NPD.

National Society of Fund Raising Executives, the former name of the Association of Fundraising Professionals.

National Society of Fund Raising Executives Foundation, the former name of the Association of Fundraising Professionals Foundation for Philanthropy.

National Society of Fund Raisers Institute of Continuing Education (NICE), a former name of the National Society of Fund Raising Executives Foundation.

National Society of Fund Raising Executives Code of Ethical Principles and Standards of Professional Practice, the former name of the Association of Fundraising Professional Code of Ethical Principles and Standards of Profession Practice. See Appendix A.

National Society of Fund Raising Executives Institute, a former name of Association of Fundraising Professionals Foundation, for which see.

National Urban League, a community-service organization (headquartered in New York, N.Y.) dedicated to the economic and social concerns of African Americans.

natural person, Canad. = entity (noun 2b).

NAYDO, North American YMCA Development Organization.

NCCMGI, National Clearinghouse for Corporate Matching Gift Information.

NCCS, National Center for Charitable Statistics.

NCDC, National Catholic Development Conference.

NCIB, National Charities Information Bureau.

NCPG, National Committee on Planned Giving.

NCRD, National Council on Resource Development.

NCRP, National Committee for Responsive Philanthropy.

NCVO, National Council for Voluntary Organizations.

needs assessment, the study of an organization's program or situation to determine what activity or activities should be initiated or expanded to satisfy a need.

net, —*adjective* remaining after all deductions (such as taxes, losses, and overhead). —*noun* = net income. —*noun, Informal.* the Internet —*verb* [with object] **1a** of an investment, to yield or bring in as net income. **1b** to earn as net income. Also (Austr., Brit., S. Afr.) **nett** (only in the sense of money and weight). Compare GROSS.

net asset, see PERMANENTLY RESTRICTED NET ASSET; TEMPORARILY RESTRICTED NET ASSET; UNRESTRICTED NET ASSET. See also NET ASSETS.

net assets, an organization's assets minus its liabilities. Formerly (in accounting) fund balances. See also NET ASSET.

net income, the amount left after expenses are deducted from the gross income. Also **net**; **net profit**. Compare GROSS INCOME.

net income unitrust, a type of charitable remainder unitrust that pays to beneficiaries the lesser of a stated percentage of trust assets or the actual net income earned during the year. The trust may contain a make-up provision.

net profit, = net income.

nett, see NET.

network, —*noun* **1** in computers, a system that accommodates a series of computer terminals, all remote from one another, with each having the ability to link into commonly held files in a file server or a mainframe computer. **2a** a chain of broadcast stations linked up for carrying the same program. **2b** a nationwide broadcast company. **2c** broadcast companies collectively. **3** a group of people sharing the same interest or cause who meet informally to provide professional support. Also **net**. —*verb* [with object] **1** to broadcast simultaneously over a network of radio or television stations. **2** to link (computers and terminals) together to form a computer network. —*verb* [no object] to acquire or exchange information through one's membership in a commercial or other computer network system. —*networker*, *noun*, —*networked*, *adjective*.

networking, —*noun* **1** the exchange of ideas and information among people who share interests and causes. **2** the process or act of using a computer network (see NETWORK, noun 1). **3** = telecommuting.

new money, *Informal*. **1** a gift of money or property that exceeds a donor's gift in the previous year. **2** a gift from a newly acquired donor. **3** a large amount of money recently acquired by a person or family. Compare OLD MONEY.

news release, an official statement (such as a story, item, or other announcement) issued to any media for publication. Compare PRESS RELEASE.

next of kin, **1** in law, the relatives entitled to share in the estate of a person who died intestate. **2** the nearest blood relative or relatives. Compare HEIR.

NGO, nongovernment organization.

NIMCRUT, a net income unitrust with a make-up provision.

NIMCUT, a net income unitrust without a make-up provision.

nine-digit zip code, = zip plus four.

990, an Internal Revenue Service financial information return submitted annually by most tax-exempt organizations and institutions except religious.

990-PF, an Internal Revenue Service information return submitted annually by private foundations, reporting on their holdings, income, grants, and activities.

990-T, an Internal Revenue Service tax return submitted annually by not-for-profit organizations to declare any unrelated business income.

nixie, nixy, —*noun* (*pl. nixies*), *Informal*. an undeliverable piece of mail returned to the sender because of incorrect address, illegibility, or other reason. See also (Canad.) KILL FILE; (Canad.) UNDELIVERABLES.

NNG, National Network of Grantmakers.

NNWF, National Network of Women's Funds.

NNWP, National Network of Women Philanthropists.

noncentralized fundraising, = decentralized fundraising.

noncollateralized, —*adjective* not having collateral as a security.

nongovernmental organization, any organization that is private. Abbr. NGO.

nonitemizer, —*noun* a person who does not itemize deductions on an income tax form.

nonprofit, —*adjective* = not-for-profit.

Nonprofit Mailers Federation, the former name of the National Federation of Nonprofits.

nonprofit postage rate, a special, reduced rate of postage accorded to a qualifying not-for-profit organization. Compare BULK RATE MAIL.

nonprofit sector, = independent sector.

North American YMCA Development Organization, an organization committed to assisting YMCA directors and program staff in developing their fundraising skills through resources, training, and support. Abbr. NAYDO.

notary, —*noun* = notary public.

notary public, (*pl.* **notaries public** or **notary publics**), a person authorized to perform certain legal formalities, such as the drawing up or certifying of deeds, contracts or other documents, or affirming that the signature on a document was executed by the person showing proof of identification.

not-for-profit, —*adjective* that pertains to or provides services of benefit to the public without financial incentive. A not-for-profit organization is qualified by the Internal Revenue Service as a tax-exempt organization. Also **nonprofit**. Compare FOR-PROFIT. — not for profit, *adverb*.

not-for-profit sector, = independent sector.

NPD, National Philanthropy Day.

nth select, a process used for selecting a certain number of names from a file to obtain a random sampling of the file.

nucleus fund, donations made in advance or at the outset of a campaign to demonstrate faith in support for an organization and its campaign objective or objectives, thereby creating interest and encouraging others to give. See other *fund* phrases at FUND.

nucleus gift, = advance gift.

nuncupative, —*adjective* (in law), oral, not written (as in nuncupative will). The validity of nuncupative documents depends on state law. See also *will* phrases at WILL.

O

objective, —*noun* a measurable step towards achievement of a goal.

office of the chair, a committee, established by the chair of a major campaign, that oversees and recommends the direction of a campaign and typically includes the chairs of each division of the campaign. Compare CAMPAIGN CABINET; STEERING COMMITTEE.

officer, —*noun* **1** a person holding an office of authority or trust. **2** a president, vice-president, secretary, or treasurer of a club, organization, society, etc.

old money, *Informal*. wealth that has been inherited by one generation from another. Compare NEW MONEY (noun 3).

oncost, —*noun* Austr. & Brit. an overhead expense.

Opera America, a technical-service organization (headquartered in Washington, D.C.) for professional opera companies.

operating costs, wages, overhead, and depreciation, as they figure into the calculation of net income.

operating foundation, a private foundation that, rather than making grants, conducts research, promotes social welfare, and engages in programs determined by its governing body or establishment charter. See other *foundation* phrases at FOUNDATION.

operating fund, unrestricted net assets available for an organization's operations.

operating statement, a financial statement showing the revenues and expenses of an organization at a particular point in time. The statement may compare budgeted amounts with actual amounts. Compare FINANCIAL REPORT; PROFIT AND LOSS.

operating support grant, a grant to cover day-to-day expenses. See other *grant* phrases at GRANT.

opinion leader, a person who, by virtue of leadership status or special expertise, is able to influence other people.

ordinary income, **1a** of a business, earnings from the normal activities and operations. **1b** of a person, earnings from a salary or wage, commission, rental income, honorarium, royalty, dividend, or interest income. Compare CAPITAL GAIN. **2** the weekly offerings received by the Catholic Church.

ordinary income property, property which, if sold, would result in the seller realizing ordinary income, as opposed to long-term capital gain.

ordinary share, Austr., Brit., S. Afr. a share of common stock. Compare (Austr., Brit., S. Afr.) PREFERENCE SHARE (for which see PREFERRED SHARE).

ordinary stock, Austr., Brit., S. Afr. common stock. Compare (Austr., Brit., S. Afr.) PREFERENCE STOCK (for which see PREFERRED STOCK).

organisation, Austr. & Brit. organization.

organise, Austr. & Brit. organize.

organization, —*noun* **1a** any structured system of roles and functional relationships that carries out agreed-upon policies and programs. **1b** the people who are united for such a purpose. **2** the system of roles and relationships that define a group's function and responsibilities. **3** in commercial law, a government subdivision or agency, corporation, trust, business trust, estate, partnership or association, two or more people having a common or joint interest, or any other commercial or legal entity. Compare INSTITUTION.

organization chart, a visual aid that depicts the functional structure of an organization or campaign.

organizational meeting, a meeting, consisting of people enlisted to work for a campaign or cause. It convenes to initiate group action.

outgoings, —*noun pl.* Austr. & Brit. regular expenses; necessary expenditure. Compare OVERHEAD.

output, —*noun* **1** information or materials that are transferred from storage or a raw state into end products or uses. Compare INPUT. **2** stored computer data displayed on a screen or printed out on hard copy. —*verb* [with object] to supply (results or other data) from the storage unit of a computer.

outright gift, a donation in which the donor relinquishes all interest in the property donated. Compare PLEDGE; PERMANENTLY RESTRICTED GIFT; TEMPORARILY RESTRICTED GIFT. See other at *gift* phrases at GIFT.

overhead, —*noun* general expenses (such as utilities, insurance, and rent) that are necessary to an organization. Compare direct cost; indirect cost.

overrun, —*verb* [with object] in printing, to print (a job order) in a larger quantity than was ordered. —*noun* the amount or number by which something overruns.

overs, —*noun* = overrun.

over the counter, see COUNTER.

over the transom, see TRANSOM.

P

PAC, preauthorized chequing (for which see ELECTRONIC FUNDS TRANSFER).

PACE, Public Affairs Council for Education (for which see CANADIAN COUNCIL FOR THE ADVANCEMENT OF EDUCATION).

pace-setting, —*adjective* **1a** (said of a gift), that sets a standard for all subsequent gifts. **1b** related to the gift range table of anticipated giving. Also **pattern-setting**.

package, —*noun* **1** a proposal for support incorporating a combination of gift opportunities. **2** all components of a mailing package. —*verb* [with object] to create into a package. —*packageable, adjective, —packager, noun.*

page proof, in printing, proof of the type and engraved matter as they will appear in final page form. Compare GALLEY; PROOF.

paid collector, Austr. a person who collects money for an agency and is usually paid a percentage of the amount collected. Compare COMMERCIAL SOLICITOR.

paid solicitor, a person who fundraises for compensation by a fee or salary for time and effort. Compare COMMERCIAL SOLICITOR; PROFESSIONAL FUNDRAISER.

paid time off, 1 vacation time, sick leave, time off for personal business or family emergency, or any combination of these. **2** = released time.

P. and L., profit and loss.

panel, —*noun* **1** in printing, copy or graphics, as in a periodical, distinguished by a border and a different color background. Compare SIDEBAR (noun 1). **2** a group of people organized to provide advice or information. **3** a group formed for discussion. See also PANEL DISCUSSION.

panel discussion, a discussion of a specific issue by a panel (noun 3).

panelist, —*noun* a person who takes part in a panel discussion.

par, —*noun* the monetary value of a bond, share of stock, or other security; face value.

parish, —*noun* **1** U.S. in Louisiana, a county. **2** in Austr., Great Britain, and certain other Commonwealth countries, a civil district constituted for local government. In full, **civil parish**. **3** Canad. **a** in New Brunswick, a small political division resembling a township. **b** in Quebec, as in New Brunswick, but based on a religious parish.

parliament, —*noun*, the highest lawmaking body in some countries.

parliamentarian, —*noun* **1a** a person knowledgeable about parliamentary procedure. **1b** a person responsible for ruling on issues of parliamentary procedure. **2** a member of a parliament.

parliamentary, —*adjective* **1a** according to the rules and customs of a law-making group (as in parliamentary procedure). **1b** having a parliament (as in parliamentary government). —*parliamentarily, adverb.*

parliamentary procedure, the rules governing the procedure, discussion, debate, and the making of decisions during a formal meeting. The most commonly used authority is *Robert's Rules of Order*.

partial drop, the mailing of part of a mail drop.

partnership, —*noun* the association of two or more people formed for the purpose of conducting a business. Compare LIMITED PARTNERSHIP.

pass-through, —*adjective* **1** serving as a fiduciary agent for an emerging organization that has filed for, but not yet been granted, not-for-profit status (as in pass-through trust). **2** of a foundation, serving as a holding agent for certain contributions, with the donor's contribution being distributed within 2½ months after the close of the year in which the contribution was made. —*noun* anything that distributes all income received.

paste-up, —*noun* = dummy (noun 2).

patron, —*noun* **1** a person who lends his or her name for the purpose of promoting an organization or cause. **2** = sponsor (noun 2).

pattern of giving, **1** the consistency of donors in making gifts to the same or similar organization, usually in conformance to previously established areas of interest, gift amounts, or timing. **2** the record of giving by donors to an organization over time.

pattern-setting, —*adjective* = pace-setting.

pay-as-you-earn, —*noun* Austr., Brit., S. Afr. the system of deducting income tax, from salary or wages, at the source. Abbr. PAYE.

PAYE, = pay-as-you-earn.

pay in, —*verb* [with object] Austr., Brit., S. Afr. to make (a deposit) at a bank or similar savings institution.

payout requirement, **1a** a legal requirement on the part of a private foundation or a charitable trust to expend a certain amount or percentage of assets or income for a charitable purpose each year, or on the part of a charitable remainder trust to pay a certain amount or percentage of trust asset to individual beneficiaries each year. **1b** the amount expended for this purpose.

payroll deduction, **1a** a method by which employees may, upon their written authority, contribute to a campaign by having a specified dollar amount withheld from each pay period. **1b** the act of contributing in this way. **1c** the amount deducted in this way.

payroll tax, a tax levied on payrolls that is paid either by the employer or employee, or both, especially to provide FICA and unemployment insurance.

pension, —*noun* **1** U.S. a period payment under given conditions to a retiree from service or to the retiree's surviving dependents. **2** Austr., Brit., Canad., S. Afr. a period payment made by a country's government to those above a specified age, to widows, or the disabled. —*verb* [with object] to grant a pension to. Compare SOCIAL SECURITY.

percentage compensation, = commission.

performance appraisal, 1a a formal process by which a supervisor evaluates the job performance of the employees reporting to him or her. **1b** an oral or written report of such an evaluation. Also **performance evaluation; performance review**.

performance evaluation, = performance appraisal.

performance review, = performance appraisal.

peripheral, —*noun* any computer hardware device (such as a printer, tape, modem, mouse, or monitor) that can be connected to a computer.

perk, —*noun Informal*. = perquisite.

permanently restricted gift, a gift that usually becomes part of an endowment, the interest from which is restricted for use as specified by the donor. Compare OUTRIGHT GIFT; TEMPORARILY RESTRICTED GIFT; UNRESTRICTED GIFT. See other *gift* phrases at GIFT.

permanently restricted net asset, that part of the net assets of a not-for-profit organization resulting from contributions and other incoming assets. The use of either of these is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by action of the organization. See also ENDOWMENT. Compare PERMANENTLY RESTRICTED GIFT; TEMPORARILY RESTRICTED NET ASSET; UNRESTRICTED NET ASSET.

perquisite, —*noun* **1** a special benefit made available to certain employees or to selected donors. **2** anything received for work in addition to one's regular pay or for giving a gift. Also *Informal*. **perk**. Compare PREMIUM (noun 2).

person, —*noun* a man, woman, or child, a human being. (Note: Most dictionaries recognize that in law a person can also mean a partnership, corporation, or the like, but a person in this dictionary means only a human being.) Compare ENTITY.

personalized letter, an appeal letter that names the addressee in the salutation. Compare DIRECT-MAIL FUNDRAISING.

personal property, property other than real estate; anything owned that can be moved, whether tangible property or intangible property. Also (Canad.) **personalty**. See other *property* phrases at PROPERTY.

personal representative, = executor.

personal solicitation, face-to-face solicitation.

personalty, —*noun* in law, personal property.

personnel committee, a committee created by a governing board, charged with the responsibility for developing, recommending, and maintaining the personnel policies and procedures of an organization.

personal computer, a computer designed for use by one person at a time.

personnel manual, a manual containing personnel policies and procedures.

PERT, program evaluation and review technique.

phantom income, unrealized interest earned from a charitable lead trust and taxable to the donor.

phase, —*noun* a particular stage of a campaign. Compare GENERAL CAMPAIGN. See also ACTIVE PHASE; CLEAN-UP PHASE; INITIAL PHASE.

Philanthropic Advisory Service, now merged with BBB Wise Giving Alliance, for which see.

philanthropic dollar, a donation to a philanthropic cause.

Philanthropic Research, Inc., an organization (headquartered in Williamsburg, Va.) whose purpose is to provide information about the operations, finances, missions, programs, and goals of various not-for-profit organizations. It offers a database of more than 850,000 IRS-recognized nonprofit organizations.

Philanthropic Roundtable, an organization (headquartered in Indianapolis, Ind.), sponsored by the Institute for Educational Affairs, that serves as a clearinghouse for information about grant-making topics and projects, assists young people in finding employment in the philanthropic field, and offers other services. Abbr. PR.

Philanthropic Service for Institutions, a service to Seventh-Day Adventist universities, colleges, academies, and hospitals of the North American Division of the Seventh-Day Adventist Church. Services to the institutions' philanthropic programs include instruction, information, and support; the inspiring of regular voluntary support for them; and the awarding of scholarships for workshops, conferences, and institutes related to philanthropy. Abbr. PSI.

philanthropy, —*noun* **1** love of humankind, usually expressed by an effort to enhance the well-being of humanity through personal acts of practical kindness or by financial support of a cause or causes, such as a charity (for example, the Red Cross), mutual aid or assistance (service clubs, youth groups), quality of life (arts, education, environment), and religion. **2** any effort to relieve human misery or suffering, improve the quality of life, encourage aid or assistance, or foster the preservation of values through gifts, service, or other voluntary activity, any and all of which are external to government involvement or marketplace exchange. —*philanthropic, adjective*, —*philanthropical, adjective*, —*philanthropically, adverb*, —*philanthropist, noun*.

phonathon, —*noun* = telephone campaign.

Phone/Mail®, **1a** (*Trademark*) a simulation of face to face solicitation technique used in a mass solicitation procedure utilizing a carefully orchestrated sequence of telephone and mail contacts. **1b** the process or act of using Phone/Mail. Also (Austr.) **post-call**. Compare PRECALL; TELEPHONE CAMPAIGN.

photo composition, in printing, a method of setting type photographically to produce proofs on paper or film.

photoengrave, —*verb* [with object] to make a photoengraving of. —*photoengraver, noun*.

photoengraving, —*noun* in printing, **1a** a process for making plates, such as half-tones, with the aid of photography. **1b** a plate made by this process. **1c** a picture printed from such a plate.

piggyback mailing, *Informal*. a letter or other communication that accompanies a mailing but covers a different topic.

PIF, pooled-income fund.

pillar box, Brit. = mail drop (noun 2).

pilot, —*noun* any action or operation intended as a model or trial for a future endeavor on a larger scale. —*verb* [with object] to serve as a pilot of or for. —*adjective* serving as a pilot (as in pilot mailing, pilot test). See also TEST MAILING.

planned gift, a gift arranged by gift planning. Compare DEFERRED GIFT; EXPECTANCY.

planned giving, = gift planning.

planning study, a fundraising study that places emphasis upon the development of a plan to implement a campaign. Compare FEASIBILITY STUDY; MASTER PLANNING STUDY.

plc, public limited company.

pledge, —*noun* **1a** a promise that is written, signed, and dated, to fulfill a commitment at some future time; specifically, a financial promise payable according to terms set by the donor. Such pledges may be legally enforceable, subject to state law. **1b** the total amount of such a pledge. **2** a verbal pledge. —*verb* [with object] to commit (a specified amount of money) as a pledge. Also **promise to give**. See also BONA FIDE PLEDGE; CONDITIONAL PLEDGE; LETTER OF INTENT; UNCONDITIONAL PLEDGE. Compare OUTRIGHT GIFT.

pledge card, a printed form used by a donor as a response to an appeal.

pledge cycle, the time schedule in which a pledge is to be fulfilled, such as monthly, quarterly, biannually, or annually.

pledge-flow projection, an income projection based on donors' pledge cycles.

pledge payment, payment of all or a portion of a pledge.

pledge payout, the time frame in which a donor plans to fulfill a pledge, usually one to five years.

pledge period, the time span over which a pledge may be paid, usually between three and five years.

point of solicitation disclosure, subject to state law, the disclosure of information at the time of solicitation.

policy, —*noun* as adopted by a governing board, broad and general statements that are guiding principles designed to influence and determine the decisions and actions of an organization.

pooled-common fund, a fund in which the donor and donor's spouse retain the right annually to designate the public charity that is to receive the income from the donor's prior contribution. At the end of the surviving spouse's life, the remaining principal goes to a designated charity. Compare POOLED-INCOME FUND. See other *fund* phrases at FUND.

pooled-income fund, a trust to which a donor transfers property and contributes irrevocably the remainder interest to the charity that has established the trust, retaining a life-income interest for one or more beneficiaries. The transferred property is commingled (pooled) with gifts made by other donors, and each income beneficiary receives a pro rata share of the net income earned by the fund each year. Upon the death

of a beneficiary, the fund's trustee severs from the fund an amount equal to the value upon which the beneficiary's associated income was based and distributes that amount to the charity. Compare LIFE-INCOME GIFT; POOLED-COMMON FUND. See other *fund* phrases at FUND.

pool of wealth, *Informal*. a group of prospects capable of major gifts. Compare DEEP WEALTH.

position, —*verb* [with object] to establish or improve a place in the market for (a person, organization, or service). —*noun* a place in the market for a person, organization, or service. —*positioning*, *noun*.

position paper, a statement expressing an opinion on an organizational, social, or public issue.

post, —*verb* [with object] **1** to record (a gift) with pertinent detail. **2** Chiefly Austr., Brit., Canad., S. Afr. to mail, as a letter or package. —*noun* Chiefly Austr., Brit., Canad., S. Afr. **1a** the system of delivering mail. **1b** a single delivery of mail.

postage-paid envelope, = business-reply envelope.

postal code, Austr., Brit., Canad., S. Afr. = post code.

postal note, Austr. = postal order.

postal order, a money order issued by a post office. Also (Austr.) **postal note**.

post box, Austr. & Brit. = mail drop (noun 2).

post-call, —*verb* [with object] to mail a solicitation to a prospect and follow it up with a phone call. —*noun* = (U.S.) Phone/Mail®. Compare PRECALL. —*post-call*, *adjective*.

post code, **postcode**, —*noun* Austr., Brit., Canad., S. Afr. a series of numbers (Austr.), or letters and numbers (Brit., Canad., S. Afr.), used for identifying a mail-delivery zone. It corresponds to the (U.S.) **zip code**. Also (Austr., Brit., Canad.) **postal code**.

pour-over will, in law, a will in which assets in its control are directed to be put into a trust. See other *will* phrases at WILL.

power of appointment, the right to direct the disposition of property one does not own.

power of attorney, **1a** the legal commission that empowers a person to act for another. **1b** a legal document granting power of attorney.

power structure, a group of people of influence or status to whom others listen and defer.

PR, **1** Philanthropic Roundtable. **2** public relations.

preauthorized chequing, Canad. = electronic funds transfer.

precall, —*verb* [with object] to telephone (a potential donor) before the donor has received a direct-mail appeal. —*noun* the act or an instance of precalling. Compare PHONE/MAIL®.

precampaign, —*adjective* of or pertaining to the period preceding the launching of a campaign.

precatory trust, in law, a trust created by law to carry out the wishes of a testator or grantor. Although property, trustees, and beneficiaries are expressly mentioned in a precatory instrument such as a will or trust, the words are more in the form of so-called precatory words (such as requests, entreaties, desires, or recommendations) and do not amount to positive or binding commands concerning the disposition of the instrument. See other *trust* phrases at TRUST.

preference share, Austr., Brit., S. Afr. preferred share.

preference stock, Austr., Brit., S. Afr. preferred stock.

preferred share, a share of preferred stock. Also (Austr., Brit. S. Afr.) **preference share**.

preferred stock, stock earning a fixed rate of income that is paid before dividends are paid on the company's common stock Also (Austr., Brit., S. Afr.) **preference stock**.

Compare COMMON STOCK.

preliminary rating, an initial assessment of the giving potential of a donor. Compare prospect rating.

preliminary statement, a published announcement that presents the initial features of a campaign and case to an organization's constituency.

premium, —*noun* **1** goods or services, or both, offered as an inducement to a prospective donor to make a donation. Also **perquisite**. **2** a payment made on an insurance policy.

Premium Bond, Brit. & S. Afr. a government security that does not pay interest but has a monthly draw for cash prizes. Also **Savings Bond** (for which see and compare SAVINGS BOND).

presentation, a summary of an organization's case to a prospect or group of prospects, prepared with attention to the prospect's particular interests. Compare CANNED PRESENTATION.

present interest, the right of immediate use by the donor or designee of a gift of property, a trust, or other planned gift. See other *interest* phrases at INTEREST.

present value, the sum of money that if invested at a given rate of compound interest will accumulate exactly to a specified amount at a specified future date.

president, —*noun* **1** the appointed, elected, or employed chief officer of an organization. **2** the presiding officer or person in charge of a meeting, assembly, or such.

presort, —*verb* [with object] to sort (outgoing mail) into zip-code sequence prior to delivery to the post office. —*noun* mail that is presorted. Compare CARRIER ROUTE PRESORT.

press kit, a packet of informational materials, usually used for supporting a news release, relating to an organization's program or a particular situation within an organization.

press release, an official statement (such as a story, item, or other announcement) issued to newspapers for publication. Compare NEWS RELEASE.

pressure-sensitive label, a manually applied, self-adhesive mailing label.

pretest, —*verb* [with object] to test (such as a mailing package) with a small sample before finalizing the package for a main mailing.

price-earnings ratio, the market value of a security divided by its current earnings per share.

price tag, *Informal*. a dollar figure placed on a gift-naming opportunity, usually without reflecting the actual cost of the facility or program to be named.

principal, —*noun* **1a** a sum of money on which interest is paid. **1b** an asset or assets from which interest is received. **2** a business owner.

printer, —*noun* a computer attachment that produces printed copy of data from the computer. See also IMPACT PRINTER; INK-JET PRINTER; LASER PRINTER.

printout, —*noun* a printed version of any information stored in a computer.

private company, —*noun* Austr. & Brit. a company with restricted membership and no issue of stock. See also (U.S.) CLOSELY HELD COMPANY; PROPRIETARY. Compare INCORPORATED; LIMITED COMPANY; (Austr. & Brit.) PUBLIC COMPANY.

private foundation, as designated by federal law, a foundation whose support is from relatively few sources and typically from a single source (usually a person, family, or company) and that makes grants to other not-for-profit organizations rather than operating its own programs. Its annual revenues are usually derived from earnings on investment assets rather than from donations. Private foundations are subject to more restrictive rules than public charities. Compare PUBLIC CHARITY. See other *foundation* phrases at FOUNDATION.

private inurement, the receiving (by such as a board member, staff member, stockholder, or business owner) of financial benefit of the net profits from an endeavor. Not-for-profit organizations cannot legally provide private inurement to any entity. Compare SELF-DEALING.

private letter ruling, the Internal Revenue Service response to a tax issue particular to the person or organization that made the inquiry.

privately held company, = closely held company.

private operating foundation, as designated by federal law, a foundation whose support is from a single source (usually a person, family, or company). It conducts its own programs and its annual revenues are usually derived from earnings on investment assets rather than from donations. Compare PRIVATE FOUNDATION; PUBLIC CHARITY. See other *foundation* phrases at FOUNDATION.

private sector, the area of a nation's economy and civic enterprise that is under private, rather than any governmental, control.

probate, —*noun* **1** a court-supervised process of settling an estate in which all expenses are paid and all property is distributed in accordance with the terms of a will. **2a** the legal process of establishing that a will is genuine. **2b** the legal determination that a will is genuine. **2c** the official copy of a probated will. —*adjective* of or pertaining to the probating of wills or of a probate court (as in probate judge). —*verb* [with object] to prove by legal process the genuineness of (a will).

probate court, a court concerned with and limited to the probating of wills and the administering of estates.

probate duty, a tax on the gross value of the property of a deceased testator.

probate estate, the assets of a person at death that are subject to administration by the executor of an estate.

pro bono, = pro bono publico.

pro bono publico, —*adjective & adverb* for the common good; for the public welfare. The phrase is commonly used to designate work done without charge by a professional. Often shortened to **pro bono**.

process, —*verb* [with object] to prepare, handle, or perform an operation or operations on (computer data or other information).

professional, —*adjective* **1** of, pertaining to, or appropriate to, or engaged in a profession. **2** educated to commonly accepted standards of performance and ethics in a field of specialized endeavor. **3** making a business or career of something that others do without financial compensation. —*noun* a professional person.

professional counsel, = fundraising counsel.

professional ethics, standards of conduct to which members of a profession are expected to adhere. See also AFP CODE OF ETHICAL PRINCIPLES AND STANDARDS OF PROFESSIONAL PRACTICE in Appendix A.

professional fee, a charge for professional service from an independent contractor.

professional fundraiser, a fundraiser who is paid for his or her work. See also FUNDRAISER. Compare CAREER FUNDRAISER; COMMERCIAL SOLICITOR; DIRECTOR OF DEVELOPMENT; SOLICITOR (noun 1).

professionalism, —*noun* status, behavior, character, procedure, or standards of a professional.

profile card, a printed form for providing background information on a prospective donor, including biographical data, selected facts relating to the donor's giving record, service to organizations, specific interests, and capacity to make a gift. Also **prospect card**.

profit, see FOR-PROFIT; NOT-FOR-PROFIT.

profit and loss, 1a an accounting record in the books of an organization showing net profit or loss over a given period. **1b** a statement, derived from this account, of the profit (or loss) of an organization. Abbr. P. and L. —*profit-and-loss, adjective*.

program, —*noun* **1** a series of actions intended to achieve a certain result; plan. Also (Austr., Brit., Canad., S. Afr.) **scheme**. **2** a set of coded instructions that tells a computer how to complete an assignment. —*verb* to prepare a set of instructions for (a computer). Also (Austr., Brit., Canad., S. Afr.) **programme** (*noun & verb*). —*programmer, programmer, noun*, —*programmable, adjective*, —*programmability, noun*.

program evaluation and review technique, an approach to facilitate planning and to give management the means for controlling specific programs by charting, on a timeline, each step in relation to all other steps, such as when financing must be available in relation to program needs. Abbr. PERT.

programme, —*noun* Austr., Brit., Canad., S. Afr. = program.

program officer, a staff member of a foundation who reviews grant proposals and makes recommendations for action.

program-related investment, a loan or investment made by a private foundation to accomplish a charitable purpose without the expectation of receiving interest.

promise to give, = pledge.

promisor, —*noun* a person who makes a promise.

promote, —*verb* [with object] to advance (the activities of a not-for-profit organization) through publicity, special events, advertising, or other activity, all designed to attract attention and create interest in the organization or the cause it represents. —*promoter*, *noun*

promotion, —*noun* the process, act, or an instance of promoting.

proof, —*noun*, in printing, a trial impression of type and engraved matter on which corrections can be made. This can be either a galley or a page proof. —*verb* [with object] to proofread.

property, —*noun* anything owned by an entity, such as real estate, life insurance, bond or stock certificates, or other securities or investments, as well as tangible personal belongings (often called tangible personal property or tangible property). Compare INTANGIBLE PERSONAL PROPERTY; TANGIBLE PERSONAL PROPERTY; TANGIBLE PROPERTY. See also APPRECIATED PROPERTY; (Canad.) CERTIFIED CULTURAL PROPERTY; COMMUNITY PROPERTY; DEPRECIATED PROPERTY; PERSONAL PROPERTY; REAL ESTATE; SEPARATE PROPERTY.

property interest, any right to use property or receive the proceeds from its disposition. See other *interest* phrases at INTEREST.

property rich, *Informal*. pertaining to or referring to a person who has significant illiquid assets that generate little if any cash flow. Compare CASH POOR.

property tax, a tax levied on real estate and personal property, the rate customarily being based on a percentage of the total value of the property as determined by a local government. Also (Austr., Brit., S. Afr.) **rates**.

proportional giving, giving that is in proportion to the size of the goal and the individual donor's financial means. Also **proportionate giving**.

proposal, —*noun* a written request or application for a gift, grant, or service.

proprietary, —*adjective* owned, belonging to, held, or controlled by a private entity (as in proprietary company), with shares available only to the owners. Abbr. Pty. Also **proprietary**. Compare INCORPORATED; LIMITED LIABILITY. —*noun* **1** the ownership or holding of property. **2a** a group of owners. **2b** = proprietor.

proprietor, —*noun* **1** a person who owns property or possessions; owner. **2** a person who has less than a controlling interest or absolute right.

proprietary, —*adjective* of or pertaining to a proprietor.

proprietorship, —*noun* the state of being a proprietor; the right of possession; ownership.

proprietary, = proprietary.

proprietress, —*noun* Brit. a woman proprietor.

pro rata, —*adverb & adjective* (calculated) in relationship to a percentage of the whole (share, interest, etc.).

prosocial, —*adjective* pertaining to behavior that is positive, helpful, and intended to be beneficial to others, irrespective of underlying motives.

prospect, —*noun*. any potential donor whose linkages, giving ability, and interests have been confirmed. See also L-A-1. Compare SUSPECT. —*verb* [with object] to identify (a prospect).

prospect card, = profile card.

prospect clearance policy, a set of written guidelines for assigning prospects to those parties having an interest in those prospects.

prospective, —*adjective* likely; probable.

prospect profile, a research report detailing the pertinent facts about a prospective donor, including basic demographic information, financial resources, past giving, linkages, interests, potential future giving, and such.

prospect rating, a procedure for evaluating the giving potential and capacity of a prospect. Also **evaluation**. See also L-A-1. Compare PRELIMINARY RATING.

prospect research, 1 the continuing search for pertinent information on prospects and donors. **2** identification of new individual, foundation, and corporate prospects. Compare LIST BUILDING. —*prospect researcher, noun*.

prospect screening, a preliminary evaluation of broad categories of potential donors prior to rating.

prospect tracking, the documenting of a prospective donor's progress from cultivation through solicitation.

prospectus, —*noun* **1** a plan of a proposed enterprise or project. **2** a disclosure statement issued prior to the sale of a security. **3** Brit. & Austr. a booklet that advertises a college or university to potential students or parents.

pro tem, = pro tempore.

pro tempore, for the time being; temporarily. Also **pro tem**.

protocol, see Glossary of Computer Terms.

province, —*noun* **1** Canad & S. Afr. a large division of the country. **2 (the provinces)** Brit. all of a country except the capital city or the largest cities, often considered as outside the mainstream of sophisticated culture. Compare (Brit.) HOME COUNTIES.

provincial, —*adjective* of, concerning, or characteristic of a province or the provinces. —*noun* an inhabitant of a province or the provinces.

PSI, Public Services for Institutions.

PRSA, Public Relations Society of America.

PSA, public-service announcement.

psychograph, —*noun* a psychographic profile.

psychographic, —*adjective* of, pertaining to, or using psychography.

psychographics, —*noun pl.* the use of psychography.

psychography, —*noun* the history, description, or classification of consumers or of a prospective donor or donors that is based on their activities, life style, interests, and behavioral and personal traits, owing to such as a financial circumstance, a local environmental disaster, etc. Compare DEMOGRAPHY. —psychographer, *noun*.

PTO, paid time off.

Pty., proprietary.

public, —*noun* any group of people that an organization seeks to influence for purposes such as using the organization's services, supporting the organization, endorsing its interests, or participating in the organization as employees or volunteers. —*In the phrase to go public*, to publicly announce circumstances that a company or organization is undergoing, such as a financial crisis, reorganization, or merger.

public affairs, matters and concerns in the relationship between an organization and its community.

Public Affairs Council for Education, see CANADIAN COUNCIL FOR THE ADVANCEMENT OF EDUCATION.

public charity, as designated by federal law, a foundation that, during its most recent four fiscal periods, has received one-third of its support from donations from individuals, trusts, corporations, government agencies, or other not-for-profit organizations, provided no single donor gives two percent or more of the total support for the period. Normally the charity must receive no more than one-third of its support from investment income. A public charity escapes the stringent rules that apply to a private foundation. Also **public foundation**. Compare PRIVATE FOUNDATION; PRIVATE OPERATING FOUNDATION. See other *foundation* phrases at FOUNDATION.

public company, Austr. & Brit. a company that sells shares on the open market to all buyers. Compare (Austr. & Brit.) PRIVATE COMPANY; PROPRIETARY; (Brit.) PUBLIC LIMITED COMPANY.

public domain, **1** land owned by the government. **2** any property right that is held in common by all citizens, including expired copyrights and patents. —*In the phrase in the public domain*, (said of an invention, copyright, trade name, etc.) no longer protected by copyright, trademark, or patent and therefore available for unrestricted use by the public.

public foundation, = public charity.

public interest, society's general interest in the common good.

public-interest, —*adjective* in law, of or having to do with an issue or set of issues, such as a class-action suit or other legal means, intended to protect the interests of the public (as in public-interest law).

public limited company, Brit. a public company that must have an authorized share capital of (currently) at least £50,000 of which at least £12,500 must be paid up. Abbr. **plc**. Compare (Austr. & Brit.) PUBLIC COMPANY.

public relations, **1a** the activity of developing public awareness among opinion leaders and the general public. **1b** attitude of the public toward an organization. **1c** the business of such activities and attitudes. Abbr. PR. —public-relations, *adjective*.

Public Relations Society of America, a membership association (headquartered in New York, N.Y.) for public-relations practitioners and educators that provides information and training, accreditation, and a code of ethics for performance. Abbr. PRSA.

public sector, the area of a nation's economy that is under governmental, rather than any private, control.

public-service announcement, an announcement promoting a not-for-profit organization, program, or cause, and placed in print or broadcast without charge or fee. Abbr. PSA.

pull, —*noun* the productivity of, or the response to, a direct-mail campaign. —*verb* [with object] to produce (a specified response rate). To pull a 1 percent response rate produces a response rate of 1 percent.

pybunt (*past year but unfortunately not this year*), —*noun* a donor that gave in any past year except the immediate past year, although not in the current year. Compare CURRENT DONOR; LAPSED DONOR; LYBUNT; SYBUNT.

pyramid of giving, = donor pyramid.

Q

QTIP trust, qualified terminable interest property trust.

quadrillion, —*noun* **1** Canad. & U.S. a number followed by 15 zeros. **2** (now less often used) Austr., Brit., S. Afr. a number followed by 24 zeros. (See Note at **billion**.)

qualification, —*noun* any condition, training, confirmation, document, etc., that qualifies an entity for a particular task, job, or other undertaking.

qualified charity, a not-for-profit organization that meets the requirements set by the Internal Revenue Service to be eligible to receive tax-deductible gifts.

qualified retirement plan, any of various pension, profit-sharing or retirement savings and investment arrangements that are maintained by individuals or their employers and that enable money to accumulate on a tax-free basis between the time of contribution and the time of distribution, with the contributions themselves often consisting of tax-free dollars.

qualified terminal interest property trust, under federal gift and estate tax law, an irrevocable trust established usually upon death by a person for the benefit of his or her spouse during the spouse's lifetime, with trust assets thereafter distributed to individual or charitable beneficiaries. The property transferred to the trust qualifies for a gift-tax or estate-tax marital deduction since the spouse's interest in the trust has already met certain criteria and was ultimately terminated upon his or her death. Assets remaining in the trust upon the spouse's death are included in his or her taxable estate. Abbr. QTIP.

qualifier, —*noun* a person or thing that qualifies.

qualify, —*verb* [no object] to meet pre-established standards. —*verb* [with object] **1** to make fit, prepare, equip (someone) as for a job. **2** to confirm (the capacity of a prospect) to contribute.

qualitative research, a form of market research that involves gathering, recording, and evaluating information about the attitudes and behavior of an organization's constituents relative to the organization or to the issues it represents, or both. Compare QUANTITATIVE RESEARCH.

quality circle, a group performing similar duties within a workplace, devoted to seeking improved methods of operating.

quantitative research, a form of market research that involves gathering, recording, and analyzing data in numerical or objective form about an organization's target audience or audiences. Compare QUALITATIVE RESEARCH.

quarantined files, computer files found to contain a virus which are kept in a special location to avoid contaminating other files.

quasi endowment, an endowment from which the funds, both principal and interest, may be expended at the discretion of the governing board. Compare GROWTH ENDOWMENT; PERMANENTLY RESTRICTED NET ASSET; SELF-LIQUIDATING ENDOWMENT.

R

radiothon, —*noun* a fundraising effort conducted through radio, during which listeners can call to make financial pledges to the cause or organization being described. Compare TELETHON.

RAM, random access memory (for which see RANDOM ACCESS).

random access, random-access, —*adjective* permitting access to stored computer data in any order that the user chooses. Access time to the data is effectively independent of location or access time of the previously accessed item.

rate, —*noun* Austr., Brit., Canad., S. Afr. **1a** the assessment of property tax, levied by a local government. **1b (rates)** = (U.S.) property tax.

ratepayer, —*noun* Austr., Brit., Canad., S. Afr. a person who pays property tax.

real estate, land, together with any buildings, fencing, or other relatively permanent structures affixed to the land, plus any other rights attendant. Also **real property; realty**. See also (Austr., Brit., S. Afr.) ESTATE AGENT. See other *property* phrases at PROPERTY.

real property, = real estate.

realty, —*noun* = real estate.

real wages, wages measured in actual purchasing power.

reason code, the vehicle or technique that elicits a donation, such as a personal solicitation memorial, acquisition mailing, newsletter, annual appeal, or membership dues. Also **campaign code**.

recency, —*noun* in direct mail, an indication of the most recent date of a donation.

reciprocal trust, a trust in which each of the two people holding the trust is beneficiary of the other. See other *trust* phrases at TRUST.

reciprocal will, in law, a will made by each of two people, in which each person leaves everything to the other. See other *will* phrases at WILL.

recognition, —*noun* = donor recognition.

record, —*noun* any file or list pertaining to donors, nondonors, and prospects, including gift records, as maintained by a campaign or development office. —*verb* [with object] to alter, add something) to, or delete something) from such a record.

recorder, —*noun* one who or that which records.

recruit, —*verb* [with object] to increase or supply a staff with (personnel or volunteers). —*verb* [no object] to recruit personnel or volunteers. —*noun* a person who has been recruited. Compare ENLIST. —recruitment, *noun*, —recruitable, *adjective*, —recruiter, *noun*.

release, —*noun* **1** = news release. **2** = press release. **3a** the process or act of allowing an organization to print a person's story, statement, or picture. **3b** a document authorizing the printing of such. **4a** the legal surrender of, such as a right, to another. **4b** a document

authenticating this. **5** in computers, a version of software program. — *verb* [with object] **1** to issue (a release). **2** to permit to be sold, shown, published, or distributed in some other way.

release date, a date, listed at the beginning of a news release, that defines the time period for it to be published or publicized.

released time, time during which an employee is relieved from his or her employment, but for which he or she continues to receive compensation, for the purpose of bringing specialized experience to a not-for-profit organization. Also **paid time off** (noun 2).

remainder, — *noun* = remainder interest.

remainder beneficiary, a person or organization named to receive the remainder of a person's estate.

remainder interest, **1a** the right to receive the remaining principal when a trust terminates. **1b** the amount received. In the case of a charitable remainder trust, the charity would receive the remainder interest; of a charitable lead trust, either the donor or designated other or others would receive it. Also **charitable remainder**; **remainder**; (Brit. & Canad.) **residual interest**. Compare INCOME INTEREST. See other *interest* phrases at INTEREST.

remainderman, — *noun* in law, a person or organization entitled to receive a remainder interest. Also **remainder beneficiary**.

renewal rate, the rate at which members renew their membership, which is ordinarily between 80 and 95 percent for multi-year members, and between 45 and 50 percent for first-year members, with an overall renewal rate of between 70 and 80 percent..

request for proposal, an announcement issued by an organization seeking delivery of goods or services according to specifications. Abbr. RFP.

research grant, funds given to support research. See other *grant* phrases at GRANT.

reserve, — *noun* assets set aside that usually represent a percentage of an organization's operating budget for an emergency or other use. Compare CONTINGENCY FUND.

resident campaign director, an on-site manager provided by fundraising counsel, usually for a fixed period of time. The director provides full-time direction to a capital campaign. Also **resident director**. Compare CAMPAIGN DIRECTOR.

resident director, = resident campaign director.

residual estate, that portion of an estate of a deceased person remaining after payment of all debts, administrative expenses, taxes, and specified requests.

residual interest, Brit. & Canad. = remainder interest.

residuary, — *adjective* of, receiving, entitled to, or constituting a residue (as in residuary legatee, residuary estate).

residuary bequest, a bequest consisting of a residue. See other *bequest* phrases at BEQUEST.

residue, — *noun* what remains of a testator's estate after all debts, taxes, administration costs, and any particular bequests have been discharged.

resolution, —*noun* a statement of an organization's position or stand on an issue. A resolution requires board approval.

resource, —*noun* **1** a person or thing that meets a need, such as an opinion or money. **2** (**resources**) the assets of an organization, including financial, physical, and human.

resource development, the practice of identifying, cultivating, and securing financial and human support for an organization. Compare DEVELOPMENT; FUND DEVELOPMENT; INSTITUTIONAL ADVANCEMENT.

response device, a form or envelope used for conveying a reply to a mailed appeal.

response rate, the percentage of responses received in a direct-mail appeal or of questionnaires completed and returned in a survey.

restrict, —*verb* [with object] to put limitations on. —*restriction*, *noun*, —*restrictive*, *adjective*.

restricted gift, a former accounting term for a temporarily restricted gift or a permanently restricted gift.

restricted net asset, a former accounting term for a temporarily restricted net asset OR a permanently restricted net asset.

resulting trust, in law, a trust arising by implication of law when it appears from the nature of the transaction that it was the intention, although implied, of the parties involved to create a trust. This trust arises automatically out of certain circumstances by or through an operation of law. See also IMPLIED TRUST. Compare CONSTRUCTIVE TRUST. See other *trust* phrases at TRUST.

retail price index, Austr. & Brit. = consumer price index.

return on investment, **1a** measure of the efficiency of an organization or program, calculated as the ratio of net income received to the expended funds. **1b** the monetary amount derived by this calculation.

return remit, = business reply envelope.

revenue, —*noun* **1a** money coming in; income. **1b** a single item of income.

revenue bond, a bond issued by a city or other government and payable out of its future income.

Revenue Canada, the department of the Canadian government responsible for assessing and collecting revenue from taxes on income, excisable goods, etc.

revenue ruling, the Internal Revenue Service interpretation of a federal tax law.

reverse, —*adjective* in printing, with black (or colored) and white appearing opposite to the normal condition (as in reverse plates). —*verb* [with object] to run (printed material) with white type on a black or colored background.

revocable living trust, a flexible trust in which a person or a couple transfers property to a trustee and retains the right to receive distributions of income and principal and to amend or terminate the trust. The assets remaining in the trust at the death of the last beneficiary are distributed according to the provisions of the trust agreement and are not

subject to probate. See other *trust* phrases at TRUST.

rifle-shot, —*adjective Informal.* of or pertaining to a carefully planned and implemented approach to solicitation narrowed down to a select group of prospects. Compare SHOTGUN.

rise, —*noun* Austr., Brit., S. Afr. an increase in salary or wages; a raise.

revocable trust, a trust that can be changed or terminated by the person creating it. See other *trust* phrases at TRUST.

revolving loan, a loan that is automatically renewed upon maturity without additional negotiation.

RFP, request for proposal.

risk capital, = venture capital.

ROI, return on investment.

role-playing, —*noun* in fundraising, the coaching of volunteers by having them perform the roles of solicitor and prospect, in preparation for an actual solicitation. See also TRAINING SESSION.

roll-out, —*noun* the extension of an earlier test program, such as a direct-mail appeal, to a larger number of people on a given list or within a given population.

ROM, in computers, read-only memory.

royalty, —*noun* a payment to a person who has an interest in intangible or real property, such as a payment to an author for book sales or to an owner of land for extracted minerals.

RPI, retail price index (for which see CONSUMER PRICE INDEX).

rule of thirds, a formula for constructing a gift range table for a capital campaign, based on the premise that ten donors account for the first third of funds raised, the next hundred donors for the next third, and all remaining donors for the final third. Compare DONOR PYRAMID; GIFT RANGE TABLE; MAJOR GIFT.

S

sacrificial gift, a gift that represents a genuine sacrifice on the part of the donor. Also **widow's mite**. See other *gift* phrases at GIFT.

SAE, a stamped, addressed envelope.

SAIF, Southern Africa Institute of Fundraising.

sale and leaseback, a transaction by which a not-for-profit organization sells all or part of its real estate to a purchaser on the understanding that the seller may lease it back immediately. When it is leased back, the purchaser may realize tax benefits. Also **leaseback**. Compare GIFT LEASEBACK.

salt a list, see LIST.

sample a list, see LIST.

SASE, a self-addressed, stamped envelope.

save-as-you-earn, —*noun* Brit. a savings plan, operated by the government, in which regular and automatic deductions from salary earn tax-free interest. Abbr. SAYE.

savings account, an account at a savings bank or similar institution.

savings bond, **1** U.S. a bond, issued by the federal government that accrues interest after a specified period of time. **2 (Savings Bond)** Brit. & S. Afr. = Premium Bond.

savings certificate, Brit. an interest-bearing investment instrument issued by the government.

SAYE, save-as-you-earn.

scanner, —*noun* a device that reads written or printed material by converting the material into digital form, thus allowing it to be transmitted or processed by a computer.

scheme, —*noun* Austr., Brit., Canad., S. Afr. a plan or program (as in pay scheme, pension scheme).

scholarship funds, amounts used for assisting worthy students in their educational goals. Gifts to these funds are considered charitable gifts when the donor does not have the final say in who receives the funding.

screen, —*noun* **1** a transparent plate with fine lines crossing closely together at right angles, producing minute dots in halftone reproduction. **2** = monitor (noun 2). —*verb* [with object] to systematically examine and then select or eliminate (such as a prospect, volunteer, or job applicant) in order to determine suitability.

search engine, in computing, a program for retrieving data, files, or documents from a database or the Internet.

SEC, Securities and Exchange Commission.

secretary of the board, an officer of an organization who has responsibility for the minutes of a board meeting and other duties as defined in the organization's bylaws.

sectional center, a geographic area defined by the first three digits of a zip code.

Securities and Exchange Commission, a federal commission that regulates the issuance and sale of securities so as to protect the public from fraud.

security, —*noun* a document (such as a stock, bond, or limited partnership) showing ownership in a financial enterprise, or a debt of obligation.

seed a fist, = salt a list (for which see LIST).

seed money, an early gift by a donor used for launching a program, thereby establishing credibility and momentum for that program.

segment, —*verb* [with object] to subdivide (such as donors or prospects) into smaller groups with similar characteristics. —*noun* a segmented portion or group.

segmentation, —*noun* = market segmentation.

self-dealing, —*adjective* receiving or attempting to receive a financial benefit from a transaction. —*noun* the practice of doing this. Compare PRIVATE INUREMENT.

self-liquidating endowment, an endowment fund that a donor stipulates is to be expended by a certain date. Compare GROWTH ENDOWMENT; PERMANENTLY RESTRICTED NET ASSET; QUASI ENDOWMENT.

self-mailer, —*noun* a package for mailing that requires no separate carrier envelope or reply envelope.

self-stick, —*adjective* self-adhesive.

separate property, **1** property separately owned by a person prior to marriage or prior to moving to a community-property state. **2** property received as a gift or through inheritance to the extent the property can be identified. See other *property* phrases at PROPERTY.

sequential solicitation, the seeking of gifts beginning with the largest potential gift on the gift range table.

secure sockets layer, a protocol designed by Netscape Communications Corporation to provide encrypted communications on the Internet.

server, —*noun* a computer or computer program that manages access to a centralized resource or a service in a network.

service learning, a form of learning through experience, involving the development of humanitarian ideals, caring for the welfare of others, and participating actively in organized community welfare projects.

service mark, a mark or device used by a business or organization to distinguish its service (such as insurance, advertising, or transportation) from the service of others. Compare COPYRIGHT; TRADEMARK.

settle, —*verb* [with object] to put (such as one's affairs) in order; to arrange.

settlement, —*noun* in law, **1a** the process or act of bestowing or giving possession of property to someone. **1b** anything secured by a settlement.

settlor, —*noun* a person who makes a settlement of property. Compare GRANTOR; TRUSTOR.

severalty, —*noun* in law, **1a** the state or condition of being held or owned by separate, individual, or exclusive rights. **1b** land held in this way. —*In the phrase in severalty*, in law, in one's own right without a joint interest with any other.

share, —*noun* **1a** each of the equal parts into which the capital stock of an organization or company is divided, usually in the form of a transferable certificate of stock. **1b** a unit of stock representing ownership in a corporation. **1c (shares)** Austr. & Brit. = (U.S.) stock.

share certificate, Brit. = stock certificate.

shareholder, —*noun* an owner of shares in a company; a stockholder.

shares market, Austr. & Brit. a stock market.

shortfall, —*noun* **1a** the negative difference between income and expenses. **1b** the amount of such failure.

short-term, —*adjective* **1** of or pertaining to a capital asset owned for one year or less. **2** for or over a short period of time (as in short-term plans, short-term goals).

shotgun, —*adjective, Informal* of or pertaining to a broad-scale appeal for funds to any and all possible prospects. Compare RIFLE-SHOT.

sickness benefit, Austr. & Brit. a welfare benefit paid to a worker by the government for an illness that lasts more than 28 weeks.

sick pay, Austr. & Brit. a partial salary required to be paid by an employer for up to 28 weeks of an employee's illness, when sickness benefit takes over.

sidebar, —*noun* **1** a feature or news report that supplements a main feature or news story, sometimes in a box set into the larger story. Compare PANEL (noun 1). **2 (side-bar, Side-bar)** S. Afr. solicitors (as opposed to barristers).

sight raising, a planned effort to induce a previous donor to elevate a previous level of giving. See also UPGRADE. —*sight-raising, adjective.*

silent partner, U.S. a business partner who takes no part in running the business. Also (Austr., Brit., S. Afr.) **sleeping partner**.

single entry, a system of cash-basis bookkeeping in which both debit and credit transactions are entered in one account only. Compare DOUBLE ENTRY. —*single-entry, adjective.*

site visit, a visit by a potential donor to inspect a project or review a program for which donations are being sought.

sleeper, —*noun Informal.* an unexpected prospect who emerges as a major donor, a person who was neither identified through research nor viewed as important by rating committees at the inception of a campaign or fundraising program.

sleeping partner, Austr., Brit., S. Afr. = (U.S.) silent partner.

social capital, the portion of a person's assets potentially or actually available for

charitable giving, rather than for paying taxes, transferring to other individuals, or spending.

social contract, an agreement among people forming an organized society, or between a government and those governed, to define and limit the rights and duties of each. Compare CONTRACT.

social security, **1** U.S. **a** the system, practice, or program of federal provision for people 62 years old and their dependents, and for qualified disabled people and their dependents. **b** (Social Security) the federal department that operates this program. In full, **Social Security Administration**. **c** financial assistance through this system. **2** Austr. & Brit. **a** a system of federal aid to those without welfare or adequate economic security, as to the aged or unemployed. **b** financial assistance through this system. Compare PENSION.

soft credit, **1** the action of crediting a donor, who has a matching gift given by the donor's employer, with the same amount as the matching gift, for determining the donor's standing in a giving club. **2** the amount credited.

soft money, money received from grants that may or may not be continued. Any job position funded with soft money is at risk of being cut. Compare HARD MONEY.

software, —*noun* **1a** the instructions, programs, routines, symbolic languages, and any other related documentation required for operating a computer. **1b** a particular brand of software. Compare HARDWARE.

solicit, —*verb* [with object] **1a** to ask (a person or group) for a contribution of money, resources, a service, or opinion. **1b** to request or try to acquire (such a contribution). —*verb* [no object] to make a request or appeal as for such a contribution. —solicitation, *noun*.

solicitor, —*noun* **1** a person, paid or volunteer, who asks for donations on behalf of an organization or cause. Compare COMMERCIAL SOLICITOR; FUNDRAISER (noun 1); PROFESSIONAL FUNDRAISER. **2** Austr., Brit., S. Afr. a member of the legal profession who prepares documents (such as conveyances and wills), advises on tax matters, and researches and assembles the legal materials for a barrister. **3** Canad. = lawyer. Compare ADVOCATE (nouns 2, 3, and 4); BARRISTER; COUNSEL (nouns 2 and 3); LAWYER.

source, —*noun* **1** the list from which a donation was generated. **2** the affiliation of a person or group to an organization.

Southern Africa Institute of Fundraising, an educational organization (headquartered in Bloemfontein, S. Afr.) dedicated to training fundraising professionals. Abbr. SAIF.

special event, a function designed to attract and involve people in an organization or cause. Compare BENEFIT; FUNDRAISER; FUNDRAISING: KICK-OFF.

special gift, a gift among the higher ranges of the gift range table. See other *gift* phrases at GIFT.

special project, a project requiring special funding but usually not requiring a capital campaign.

special-purpose foundation, a public foundation that focuses its grantmaking activities on one or a few special areas of interest. Compare GENERAL-PURPOSE FOUNDATION. See other *foundation* phrases at FOUNDATION.

specialty, —*noun* a specific occupation, pursuit, or skill in the fundraising profession, such as direct mail, capital campaigns, consulting, gift planning, prospect research, telemarketing, or special event.

specific bequest, the bequest of a particular article or specified part of an estate. Compare DEMONSTRATIVE BEQUEST. See other *bequest* phrases at BEQUEST.

spendthrift trust, a trust protecting the beneficiary from any creditors or the beneficiary's own imprudence. See other *trust* phrases at TRUST.

split test, the testing of a variable in a mailing by splitting the list to learn if one approach works better than another.

sponsor, —*verb* [with object] **1** to endorse (an organization or cause). **2** to agree to assume the financial responsibility of (all or part of the cost of a special event or a special program or activity). —*noun* a person or corporation that sponsors. Also **patron**. —*sponsorial, adjective*. —*sponsorship, noun*.

spray trust, = sprinkling trust.

spread subscription, Austr. a statement of intention by a donor that commits to making a gift in installments spread out over specified time periods.

sprinkling trust, a trust that permits the trustee to allocate the interest income to various beneficiaries according to the needs of each beneficiary. Also **spray trust**. See other *trust* phrases at TRUST.

SSL, secure sockets layer.

stakeholder, —*noun* a person (such as a volunteer, client, donor, or employee) who has a special interest in the activities and decisions of an organization.

standard charitable remainder unitrust, a charitable remainder unitrust that pays strictly a stated percentage of the value of trust assets year, regardless of the actual net income earned by the trust during the year. Also **straight charitable remainder unitrust**.

standing committee, **1** a permanent committee formed for regular activities. Compare AD HOC. **2** Brit. a permanent committee of the House of Commons, similar to a U.S. congressional committee. See other *committee* phrases at COMMITTEE.

standard deduction, the amount that a taxpayer is allowed to take as a deduction on his or her tax return if deductions are not itemized.

standing order, Austr., Brit., S. Afr. **1a** a written instruction to a banker, authorizing a particular order, such as by a depositor to pay a stated sum at regular intervals from his or her account to another party, as for a car loan or home mortgage. See also DIRECT DEPOSIT. **1b** any similar arrangement between a bank and another party, such as a federal or state government, especially for paying interest on the national debt. Compare (Austr., Brit., S. Afr.) DIRECT DEBIT.

state, —*noun* **1** Austr. & U.S. a major political division of the country, as a part of a federal republic. Compare COUNTY; PROVINCE. **2** Austr., Brit., S. Afr. **a** an organized political community under one government; a nation. **b (State)** the national government of the country. **c (State)** (used attributively) of, for, or pertaining to the state. —*In the*

phrase **the States, 1** the United States of America. **2** Brit. the legislative body in Jersey, Guernsey, and Alderney.

statement of activities, in accounting, the income and expenses for a specified period of time. Formerly statement of income and expenses.

statement of financial position, in accounting, a statement that summarizes an organization's financial status at a specific point in time, usually monthly. Formerly balance sheet.

statement of income and expenses, = statement of activities.

statement of intent, = letter of intent.

statement of purpose, a statement of the objectives toward which an organization is directed. Compare MISSION STATEMENT; VISION STATEMENT.

statute, —*noun* **1a** a law enacted by a legislative body and recorded in a formal document. **1b** the document recording such a law.

statute law, 1a law enacted by a legislative body. **1b** a particular example of this. **1c** the body of principles and laws laid down in statutes. Compare CASE LAW; COMMON LAW.

steering committee, a committee of top volunteer leaders who oversee and manage a campaign or other fundraising effort. This committee is often composed of the chairmen of other working committees. Compare CAMPAIGN CABINET; OFFICE OF THE CHAIR. See other *committee* phrases at COMMITTEE.

stepped-up basis, upon the death of the owner of property, an increase in the property's basis to the fair-market value of the property on the date the owner died. Compare BASIS.

stet, —*noun* **1a** a direction to retain matter that had been marked for alteration or deletion. Such matter is usually underscored with a series of dots. **1b** a mark showing such a direction. —*verb* [with object] to indicate with such a mark.

steward, —*noun* a person responsible for managing another's property.

stewardship, —*noun* **1** a process whereby an organization seeks to be worthy of continued philanthropic support, including the acknowledgment of gifts, donor recognition, the honoring of donor intent, prudent investment of gifts, and the effective and efficient use of funds to further the mission of the organization. **2** the position or work of a steward.

stock, —*noun* **1a** the capital of a business company, divided into shares of equal amounts that are represented by transferable certificates. **1b (stocks)** the shares or portions in the capital of such a business company. See also SHARE.

stock certificate, a document issued by a company certifying ownership of one or more of its shares. Also (Brit.) **share certificate**.

stockjobber, —*noun* **1** Austr. & Brit. a principal or wholesaler on the stock exchange who deals with other members rather than the public and who derives income from the difference between the bid and offered prices. Also (*Historical*) **jobber**. **2** U.S. *Derogatory* = a stockbroker.

stock power, a document authorizing a person, other than the stock owner, to transfer

ownership of that stock to a third party.

stop card, a prospect card or pledge card with instructions to stop solicitation for any one of several reasons.

storyboard, —*noun* a series of sketches, drawings, or other type of depiction that show a sequence of important changes.

straight charitable remainder unitrust, = standard charitable remainder unitrust.

straight-line, —*adjective* in accounting, pertaining to a calculation that assumes that equal deductions or allocations occur at regular intervals (as in straight-line projection, straight-line depreciation).

strategic gift, = advance gift.

strategic plan, decisions and actions that shape and guide an organization while emphasizing the future implications of present decisions. This plan usually employs the swot analysis. Compare LONG-RANGE PLAN.

stretch gift, **1** a donation that fulfills a donor's optimum capacity to give. **2** a gift that is larger than a donor originally intended to make.

stretch goal, a goal beyond that which was deemed easily achievable.

stuffer, —*noun* a printed piece intended for insertion into pay envelopes, into packages delivered to customers, with bills and receipts, or with any other item that provides a medium of delivery.

style book, a manual containing rules of grammar, spelling, capitalization, abbreviations, text format, word usage, and other concerns pertaining to the styling of prose copy.

subcontract, —*noun* a subordinate contract, between a party to an original contract and a third party, that provides all or a specified part of the work, materials, or services required in the original contract. —*verb* [with object] **1a** to hire (a person or business organization to perform under a subcontract). **1b** to undertake (work) under a subcontract. —*verb* [no object] to undertake work or hire a person or business organization under a subcontract.

subcontractor, —*noun* a person or organization that undertakes a subcontract.

subscribe, Austr., Brit., S. Afr. —*verb* [with object] **1a** to give or promise to give (a sum of money) to a charity or charitable cause; contribute. **1b** to raise or guarantee raising (a sum of money) by subscribing. —*verb* [no object] to give or promise to give a specified sum of money to a charity or charitable cause. —*subscriber*, *noun*.

subscription, —*noun* Austr., Brit., S. Afr. **1a** the process, act, or an instance of subscribing. **1b** the money subscribed; a donation. **2** a fund raised through sums of money subscribed for a charity or charitable cause, as by a donation or a pledge.

substantially related activity, an activity, engaged in by a not-for-profit organization, that is conducted in the furtherance of its tax-exempt mission.

substantiate, —*verb* [with object] to establish by evidence (that a gift of a specific value has been made or that an organization's need is valid). —*substantiation*, *noun*.

support group, a group of people whose role is to raise funds for an organization or

program or to advance an organization's position of public prominence.

support member, a member of an organization who selects a dues level that includes a donation. There are various levels of donation amounts in dues levels.

supporting organization, a qualified charity operated, supervised, or controlled by or in connection with one or more specified public charities. A donor who is a member of a governing body of a supporting organization can have substantial influence over the investments and expenditures but ultimately has less actual control over such matters than does a donor who is a member of the governing body of a private foundation.

support service, a subordinate service of a fundraising program or campaign that deals with such areas as prospect research, data management, gift processing, budget control, and general clerical operations.

suppression file, a file of names of those who do not want to receive mail or telemarketing from an organization.

surety, —*noun* **1** a security, guaranty, or pledge against such as loss or damage. **2** a person who consents to be legally responsible for the conduct, a debt, or default of another. Compare BOND (noun 2).

survey, —*noun* an analysis, study, or poll (as of a marketer at a state's hospitals). —*verb* [with object] **1** to conduct a survey of. **2** Austr., Brit., S. Afr. to examine (a building) to determine its condition and value, on behalf of a prospective buyer. —*surveyor*, *noun*.

survive, —*verb* [with object] to outlive.

surviving, —*adjective* that still lives after another's death; that survives.

survivor, —*noun* in law, a person who outlives the other or others in a joint tenancy.

survivorship, —*noun* in law, **1a** the state or condition of being a survivor. **1b** the right of a survivor or survivors in a joint tenancy.

suspect, —*noun* a possible source of support whose philanthropic interests appear to match those of a particular organization, but whose linkages, giving ability, and interests have not yet been confirmed. See also L-A-I. Compare PROSPECT.

sustaining fund, = annual fund.

swot analysis (strengths, weaknesses, opportunities, threats), an integral component of a planning process that examines an organization's internal strengths and weaknesses and the external opportunities and threats that will impact its program in the market or markets in which it operates.

sybunt (some year *but unfortunately not this year*), —*noun* a donor that gave in a previous year but not the current year. Compare CURRENT DONOR; LAPSED DONOR; LYBUNT; PYBUNT.

syndicated gift, a gift composed of as few as two (although usually more) individual gifts bound by some shared attribute, such as members of the same family or a group of corporations. See other *gift* phrases at GIFT.

T

table, —*noun* a graphic display of facts or related data. —*verb* [with object] **1** U.S. to put off discussing (such as a bill or a motion) until a future time; shelve. **2** Austr., Brit., Canad., S. Afr. to submit or introduce (such as a bill or a motion) for discussion; bring forward; place on an agenda. —*In the phrase on the table*, **1** U.S. (of a bill or motion), postponed or put aside for consideration at a later time. **2** Austr., Brit., Canad, S. Afr. (of a bill or motion), submitted or introduced for discussion.

table of gifts, a giving pyramid based on standardized giving patterns used for determining both the total number of donors needed and the total number of gifts needed that will make a campaign successful.

tabloid, —*adjective* of or pertaining to the format of a newspaper that has five columns per page in a size slightly more than half that of a standard (approximately 13 x 23) newspaper. —*noun* a newspaper having this format.

tangible property, any property (other than cash, securities, and real estate) that can be touched, moved, and accurately or approximately appraised, such as antiques, art, automobiles, jewelry, or furnishings. Compare INTANGIBLE PROPERTY; TANGIBLE PERSONAL PROPERTY. See other *property* phrases at PROPERTY.

target, —*noun* **1a** a specific objective in a fundraising program or campaign. **1b** a campaign goal. **2** a prospective donor. —*verb* [with object] to identify, single out, or make as a target.

target date, a pre-established date for achieving a certain objective, usually one of many in a campaign schedule.

target market, a group of potential donors or other constituents that have certain characteristics in common, toward which a concerted effort is to be directed.

task force, a special group formed to undertake a defined task within a specific period of time.

tax, —*noun* a fee or levy imposed by a government. —*verb* [with object] to require (a person or organization) to pay a tax. See also ALTERNATIVE MINIMUM TAX; ESTATE TAX; GIFT TAX; INCOME TAX; INHERITANCE TAX; VALUE-ADDED TAX; WEALTH TAX.

taxable, —*adjective* capable of being taxed; liable to be taxed; subject to tax.

taxable income, in calculating income tax, the amount of income actually subject to tax, after taking into account various adjustments, deductions, and personal exemptions.

tax base, Canad. = tax basis.

tax basis, the cost paid to acquire an asset, increased by any capital improvements and reduced by any depreciation claimed as a tax deduction. When the asset is sold, the difference between the amount realized and the basis is the capital gain (or loss). Also **basis** (Canad. **base**); **cost basis**.

tax benefit, a saving on income tax, gift tax, or estate tax, resulting as from a gift to a charitable organization.

tax credit, 1 an adjustment to tax on the gift-tax return and estate-tax return for a gift or bequest to a person. **2** *Canad.* an adjustment to tax on the income tax return for charitable donations.

tax-deductible, —*adjective* legally deductible in calculating income tax or estate tax.

tax-exempt, —*adjective* **1a** free from or not subject to tax. **1b** not taxed; bearing interest that is not subject to tax.

tax identification number, a number assigned to a commercial enterprise for tax purposes. Abbr. TIN.

tax receipt, = gift receipt.

TCG, Theatre Communications Group.

technical-assistance grant, a grant providing an outside consulting service to an organization. See other *grant* phrases at GRANT.

telecommunication, —*noun* **1a** the electronic transmission of information over long distances, as by telephone, radio, or television. **1b** the electronic transmission of information through the use of computer terminals. **1c** a message transmitted in any of these ways. **2 (telecommunications)** the branch of technology concerned with this aspect of electronics.

telecommute, —*verb* [no object]. to communicate by such as a computer or facsimile machine by modem from one's home to an office or elsewhere. —*telecommuter, noun.*

telecommuting, —*noun* the process or act of communicating by computer or facsimile machine through a modem from one's home to an office or elsewhere. Also HOMEWORKING; NETWORKING.

teleconference, —*noun* a conference held by means of teleconferencing. Also **telemeeting.**

teleconferencing, —*noun* a method of sending and receiving messages among people at different locations who are linked by telecommunication devices such as telephones (also called **audio conferencing**), televisions (**video conferencing**), or computer terminals, the latter two allowing for a variety of aids for conveying graphics. Teleconferencing generally implies that all the participants are present at the same time. Compare COMPUTER CONFERENCING.

telefund, —*noun* = telephone campaign.

telemarketer, —*noun* a person who performs telemarketing.

telemarketing, —*noun* the raising of funds or the marketing of good or services by volunteers or paid solicitors, using the telephone. Compare TELEPHONE CAMPAIGN.

telemeeting, —*noun* = teleconference.

telephone campaign, a fundraising effort in which volunteers or employees, or both, solicit gifts or pledges by telephone. Also **phonathon; telefund.** Compare PHONE/MAIL®; TELEMARKETING; TELETHON.

teleprocessing, —*noun* the use of a computer to process data that the computer collects from remote locations, as by telephone.

teletext, —*noun* a news and information service system in which printed information transmitted over television channels is displayed on a television screen by a special encoding device.

telethon, —*noun* a television program in which entertainment features are integrated with a fundraising message that is broadcast over a television station. During the program viewers are asked to call and make pledges. Compare RADIOTHON; TELEMARKETING; TELEPHONE CAMPAIGN.

temporarily restricted gift, a gift that is temporarily restricted for a particular purpose but which when spent becomes an unrestricted gift for accounting purposes and is at that time reported as income. Compare OUTRIGHT GIFT; PERMANENTLY RESTRICTED GIFT; UNRESTRICTED GIFT. See other *gift* phrases at GIFT.

temporarily restricted net asset, an asset, the use of which is limited by the intention of the donor, with stipulations that can either expire by passage of time or, pursuant to those stipulations, be fulfilled and removed by actions of the organization. Compare PERMANENTLY RESTRICTED NET ASSET; UNRESTRICTED NET ASSET.

tenancy, —*noun* **1** the holding or possessing of real estate. **2a** the state or condition of being a tenant. **2b** the occupancy of land or a building or buildings and paying rent on it. **2c** the length of time one is a tenant. Compare JOINT TENANCY; TENANCY AT WILL; TENANCY BY THE ENTIRETY; TENANCY IN COMMON.

tenancy at will, in law, a tenancy of unspecified duration that can be ended by either side. See also TENANCY.

tenancy by the entirety, in law, a form of joint tenancy restricted to real estate owned by husband and wife, with the survivor taking all, and with interest of each participant inseparable during the life of both. See also TENANCY.

tenancy in common, in law, a form of property ownership by two or more people in which each tenant owns an undivided interest in property, with no right of survivorship. See also TENANCY.

tenant, —*noun* a person paying rent to another person for the use of real property.

tenant at will, in law, a person under a tenancy at will.

tenant by the entirety, in law, a person under a tenancy by the entirety.

tenant in common, in law, a person under a tenancy in common.

tenant right, Brit. the right of a tenant to continue his or her tenancy when the lease expires.

terminal, —*noun* a typewriter keyboard or other connection to a computer, together with a monitor, for the remote transmission or retrieval of information.

test, —*noun* the evaluation of responses to a particular offer or to one or more questions presented to a selected sample of a constituency. —*verb* [with object] to conduct such a test on (a selected sample of a constituency).

testacy, —*noun* the state or condition of leaving a will at death. Compare INTESTACY.

testament, —*noun* = will.

testamentary, —*adjective* **1a** of, pertaining to, or in a will. **1b** founded on, derived from, or created by a will (as in testamentary trust). See other *trust* phrases at TRUST.

testate, —*adjective* having made and left a legal will.

testator, —*noun* a person who has died testate.

testatrix, —*noun* Brit. a woman who has died testate.

test group, a group selected for reaction to an idea or the use of a product. Compare CONTROL GROUP.

testimonial, —*noun* **1** a statement by a person whose credibility or competence serves as a positive promotion of an organization, cause, or effort. Compare ENDORSEMENT. **2** something expressed or given, such as gratitude, esteem, or worthiness. —*adjective* expressed or given as a testimonial (noun 2; as in testimonial dinner).

test mailing, a mailing in which a specific detail is altered in order to evaluate its impact. See also PILOT.

test panel, a group formed to evaluate a service, program, or organization.

thankathon, —*noun* = thank-you phonathon.

thank-you phonathon, a phoning of current donors to an organization to thank them for their contribution and inform them of its use. Also **thankathon**.

Theatre Communications Group, a service organization (headquartered in New York, N.Y.) that provides training programs for staff and the governing board of professional theater companies.

theme, —*noun* **1** a topic or subject. **2** a motif used repeatedly to distinguish and identify a special effort such as a capital campaign or special event. —*thematic, adjective*.

think tank, a group or organization formed to examine a specific issue or issues and develop recommendations.

third sector, = independent sector.

3010 Form, Canad. an official form that must be submitted annually by all registered, charitable organizations. The form requests information about executive officers, overall revenue and expenses, and major charitable activities for the year. An accompanying schedule requires more detailed financial and operating information. The form is available to the public but the schedule is not.

tickler file, a file that alerts a user to attend to a task at a specified time.

thousand million, **1a** Austr., Brit., S. Afr. a number followed by 9 zeros. **1b** U.S. & Canad. a billion. (See Note at BILLION.)

three-digit presort, the sorting of mail, according to United States Postal Service regulations, by the first three digits of a zip code before it is taken to the post office. With certain restrictions, specifically as it concerns the number of pieces, such mail is delivered at a discounted rate. Compare FIVE-DIGIT PRESORT; THREE-FIVE-DIGIT PRESORT.

three-five-digit presort, a presort that is either a three-digit presort or a five-digit presort, or both, in the same mailing. Compare CARRIER ROUTE PRESORT.

tie-in, —*noun* a technique used for promoting the combined activities of two or more organizations working on one project.

TIGR, Treasury Invested Growth Receipts.

timeline, —*noun* the scheduling sequence of activities, sometimes dated. Compare CAMPAIGN SCHEDULE; FUNDRAISING CALENDAR.

timetable, —*noun* a dated listing of activities or deadlines.

TIN, tax identification number.

tithe, —*noun* a percentage of a person's salary pledged to one's church or not-for-profit organization and given at set time periods.

token gift, a gift considerably below the capacity of the donor. See other *gift* phrases at GIFT.

total quality management, a management philosophy that focuses on continually improving an organization's internal processes toward meeting or exceeding the expectations of a customer. Abbr. TQM.

TQM, total quality management.

trademark, —*noun* a name, logo, or other device identifying a particular product officially registered and legally restricted to the use by the owner or manufacturer. Compare COPYRIGHT; SERVICE MARK.

trade publication, a periodical or book dealing with matters of interest to a particular trade, industry, or profession.

trading estate, = estate (noun 2b).

training session, a meeting of volunteers to prepare them as solicitors. See also ROLE PLAYING.

transfer date, the date on which a donor relinquishes control of an asset to an organization.

transmittal letter, a letter, documenting the intended use or purpose of a gift, that accompanies the transfer of the gift to the proper accounting and receipting authority of the recipient organization.

transom, —*noun* a small window over a door, usually hinged for opening. —*In the phrase over the transom,* (said of a gift), unsolicited, usually from a previously unknown donor.

transparency, —*noun* a sheet of transparent acetate, glass, or the like, on which text or graphic material is written or transferred for showing on an overhead projector.

treasurer, —*noun* an officer of an organization who has responsibility for its finances and procedures for reporting finances.

Treasury Invested Growth Receipts, zero-coupon bonds that are linked to United States Treasury Bonds. They are denominated in U.S. dollars and their semiannual compounding yield is taxed in the United Kingdom as income in the year they are redeemed. Compare DEEP-DISCOUNT BOND; ZEBRA; ZERO-COUPON BOND.

tribute, —*noun* = commemorative gift.

tribute card, a card that designates or acknowledges that a gift has been made to an organization in honor of or in memory of a named person.

trillion, —*noun* **1a** Canad. & U.S. a number followed by 12 zeros. **1b** (now less often used) Austr., Brit., S. Afr. a number followed by 18 zeros. (See Note at BILLION.)

trim size, in printing, the final size of the pages of a book, pamphlet, or such, after their edges have been trimmed.

triple ask, *Informal*. the process, act, or an instance of simultaneously soliciting one donor for three gifts: an annual gift, a capital gift, and a deferred gift. See other *ask* phrases at ASK.

tripod of giving, the three major campaign opportunities (annual, capital, and endowment) presented to donors.

trust, —*noun* **1** an arrangement establishing a fiduciary relationship in which a trustor conveys property to a trustee to hold and manage for the benefit of one or more beneficiaries. Trusts can be revocable or irrevocable. **2** something (such as property or financial securities) managed by a trustee for someone else's benefit. —*In the phrase in trust*, in the care or possession of a trustee. See also CHARITABLE LEAD TRUST; CHARITABLE REMAINDER ANNUITY TRUST; CHARITABLE REMAINDER TRUST; CHARITABLE REMAINDER UNITRUST; CHARITABLE TRUST; CLIFFORD TRUST; CONSTRUCTIVE TRUST; EXECUTORY TRUST; EXPRESS TRUST; FUNDED INSURANCE TRUST; IMPLIED TRUST; INSURANCE TRUST; IRREVOCABLE TRUST; POOLED-INCOME FUND; PRECATORY TRUST; RECIPROCAL TRUST; RESULTING TRUST; REVOCABLE LIVING TRUST; SPENDTHRIFT TRUST; SPRINKLING TRUST; TESTAMENTARY TRUST.

trust agreement, a written trust document that establishes the duties and responsibilities of the parties for the property held in trust and the beneficiary or beneficiaries of the property.

trustee, —*noun* **1** a person or institution holding the legal title to property in a trust and having the responsibility for managing it. **2** a member of a governing board.

trusteeship, —*noun* the office or position of trustee.

trust fund, money, property, or other valuables held in trust for another person. See other *fund* phrases at FUND.

trustor, —*noun* a person who creates a trust either by a will or other trust instrument. In the case of a charitable remainder trust, the trustor is a donor. Compare GRANTOR; SETTLOR.

tuition, —*noun* money charged by a university or private school for the teaching or instruction of individual students or small groups. Tuition is not considered to be a charitable gift or charitable deduction.

turnaround, —*noun* = turnaround time.

turnaround time, **1** the elapsed time between the beginning of a task and its completion. **2** the time between the receipt and the acknowledgment of a gift. Also **turnaround**.

typeface, —*noun* in printing, **1a** the printing surface of a piece of type. **1b** a single design of type. **1c** all the characters of a single design of type.

typeset, —*verb* [with object] to set (copy) into printing type.

typesetter, —*noun* a person or machine that sets type for printing.

typo, —*noun* a typographical error.

U

UBI, unrelated business income.

UBIT, unrelated business income tax.

UDs, undeliverables.

unbundle, —*verb* [with object] **1a** to price individually (computer software and hardware items previously available only at a single and inclusive, or bundled, price). **1b** to sell individually (such items). See also UNBUNDLING. Compare BUNDLE.

unbundling, —*noun* **1a** the policy of separate charging for previously bundled computer software and hardware items. **1b** the process or act of doing this. See also UNBUNDLE.

unconditional pledge, a pledge with no conditions that is recorded when verifiable evidence of the pledge is received. Compare CONDITIONAL PLEDGE. See other *pledge* phrases at PLEDGE.

uncrossed cheque, Austr. & Brit. a bank check that is payable on demand. Compare CROSSED CHEQUE.

undeliverables, —*noun pl.* Canad. mail that is undeliverable for whatever reason. Abbr. UD_s. See also KILL FILE; NIXIE.

unearned income, **1** organizational income derived from philanthropic gifts and investments, as contrasted with fees for service or product sales. **2** personal income other than that from a salary, pension, or social security. **3** revenue from any philanthropic source. Compare EARNED INCOME.

unearned increment, an increase in the value of property not due to any outlay or labor from the owner.

unendowed private foundation, a foundation that usually receives its funding annually from its founder. This foundation has little or no endowment. Compare ENDOWED PRIVATE FOUNDATION. See other *foundation* phrases at FOUNDATION.

unified credit, an adjustment (currently \$345,800) to the tax due on combined taxable gifts and bequests made by a person through lifetime transfers and at-death transfers. The tax on such transfers is computed and then reduced by the unified credit, thus allowing a person to pass to another person up to (currently) \$1,000,000 free of gift tax and estate tax.

unified rate schedule, a single set of tax rates applicable to transfers subject to federal gift tax or to federal estate tax.

United States Treasury Bond, a bond that is tradable on stock exchanges and that pays a higher rate of interest than does a savings bond because its price may change considerably from time to time.

United Way International, an organization (headquartered in Alexandria, Va.) that provides technical assistance and information exchange to its members, training for volunteers and professionals, and charitable programs. Abbr. UWI.

United Way of America, the federation of local United Way organizations in the cities and states of the United States. It provides national, regional, and local support in the areas of fund raising, budgeting, management, and communications; assists in fund raising; administers staff and volunteer training; acts as liaison between United Way organizations, the federal government, national labor unions, and national not-for-profit organizations; and provides various services for its members. Local United Way organizations conduct fundraising campaigns that support not-for-profit organizations that apply to be United Way beneficiaries. Abbr. UWA.

universe, —*noun* the total possible donor prospects to a particular organization.

unrelated business income, income that is the result of any legal trade or business conducted by a not-for-profit organization to make money in a way not directly related to its federal, tax-exempt mission. Abbr. UBI.

unrestricted-designated, —*adjective* of or pertaining to net assets that are set aside in a reserve designated usually by a governing board.

unrestricted gift, a gift made without any condition or designation. Compare PERMANENTLY RESTRICTED GIFT; TEMPORARILY RESTRICTED GIFT. See other *gift* phrases at GIFT.

unrestricted net asset, a resource available for an organization's operational use. Compare PERMANENTLY RESTRICTED NET ASSET; TEMPORARILY RESTRICTED NET ASSET.

update, —*verb* [with object] **1** to bring up to date. **2** to add, delete, or otherwise alter (information on the master file of donor records) to bring up to date. —*noun* **1a** the process or act of updating. **1b** any current, updated information. **2** a new release of a brand of computer software, containing usually minor changes. Compare UPGRADE (noun 2).

upgrade, —*verb* [with object] **1** to increase or attempt to increase (the level of donor giving). **2** to reconfigure (a computer) to increase its computing power. —*noun* **1** = donor upgrade. Compare SIGHT RAISING. **2** a new release of a brand of computer software, containing usually major changes. Compare UPDATE (noun 2).

uplink, —*noun* the connection for transmitting signals from a ground station to a communications satellite or aircraft. Compare DOWNLINK.

upload, —*verb* in computers, to transfer (a program or file) from one system in a computer network to be processed by another that is higher in the control hierarchy. Compare DOWNLOAD.

user-friendly, —*adjective* (said of computer software), designed with easily understood commands and instructions.

UWA, United Way of America.

UWI, United Way International

V

valuation, —*noun* **1a** the process or act of determining the fair market value of an item of property or actuarial value of a gift. **1b** the determined fair market value of such an item.

value, —*noun* **1** the worth of property, goods, or services. See also (Canad.) ELECTED VALUE. **2 (values)** standards, principles, qualities, traits, or positions, regarded as worthwhile or desirable.

value-added tax, Austr. & Brit. a tax levied on the value of an article at each stage of its production or distribution or both. Abbr. VAT. Compare (Brit. & S. Afr.) INLAND REVENUE. See other *tax* phrases at TAX.

variable annuity, an annuity paying lifetime payments, the amount of which varies with the investment performance of the annuity's assets. See other *annuity* phrases at ANNUITY.

variable deferred annuity, a life-insurance annuity contract whose value fluctuates with that of an underlying securities portfolio. Payments from this annuity may begin immediately or at some future date, and the amount of the payments will depend on the performance of the securities portfolio.

VAT, value-added tax.

vendor, —*noun* a manufacturer, wholesaler, or retailer who sells a product or service.

venture capital, **1** funds given for a particular project with significant potential but no guarantee of success. **2** noncollateralized capital, such as retained corporate earnings or individual savings, invested at the risk of a loss but in the hope of a profit. Also **risk capital**.

verbal pledge, an oral promise to make a donation, valid only as an expression of intent unless or until supported by a pledge that has been signed. See other *pledge* phrases at PLEDGE.

vest, —*verb* [with object] **1** to confer (ownership of property) upon a person. **2** to furnish with authority, power, or absolute right.

vice-chair, —*noun* an officer of an organization who is next below the chair and who substitutes when the chairman is absent.

vice-chairman, —*noun* = vice-chair.

vice-chairperson, —*noun* a gender-neutral term for vice-chairman or vice-chairwoman.

vice-chairwoman, —*noun* a woman vice-chair.

vice-president, —*noun* an officer of an organization in rank just below a president.

victory celebration, an event, such as a luncheon or dinner, for the leaders of a campaign following its successful completion.

video cassette solicitation, an appeal made through a video as part of a capital campaign or annual fund. The video is either sent with an accompanying letter or presented by a volunteer.

video conference, a conference held by means of video conferencing.

video conferencing, a form of teleconferencing in which television sets are linked through a computer network, enabling people in different locations to see and hear whichever of them is speaking at the time. Compare AUDIO CONFERENCING; COMPUTER CONFERENCING.

videodisc, —*noun* a storage medium for digital video data that can be read by means of a laser beam.

video news release, a pictorial news release distributed on videotape, with or without spoken commentary.

videophone, —*noun* a telephone combined with a television camera and screen by which voice and sight of the two parties are received at each end. —*videophonic*, *adjective*.

videotex, —*noun* a two-way electronic communication system in which data (especially news and information), in the form of text and graphics, are transmitted by linking television sets, usually by telephone, to a computer network and displaying the data on a user's television set or computer screen. Also **videotext**; **viewdata**.

videotext, —*noun* = videotex.

viewdata, —*noun* = videotex.

virus, —*noun* in computers, a program designed to sabotage or impair a computer system by causing itself to be copied (whence the name) into other parts of the system, often destroying data in the process.

vision statement, a statement about what an organization can and should become at some future time. Compare MISSION STATEMENT; STATEMENT OF PURPOSE.

visiting committee, a group of prestigious and influential volunteers recruited to counsel and develop support for an organization, cause, or program. A visiting committee has no plenary or legal jurisdiction over the policy or personnel of the organization although the prestige and experience of its members may influence policy and program decisions. See other *committee* phrases at COMMITTEE.

VLDP, Volunteer Leadership Development Program.

voice mail, **1** = voice messaging. **2** a message sent or received by voice mail.

voice messaging, a system for sending and receiving automated telephone messages.

volunteer, —*verb* [no object] to work without compensation on behalf of an organization, cause, benefit, etc. —*verb* [with object] to offer (help) in this way. —*noun* a person who volunteers. Also **worker**. —*volunteerism*, *noun*.

Volunteer Centre, *Canad.* in most larger communities, an organization that matches up volunteers with not-for-profit organizations that need help.

Volunteer Leadership Development Program, *Canad.* a program that provides training for members of not-for-profit governing boards. Abbr. VLDR

W

WAIS, Wide Area Information Servers.

wallet envelope, a contribution envelope with a large flap that can be used for giving information about a requested contribution.

wealth tax, Austr. & Brit. a tax on personal capital above a specified minimum.

web, —*verb* [with object] Canad. *Informal*. to uncover a previously unknown network of (people who can be useful in fundraising).

Web, = World-Wide Web.

website, in computers, a location connected to the Internet containing information about an organization, its mission and services, often with links and other relevant information.

welfare benefit, see SICKNESS BENEFIT and SICK PAY.

WFC, World Fundraising Council.

WFD, Women in Financial Development.

white mail, an envelope containing a donation that arrives in a sender's own envelope, not in a business-reply envelope.

WHO, World Health Organization.

WHYFU (*why have you forsaken us?*), *Informal*. A fundraising letter sent to lapsed donors.

Wide Area Information Servers, an electronic service system connected to the Internet that searches indexed material (such as words, phrases, or quotes). Abbr. WAIS.

widow's mite, = sacrificial gift.

will, —*noun* a legally executed statement of a person's wishes about what is to be done with the person's property after his or her death. Also LAST WILL AND TESTAMENT; TESTAMENT See also ADMINISTRATOR WITH WILL ANNEXED; HOLOGRAPH; LIVING WILL; NUNCUPATIVE; POUR-OVER WILL; RECIPROCAL WILL. —*verb* [with object] to give or dispose of by a will.

Women in Financial Development, a membership organization (headquartered in New York, N.Y.) that affords women the opportunity to augment professional training and expand career opportunities in the field of fundraising. Abbr. WFD.

worker, —*noun* = volunteer.

working capital, money available to pay current operating expenses.

World Fundraising Council, an organization (headquartered in Alexandria, Va.), that was founded to increase the effectiveness of fundraising practices worldwide by providing information and expertise. Members include national and regional organizations of more than 30,000 fundraising professionals throughout the world. Abbr. WFC.

World Wide Web, a system of Internet servers that support specially formatted documents that support links to other documents, as well as graphics, audio, and video files. Not all Internet servers are part of the World Wide Web. Abbr. WWW; Web.

writer, Writer, —*noun* Scot. a solicitor (noun 2).

WWW, World Wide Web.

Y

year-end gift, a gift made in the last two months of a calendar year. See other *gift* phrases at GIFT.

Z

ZBB, zero-based budgeting, zero-base budgeting.

Zebra, —*noun* a discounted zero-coupon bond on which the accrued interest is taxed annually rather than on redemption. Compare DEEP-DISCOUNT BOND; TREASURY INVESTED GROWTH RECEIPTS.

zero-based budgeting, a system in which the budget of an organization, government, etc., is evaluated anew without regard to any previous year's budget. Abbr. ZBB. Also **zero-base budgeting**. Compare INCREMENTAL BUDGETING.

zero-coupon bond, a bond that pays no interest to the holder until it matures or is sold. Its initial sale price is substantially below face value. Compare DEEP-DISCOUNT BOND; TREASURY INVESTED GROWTH RECEIPTS; ZEBRA.

zip code (variously spelled with capitals and lower-case letters), —*noun* U.S. a five-digit number or nine-digit number used for identifying a mail delivery zone, a system implemented by the United States Postal Service for faster mail sorting and delivery. Zip is the abbreviation for Zone Improvement Plan. It corresponds to the Austr., Brit., Canad., S. Afr. **post code** or **postal code**. —*verb* [with object] (**zip-code**) to provide (mail) with a zip code.

zip plus four, U.S. a zip code plus four additional numbers, which more closely identifies an address. Also **nine-digit zip code**. Compare FIVE-DIGIT PRESORT; THREE-DIGIT PRESORT; THREE-FIVE-DIGIT PRESORT.

Glossary of Web-Related Terms

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ASP *Source: ASPNews.com*

Application Service Provider (ASP) Application Service Providers are third-party entities that manage and distribute software-based services and solutions to customers across a wide area network from a central data center. ASPs may be commercial ventures that cater to customers, or not-for-profit or government organizations, providing service and support to end-users.

Browser *Source: Webguest.com*

A software program that allows you to surf the Web. The most popular web browsers right now are Netscape Navigator and Internet Explorer.

CGI *Source: Instantweb.com*

Common Gateway Interface, A standard for running external programs from a World-Wide Web HTTP server. The CGI program can, for example, access information in a database and format the results as HTML. A CGI program can be any program that can accept command line arguments.

Cookie *Source: Webguest.com*

A small piece of information that a Web server sends to your computer hard disk via your browser. Cookies contain information such as login or registration information, online shopping cart information, user preferences, etc. This information can be retrieved by other web pages on the site, so that this site can be customized.

CRM *Source: Ito1.com*

Customer Relationship Management (CRM) is the same as one-to-one marketing. This customer-focused business model also goes by the names relationship marketing, real-time marketing, customer intimacy, and a variety of other terms. But the idea is the same: establish relationships with customers on an individual basis, and then use the information you gather to treat different customers differently. The exchange between a customer and a company becomes mutually beneficial, as customers give information in return for personalized service that meets their individual needs.

IP Address *Source: About.com*

An IP (Internet protocol) address is the 32-bit numeric address that serves as an identifier for a computer; information is routed based on the IP address of the destination. The IP address is written as four numbers separated by periods. For example 207.158.192.40 could be an IP address. Each of the four numbers (which can be from zero to 255) is used in different ways to identify a particular network and a host on that network.

ISP *Source: Webopaedia.com*

Internet Service Provider (ISP), a company that provides access to the Internet. For a monthly fee, the service provider gives you a software package, username, password and access phone number. Equipped with a modem, you can then log on to the Internet and browse the World Wide Web and send and receive e-mail.

Listserv *Source: Searchvb.com*

Listserv is a small program that automatically redistributes email to names on a mailing list. Users can subscribe to a mailing list by sending an email note to a mailing list they learn about; listserv will automatically add the name and distribute future email postings to every subscriber. (Requests to subscribe and unsubscribe are sent to a special address so that all subscribers do not see these requests.)

NGO *Source: UN.org*

A non-governmental organization (NGO) is any non-profit, voluntary citizens' group that is organized on a local, national or international level. Task-oriented and driven by people with a common interest, NGOs perform a variety of services and humanitarian functions, bring citizens' concerns to Governments, monitor policies and encourage political participation at the community level. They provide analysis and expertise; serve as early warning mechanisms and help monitor and implement international agreements. Some are organized around specific issues, such as human rights, the environment or health.

POP3 *Source: Instantweb.com*

Post Office Protocol, version 3. It is a publication that standardizes the way computers on the Internet send and receive email messages. The computers that do the sending and receiving are called servers.

Search engine *Source: LearntheNet.com*

A search engine is a type of software that creates indexes of databases or Internet sites based on the titles of files, keywords, or the full text of files. The search engine has an interface that allows you to type what you're looking for into a blank field. It then gives you a list of the results of the search. When you use a search engine on the Web, the results are presented to you in hypertext, which means you can click on any item in the list to get the actual file.

SSL *Source: Instantweb.com*

Secure Sockets Layer, A protocol designed by Netscape Communications Corporation to provide encrypted communications on the Internet.

TCP/IP *Source: Whatis.com*

Transmission Control Protocol/Internet Protocol (TCP/IP) is the basic communication language or protocol of the Internet. It can also be used as a communications protocol in the private networks called intranets and in extranets. When you are set up with direct access to the Internet, your computer is provided with a copy of the TCP/IP program just

as every other computer that you may send messages to or get information from also has a copy of TCP/IP.

Top-Level Domain *Source: NetworkSolutions.com*

.COM, .NET, and .ORG are top-level domains in the hierarchical Internet Domain Name System. These top-level domains are just underneath the "root", which is the start of the hierarchy. Anyone may register Web Addresses in .COM, .NET, and .ORG.

URL *Source: Instantweb.com*

Uniform Resource Locator, (previously "Universal") A draft standard for specifying the location of an object on the Internet, such as a file or a newsgroup. URLs are used extensively on the World-Wide Web. They are used in HTML documents to specify the target of a hyperlink that is often another HTML document (possibly stored on another computer).

WWW *Source: Webopaedia.com*

A system of Internet servers that support specially formatted documents. The documents are formatted in HTML that supports links to other documents, as well as graphics, audio, and video files. This means you can jump from one document to another simply by clicking on hot spots. Not all Internet servers are part of the World Wide Web.

This Glossary of Terms has been compiled from a variety of sources noted above by the ePhilanthropyFoundation.Org.



Fundraising Effectiveness Project (FEP)
www.afpfep.org

FEP Glossary of Terms Appendix

This FEP Glossary of Terms Appendix to the “*AFP Fundraising Dictionary (2003) online*” has been prepared to ensure clarity in nomenclature, consistency, and broad usage of the variety of categories, terms and formulas used in AFP’s Fundraising Effectiveness Project and Growth in Giving Initiative. See the “*AFP Fundraising Dictionary (2003) online*” at:

<http://www.afpnet.org/files/ContentDocuments/AFPFundraisingDictionary.pdf>

FEP Glossary of Terms Task Force

James M. Greenfield, ACFRE, Chair

Jon Biedermann

Melissa S. Brown, MBA

Caity Craver

Erik Daubert, MBA, ACFRE

Nathan Dietz, PhD

Randy Fox

Ryan Johnson, MA, CFRE

Wilson “Bill” Levis

Barbara Levy, ACFRE

Wesley E. Lindahl, PhD

Jay Love, BS

Heather McGinness, CNM, CFRE

Ben Miller, MS

Janice Gow Pettey, EdD, CFRE

Kristin Priest, CFRE

Nathan Relles, PhD

Cathleen Williams, PhD

average annual giving per donor, the total dollars received in one year, divided by the total number of donors who gave that year.

average donor annual value, the value of actual contributions by a donor to date (donor giving history), divided by the total number of years of giving (donor loyalty in years.)

average gift, the total dollars received divided by the total number of gifts received. *AFP Fundraising Dictionary (2003) online*

database donor retention rate, the number of donors who gave this year (excluding new donors this year), divided by all donors of record in the database (also excluding new donors this year).

donor acquisition, the process of identifying and acquiring new donors. *AFP Fundraising Dictionary (2003) online*

donor attrition, the loss of donor participation from one year to another.

donor attrition rate, the number of donors who gave last year but not this year, divided by total number of donors last year.

donor giving history, the value of actual contributions by a donor to date from the first year a gift was made to the most recent year of giving.

donor loyalty in years, the number of years in which a donor made gifts, first year to last.

donor participation analysis, the examination of increases and decreases in number of donors from one or more years.

donor participation rate, the total number of donors in a year, divided by the number of donors in the database at the end of that year.

donor participation rate of growth, the increases or decreases in number of donors from one or more years, divided by the number of donors in the initial year.

donor participation report, the summary of increases and decreases in number of donors in one or more years.

donor reacquire, the process used to renew previously lapsed donors whose last gift was three or more years ago.

donor reacquire rate, the number of recaptured donors who gave this year, but not in the last two years, divided by number of donors whose last gift was three or more years ago, but not in the last two years.

donor reactivate, the process used to renew donors who gave two years ago but not last year.

donor reactivate rate, the number of recaptured donors who gave this year and two years ago, but not last year, divided by number of donors who gave two years ago, but not last year.

donor recapture, the process used to renew a previously lapsed donor whose last gift was two or more years ago, including analyses of his or her giving pattern.

donor recapture rate, the number of previously lapsed donors who renewed this year, divided by total number of donors last year.

donor relations, the strategy to maintain the continued involvement of a donor through activities, acknowledgments, information, personal opportunities, and other engagements.

donor renewal, the process of inviting a donor to continue his or her gift support.

donor retention, a plan to preserve and enhance a positive relationship with a previous donor in order to secure continued support.

donor retention rate, the number of donors last year who gave again this year, divided by total number of donors last year (see also **overall donor retention rate**).

donor upgrade, the activity by which a donor increases his or her level of giving. *AFP Fundraising Dictionary (2003) online*

downgraded donors, donors who gave less this year than last year.

same donors, donors who gave the same amount this year as last year.

upgraded donors, donors who gave more this year than last year.

donors in database, the total number of donors of record in the database in any given year or specific number of years.

donor's first annual giving amount, the total dollar value of the first year of giving from a donor.

donor's first gift amount, the dollar value of the first gift from a donor.

donor's first year, the first year when a donor made a gift.

- donor's largest annual giving amount**, the total dollar value of the largest year of annual giving by a donor.
- donor's largest gift amount**, the dollar value of the largest single gift to date by a donor.
- donors' largest annual giving level segmentation**, the grouping of donors by giving levels (dollar ranges), using donors largest annual giving amounts.
- donor's largest annual giving year**, the year of the largest annual gift from a donor.
- donor's latest annual gift amount**, the total dollars' values of the latest year of giving by a donor.
- donor's latest annual giving level segmentation**, the grouping of donors by giving levels (dollar ranges) using donors' latest annual giving amounts.
- donor's latest gift amount**, the dollar value of the most recent gift by a donor.
- estimated donor lifetime** (measured in years), 1 divided by the donor attrition rate.
- estimated donor lifetime value**, the average annual giving by a donor times the estimated donor lifetime (measured in years).
- estimated lifetime value (ELTV)**, the value of the actual contributions to date by a single donor (donor giving history), divided by the total number of years of giving (donor loyalty in years), times the total estimated number of years of anticipated giving.
- gains in donors**, the total number of new donors and recaptured lapsed donors.
- gains in giving**, the gifts by new donors and recaptured lapsed donors and increases in gift amounts by upgraded donors.
- gift frequency in months**, the average number of months between gifts, or the total number of months from first-gift month to last-gift month, divided by the total number of gifts from first gift to last gift.
- giving level**, the categorization of dollar amounts by giving ranges, such as under \$100, \$100 to \$250, \$250 to \$1,000, \$1,000 to \$5,000, and \$5,000 and above.
- giving level analysis**, the examination of fundraising performance by giving level.
- growth in donors**, the net of gains in the number of donor's minus losses in number of donors from last year to this year.

growth in donor's analysis, the examination of comparative gains and losses of donors in any given year or specific number of years.

growth in giving, the net of gains in giving minus losses in giving from last year to this year.

growth in giving analysis, the examination of comparative gains and losses in giving in any given year or specific number of years.

lapsed donors, the total number of donors who gave prior to this year who did not give again this year.

lapsed new donors, first-time donors last year who did not give this year.

lapsed repeat donors, donors who gave last year and in one or more prior years, but not this year.

lifetime value, the financial value ascribed to a donor file in terms of anticipated average giving and expected average years of actual giving.
AFP Fundraising Dictionary (2003) online

losses in donors, total number of lapsed new donors and lapsed repeat donors.

losses in giving, the decreases in gift amounts by downgraded donors and lost gifts from lapsed new and lapsed repeat donors.

new donor, a donor who never gave prior to this year.

new donor acquisition rate, the number of new donors this year, divided by total number of donors last year.

new donor retention rate, the number of new donors last year who gave again this year, divided by all new donors last year.

overall donor retention rate, the number of donors who gave last year and gave again this year, divided by total number of donors last year (see also **donor retention rate**).

overall rate of growth in donors, the net of gains in number of donor's minus losses in number of donors from last year to this year, divided by total number of donors last year.

overall rate of growth in giving, the net of gains and losses in giving from last year to this year, divided by total value of gifts received last year.

reacquired donors, donors who last gave three or more years ago, who gave again this year.

reactivated donors, donors who last gave two years ago but not last year, who gave again this year.

recaptured donors, previously lapsed donors who gave again this year.

repeat donors, donors who gave last year and in one or more prior years, and who gave again this year (i.e. upgraded, same or downgraded combined).

repeat donor retention rate, number of donors last year who gave again this year (excluding new donors last year), divided by all donors who gave last year (excluding new donors last year).

total donor value (TDV), value of contributions by a donor to date (donor giving history), plus expected or anticipated giving by a donor (estimated lifetime value).

Examples of Donor Retention Rate Formulae

average annual giving per donor (\$)

$$\frac{\text{total dollars received in one year}}{\text{total number of donors who gave that year}}$$

average donor annual value (\$)

$$\frac{\text{value of actual contributions by a donor to date (donor giving history)}}{\text{total number of years of giving (donor loyalty in years)}}$$

average gift (%)

$$\frac{\text{Total dollars received}}{\text{total number of gifts received}} \text{ times } 100$$

database donor retention rate (%)

$$\frac{\text{number of donors who gave this year (excluding new donors this year)}}{\text{all donors of record in the database (also excluding new donors this year)}} \text{ times } 100$$

donor attrition rate (%)

$$\frac{\text{number of donors who gave last year but not this year}}{\text{total number of donors last year}} \text{ times } 100$$

donor participation rate (%)

$$\frac{\text{total number of donors in a year}}{\text{Total number of donors in database at the end of that year}}$$

donor participation rate of growth (%)

increases or decreases in number of donors between two or more years
 ----- times 100
 number of donors in the initial year

donor reacquire rate (%)

number of recaptured donors who gave this year and three or more years ago,
 but not in the last two years
 ----- times 100
 number of donors whose last gift was three or more years ago,
 but not in the last two years

donor reactivate rate (%)

number of recaptured donors who gave this year and two years ago, but not last year
 ----- times 100
 number of donors who gave two years ago, but not last year

donor recapture rate (%)

number of previously lapsed donors who renewed this year
 ----- times 100
 total number of donors last year

donor retention rate (%)

number of last year's donors who gave again this year
 ----- times 100
 total number of donors last year

estimated donor lifetime (years)

1

 donor attrition rate

estimated donor lifetime value (\$)

average annual giving by a donor
 times
 estimated donor lifetime (years)

estimated lifetime value (ELTV) (\$)

donor actual contributions to date (donor giving history)

 number of years of giving (donor loyalty in years)
 times
 total estimated number of years of anticipated giving

gift frequency (months)

total number months of giving from first gift month to last gift month

 total number of gifts from first gift to last gift

new donor acquisition rate (%)

$$\frac{\text{number of new donors this year}}{\text{total number of donors last year}} \text{ times } 100$$

new donor retention rate (%)

$$\frac{\text{number of new donors last year who gave again this year}}{\text{all new donors last year}} \text{ times } 100$$

overall donor retention rate (%)

$$\frac{\text{number of donors who gave last year and again this year}}{\text{total number of donors last year}} \text{ times } 100$$

overall rate of growth in donors (%)

$$\frac{\text{net of gains minus losses in number of donors from last year to this year}}{\text{total number of donors last year}}$$

overall rate of growth in giving (%)

$$\frac{\text{net of gains and losses in giving from last year}}{\text{total value of gifts received last year}}$$

repeat donor retention rate (%)

$$\frac{\text{number of donors last year who gave again this year (excluding new donors last year)}}{\text{all donors who gave last year (excluding new donors last year)}} \text{ times } 100$$