

Glossary of Philanthropy Terms

Activism (n)	A practice based on direct action to affect changes in government and social conditions
Advocacy (v)	To write, speak, or act in favor of or support-advocate (n)
Alliance (n)	A union, relationship, or connection by a common interest
Altruism (n)	Selfless concern for the welfare of others - altruist (n), altruistic (adj)
Annual gift (n)	Contributions made to nonprofit agencies in support of their yearly fund raising
Annual report (n)	A voluntary report issued by a foundation, nonprofit organization, or corporate grantmaking program that provides financial data describing their grantmaking activities
Annuity (n)	Annual payment of an income or allowance
Anomie (n)	The breakdown of the individual's connection with society - a concept created by Emile Durkheim
Appreciation (n)	A more or less permanent increase in value due to an upward change in the market price or due to an inherent quality or qualities that enhance the desirability of, and hence the demand for, a product over time
Assets (n)	The amount of capital or principal -money, stocks, bonds, real estate, or other resources - controlled by a foundation or corporate giving program; generally, assets are invested and the income is used to make grants
Asset mapping(n)	Finding the positive values in a community and building on those values so as to create a stronger community; important character building qualities found to help children be successful
Audit (n)	Verification or examination of financial accounts or records

- B -

Beneficiary (n)	The grantee receiving funds from a foundation or corporate giving program is the beneficiary, although society benefits as well; a person receiving a gift through a will
Benefit (n)	Aid; help; an act of kindness; a social event or entertainment to raise money for a person or cause - benefit (v)
Benevolence(n)	The inclination to be charitable - benevolent (adj.)

Bequeath (v)	To give or leave someone by will; to hand down - bequeathal (n)
Bequest (n)	The act of giving or passing on to another
Board of directors (n)	Individuals who are elected to serve on the managerial board of a corporation
Board of trustees (n)	Another name for a governing board
Bond (n)	A duty or binding agreement; an investment vehicle
Budget(n)	The total amount of money allocated for a certain purpose including both income and expenditures - budget (v)

- C -

Capacity (n)	Innate ability for growth, development, or accomplishment
Capital gains (n)	The amount of increase realized from selling a capital asset minus original cost
Capital gains tax (n)	Tax on the realized gain
Capital (n)	The representational net worth of a business; used to describe fund-raising for a building or major piece of equipment
Case statement (n)	A document that sets forth, in detail, the reasons why an organization merits financial support
Challenge grant (n)	A grant awarded that will be paid only if the donee organization is able to raise additional funds from another source(s)
Character (n)	Moral or ethical strength
Charitable deduction (n)	The portion of a gift/donation (money or property) that can be deducted from the donor's income subject to federal, or sometimes state, income tax
Charitable sector(n)	Refers to the nonprofit sector emphasizing the support and the mission of those organizations to help others
Charity (n)	Money or help given to aid the needy; an organization, fund, or institution whose purpose is to aid those in need - derived from the Christian concept of caritas, meaning love of one's neighbor
Civic (adj.)	Relating to or of a citizen, city, or citizenship
Civic duty (n)	To participate as a citizen in citizenship related actions
Civic engagement (n)	A person's connections with the life of their communities - Robert Putnam

Civic responsibility (n)	A person's duty or obligation to their community as a citizen
Civil (adj.)	Relating to citizens; relating to the legal proceedings concerned with the rights of private individuals
Civil rights (pl. n)	Rights guaranteed to citizens; the specific rights provided by the 13th and 14th amendments of the United States Constitution
Civil society (n)	A set of intermediate associations which are neither the state nor the extended family; civil society therefore includes voluntary associations and firms and other corporate bodies
Collaborate (v)	To cooperate or work with another person or organization - collaboration (n), collaborator (n)
Common good (n)	Involves individual citizens having the commitment and motivation to promote the welfare of the community (even if they must sacrifice their own time, personal preferences or money) to work together with other members for the greater benefit of all.
Commons (n)	Resources which are not owned, either privately or by the state, but are left open for free use by all comers
Commonwealth (n)	The shared good of the whole group of people
Community (n)	A group of people living in the same area and under the same government; a class or group having common interests and likes
Community capital (n)	Features of social life-norms, and trust that enable participants to act together more effectively to pursue shared objectives - Robert Putnam
Community foundation (n)	An organization that makes grants for charitable purposes in a specific community or region. Funds are usually derived from many donors and held in an endowment independently administered; income earned by the endowment is then used to make grants
Community service (n)	Volunteering to improve upon the aspects of a community
Community service education (n)	Experiential teaching and learning where the focus is on acts of helping and caring for others, particularly the less fortunate - Harry Boyte
Company-sponsored foundation (n)	A private foundation whose grant funds are derived primarily from the contributions of a profit-making business organization
Concern (n)	Something to consider; something that affects one's business or affairs - concern (v) To be interested in; to be involved with, concerned (adj.)
Condition (n)	The mode or state of existence of a thing or person; a circumstance that is found to be necessary to the occurrence of another; a provision in a contract or will that leaves room for modification or changes at a future date

Conflict resolution (n)	To solve an outstanding problem or issue by peaceable means
Consensus (n)	A general agreement; a collective opinion
Consequence (n)	The natural result from a preceding condition or action; the effect
Contribute (v)	To give something to someone - contribution (n), contributor (n), contributive (adj.), contributory (adj.), contributively (adv.)
Cooperate (v)	To work together toward a common cause - cooperation (n), cooperator (n)

Corporate or Company-sponsored foundation (n) A private foundation whose grant funds are derived primarily from the contributions of a profit-making business organization. Examples include Dow Chemical Foundation and the Ford Motor Company Fund

Culture (n) The values, beliefs and perceptions of the world that are learned and are shared by members of a community or society, and which they use to interpret experiences and to generate behavior, and that are reflected in their own behavior.

- D -

Deliberate (v)	To say or do something intentionally; to plan in advance - deliberateness (n), deliberation (n), deliberately (adv.)
Demonstrate (v)	To show or prove by reasoning or evidence; to make a public protest - demonstration (n), demonstrator (n)

Development Fund-Raising (n) A term used to define the total process of organizational or institutional fund-raising, frequently inclusive of public relations and alumni affairs

Distribution committee (n) The board responsible for making grant decisions

Diversification (n) The great range of individual differences that exist in each species

Donor (n) One who gives, donates, or contributes; individual or organization that makes a grant or contribution

- E -

Economics (n) The social science relating to the production, distribution, consumption, and distribution of goods and services

Economical (adj.) Not wasteful; frugal; operating with little waste

Economize (v) To manage thriftily; to use sparingly - economizer (n)

Empower (v) To authorize; to delegate; to license

Employee matching gift (n)	A contribution to a charitable organization by a company employee that is matched by a similar contribution from the employer
Endowment (n)	Funds intended to be kept permanently and invested to provide income for continued support of an organization
Engage (v)	To employ or hire; to secure or bind, as by contract; to pledge oneself, especially to marry; to undertake conflict; to participate
Estate (n)	A usually large or extensive piece of land containing a large house; in law, the nature, degree, and extent of ownership or use of property; total market value of all forms of property which a person owns; total assets of a deceased person
Estate taxes (n)	A tax usually progressive in character levied upon the gross estate of a deceased person before its division
Ethic (n)	The system of moral values; the principle of right or good conduct
Ethical (adj.)	Relating to or of ethics; conforming to right principles of conduct as accepted by a specific profession - ethically (adv.)
Ethical decision-making (n)	Using a set of morals/values when problem-solving

- F -

Faith-based charities (n)	A religious organization whose purpose is to aid those in need
Family foundation (n)	An independent private foundation whose funds are derived from members of a single family
Fiduciary (adj.)	Relating to or pertaining to the holding of something in trust
Foundation (n)	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
Friend (n)	Someone who is personally well known by oneself and for whom one holds warm regards; a supporter of a cause or group - friendless (adj.), friendship (n)
Fundraising (n)	Soliciting money to benefit a cause or organization

- G -

Gift giving (v)	When a contribution is made
Give (v)	To make a present of; to bestow; to accord or yield to another; to put into the possession of another; to convey to another; to donate or contribute; to apply; to devote; to yield as to pressure; to collapse; to furnish or provide; to deliver in exchange; to pay - giver (n)

- Grant (v)** A financial donation given to support a person, organization, project or program. Most grants are awarded to not-for-profit organizations; to allow; to consent to; to admit something as being the truth; in law, to transfer property - grant, (n)
Grantee (n), grantor (n), granter (n), grantmaker (n)
- Grant proposal (n)** The document submitted to the foundation or other potential funding source in which the organization presents its request for support
- Grassroots fundraising (n)** Efforts to raise money from individuals or groups from the local community on a broad basis
- Grassroots organization (n)** A group consisting of local participants who work together originally to improve upon their community and extend to a broader basis

- H -

- Heir (n)** A person who inherits another's property or title
- Heritage (n)** Property that is inherited; something handed down from past generations; a legacy
- Human rights (n)** Inalienable moral entitlement attached to all persons equally, simply by virtue of their humanity, irrespective of race, nationality, or membership of any particular social group. They specify the minimum conditions for human dignity and a tolerable life
- Humanitarian (n)** A person who is concerned for human welfare, especially through philanthropy

- I -

- Increment (n)** An increase; something gained are added, especially one of a series of regular additions - incremental (adj.)
- Independent foundation (n)** A grant-making organization usually classified by the IRS as a private foundation; operates independently from its original donors or original source of funds. Examples include the W.K. Kellogg Foundation, Kresge Foundation and the Charles Stewart Mott Foundation.
- Independent sector (n)** Used when discussing the nonprofit sector to emphasize the important role these organizations play as a "third force" outside of the realm of government and private business
- Infrastructure (n)** An underlying base or foundation; the basic facilities needed for the functioning of a system
- Initiative (n)** The ability to originate or follow through with a plan of action; the action of taking the first or leading step

In-kind contributions (n) Contributions of equipment, supplies, or other tangible property as distinguished from monetary grants

- J -

Justice (n) The principle of moral or ideal rightness; conformity to the law; the abstract principal by which right and wrong are defined; a judge

- L -

Leadership training (n) The education of those with or progressing toward a position of authority

Legacy (n) Personal property, money, and other valuables that are bequeathed by will; anything that is handed down from an ancestor, predecessor, or earlier era

- M -

Matching grant (n) A grant that is made to equal funds provided by another donor

Mentor (n) A wise and trusted person with relationship to another person

Mixed economy (n) An economy with a mixture of state and private enterprises

Mutual aid society (n) A nonprofit organization set up to benefit its members and the community financially and otherwise

- N -

Need (n) The lack of something desirable, useful, or necessary

Needs assessment (n) The study of an organization's program or situation to determine what activity or activities should be initiated or expanded to satisfy a need

Neighborhood organization (n) Informal neighborhood clubs that serve social as well as civic functions; formally incorporated nonprofit organizations functioning to help develop housing and jobs in local areas

Non-governmental organization (NGO) (n) Term used by non-American countries to define the nonprofit sector

Non-profit sector (n) Any not-for-profit or tax-exempt organizations collectively that are specifically not associated with any government, government agency, or commercial enterprise

Non-profit organization (n) A term describing the Internal Revenue Service's designation of an organization whose income is not used for the benefit or private gain of stockholders, directors, or any other persons with an interest in the company; separate tax treatment exists based on whether it is charitable or not

- O -

Operating foundation (n)	An organization classified by the IRS as a private foundation whose primary purpose is to conduct research, social welfare, or other programs determined
Opportunity cost (n)	The next best alternative that must be given up when a choice is made. Not all alternatives, just the next best choice.

- P -

Partner (n)	One who shares something with another
Partnership (n)	Two or more persons who run a business together and share in the profits and losses
Perpetuity (n)	Endless time; eternity; the quality or state of being perpetual
Philanthropist (n)	An individual known for his or her exceptional generosity in support of charitable causes
Philanthropy (n)	1. The giving of one's time, talent or treasure for the sake of another- or for the common good, 2. Voluntary action for the public good, 3. Voluntary giving, voluntary service, and voluntary association, primarily for the benefit of others, 4. Giving and serving, 5. Active effort to promote human welfare, 6. A tradition, a spirit, and a sector of society
Pilot (n)	A grant to assist a new program or project which is specifically designed to be carried out as a test, usually on a smaller scale, of the feasibility and effectiveness of the program or project before it is fully implemented
Pluralism (n)	The coexistence of distinct cultural, ethnic, or religious groups within a single society
Principal (adj.)	Chief; most important - principal (n) the head/master or chief official of a school; a sum of money invested or owed which is separate from the interest
Private action (n)	A nongovernmental, nonprofit event
Private foundation (n)	A nongovernmental, nonprofit, organization with funds and program managed by its own trustees or directors that was established to maintain or aid social, educational, religious or other charitable activities serving the common welfare, primarily through the making of grants
Pro bono (n)	Used to describe work or services done or performed free of charge for charity or a nonprofit organization
Program officer (n)	A staff member of a foundation who reviews grant proposals and processes applications for the board of trustees

Program-related investment (PRI) (n)	A loan or other investment made by a foundation or corporate giving program to another organization for a project related to the grantmaker's stated charitable purpose and interests
Property (n)	Any object of value owned or lawfully acquired as real estate; a piece of land
Proposal (n)	A written application, often with supporting documents, submitted to a foundation or corporate giving program in requesting a grant
Pro-social behavior (n)	"Social and developmental psychology studies often focus on four types of serving behavior: helping, comforting, rescuing (in distressful situations), and caregiving (with the context of family): - Bentley and Nissan
Public (adj.)	Pertaining to or affecting the people or community; for everyone's use; widely or well known
Public charity (n)	An organization that is tax-exempt and is classified by the IRS as a public charity and not a private foundation; deriving funds from the general public in carrying out services for the common good
Public good (n)	Any good that, if supplied to anybody, is necessarily supplied to everybody, and from whose benefits it is impossible or impractical to exclude anybody
Public service (n)	To perform a deed that contributes to the general welfare of all
Public work (n)	To service the general population with certain actions; "creating things of lasting civic value" - Harry Boyten

- R -

Request for proposal (RFP) (n)	When the government, or a foundation, issues a new contract or grant program, it sends out RFPs to agencies that might be qualified to participate
Respect (v)	To show consideration or esteem for; to relate to - respect (n) courtesy or considerate treatment, respectfully (adv.), respectful (adj.)

- S -

Self-esteem (n)	The evaluative judgements made about self-attributed qualities
Self help (n)	Ability to care and problem-solve for self
Selfless (n)	Putting others needs before ones own
Self-sufficiency (n)	Ability to care for self independently
Service (n)	Help given to others - service (v) to repair; to furnish a service to something or someone

Service-learning (n)	Goes beyond volunteerism, community service and youth service by connecting the service experience to the school curriculum and by requiring students to reflect on the meaning they attach to the service they performed - W.K. Kellogg Foundation definition
Share (n)	A part or portion given to or by one person; one of equal parts - share (v) to divide or distribute portions, sharer (n)
Social action (n)	Persons in the process of doing or acting for the general welfare of all
Social capital (n)	Features of social life-norms, and trust that enable participants to act together more effectively to pursue shared objectives - Robert Putnam
Social fabric (n)	Networking of relationships in the process of doing or acting for the general welfare of all
Social justice (n)	Justice applied to the framework of social existence; consideration of the requirements of justice applied to the benefits and burdens of a common existence
Social sector (n)	Referring to the nonprofit sector emphasizing work with and to better society
Society (n)	People working together for a common purpose; companionship
Steward (n)	One who manages another's property, finances, or other affairs - stewardship
Stewardship (n)	1. A process whereby an organization seeks to be worthy of continued philanthropic support, including the acknowledgement 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 conducting, supervising, or managing of something; especially: the careful and responsible management of something entrusted to one's care <stewardship of our natural resources> 3. The position or work of a steward.
Stock (n)	A share in ownership, as in a company or corporation
Support (v)	To bare or hold the weight of; to tolerate; to give assistance or approval; in philanthropy, to provide financial assistance - support (n) the act of supporting, supportable (adj.), supportive (adj.), supporter (n)

- T -

Tax code (n)	The laws and regulations that define the tax system in the United States
Tax credit (n)	Credit against tax liability
Tax exempt (adj.)	Exempted from tax; bearing tax free interest on federal or state income

Tax exempt sector (n)	When referring to the nonprofit sector, emphasizes the fact that under U.S. tax law, the organizations in this sector are exempt from the national income tax and from most state and local property and sales taxes
Team (n)	Two or more players on one side in a game; a group of people trained or organized to work together - team (v) to join or work together
Third sector (n)	Independent sector, non-governmental, non-business sector
Tithe (n)	A tenth of one's income given voluntarily for the support of a religious institution - tithe (v), tither (n)
Tolerate (v)	To recognize and respect the opinions and rights of others; to endure; to put up with; to suffer - toleration (n), tolerance (adj.), tolerant (adj.)
Tradition (n)	The doctrines, knowledge, practices, and customs passed down from one generation
Trust (n)	Confidence or faith in a person or thing; care or charge; a legal document stating financial relationships between trustees and their beneficiaries
Trustee (n)	A member of a governing board
- U -	
Universal (adj.)	Having to do with the world or universe in its entirety - universally (adv.), universalness (n)
Universal values (n)	A common set of morals found to be applicable world wide
- V -	
Value (n)	The quality or worth of something that makes it valuable; material worth; a principal regarded as worthwhile or desirable - Value (v) to estimate the value or worth of; to regard very highly; to rate according to importance, worth, or usefulness, valueless (adj.)
Voluntary association (n)	A group of people who have formed an organization to pursue voluntary participation
Voluntary groups (n)	More than one person working together to make some meaningful degree of voluntary participation
Voluntary sector (n)	When referring to the nonprofit sector, emphasizes the significant input that volunteers make to the management and operation of this sector
Volunteer (n)	One who offers himself for a service of his own free will - volunteer (adj.), volunteer (v), volunteering (adj.), volunteerism

Volunteerism (v) The act of performing a service or good work for others without pay. It can be done anywhere by people of all ages - W.K. Kellogg Foundation definition

- W -

Welfare (n) The state of doing well; governmental aid to help the disabled or disadvantaged

- Y -

Youth affiliations (n) An association in alliance with young people

Youth service (n) The umbrella term used for all programs that use young people as resources for serving others. Volunteerism, community service and youth service are alike in that each approach offers a means by which young people can provide meaningful and productive service to their communities - W.K. Kellogg Foundation definition