



# **Survey to Look at the Potential of Creating a Centralized Repository of Information on Non-U.S. Based NGOs**

## **International Grantmaker Results October 2006**

Survey conducted by:



Funded by:



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## Overview

**Background.** The Council on Foundations, the Foundation Center, GuideStar and Independent Sector have collaborated to explore the usefulness and practicality of creating a centralized repository of information about nongovernmental organizations (NGOs) based outside the United States. A centralized repository of information about foreign NGOs could be used to determine that they are the equivalent of a U.S. public charity or have already been vetted to meet U.S. anti-terrorism requirements.

In this study we wanted to learn if such a repository could make international grantmaking by U.S. foundations more efficient, less costly and less onerous for funders, grant recipients and philanthropic service providers. With generous support from the GE Foundation, the four organizations have engaged Martin Schneiderman with Information Age Associates to design and conduct the study.

This is one of three surveys that was conducted of:

- § International grantmakers
- § NGO Leaders
- § International giving service providers

**Duration.** The survey was conducted in September and October 2006.

**Participants.** Survey participants included a cross section of U.S. international grantmakers:

- § Recommended and invited by the project working group members
- § Subscribers to the Council on Foundation United States International Grantmaking (USIG) International Dateline publication
- § Subscribers to FN&C Now
- § Who learned about the study as announced on the [www.usig.org](http://www.usig.org) and [www.fdncenter.org](http://www.fdncenter.org) Web sites

Survey results include only U.S. grantmakers and those submissions that were substantially complete.

Multiple responses from the same organization have been either consolidated or counted individually for a foundation that had three separate programs each with high volumes of grants in different regions of the world.

**Result presentation.** Typos have been corrected for clarity. The most frequent responses are shown in **bold**. Selected comments and suggestions that were most relevant to the focus of this feasibility study are underlined.

**Confidentiality of information.** As described to all survey participants, the published survey results include aggregated responses and tabulated results. All text responses have been included verbatim except for references to organization names in narrative text which have been replaced with XXXXX.

**Project results.** This research's project's overall findings and recommendations will be published and disseminated in early 2007.

## International Grantmaker Profile

### Q1. Organization name

79 organizations

Adirondack Community Trust	King Baudouin Foundation United States (KBFUS)
American Express	Lucent Technologies Foundation
American India Foundation	MAC AIDS Fund
Amgen Foundation	Mattel Children's Foundation
Appleton Foundation	McKesson Foundation
BP Foundation	Micron Technology Foundation, Inc.
CA, Inc.	Microsoft
Carnegie Corporation of New York	Ohio Grantmakers Forum
Cayman Islands National Recovery Fund	Peter Gruber Foundation
Charles Stewart Mott Foundation	Posner-Wallace Foundation
Chevron Corporation	Reiter & Associates, LLC
Community Foundation of Jackson County, Inc.	Rockefeller Brothers Fund
Community Foundation of the Great River Bend	Rockefeller Foundation
Community Foundation of Greater Lorain County	Rockefeller Philanthropy Advisors
Community Foundation of Wabash County	Silk, Adler & Colvin
Community Foundation Silicon Valley	The Annenberg Foundation
de Beaumont Foundation	The Antioch Company
Deshpande Foundation	The Asia Foundation
Direct Relief International	The Baxter International Foundation
Doris Duke Charitable Foundation	The Chicago Community Trust
DYHSIA	The Christensen Fund
Eaton Corporation	The Community Foundation for Greater Atlanta
El Paso Community Foundation	The Ford Foundation
ELMA Philanthropies Services (U.S.) Inc.	The Global Greengrants Fund
Firelight Foundation	The Greater Cedar Rapids Community Foundation
First Data Western Union Foundation	The Jewish Foundation of Cincinnati
Foundation for the National Institutes of Health	The Kohlberg Foundation
Fund for Nonviolence	The Kresge Foundation
GE Foundation	The McConnell Foundation
General Mills, Inc.	The Monsanto Fund
Helen Bader Foundation, Inc.	The Overbrook Foundation
Henry Jackson Foundation	The Pegasus Foundation
Heritage Fund - the Community Foundation of Barthomew	The Pittsburgh Foundation
IBM Corporation	The Salvation Army World Service Office
International Community Foundation	The Summerlee Foundation
International Youth Foundation	The William and Flora Hewlett Foundation
J. Paul Getty Trust (Getty Foundation)	Tides Foundation
John D. and Catherine T. MacArthur Foundation	W. K. Kellogg Foundation
Johnson & Johnson	Wachovia Corporation
	Western Union Foundation

**NOTE :** Q2. Survey Respondent's Name and Q3. E-mail Address were confidential and therefore not presented.

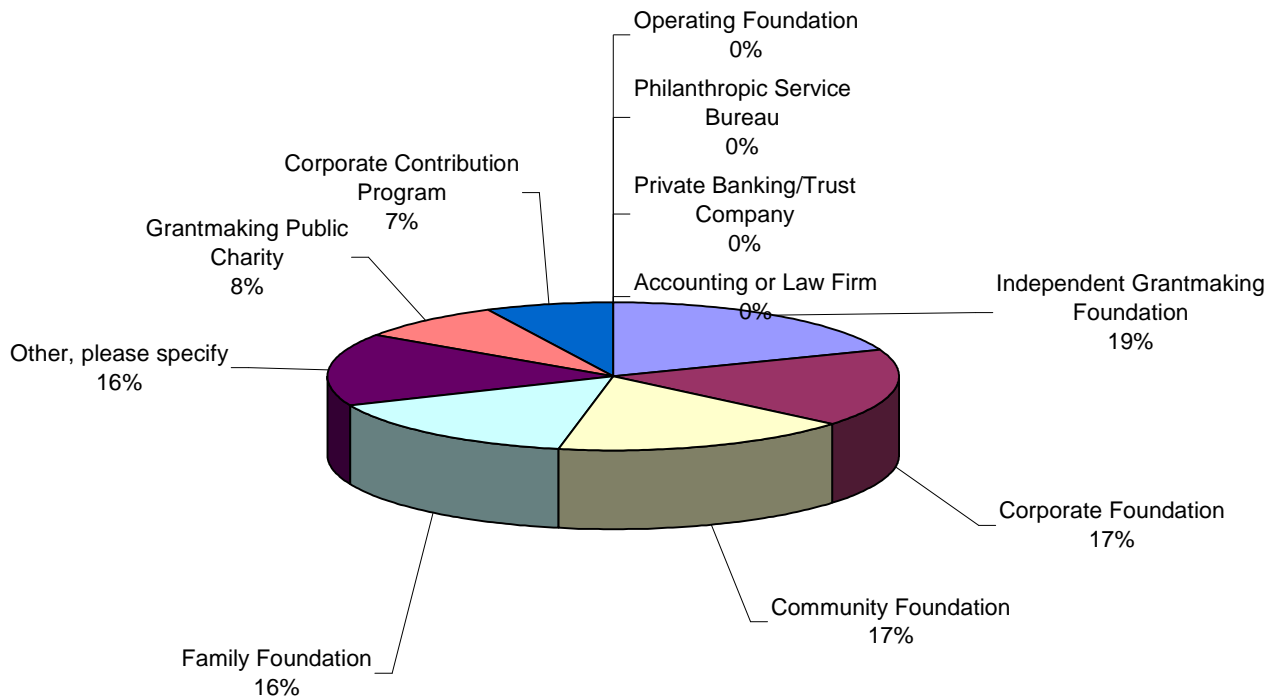
#### Q4. What is your primary organizational role?

	#	Percent
Executive management (President, Executive Director, Directors, etc.)	34	<b>40%</b>
Program staff (Program Officer, Associates, Coordinators, etc.)	20	<b>24%</b>
Grants management (Grants Manager)	15	18%
Other, please specify	10	12%
Financial management (Financial Officer, Treasurer, Controller)	7	8%
Legal staff (Counsel, Paralegal, Legal Assistant)	4	4%
Administrative staff	3	3%

Other, please specify:

- 1 VP, Programs
- 2 Program and Operations Manager
- 3 Associate Corporate Secretary
- 4 Philanthropic Services
- 5 Consultant to Foundations
- 6 Director, Grants Administration
- 7 Asst. Corporate Secretary and Program. Director, SA
- 8 Vice President of Programs focused on International
- 9 Outside counsel, sometimes outside general counsel
- 10 Communication Manager

## Q5. Please describe your type of grantmaking organization.



Other, please specify:

- 1 We provide medical material aid and cash grants.
- 2 We access ta and resources for TSA overseas
- 3 Service arm of grantmaking foundation
- 4 Corp. foundation but corp. giving internationally
- 5 Both corp. grantmaking and corp. foundation
- 6 Corporate Foundation AND Corp. Contr. Program
- 7 Regional Association of Grantmakers
- 8 Corporate & Family Foundations
- 9 Private Foundation with international prize program
- 10 Legal counsel to multiple grantmaker clients
- 11 Private Operating
- 12 Philanthropy advisory service provider
- 13 Combination of government and private donor funds

Q6. Please describe your organization's typical grantmaking directly to non-U.S. based NGOs.

See summary responses below

Q7. Please describe your organization's typical grantmaking to U.S. based nonprofit organizations that do international REGRANTING.

See summary responses below

	Number of Applications	Number of Grants	Percent of Grants per Application	Grant Amount (\$US)
Direct grants to non-U.S. based NGOs	26,897	7,205	27%	702 million
U.S. BASED nonprofit organizations that do international REGRANTING	7,555	4,242	56%	589 million
<b>Total</b>	<b>34,452</b>	<b>11,447</b>	<b>33%</b>	<b>1.29 billion</b>

## Q8. In which countries have you typically made grants to non-U.S. based NGOs?

91 countries

Afghanistan	Macedonia
Angola	Malawi
Argentina	Malaysia
Australia	Mali
Austria	Malta
Azerbaijan	Mexico
Bangladesh	Moldova
Belgium	Mongolia
Bermuda	Morocco
Bolivia	Mozambique
Botswana	Myanmar
Brazil	Nepal
Burma	Netherlands
Cambodia	Nicaragua
Canada	Nigeria
Cayman Islands	Pakistan
Chile	Panama
China	Peru
Colombia	Philippines
Costa Rica	Poland
Czech Republic	Portugal
Dominican Republic	Romania
East Timor	Russia
Ecuador	Rwanda
Egypt	Scotland
El Salvador	Serbia/Montenegro/Kosovo
Ethiopia	Singapore
France	South Africa
Germany	Spain
Ghana	Sri Lanka
Greece	Swaziland
Guatemala	Switzerland
Haiti	Taiwan
Honduras	Tanzania
Hungary	Thailand
India	Trinidad & Tobago
Indonesia	Uganda
Ireland	Ukraine
Israel	United Arab Emirates (UAE)
Italy	United Kingdom (UK)
Japan	Uruguay
Jordan	Venezuela
Kenya	Vietnam
Kyrgyzstan	Zambia
Lebanon	Zimbabwe
Lesotho	

## Q9. To which non-U.S. based NGOs have you made the most grants?

- 1 Mohammadiyah (Indo), Sustainable Development Foundation (Thailand)
- 2 Akshaya Patra Foundation, Public Health Foundation of India, Indian Institute of Technology Chennai
- 3 Various organizations in Europe and sub-Sahara Africa.
- 4 Oxfam, for disaster relief purposes (gift made to Oxfam US, though).
- 5 Please refer to our annual report on <http://www.icfdn.org>
- 6 We haven't done direct grants, only granted through United Way International.
- 7 Cedes Don Bosco, Costa Rica  
Aceptame Como Soy, Mexico  
Dominican Association of Rehabilitation, Dominican Republic  
- most are not repeat grants though quite a few are multi-year.
- 8 Enfant L'Hopital (4)  
Community Foundation of Ireland (4)  
Thames Community Foundation (3)  
Viva Rio (3)
- 9 The Israel Association of Community Centers;  
Amutot Zohour Al-Gad;  
Beit Issie Shapiro-Amutat Avi  
Yated- Children with Down's Syndrome;  
Tsad Kadima;  
SULAM-Aid and Encouragement for Special Needs Children;  
Mercaz Harmony;  
The Association for the Absorption of Immigrants in Haifa;  
EDEN;  
GVANIM;  
AKIM  
The Galilee Society: The Arab National Society for Research and Services.
- 10 Laniado Hospital, Israel  
Hadassah Hospital, Israel  
Soroka Hospital Israel
- 11 China Youth Development Foundation (China)  
Centrao Mexicano para la Filantropma (Mexico)  
SETNET (UK)  
Fernand Braudel Institute (Brazil)  
Thinktank: Handsbrain (China)  
University of Monterrey (Mexico)  
Prince's Trust (UK)  
Attila School (Hungary)

12 University of Cape Town, University of Pretoria.

13 We exist to support The Salvation Army overseas and give all our funds and technical support to TSA overseas and the organizations which they partner with

14 Our international grantmaking program was launched in 2005. Organizations are eligible for one grant a year.

15 GMI had not made grants to non-U.S. based NGO's.

16 Dian Niaga  
Ecologia e Ação  
Green Anhui  
Green Longjiang  
Indonesian Forum for the Environment  
Mangrove Action Project - Indonesia  
Pesticide Eco-Alternatives Center of Yunnan Thoughtful Action  
Transformation Resource Centre  
The Samdhana Institute

17 Università di L'Aquila  
Università di Roma  
Attività Di Comunicazione  
Associazione Culturale Antiqua  
Associazione Cultural Harmonia Novissima  
Associazione Teatro Di Gioia

18 Regular Grants:  
International Red Cross  
Tsinghua Univ  
World Wildlife Fund  
National Aboriginal Achievement Foundation

Matching Grants:  
British Heart Foundation  
Cancer Research UK  
Canadian Cancer Society  
Macmillan Cancer Relief  
Marie Curie Cancer Care  
Oxfam  
Steins Thistle Club  
Strathcarron Hospice  
Red Cross/Red Crescent Societies

19 White Land Foundation, UNICEF, Centre for British Teachers, Aide et Action, Great Orchestra of Christmas Charity

20 Same as above, i.e. to Ministries, not NGO's unless they are considered as quasi-govt. agencies related to our grants.

21 Makerere University (Uganda); University of KwaZulu-Natal (South Africa); International Maize and Wheat Improvement Center (Mexico); International Center for Tropical Agriculture (Colombia);

International Institute of Tropical Agriculture (Nigeria); International Livestock Research Institute (Kenya); INDEPTH Network (Ghana); International Rice Research Institute (Philippines); University of Pretoria (South Africa); Moi University (Kenya)

22 University of Cape Town  
University of Dar es Salaam  
Makerere University  
University of Education, Winneba  
University of Jos  
Obafemi Awolowo University  
University of the Witwatersrand  
Msunduzi Municipality  
Foundation for Library and Information Services and Development  
City of Cape Town

23 None

24 n/a

25 n/a

26 NA

27 Cayman islands Only

28 Pronatura, Centro Murjeres, Niparaja, Laguna San Ignatio Conservation Alliance

29 Asociacion Victoria

30 Ironman Canada Race Society

31 None

32 Memorial Center for Research and Information in Moscow, Panorama, Sova, Moscow Helsinki Group, Agency for Social Information, Center for Democracy and Human Rights, Demos Center

33 N/A

34 Terrence Higgins Trust, UK  
Elton John AIDS Foundation, UK  
Crusaid, UK  
Bobby Goldsmith Foundation, Australia  
David Williams Fund, Australia  
Sidaction, France  
Malaysian AIDS Foundation, Malaysia  
Thai Red Cross, Thailand  
Action for AIDS, Singapore

35 0

36 International Centre for Trade and Sustainable Development; EU Transparency; Oxfam GB; German NGO Forum Environment and Development; ICONE; International Institute for Environment and Development

37 Note: The Mexico component of the Global Development Program is 3 years old but this list include some Mexican organizations the program's predecerso also funded:

1. Centro de Investigación y Docencia Económica
2. Centro de Investigación para el Desarrollo
3. the Rural Economies on the Americas Program at El Colegio de México
4. Fundar, Centro de Análisis e Investigación
5. Libertad de Información México A.C.
6. Instituto Mexicano para la Competitividad
7. Article 19
8. Consejo Ciudadano del Premio Nacional de Periodismo
9. Instituto Tecnológico Autónomo de México
10. Iniciativa Ciudadana y Desarrollo Social

38 Red Cross

39 Pronatura  
 Los Niños del Capitán  
 Niparaja  
 Fundación Tarpuy  
 Fundación Albatros

40 Refugio para Jovenitas, AC  
 Asociación Civil Bermudez, AC  
 Naturaleza Sin Fronteras, AC  
 Fundación Mascareñas, AC  
 Casa de la Nueva Vida, AC  
 Programa Compañeros, AC

41 Azim Premji foundation  
 Balkan Children and Youth Foundation  
 Children and Police Foundation

42 Mexico, Canada, United Kingdom, Brazil, West Africa Netherlands, South Africa, Chile, Belgium, Thailand

43 Nadace Via  
 ProJuventude  
 Kimmage Manor College

44 Ramon Magsaysay Award Foundation-Philippines  
 Institute for Democracy in South Africa-SA  
 University of Cape Town, SA  
 London School of Economics, UK  
 The Climate Change Organization, UK  
 Human Science Research Council, SA  
 Wits Health Consortium, SA  
 Foundation for Democratic Initiatives, Serbia  
 University of the Western Cape, SA

45 Institute of Development Studies: European Foundation Centre  
 Andean Commission of Juris  
 Kenya Community Development Foundation  
 Cultural Association Sweden-Egypt  
 Center for Legal and Social Studies; Catholics for Right to Decide

Human Rights National Coordinator  
Indonesian Society for Performing Arts  
Center for Research and Higher Studies in Social Anthropology

46 European Foundation Centre  
Charities Aid Foundation, UK  
Network of European Foundations for Innovative Cooperation  
Community Foundation Network  
University of Western Cape  
University of Cape Town  
Community Foundations of Canada

47 Servicio Internacional Para la Paz (SIPAZ) Mexico  
Jubileo Sur, Argentina  
Corporación Jurídica Libertad, Colombia

48 Academy for Educational Development; LAPSO PAHO

49 Information not available at this time

50 Ashoka

51 Client confidentiality doesn't allow me to answer this question. Note also that questions 6 and 7 don't apply to outside counsel to grantmakers.

52 Prefer not to be specific -- some are health & direct services to women & families; education & religious; community development & civil society

53 World Wildlife Fund  
University of Cambridge  
United Nations  
Russian Academy of Sciences  
University of Sussex  
Kings College London  
World Health Organization  
Estudos e Commincado en Sexualidade e Reproducao Humano  
Universidad nacional Autonoums de Mexico

54 International Council of Museums  
University of London  
University of Cambridge  
International Center for the Study of the Preservation and Restoration of Cultural Property  
Tate Gallery  
Victoria and Albert Museum  
University of Oxford  
International Council on Monuments and Sites  
Organization of World Heritage Cities  
American School of Classical Studies at Athens

55 In recent years we primarily are using nonprofit in the US to re-grant or distribute our dollars, World Monuments Fund distributes 1 million dollars in 2005 overseas. Our Academy program is managed by a US organization, dollars in the UK are sent to Springboard UK and distributed.

56 Canada, Scotland, England, Ireland, Mexico

57 Work Ventures (Australia)

Planet Finance (Asia)

Development Alternatives (India)

E-elder (Japan)

Korea Agency for Digital Opportunity

Overseas Workers Welfare Administration (Phil)

VDAB (Belgium)

Foundation Horizonti (Bulgaria)

Charta 77

Emmaüs (France)

Committee for Democracy in Information Technology (Latin America)

Fundação Bradesco (Brazil)

World Vision Colombia

58 University of Oxford

Imperial College of London

University of British Columbia

University of Queensland

59 Nepal

60 L'Academie Americaine de Danse a Paris (France)

Ensemble Le Talens Lyriques (Grance

Pacific Orca (British Columbia)

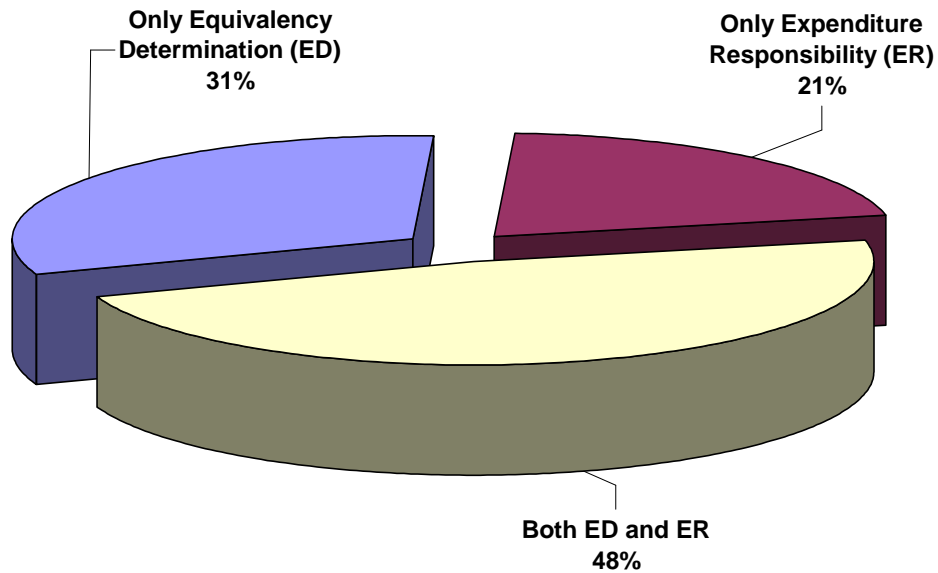
Escuela de Agricultura de la Region Tropical Hume a (Costa Rica)

Abebech Gobena Yehetsanat Kebekabena Limat Dirijit (Ethopia)

Medecins du Monde (France)

## Determining NGO Eligibility

Q10. Which set of rules do you typically use to determine eligibility of non-U.S. based NGOs?



Results are for the 48 survey respondents that reported making direct international grants in 2005.

Q11. What comments and feedback have you received from non-U.S. based NGOs concerning grant eligibility requirements and USA Patriot Act vetting process? What have been their most commonly expressed concerns?

### **Time, workload and complexity (13)**

The biggest complaint is that because of the amount of time it takes from the approval of the grant to the check disbursement due to various gov't regulations, they often must postpone projects and reduce staff.

They don't want to fill out too much paperwork and they need the money more quickly than we can perform adequate due diligence.

Number of documents required

Organizations usually complain that there are many regulations, for a small amount of funds -- See all the regulations as a sign of mistrust

Takes inordinate amount of their time, increases overhead costs, paperwork and bureaucracy awful, reporting inaccurate and difficult

The equivalency determination documents are the most complex, especially the financial forms requiring four years of data.

Typically they consider the work for ED to be arduous. For ER and Patriot Act, the requirements are virtually the same as those we impose on all grants (requiring proposals, budgets, reporting, return of unspent funds, lists of board members, etc.).

Demand for financial info is confusing or excessive

we send all prospective grantees a letter explaining the vetting process and its background; grantees have been appreciative of the explanation and satisfied with it

It's very difficult to get all the necessary information like board lists that include affiliations. Some people are offended.

Very time consuming

The eligibility requirements take a substantial amount of time. However, once learned, the process is easier.

Re grant eligibility requirements, too cumbersome.

We spend a great deal of time explaining how the tax regulations work to our non-US grantees. This involves a lot of back and forth by email as well as in-country meetings with program officers. Concerns mostly relate to restrictions on lobbying and reporting requirements.

### **Understanding different standards, requirements and processes (12)**

That our process differs from other foundations.

Confusion over why we need to have certain documentation and information.

Better understanding of our laws

The forms do not make sense for them since they are registered in their own country. If the grant amount is small it is not always worth the time for the NGO to complete the paperwork

Don't understand the IRS language in the document; Don't want to share so much financial information

Meeting requirements

We don't have clear guidelines about what information we are looking for. We might ask for certain documentation, but if Accounting doesn't see what they're looking for, we have to go back to the organization for more. We also require the organization to provide the documentation in English.

Mexican grantees are not surprised about post-9/11 checking procedures.

Tax-deductible grantees in Mexico are more concerned about the interpretation of Mexican fiscal regulations in the U.S. and our lack of in-house legal capacity at XXXXX to process equivalence determinations.

With regard to grant eligibility - understanding what legal documents are required in order to determine whether we could fund their organization

With regard to Patriot Act - Their concern has been how they guarantee that their grant funds do not get in the hands of a person involved in violent or terrorist activities.

NGOs do not know or do not understand the EO and Patriot Act and ask for clarification and resources. XXXXX has information on its website and directs grantees to it and to other resources.

Grantees resent equivalency because it forces them to comply with US laws that don't otherwise apply to them. They often can't certify that they comply with the Patriot Act, check lists, etc. because they don't have the technical capacity or it would get them in trouble with their own governments. Exp.resp. without Patriot Act certification would be least problematic but doesn't necessarily serve the client's own needs.

Other grantees request an explanation of the anti-terrorism language contained in a few of our agreements.

A few small organizations though voice concern about the criteria needed to gain a favorable ruling, especially around public support.

## **No expressed concerns (10)**

Very sincere in support.

At this point, most are familiar with the process and requirements so there aren't many complaints or surprises.

Re anti-terrorism vetting process - no concerns from non-U.S. entities (other than U.N. agencies)

We do not hear too many comments about the eligibility requirements. Larger organizations can handle the process; smaller ones don't require as much oversight. It is important to know that much of the foundation's funding is going to our sister city (I see it as I type this).

Very little. Our program staff do the due diligence and sign off on risk. the commitment letter remains the same in terms of compliance to US laws. We have had very few complaints on the vetting process (except from staff members who do not like the extra work).

We do get a lot of complaints about US foreign policy in general.

Most grantees have never expressed concern regarding the regulations of the USA Patriot Act.

No concerns

None so far

Most grantees have never expressed concern regarding the regulations of the USA Patriot Act.

### **Language translation and currency conversion (5)**

Even using an intermediary organization to do our non-U.S. grantmaking the biggest issue is documents not being in language.

Complications with translating all the documents into English, i.e. Bylaws, and converting Financial into US dollars.

Difficult to give financial information in English

Costly for translations.

Some of our grantees experience difficulty submitting required documentation to meet our Expenditure Responsibility requirements in English.

### **Privacy of information and discrimination (5)**

We receive less questions than earlier. European countries are concerned about EU or country privacy laws and object to sharing board of directors and staff address information.

Discriminatory practices

The most common feedback has been regarding the OFAC watch list. There is much concern about the secret nature of how organizations appear on the list and the lack of a process to challenge inclusion on that list.

Complaints about intrusive due diligence on matters not directly connected to project being funded; sensitivity to American treatment of Islamic organizations and people.

NGOs in Middle East are reluctant to provide documentation, especially financial statements.

Q12. Which documents do you currently require non-U.S. based NGOs to provide to qualify for equivalency determination (ED)?

	#	Percent
Detailed description of the purpose and principle activities both past and proposed	42	<b>60%</b>
Organizing documents (e.g., articles of incorporation, constitution, charter certificate of incorporation, internal governing rules, and description of how assets will be distributed if operations cease)	41	<b>58%</b>
Dated copy of nonprofit registration and number in its own country	34	48%
Detailed financial statements for prior years (preferably audited)	34	48%
Affidavit for Equivalency Determination (e.g., References to local laws or governing rules that prohibit assets or income being provided to individuals, for propaganda, lobbying, or other political activities)	32	45%
Registration number of nonprofit status in own country	26	37%
None - not applicable	20	28%

### Q13. Please describe any additional documents that you require for equivalency determination (ED).

1 References from other projects in the form of letters or photos

2 N/A. We're planning on making the bulk of our international grantmaking through a donor advised fund (UWI). We will review their grantmaking procedures and validate all documentation in indeed submitted, but will rely on their due diligence activities.

3 Board of directors list with affiliation, annual report (if available), current budget, current workplan.

5 We require most of the above for Expenditure Responsibility as well as the Pre-Grant Inquiry Form.

6 While we don't require detailed audited financial statements, the grant agreement requires 1) repayment of funds not used for the grant's purpose and 2) a prohibition of use of funds for propaganda, lobbying or other political activity or any non-charitable activity.

7 - If an organization is affiliated with more than one other organization or entity, or has more than one subsidiary or controlling entity, we require a complete list of the organizations, their addresses, and the nature of the affiliations.

-- If an organization is providing funding or material support to more than one other organization or entity, we require a complete list of the organizations, their addresses, and the nature of the support.

-- A list of the organization's officers, directors and / or members of their Governing Body, plus a list of key staff members.

-- A list of all entities or individuals providing more than 2% of the organization's annual charitable support.

-- A copy of the budget for the project.

15 List of other funders. List of US partner orgs, bank reference, auditors names

16 A signed grant agreement.

20 list of Board Members

21 For Mexican organizations we require proof of tax deductibility or proof that the organization is a government agency.

For tax deductibility however, we face serious interpretation problems in the U.S. regarding Mexican fiscal framework.

All NGOs in the country have to comply with art. 97 of the current tax law to be recognized and registered by a public notary as non profit organizations. This registry does not include authorization for tax deductibility which is regulated under art. 95 in the tax code.

NGOs must apply to obtain tax deductibility authorization under the auspices of Art. 95, and they must renew this authorization every year.

So far, external counsels have advise that we require official proof that organizations are tax deductible under art. 97 which is impossible. You can contact me for further detail at XXXXXX.

22 Detailed board and staff list  
Detailed financial information.

23 We do not make equivalency determinations

24 Follow-up report one year from grant payment.

25 We require a list of the board of directors and principle staff members, to do a check against the OFAC list. Program officers also complete a tax cover sheet, documenting equivalency and public support status as well as a due diligence check list.

26 Internal form document

27 Although not specific to ED, ER, or to non-US based NGOs, XXXXX requires a Board of Directors list from all of its perspective grantees if the proposal request is being recommended by program staff for approval.

29 FCRA granted by the Gov't of India

30 Financial schedule that assists grantees to provide data on which we can compute the public support percentage.

31 Project descriptions and staff and management bios of key personnel

32 Financial schedules

33 XXXXX has an international grant for equivalency documentation

34 Note: if there is no system in the organization's country for registering NGOs, we don't mind as long as we are satisfied with equivalency determination.

35 We perform a pre-grant evaluation through a 3rd party to assess an organization's policies and practices, financial stability and systems, history, etc.

36 N/A

Q14. Which documents do you require non-U.S. based NGOs to provide to qualify for expenditure responsibility (ER)?

	#	Percent
Prohibition of use of funds for propaganda, lobbying or other political activities or any non charitable activity	41	57%
Repayment of funds not used for the grant's purpose	37	52%
Submission prior year organization financial and activity	36	50%
None - not applicable	23	32%
Restrictions on regranting	21	29%
Other, please specific	14	19%

Other, please specify:

- 1 Actively seeking formal nonprofit status in country
- 2 Articles of Incorporation, Board lists, Certificate
- 3 See #15
- 4 Proposal; budget; annual reporting
- 5 Req. keep financial records 4 yrs;1 report p/yr
- 6 Detailed sources and uses of all related funds
- 7 Equivalency questionnaire, legal documentation
- 8 Organizing documents
- 9 All legal requirements
- 10 Same as #12.
- 11 Written grant agreement - see item 15
- 12 Written grant agreement, organizing documents
- 13 Form that is completed annually until \$ are used.

## Q15. Please describe any additional documents that you require for expenditure responsibility (ER).

1 We pay approved grants in branches, based on milestone-completion, and in amounts based on proof of expense (vouchers).

2 References from other projects in the form of letters or photos

3 Receipts on financial reports, and additional report requirements (every six months)

5 We require most of the list of documents found under Equivalency Determination plus the Pre-Grant Inquiry form.

6 Verification of separate bank account for HBF grant funds.

7 While we primarily use ED, we incorporate elements of ER into our grantmaking procedures

8 Articles of Incorporation, Board lists, Certification of nonprofit status, organization financials,

9 We use a letter agreement w/NGOs which requires the following:

- Alternative use of funds must be approved in writing by BPF
- Annual progress report (narrative and financial)
- Record maintenance and potential review by BPF

Our application form also requires:

- Program/project description
- Fiscal year budget
- Organization description/history
- List of board members
- Audited financial statements and/or annual report

10 Project proposal and budget; a basic questionnaire that we use for all non-US organizations, asking for simple financial data and information about where the organization is incorporated/registered and where it operates; organizing documents; description of mission and past & planned activities

11 Copy of the legislative act or statute, or the sections thereof, granting exemption to this type of organization and appropriate documentation (preferably a written statement from the appropriate taxing authority) establishing that this particular organization is tax exempt under the applicable provisions of such act or statute.

12 Do due diligence regarding purpose and principle activities, as well as ask for all information as in point 12.

13 Other US partners and funders, bank reference, auditors names

14 Articles of incorporation or other documentation establishing legal status of the organization, if it is so constituted

15 Regardless their authorization as tax deductible entities, all our grantees have to provide the following documents:

Staff list, board members' list, organization's chart, audited financial statements for last fiscal year, current

financial statements, charter or bylaws, tax information, strategic plan if available, and information to receive wire transfers.

16 Organizing documents, detailed financial information, detailed board list

17 Copy of translated official documentation supporting org's legal name (by which it is recognized by its gov) and supports that it is legally recognized as a not-for-profit entity.

18 Grantees submit a public support form, to determine if we need to exercise expenditure responsibility. Also, if the organization is not equivalent to a US NGO, then we also exercise expenditure responsibility. In these two cases, the payment letter spells out reporting requirements, restrictions on the use of the funds, and how expenditure responsibility works.

19 XXXXX grant agreement contains language for repayment of funds; prohibition on lobbying, propaganda, political activity, grants to individuals, and non-charitable activities; and restrictions on regranting to other organizations unless regranting has been specifically approved. The grantee does not provide separate documents for these items. Instead, the grantee signs the grant agreement agreeing to abide by these restrictions. XXXXX grant agreement also contains restrictions on the purchase of capital assets, spend out requirements for private foundation equivalents, and separate accounts for for-profit equivalents. There are also conditions for needing reports on the grantee's fiscal year-end.

20 Description of activities, past and proposed; financial statements: past financials and proposed budgets for the organization and the project. List of key staff responsible for the project

21 Documentation from staff and approval of officer for assuming expenditure responsibility. Beyond this I'm not certain. Our tax clearance person was not in the office so I could not consult with her.

22 Articles or incorporation and by-laws; evidence of local registration if required by local law.

23 Written grant agreement (signed before client sends any funds)that satisfies all ER requirements under Code and Regs

24 Governance documents

25 Organizing documents

(e.g., articles of incorporation, constitution, charter certificate of incorporation, internal governing rules, and description of how assets will be distributed if operations cease)

Y Detailed description of the purpose and principle activities both past and proposed

Y Dated copy of nonprofit registration and number in its own country

Y Registration number of nonprofit status in own country

Y Detailed financial statements for prior years (preferably audited)

26 Memorandum of Understanding when grantee collaborates with another organization or hires a consultant to carry out part of the work. Also, we ask for requests coming from universities to submit an endorsement letter on the project from the appropriate university department

27 Independent audit

28 Biographies for the executives of the organization and for personnel involved with the funded project.

Y A list of all staff

Y A list of the Board of Directors indicating their principal occupations / affiliations.

Y he annual operating budget for the prior year and the current year-to-date

Y Grants received during the previous and current year for the organization and specifically for the project being funded.

Y A dated copy of charitable status (registration) in the organization's country.

Q16. What information do you require non-U.S. based NGOs to provide to comply with U.S. anti-terrorist and money laundering requirements?

	#	Percent
Names of officers	47	<b>82%</b>
Names of trustees/board members	47	<b>82%</b>
Signed statement that the organization does not and will not support terrorist activities	29	50%
List of funders (government, foundation, corporate)	22	38%
Geographic areas in which the organization conducts activities	19	33%
List of all field office addresses and countries	9	15%
List of affiliates and subcontractors	7	12%

## Q17. What additional information do you require for anti-terrorist vetting?

1 Affiliations of trustees, and detailed information about their banking institutions

2 We ask for the names and addresses of the board of directors and top five highest paid staff members.

3 Top 5 key employees -- the five highest paid or most influential employees

Also list of funders who have given more than 2% of total revenue over the last four years

4 Additional identification required if name appears on Anti-Terrorism software checklist

5 We ask if the organization is controlled by any other entity and for them to describe that relationship

6 n/a

7 We usually get information on geographic areas, field offices, some affiliates and sub-contractors, and all funders for the capital campaign (you may need to adjust our answers to 16). Since most of our grants are for capital projects, we also get the names of the project's architect and general contractor.

8 We have required list checking when there is regranting.

9 NA

10 None

11 We check organization names against anti-terrorist databases through Bridger/Insight/ChoicePoint

12 Our company puts every grantee through the OFAC screening.

13 None

14 As per the revised Voluntary Guidelines, we apply a risk-based approach, whereby requirements can vary.

15 n/a

16 n/a

17 NA

18 We only make grants to individuals, not US or non US based NGOs.

19 Bank references

20 None

21 N/A

22 We rely on US based org.

23 Hopefully colleagues at accounting and grants management will answer this section.

24 Patriots Act Form

25 None

26 We have adopted a risk-based approach. We vet all officer and trustee names against the OFAC list (and others) with the Bridger software. If there is an elevated risk, we conduct additional due diligence. If a conference related to our work on Islam, we require the grantee to check the names of participants against the OFAC list. We abide by OFAC regulations regarding Iran.

27 XXXXX requires US and non-US grantees to provide the primary project contact, primary organization contact and grant agreement signatory name along with the grantees complete name and address. Also, the signed statement that the org. does not and will not support terrorist activities is part of XXXXX grant agreement.

28 List of staff working in the project.

29 Program staff complete a risk assessment process and sign off on risk level. Degree of due diligence depends on assessment.

30 Scrutiny of program documents; regular on-site review of media coverage.

31 Depends on the risk that we and client determine to exist in the country or region where the NGO operates. Very fact-intensive.

32 Not material

33 Case by case risk based approach may require additional information listed above

34 We run organization thru Bridger software before we make any payments. We also require that the organization sign a compliance certificate annually and reconfirm information on Grant Report.

35 N/A

36 For 16 above, we include anti-terrorist language in our agreement when appropriate.

**Q18. Which of the following do you do to vet non-U.S. based NGOs for compliance with Executive Order 13224, the USA Patriot Act and the Treasury Department’s Voluntary Anti-Terrorist Financing Guidelines?**

	#	Percent
Check the organization name against the current OFAC watch list	48	<b>68%</b>
Check officer and staff names against the current OFAC watch list	39	<b>55%</b>
Check trustee/board member names against the current OFAC watch list	29	41%
Organization and contact names (as described above) are also checked against international watch lists (e.g. Interpol, EU, UN, World Bank)	22	31%
None of the above	17	24%
Other, please specify	16	22%

Other, please specify:

- |   |  |
|---|--|
| 1 All lists in the ChoicePoint/Bridger system.        | 9 Check in with other US funders for references      |
| 2 We use Bridger software to check over 22 lists.     | 10 Not sure. Accounting/Grants offices handle this.  |
| 3 All lists (32 plus) as provided in Bridger software | 11 Grant contacts are checked against the OFAC list  |
| 4 E-checks against database of many compiled lists.   | 12 We do not check all the trustees of universities. |
| 5 Staff: check Treasurer, CEO, CFO; Board: Chair      | 13 Only some officer and staff names, not all        |
| 6 n/a   | 14 We may do the 4th bullet too, I'm not sure.       |
| 7 NA  | 15 We require our Grantees to be non political       |
| 8 ED or ER is US jargon and unknown to us             | 16 Site visits, personal knowledge, etc.             |

Q19. Do you conduct regular independent verification of the validity and authenticity of ED or ER information provided by non-U.S. based NGOs?

	#	Percent
Always	7	11%
Most of the time	9	14%
Sometimes	13	20%
Rarely	16	<b>25%</b>
Never	18	<b>28%</b>

## Q20. Please describe any additional steps that you take to vet non-U.S. based NGOs.

- 1 Peer-review vetting, confirmation with USAID or other USG funding source if applicable.
- 2 Quite often we ask the advice of a 'partner foundation' based in the country where the grantee is located.
- 3 Use our extensive in-country network to check out new grantees
- 4 Most non-U.S. NGOs come to us through our employees in country or we refer them to our employees in country who are familiar with them.
- 5 All equivalency affidavits and supporting materials are vetted by outside counsel, which write up individualized opinions on each grant made.
- 6 Independent verification above refers to validation process conducted by CAF for international matching grants
- 7 Sometimes our compliance team puts them through INFOSEC.
- 8 Site visits if new grantee (or at least frequent contact with officer in course of regular due diligence)
- 9 In-country personnel makes site visits to the NGO and writes a recommendation for the organization
- 10 Assessments from local advisors.
- 11 Check with International Community Foundation or other cross border funders
- 12 I check with a local Canadian community foundation.
- 13 We use US based regrantees.
- 14 Getting to know the groups and maintaining direct relationship with them vetting groups by checking with colleagues in the region
- 15 As a Program, we don't do anything. Not sure what our Accounting/Grants offices might do.
- 16 Program officers conduct site visits and know their grantees, keeping in close contact during the grant period.
- 17 Most review done by on site field offices. site visit on occasion
- 18 I don't understand question #19
- 19 Site visits to organizations (usually done after we have started funding, but we are strong on renewal funding so it informs future grantmaking).
- 20 Site visits by field staff. Visiting with funders and beneficiaries on their experiences.
- 21 Regular monitoring through in-country XXXXX Foundation offices
- 22 We have a strong office in India which does thorough due diligence for all potential grantees
- 23 Depending on result of risk assessment, a client may look to staff or volunteers to perform site visits. Clients often consult other funders with expertise in the region.
- 24 Independent in-country audit, both programmatic and fiscal; quarterly financial reviews, Foundation staff site visits 3-4 per year for greatest validity.

**Q21. When is non-U.S. based NGO organization and contact data that you've collected vetted using your anti-terrorist OFAC list checking process or service?**

	#	Percent
Prior to each payment	30	<b>47%</b>
Initial consideration of a grant request	27	<b>42%</b>
Other, please specify	23	36%
Initial organization entry into the system	16	25%
Annually	6	9%
Monthly	3	4%
Quarterly	3	4%

Other, please specify:

- 1 Unless it was less than 3 months since last grant
- 2 Weekly
- 3 NA
- 4 Not checked
- 5 Regular grants: Initial Matching: quarterly
- 6 Just prior to grant approval
- 7 N/A
- 8 NA
- 9 Prior to sending them an award letter
- 10 Bi-annually
- 11 NA
- 12 None
- 13 N/A
- 14 Rely on re-granter
- 15 Grants/Accounting offices handle.
- 16 weekly
- 17 List is run against all open grants on a regular b
- 18 Rarely
- 19 Depends on risk of particular grant/grantee
- 20 Under duress
- 21 At start of pre-grant inquiry process
- 22 We confirm prior to approval of a grant.
- 23 Also, when orgs. are added to the Treasury list.

**Q22. Do either eligibility or anti-terrorist of money laundering vetting standards differ for non-U.S. based NGOs for any of the following reasons?**

	#	Percent
No different	44	<b>70%</b>
Other, please specify	12	<b>19%</b>
NGO country	9	14%
Amount of the grant	5	8%
Grant focus (e.g. environment vs. health and social services)	4	6%
Number/type of required documents	2	3%

Other, please specify:

- 1 Are we already familiar with the grantee or not.
- 2 We do the same for US-based NGOs.
- 3 Familiarity with grantee
- 4 Grants/Accounting offices handle.
- 5 Risk assessment
- 6 Risk based approach may require additional due diligence
- 7 We take a risk assessment approach on all grants

Q23. Do you and/or your field office staff or a service provider provide any of the following assistance to non-U.S. based NGOs to help them to become eligible to receive grants?

	#	Percent
None	27	<b>39%</b>
Proposal development assistance	24	<b>34%</b>
Document translation services	18	26%
Other, please specify	11	15%
Administrative services	10	14%
Legal assistance	8	11%
Fund raising	8	11%
Accounting services	7	10%

Other, please specify:

- 1 Fiscal agent
- 2 At times, our employees translate proposals.
- 3 Varies as needed
- 4 Site visits
- 8 Sometimes directly or thru grants to other orgs.
- 9 Direct contact with the organization for more info
- 10 Technical assistance in a variety of areas
- 11 Verbal discussions and site visits

Q24. How long does it typically take for a non-U.S. based NGO to complete the process and become eligible to receive a grant?

	#	Percent
1-2 months	29	<b>43%</b>
3-4 months	17	<b>25%</b>
5-6 months	9	13%
Over 6 months	3	4%
Other, please specify	15	22%

Other, please specify:

- 1 Can take up to a year in some cases
- 2 Depends on capacity of the NGO
- 3 Use regranter.
- 4 Varies
- 5 Depends on if the NGO is a 1st time grantee or not
- 6 If part of XXXXX annual plan, less than 2 weeks.
- 7 Varies; ER is quicker than ED
- 8 A few days

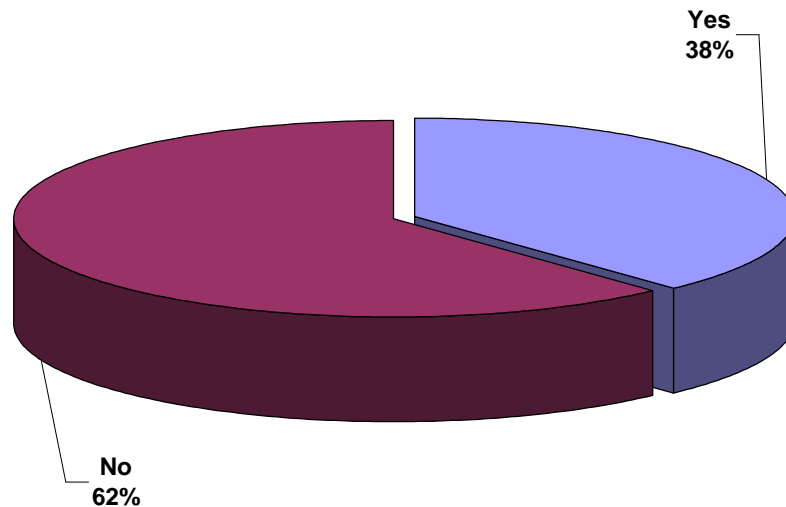
**Q25. How often do you require non-U.S. based NGOs to verify or resubmit updated compliance and contact information?**

	#	Percent
Each new request or proposal	37	<b>52%</b>
Every 12 months	14	<b>20%</b>
Every 24 months	6	8%
Every 36 months	2	2%
Other, please specify	22	<b>31%</b>

Other, please specify:

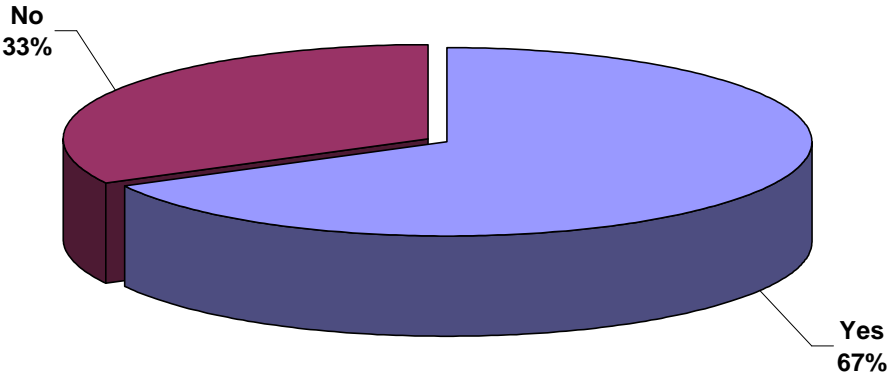
- 1 When a subsequent payment is due.
- 2 3 months--update affidavit
- 3 Have not required
- 4 We check if challenge grant not paid after 2 years
- 5 We're so new, this has not yet come up.
- 6 Regular grants: each request Matching: 3 years
- 7 Only once on initial application
- 8 At the end of each fiscal year during grant period
- 9 Use regranter
- 10 When there are any organizational changes
- 11 Affidavit update = 24 months
- 12 If multiyear grant, before each year's payment
- 13 Situation specific
- 14 Every 6 months
- 15 Not enough room to explain

**Q26. Do you receive and review equivalency determination (ED) and/or expenditure responsibility (ER) documents and supporting materials from non-U.S. based NGOs in different languages?**



- |  |  |
|--|--|
| 1 Hindi, Kannada   | 18 Spanish and Chinese   |
| 2 English, French, Dutch, German, Spanish  | 19 Spanish and Portuguese (only because we have staff in Finance department that can review; otherwise we would not)   |
| 3 Spanish and Chinese  | 20 We require some level of translation  |
| 4 We require the Pre-Grant Inquiry Form in English, charters are sometimes submitted in the language of the country.         | 21 Portuguese  |
| 5 Hebrew, Spanish  | 22 Spanish, Portuguese   |
| 6 Spanish and French   | 23 English, Spanish, Portuguese. Will translate traditional languages into one of these 3.   |
| 7 NA   | 24 The dominant language of the country in which the grantee is located.   |
| 8 Spanish, French, Russian, Portuguese   | 25 Spanish (one of our lawyers is fluent), other languages with external translations  |
| 9 Accept English only  | 26 Spanish   |
| 10 Spanish, French   | 27 Spanish, French, Italian, German, Portuguese, Chinese, Russian, Polish, Albanian, Czech and Slovak, Hindi, Ukrainian, Romanian, Greek, Hebrew, Arabic, Dutch, Swedish, Danish, Armenian |
| 11 n/a   | 28 Spanish, Amharic, Russian, the funds pays for translation services  |
| 12 French, Swahili, Sesotho, Kinyarwanda   | 29 Spanish and Portuguese  |
| 13 Like American English?  | 30 Spanish   |
| 14 English   |  |
| 15 Spanish, Portuguese, English  |  |
| 16 German and Portuguese thus far. They usually end up having to translate into English, at our Accounting office's request. |  |
| 17 But my program assistant and I collaborate with our accountants as documents are mostly in Spanish                        |  |

Q27. With the consent of each non-U.S. based NGO, would you provide copies of compliance documents to the centralized repository?



## Operations and Information Systems

Q28. How many of your staff members are dedicated to non-U.S. based NGO eligibility determination and anti-terrorist vetting?

	#	Percent
25% of a staff position	32	<b>57%</b>
50% of a staff position	4	7%
75% of a staff position	3	5%
1 staff position	5	9%
2+ staff positions	12	<b>21%</b>
Total	56	100%

Q29. NGO access and proficiency using online Web-based systems (not just e-mail) to complete and submit online forms and to upload file attachments.

	#	Percent
Very High	11	16%
Good	19	<b>27%</b>
Fair	21	<b>30%</b>
Poor	4	5%
Very Poor	4	5%
Don't Know	19	<b>27%</b>

Q30. If a repository is established, how should current and historical non-U.S. based NGO information be provided?

<i>Top number is the count of respondents selecting the option. Bottom % is percent of total respondents selecting the option.</i>	Required	Highly Desirable	Desirable	Not Required
VIEW - Store electronic copies of all previously submitted NGO eligibility documents plus their organization and contact information online so that it can be easily accessed and referenced.	<b>38</b> <b>55%</b>	<b>22</b> <b>32%</b>	6 9%	3 4%
DOWNLOAD - Capability to download all of a NGO's latest submitted nonprofit eligibility documents plus their organization and contact information.	<b>26</b> <b>38%</b>	<b>35</b> <b>51%</b>	5 7%	2 3%
INTEGRATE - Automated link from your in-house grants management system to the centralized repository to view NGO information.	8 12%	<b>19</b> <b>28%</b>	<b>22</b> <b>33%</b>	<b>18</b> <b>27%</b>

## Joining and Supporting the Repository

Q31. How would you describe your overall interest and support of a centralized repository of non-U.S. based NGOs?

<i>Top number is the count of respondents selecting the option. Bottom % is percent of total respondents selecting the option.</i>	Strongly Agree	Agree	Don't Agree	Strongly Disagree	Don't Know
The availability of a centralized repository of vetted non-U.S. based NGO information would be a significant benefit to U.S. philanthropy.	<b>36</b> 45%	<b>33</b> 41%	3 4%	1 1%	7 9%
We would favor establishing a centralized repository of non-U.S. based NGO information.	<b>29</b> 36%	<b>32</b> 40%	4 5%	1 1%	14 18%
We would probably become a member of the repository and use it instead of our existing non-U.S. based NGO vetting process.	8 10%	<b>28</b> 35%	11 14%	6 8%	<b>26</b> 33%
Any annual repository membership fee should be based on an appropriate sliding scale.	<b>19</b> 23%	<b>40</b> 49%	5 6%	2 2%	15 19%
We would encourage all non-U.S. based NGOs seeking grants from us to submit their information to the central repository.	15 19%	<b>35</b> 44%	8 10%	4 5%	<b>17</b> 22%
The existence of a centralized repository would streamline the process of non-U.S. based NGOs becoming eligible to receive grants	<b>22</b> 28%	<b>41</b> 51%	5 6%	1 1%	11 14%
NGOs would prefer to submit their information to a centralized repository.	7 9%	<b>13</b> 16%	12 15%	3 4%	<b>44</b> 56%
We would be willing to share our non-U.S. based NGO eligibility information with a centralized repository.	10 13%	<b>34</b> 45%	5 7%	3 4%	<b>23</b> 31%
The endorsement of a centralized repository by the Council on Foundations, The Foundation Center, GuideStar and Independent Sector would be a key factor in our deciding to use the system.	<b>23</b> 29%	<b>37</b> 47%	5 6%	2 3%	11 14%
An IRS letter ruling that would approve the centralized repository would be a key factor in our decision to become a member.	<b>38</b> 49%	<b>22</b> 28%	6 8%	1 1%	11 14%
Such a repository would be so beneficial that we would consider providing grant support.	4 5%	<b>12</b> 16%	13 17%	6 8%	<b>42</b> 55%

Q32. What would be the major challenges and obstacles for establishing and maintaining a centralized repository of non-U.S. based NGO information? Please include additional clarifying comments about your interest and support of a repository.

RESPONSES SPECIFIC TO THE QUESTION GROUPED BY CATEGORY AND IN ORDER OF FREQUENCY

**Currency of information (17)**

Keeping information current & up to date

Keeping information current

Keeping all documents updated

Timely

It would be a challenge to collect the information from companies to start with and then to be able to continue to add to it on an ongoing basis.

Keeping the information updated

Timely information.

Maintaining the updated information to ensure compliance with all IRS regulations

I believe keeping the information current may be a challenge

Keeping it updated

Difficulty of ensuring that information remains current and reliable

Currency issues

Keeping the information current and capturing the range of organizations funded

Maintaining updated information

Frequency of collecting updated information, particularly of contacts

Ability to maintain current information (1 year or less) on each NGO

Maintaining the repository/hosting

**Trusted source of accurate and reliable information (8)**

Reliability of the information

Ensuring accuracy of documents provided

Our legal council will have to approve that the vetting mechanism of the repository is to a high enough standard that we could risk our assets. They have been reluctant to accept other' vetting documents in the past. I have heard it from others--how do we know we can trust that they are correct with the vetting process.

Accurate information

Establishing oversight

Make sure that the equivalency determination system is highly reliable and satisfactory for users (mostly U.S. donors)-to the point that donors stop using their limited in-house capacity and use only the repository.

Verifying the accuracy of information in the repository

While we would be happy to contribute data, and would use the central repository to gather documents if set up with appropriate controls, we would not rely on other organizations' assessments of equivalency.

### **Establishing consensus and enforcing standards (7)**

I imagine there is significant variance among the many funders re: levels of due diligence / compliance, and we would need to adopt a rigorous standard, which would signal to the U.S. government that the funding community has developed a practical and workable "guideline."

Agreement on the data elements/ documents needed for the repository

Different orgs might have widely different financial and reporting capability.

Seems like a task force needs to be established involving legal, programmatic, and financial advisors from a cross section of foundations to assess benefits/risks/costs of collectivizing, maintaining and updating and maintaining a central repository.

Main challenge will be willingness of grantmakers to waive their own due diligence in a period of increased IRS and Congressional scrutiny of international grants

Because our own experience complying with American foundation's grant requirements have been largely unpleasant, it is difficult to envision this community doing a good job creating an easy-to-use structure for international NGOs.

Different rules and regulations for what qualifies as a public charity in different countries

- changes in legislation in different countries
- ensuring list remains updated (removing organizations that have lost their tax exempt status)
- creating robust queries for finding organizations that match giving guidelines
- convincing foreign organizations that the revenues from U.S. based grantmakers will offset the costs of keeping complete records on this database

### **Buy-in and use by NGOs (6)**

Getting them to enter their information.

Data gathering

Data entry.

Buy-in by NGOs as to their comfort level with providing information to a non-grantmaking entity.

I'm not sure that a listing in the 'repository' will considerably help them. It might reassure some U.S. donors, but I'm afraid that it might ultimately contribute to more work for the non U.S. NGOs.

Explaining why we are doing this to our partners

### **Getting an IRS approval / letter ruling (5)**

Having an IRS and COF/IS, etc. endorsement is critical to broad acceptance.

IRS Ruling Letter

A key issue is IRS recognition of the repository's information.

To use the info, we would need an IRS endorsement that it meets due diligence requirements.

IRS acceptance of the repository would be critical.

### **Repository staffing, qualifications, and knowledge (3)**

Staffing it in various languages

To have a practical and updated understanding of fiscal regulations and equivalencies in each country represented in your database.

A challenge or obstacle for establishing and maintaining the repository would be the staffing of the repository. XXXXX staff often works with a grantee to change their dissolution paragraph in order to receive general purposes grants. In our experience, grantees fail to complete the key (what type of organization) of the major donor support schedule or do not complete it correctly. Will the repository staff be able to assist with these issues? Will they have the proper training to do so? What if the public support schedule does not appear reasonable against the financial statement provided (taken into consideration accrual vs. cash-basis accounting)? Will repository staff be able to identify these issues? XXXXX staff is reviewing the documents for these types of issues.

### **Privacy laws, security and NGO trust (4)**

Regarding a possible obstacle, we have found there can often be a profound lack of trust between Latin American organizations and US bureaucratic structures. Now with the terrorism watch list, this issue becomes even more pressing. I imagine organizations will be very cautious about providing detailed organizational information for a major data base, which will have wide access.

Confidentiality of data

EU SafeHarbor privacy laws and any in other countries, possibly Brazil might be an impediment. That is why I do not think we could share NGO documents with you and our securing permission from each NGO to do so would be too burdensome and might result in distrust and suspicion. I think you would have a very major job in explaining this to small NGOs like many of the ones we fund, in various countries.

Convincing NGOs that repository is secure and beneficial to them.

### **Cost (4)**

Cost

Costs/support

Where you thinking that an annual membership fee would be based on an appropriate sliding scale of usage? Asset size?

What would be financial model of such a data-base to make it sustainable?

### **Translations (2)**

Language & culture will be big issues.

Translation for the international NGOs

### **Decision making and internal approval (2)**

Decision making by funders

Approval from our compliance, tax and legal offices.

#### **Other (8)**

Skewing grantmaking to pre-approved larger grantees while prejudicing smaller organizations

Challenges with Internet connectivity

Staff time in sharing documents with you.

Concern that one funder's decision not to make a grant to an NGO could influence a less experienced international funder.

Some competitive advantages might be eroded through the central repository approach since many companies seek external recognition for their "unique" philanthropy and partnerships.

Because all of our non-US grants are equivalency, and most are capital, it's not clear our current needs would mesh with everyone else's.

The obvious potential benefit for us as a grantmaking entity would be to have an easy validation process. I have not seen evidence that the sponsoring entities would be effective at playing this role of simplifying the complex. While currently each grantmaking entity assumes the risk and cost of compliance with US law, a universal standard would presumably be more restrictive than many current practices to assure the repository's credibility. This could create a higher barrier to eligibility than exists for many non-US NGOs currently.

I would be most interested in COF maintaining a website that includes information about the countries in general:

- information about laws in each country that govern grants from foreign organizations
- NGO registration regulations/systems of each country
- links to GuideStar-like websites for each country
- up-to-date information about the status of anti-terrorism legislation in each country.

Information about specific organizations that would be most helpful would be:

- audited financial statements
- letter comparable to IRS determination letter
- list of key people at organization (board/staff)

#### **Advantages (10)**

We currently only work with regranting organizations based in the U.S. to provide support to NGOs outside of the U.S. due to our lawyers' concerns about getting involved in international grantmaking. A centralized repository would likely ease our lawyers' concerns and allow us to grant directly to non-US based NGOs.

Another tremendous benefit would be if the repository would include an actual equivalency determination upon which the IRS would allow funders to rely.

A central repository would be great

Good luck! This is a worthwhile, but complicated project. I do not think it totally replace individual vetting of non-US NGOs, but would be a great assistance, similar to the Guidestar Charity Check system.

Besides the obvious benefits of having a list of organizations that are truly equivalent to a US public charity, the repository would also be a great way of doing research on existing foreign not for profits. Such list does not exist today, and this makes it very difficult to get a sense of the # of NGO's and their degree of sophistication in different regions and countries.

Currently the foundation does not accept applications from non-US based NGOs. If this repository were available, we might change this policy.

The repository idea is a good one

I think this type of repository overall is very beneficial

While I think this type of repository overall is very beneficial, we do support grassroots organizations that may have trouble fulfilling requirements of a formal system. So we wouldn't abandon direct contact with grantees.

Speaking as outside counsel to a number of international grantmakers, just getting the information (particularly for ED and particularly for the public support test evaluation) is going to be a huge benefit.

The opinion letter is the easy part; the biggest cost component is getting the information in the first place. If that's in one place and easily accessible and updated annually, the benefit is HUGE.

## VERBATIM RESPONSES

1 Because our own experience complying with American foundation's grant requirements have been largely unpleasant, it is difficult to envision this community doing a good job creating an easy-to-use structure for international NGOs.

The obvious potential benefit for us as a grantmaking entity would be to have an easy validation process. I have not seen evidence that the sponsoring entities would be effective at playing this role of simplifying the complex. While currently each grantmaking entity assumes the risk and cost of compliance with US law, a universal standard would presumably be more restrictive than many current practices to assure the repository's credibility. This could create a higher barrier to eligibility than exists for many non-US NGOs currently.

2 Reliability of the information?

Keeping information current & up to date?

Non U.S. NGOs which receive support from a variety of U.S. donors have this information readily available - so is it really useful for them? Will the central repository (with information perhaps 1 or 2 years old) not rather add complications to the process (with questions like 'I have that information already, but why don't you send me an updated version')? With smaller NGOs: their main challenges are building a network of donors in the U.S., acquiring communications skills, getting their message across - I'm not sure that a listing in the 'repository' will considerably help them. It might reassure some U.S. donors, but I'm afraid that it might ultimately contribute to more work for the non U.S. NGOs.

3 - Different rules and regulations for what qualifies as a public charity in different countries

- changes in legislation in different countries

- ensuring list remains updated (removing organizations that have lost their tax exempt status)

- creating robust queries for finding organizations that match giving guidelines

- convincing foreign organizations that the revenues from U.S. based grantmakers will offset the costs of keeping complete records on this database

ADDITIONAL COMMENTS:

Besides the obvious benefits of having a list of organizations that are truly equivalent to a US public charity, the repository would also be a great way of doing research on existing foreign not for profits. Such list does not exist today, and this makes it very difficult to get a sense of the # of NGO's and their degree of sophistication in different regions and countries.

4 Staffing it in various languages; keeping information current; ensuring accuracy of documents provided.

5 Currently the foundation does not accept applications from non-US based NGOs. If this repository were available, we might change this policy.

6 As noted above the EU SafeHarbor privacy laws and any in other countries, possibly Brazil might be an impediment. That is why I do not think we could share NGO documents with you and our securing permission from each NGO to do so would be too burdensome and might result in distrust and suspicion. I think you would have a very major job in explaining this to small NGOs like many of the ones we fund, in various countries.

7 Our legal council will have to approve that the vetting mechanism of the repository is to a high enough standard that we could risk our assets. They have been reluctant to accept other' vetting documents in the past. I have heard it from others--how do we know we can trust that they are correct with the vetting process.

8 We have some preliminary questions about two items.

1. It's possible that new and unsophisticated NGOs could be intimidated by ED/ER questions and may be tempted to answer how they think they should answer.
2. Concern that one funder's decision not to make a grant to an NGO could influence a less experienced international funder.

9 I imagine there is significant variance among the many funders re: levels of due diligence / compliance, and we would need to adopt a rigorous standard, which would signal to the U.S. government that the funding community has developed a practical and workable "guideline."

Also, some competitive advantages might be eroded through the central repository approach since many companies seek external recognition for their "unique" philanthropy and partnerships.

10 The repository idea is a good one. Because all of our non-US grants are equivalency, and most are capital, it's not clear our current needs would mesh with everyone else's. Having an IRS and COF/IS, etc. endorsement is critical to broad acceptance.

11 Keeping all documents updated; Cost

12 Very difficult for the 4 parties to do. Three have nominal or no international experience. Good project to talk to international colleague organizations about, like EFC or CIVICUS or even WINGS. Language & culture will be big issues. In principle, like the idea, but the 4 US based organizations need an international partner or partners to implement.

13 We currently only work with regranting organizations based in the U.S. to provide support to NGOs outside of the U.S. due to our lawyers' concerns about getting involved in international grantmaking. A centralized repository would likely ease our lawyers' concerns and allow us to grant directly to non-US based NGOs.

14 IRS Ruling Letter

Timely, accurate information

Establishing oversight and maintaining the repository/hosting

Costs/support

15 -Agreement on the data elements/ documents needed for the repository

-Convincing NGOs that repository is secure and beneficial to them

16 It would be a challenge to collect the information from companies to start with and then to be able to continue to add to it on an ongoing basis.

17 While we would be happy to contribute data, and would use the central repository to gather documents if set up with appropriate controls, we would not rely on other organizations' assessments of equivalency.

18 A key issue is IRS recognition of the repository's information. Another tremendous benefit would be if the repository would include an actual equivalency determination upon which the IRS would allow funders to rely.

19 DDCF does not currently make grants directly to non-US based institutions; we have supported international work only through grants to US based institutions. If this were to change, we would probably be interested in a centralized repository.

20 Keeping the information updated

21 Data entry. Explaining why we are doing this to our partners. Staff time in sharing documents with you.

22 Not relevant to us.

23 Different orgs might have widely different financial and reporting capability.

24 The Forum of Regional Associations of Grantmakers should be a partner to this, since more than half of their members are not members of the Council on Foundations.

25 None

26 N/A

27 Obstacles? Timely information.

We don't make many international grants, so we would be a minimal user.

28 I manage the Global Development Program's active grants, but I am not in a position to state whether the XXXXX Foundation as a whole would be interested. Internal discussions w/ accounting, grants, and directors would need to occur, I imagine.

29 Maintaining the updated information to ensure compliance with all IRS regulations.

30 To have a practical and updated understanding of fiscal regulations and equivalencies in each country represented in your database.

Make sure that the equivalency determination system is highly reliable and satisfactory for users (mostly U.S. donors)-to the point that donors stop using their limited in-house capacity and use only the

repository.

31 While we do award international prizes, we do NOT engage in international grantmaking, so this project would not be relevant to us.

32 Translation for the international NGOs, and getting them to enter their information.

33 While a central repository would be great, the thing that would most likely get us to use and participate is the facility of use.

34 I would need more details about how it would work before I could answer these questions.

35 To use the info, we would need an IRS endorsement that it meets due diligence requirements. Also, I believe keeping the information current may be a challenge.

36 Verifying the accuracy of information in the repository and keeping it updated

37 Good luck! This is a worthwhile, but complicated project. I do not think it totally replace individual vetting of non-US NGOs, but would be a great assistance, similar to the Guidestar Charity Check system.

38 Our overall interest and support would be somewhat dependent on the results of this survey. Where you thinking that an annual membership fee would be based on an appropriate sliding scale of usage? Asset size? or what? A challenge or obstacle for establishing and maintaining the repository would be the staffing of the repository. XXXXX staff often works with a grantee to change their dissolution paragraph in order to receive general purposes grants. In our experience, grantees fail to complete the key (what type of organization) of the major donor support schedule or do not complete it correctly. Will the repository staff be able to assist with these issues? Will they have the proper training to do so? What if the public support schedule does not appear reasonable against the financial statement provided (taken into consideration accrual vs. cash-basis accounting)? Will repository staff be able to identify these issues? XXXXX staff is reviewing the documents for these types of issues.

39 While I think this type of repository overall is very beneficial, we do support grassroots organizations that may have trouble fulfilling requirements of a formal system. So we wouldn't abandon direct contact with grantees.

Regarding a possible obstacle, we have found there can often be a profound lack of trust between Latin American organizations and US bureaucratic structures. Now with the terrorism watch list, this issue becomes even more pressing. I imagine organizations will be very cautious about providing detailed organizational information for a major data base, which will have wide access.

40 Not sure. Seems like a task force needs to be established involving legal, programmatic, and financial advisors from a cross section of foundations to assess benefits/risks/costs of collectivizing, maintaining and updating and maintaining a central repository.

41 Main challenge will be willingness of grantmakers to waive their own due diligence in a period of increased IRS and Congressional scrutiny of international grants; difficulty of ensuring that information remains current and reliable; skewing grantmaking to pre-approved larger grantees while prejudicing smaller organizations.

42 We see no merit for a central repository -- from our vantage point

43 Speaking as outside counsel to a number of international grantmakers, just getting the information (particularly for ED and particularly for the public support test evaluation) is going to be a huge benefit.

The opinion letter is the easy part; the biggest cost component is getting the information in the first place. If that's in one place and easily accessible and updated annually, the benefit is HUGE.

44 I (and our family foundation) am interested in subject of international grantmaking, and encourage your efforts to help make the process more efficient, effective, widespread etc.

There are many dimensions of the issue, but here are a few:

- ÿ Distinguish between large and smaller foundations, and individual donors. Different types of grants, size of contributions, etc. It would not be a surprise if you discern differing levels of interest from different segments of donor population.
- ÿ Ascertain the appetite for giving directly to organizations, vs. through "friends of" organizations, or re-granting organizations, or simply donor advised funds that allow international gifts (e.g. Fidelity is limited to US; Calvert is not).
- ÿ Define scope of what kinds of organizations are/are not likely to be included in a database (e.g. size, number of years in operation, local country registration, types of activities, etc.) Moreover, set hurdles for which organizations do not qualify... (e.g. avoid scams of high-sounding names from distant countries with gut-wrenching stories that cannot be verified)
- ÿ Are there currency issues, and bank deposit issues as well as compliance with Patriot Act, and deeming equivalence with 501c3 status.
- ÿ At what point in process would the "vetting" organizations (e.g. GuideStar, Charity Navigator, etc) catch up and add their judgment, perspectives and data to help potential donors carry out their due diligence.
- ÿ What kinds of abuses and monitoring processes are contemplated in design of such a data-base? Part of the cost structure for the data-base will reflect the "value added" by building in capabilities for due diligence; avoidance of fraud, etc.
- ÿ Would design of such a data-base also imply some organizational context in which it would operate-- e.g. one of the sponsoring organizations (e.g. The Red Cross favorite 50 relief organizations)--or even a newly created organization (e.g. a "clearinghouse")
- ÿ Any marketing questions, e.g. willingness of donors to pay for services provided, or transactions handled? More generally, what would be financial model of such a data-base to make it sustainable? (e.g. the model of a credit card merchant account where transaction fees are deducted?)
- ÿ Strategy and roll-out questions. What types of charities would be early stage adopters? e.g. disaster relief? health and food? education and youth?
- ÿ Collaboration questions. Would alliance of partner organizations, or even "private label" affect feasibility (e.g. the 'World Relief' list of charities; or 'xxx' religious denomination global giving? or the 'Do good to the environment Collective' --not Greenpeace)
- ÿ ps. Having money from GE Foundation is a fabulous place to open a window into other corporate support from global firms that might even be interested in fund-raising among their non-US workforce.

45 Confidentiality of data and decision making by funders. IRS acceptance of the repository would be critical.

46 Keeping the information current and capturing the range of organizations funded.

47 Maintaining updated information on the NGOs, challenges with internet connectivity should one encourage NGOs to deposit their documents on the repository

48 Approval from compliance, tax and legal office at XXXXX.

49 I would be most interested in COF maintaining a website that includes information about the countries in general:

- information about laws in each country that govern grants from foreign organizations
- NGO registration regulations/systems of each country
- links to GuideStar-like websites for each country
- up-to-date information about the status of anti-terrorism legislation in each country.

Information about specific organizations that would be most helpful would be:

- audited financial statements
- letter comparable to IRS determination letter
- list of key people at organization (board/staff)

50 Frequency of collecting updated information, particularly of contacts.

51 Data gathering and buy-in by NGOs as to their comfort level with providing information to a non-grantmaking entity.

52 The statement above, "We would probably become a member of the repository and use it instead of our existing non-U.S. based NGO vetting process," was answered "Disagree" because I am not at all sure the repository would replace our own due diligence. Such a substitution would depend on the repository's ability to maintain current information (1 year or less) on each NGO. However, I feel sure we would join the repository.

## Hosting and Maintaining the System

Q33. Which of the following types of organizations would you consider as best qualified and positioned to host and maintain a centralized repository of non-U.S. based NGO information?

Top number is the count of respondents selecting the option. Bottom % is percent of total respondents selecting the option.	Definitely Consider	Might Consider	Probably Would Not Consider	Definitely Would Not Consider	Don't Know
U.S. based non-profit organization that currently serves as an online repository of NGO information	<b>42</b> 54%	<b>29</b> 37%	2 3%	0 0%	5 6%
Non-U.S. based non-profit organization that currently serves as an online repository of NGO information	10 13%	<b>27</b> 36%	<b>27</b> 36%	5 7%	6 8%
Non-profit philanthropic service bureau	<b>15</b> 19%	<b>48</b> 62%	4 5%	2 3%	8 10%
For-profit philanthropic service bureau	2 3%	<b>41</b> 55%	<b>20</b> 27%	6 8%	6 8%
For-profit workplace giving service provider	0 0%	<b>21</b> 28%	<b>33</b> 45%	7 9%	13 18%
For-profit grants management application software and/or service provider	1 1%	<b>32</b> 43%	<b>23</b> 31%	8 11%	11 15%

Q34. If a central repository were established, then what are the key criteria that should be used in selecting an organization to develop, host and maintain information about non-U.S. based NGOs?

1 Credibility, accuracy, ease-of-use, and value for service.

2 Credibility, ease of software to use.

3 History of providing accurate and timely data

4 IRS stamp of approval, reputation, tech-savvy, cost.

5 An independent, non-profit with lots of experience in serving as an online repository.

The for-profit service providers have a very uneven record of service and ability, promise much more than they deliver, and sometimes their databases are not up to date. The profit motive might boost costs too high to persuade boards it should be in the budget and might be another factor causing the suspicion of non-U.S. NGOs.

6 Reliability and it being a trusted source. It would also be good to have the government's stamp of approval.

7 IRS approved, established experience with data management and distribution

8 IRS-endorsed, stable, sustainable and ethical host

9 -- Stable & successful company or non-profit

-- Strong track record serving as clearinghouse / hub for a key industry process

10 It must be absolutely reliable and approved by the IRS.

It's a waste of time if the IRS does not approve it. I fear a non-U.S. organization may not have as much legitimacy under U.S. law -- and would not have the threat of U.S. liability to help make sure it minimized errors.

11 Ability to work with non-US NGOs to file information -- which likely means the key criteria is that is the central repository should not be in the US. Security of info, validity of filed information.

12 Known name, trusted in the field

13 Experience, reputation, and expertise.

14 Integrity, Reputation, Reliability

15 -Organization should itself be a non-profit, registered charity recognized by appropriate authorities.

-Decision on whether organization is based in US or outside US. A non-US based organization could be most effective.

16 Independence, credibility, experience, approval by IRS, accessible from U.S. and internationally, technology savvy, etc.

17 Reliable service; staff with experience in the field, including legal staff that could make equivalency determinations.

18 Reliability, integrity, knowledge of the field and IRS requirements.

19 An organization that has strong partnership with COF, GuideStar, IRS, and various large international philanthropic organizations, etc.

20 Integrity of provider. Ability to maintain database over long-term.

21 Not-for-profit, highly automated and tech savvy, sanctioned by IRS, COF and relevant US gov't agencies

22 N/A

23 Enough muscle to pull it off.

24 Integrity of data and costs

25 Cost, quality, user-friendly system, assigned staff member to assist

26 Organization's commitment to develop and maintain this long term.

27 Cost to user; ease of access by user

28 IRS endorsement

29 Their ability to establish and maintain an accurate system of information in an easy to use format.

30 Competence, attention to detail, keeping files current.

31 The organization must be familiar with U.S. tax law and the philanthropic sector.

32 Whoever provides the service should be able to do it in a way that organizations can be listed no matter their ability to pay to be included. I would be greatly concerned if there were financial limitations for organizations who would want to be included.

The provider should be able to handle communication in multiple languages.

33 Ability to keep information up to date.

Quality and consistency

Security

National reputation

Cost and Risk low

34 Software management capability; technical mastery of ED and ER requirements; familiarity with or ability to obtain expert advice on nonprofit law and regulation in a broad range of countries outside the US.

35 Do not see need for a central repository

36 The organization must have staff with legal, financial, and linguistic facility so that they can interact with the non-US NGOs and clarify what more information is needed.

The organization has to be neutral, i.e. not a grantmaker itself and not identified with any government. It must have robust systems so hacking is less likely.

It must be transparent to avoid appearance of favoritism for various non-US NGOs.

37 Efficiency, transparency & user-friendliness, low cost, effective in responding to due diligence questions & able to customize deliverables.

38 Sustainability; knowledge of the sector; transparency; ethics; accountability

39 Capacity to keep information current and to disseminate appropriately; diplomacy and ability to work in sensitive areas.

40 Organization that understands international grant making, has financial backing and is in this for the long haul.

41 1) Ability to ensure integrity of information.

2) Trustworthiness/Credibility

3) Security/Privacy Capabilities

42 Unbiased, low-cost, ability to maintain over long-term.

43 Organization that has the ability to gather accurate data, enter and keep data fresh

44 A thorough knowledge of:

ú IRS, Treasury and USA Patriot Act regulations and requirements for international grantmaking for private, community and corporate foundations.

ú Each country's regulations regarding grants from foreign countries (the US)

ú Countries' political climates - i.e. stability vs. instability, hostile environment, existing terrorist activities, etc.