



## **Participation Requirements for Umbrella and Member Organizations**

The State Employee Combined Appeal (SECA) is the commonwealth of Pennsylvania's annual combined charitable giving campaign for employees. Through SECA, employees have the opportunity to donate to any of hundreds of participating non-profit charities.

Charities wishing to participate in the campaign must have a human services or environmental mission, in addition to meeting other financial and operational requirements, as set forth in [Management Directive 530.23](#) and the corresponding [Manual 530.21](#).

Member charities must also submit their application under at least one of the participating "umbrella" charities. Applications must be resubmitted on an annual basis, by January 31, in order to continue participating in the campaign. Applying is not a guarantee of admission, and all applications are reviewed for compliance with the campaign requirements.

For more information, visit [www.seca.pa.gov](http://www.seca.pa.gov) or contact [RA-SECA@pa.gov](mailto:RA-SECA@pa.gov).

### **Participation Requirements for Umbrella Organizations (including United Ways)**

Have at least 12 agencies that qualify for participation in SECA and have distributed monies to at least 12 agencies in the prior year and will distribute monies to at least 12 agencies this year. *DOES NOT APPLY TO UNITED WAYS AND FUNDS.*

Function on a statewide level and be representative of its constituent parts. While it may not accept responsibility for the exact nature of program objectives and administrative and financial procedures of its constituents, it must be in a position to affirm that the operations and fundraising of its constituents conform to the standards outlined in this section. *DOES NOT APPLY TO UNITED WAYS AND FUNDS.*

Have raised at least \$200,000 from Pennsylvania citizens in each of the previous two years. *DOES NOT APPLY TO UNITED WAYS AND FUNDS.*

Have raised at least two percent of its contributions from Pennsylvania citizens in each of the previous two years. *DOES NOT APPLY TO UNITED WAYS AND FUNDS.*

Have good will and acceptability throughout the Commonwealth, including a well-recognized service for or the receipt of contributions from a significant number of citizens of this Commonwealth.

Have sufficient volunteers or staff, or both, to contribute to the organization and conduct of SECA.

Adhere to high standards of service, management, and public accountability.

Provide a statement of approximately 50 words or less describing their purpose.

Provide an alphabetical listing of all affiliate organizations.

Have an active and necessary program which provides for:

1. Consultation and cooperation with established agencies in the same or related fields.
2. Efficient operations.
3. Health and welfare services, benefits, or assistance to people; or health, welfare, environmental, or conservation activities that benefit human beings.

Comply with Pennsylvania's charitable organization law as stated under the *Solicitation of Charitable Funds Act (10 P. S. § 162-1 § 162-24)*.

Must be directed by an active, voluntary board of directors which serves without compensation, holds regular meetings, and exercises effective administrative control.
Conduct fiscal operations in accordance with a detailed annual budget which is prepared and approved at the beginning of its fiscal year by the board of directors, which must grant prior authorization of any significant variations from the approved budget.
Management, general, and fundraising expenses must not exceed 25 percent of total support and revenue. The percent will be computed from information on the IRS Form 990 by adding Part IX Line 25 column C and Line 25 column D and dividing the result by Part VIII Line 12 column A.
Must prepare annual financial statements that include all income and expenditures for the state operations and all chapters, committees, and affiliates. The statements must be: <ol style="list-style-type: none"> <li>1. <b>If the organization's annual support and revenue is \$750,000 or more</b>, an audit conducted by an independent certified public accountant in accordance with Generally Accepted Auditing standards (GAAS). The independent auditor's report must be attached, and the opinion rendered on the financial statements must be unqualified, or</li> <li>2. <b>If the organization's annual support and revenue is \$250,000 to less than \$750,000</b>, a review conducted by an independent certified public accountant in accordance with the Statements on Standards for Accounting and Review Services (SSARS) issued by the AICPA. The accountant's review report must be attached, or</li> <li>3. <b>If the annual support and revenue is less than \$250,000</b>, a compilation, compiled by an independent certified public accountant in accordance with the Standards for Accounting and Review Services (SSARS) issued by the AICPA. The accountant's compilation report must be attached.</li> </ol>
Publicity and promotional activities must be based on actual program and operations of the agency, truthful, non-deceptive, and consumer-oriented; must assure protection against unauthorized use of agency lists of contributors; payment of commissions, kickbacks, finder fees, percentages, bonuses, or overrides for fundraising; mailing of unordered commercial merchandise with a request for a contribution; and general telephone solicitation of the public.
Prepare an annual report for the general public or an acceptable substitute document. Regardless of which type of document is provided, the following information must be included: <ol style="list-style-type: none"> <li>1. An explanation of the charitable cause the organization supports.</li> <li>2. A description of the organization's activities in the preceding year.</li> <li>3. A concise summary of the organization's major accomplishments in the preceding year.</li> <li>4. The name of the Chief Executive Officer, and</li> <li>5. The name of the Chief Financial Officer, Treasurer or other administrative personnel responsible for fiscal oversight of the organization.</li> </ol>
Have a policy and demonstrate a practice of nondiscrimination that is in compliance with the <i>Pennsylvania Human Relations Act</i> (43 P. S. Sections 951 - 963).
Have an <i>I. R. S. § 501(c)(3)</i> exemption.
Have a board approved conflict of interest policy which complies with the <i>Nonprofit Corporation Law of 1988</i> , 15 Pa. C. S. §§ 5101 - 5988.

## **Participation Requirements for Member Organizations**

Provide a statement of approximately 50 words or less describing the organization's purpose.
Provide an alphabetical listing of all affiliate organizations.
Have an active and necessary program which provides for: 1. Consultation and cooperation with established agencies in the same or related fields. 2. Efficient operations. 3. Health and welfare services, benefits, or assistance to people; or health, welfare, environmental, or conservation activities that benefit human beings.
Comply with Pennsylvania's charitable organization law as stated under the <i>Solicitation of Charitable Funds Act (10 P. S. § 162-1 § 162-24)</i> .
Must be directed by an active, voluntary board of directors which serves without compensation, holds regular meetings, and exercises effective administrative control.
Conduct fiscal operations in accordance with a detailed annual budget which is prepared and approved at the beginning of its fiscal year by the board of directors, which must grant prior authorization of any significant variations from the approved budget.
Management, general, and fundraising expenses must not exceed 25 percent of total support and revenue. The percent will be computed from information on the IRS Form 990 by adding Part IX Line 25 column C and Line 25 column D and dividing the result by Part VIII Line 12 column A.
Must prepare annual financial statements that include all income and expenditures for the state operations and all chapters, committees, and affiliates. The statements must be: 1. <b>If the organization's annual support and revenue is \$750,000 or more</b> , an audit conducted by an independent certified public accountant in accordance with Generally Accepted Auditing standards (GAAS). The independent auditor's report must be attached, and the opinion rendered on the financial statements must be unqualified, or 2. <b>If the organization's annual support and revenue is \$250,000 to less than \$750,000</b> , a review conducted by an independent certified public accountant in accordance with the Statements on Standards for Accounting and Review Services (SSARS) issued by the AICPA. The accountant's review report must be attached, or 3. <b>If the annual support and revenue is less than \$250,000</b> , a compilation, compiled by an independent certified public accountant in accordance with the Standards for Accounting and Review Services (SSARS) issued by the AICPA. The accountant's compilation report must be attached.
Publicity and promotional activities must be based on actual program and operations of the agency, truthful, non-deceptive, and consumer-oriented; must assure protection against unauthorized use of agency lists of contributors; payment of commissions, kickbacks, finder fees, percentages, bonuses, or overrides for fundraising; mailing of unordered commercial merchandise with a request for a contribution; and general telephone solicitation of the public.
Prepare an annual report for the general public or an acceptable substitute document. Regardless of which type of document is provided, the following information must be included: 1. An explanation of the charitable cause the organization supports. 2. A description of the organization's activities in the preceding year. 3. A concise summary of the organization's major accomplishments in the preceding year. 4. The name of the Chief Executive Officer, and 5. The name of the Chief Financial Officer, Treasurer or other administrative personnel responsible for fiscal oversight of the organization.
Have a policy and demonstrate a practice of nondiscrimination that is in compliance with the <i>Pennsylvania Human Relations Act (43 P. S. Sections 951 - 963)</i> .
Have an <i>I. R. S. § 501(c)(3)</i> exemption. 509(a)3 eligible charities are also eligible to participate in SECA, provided that all the other criteria for participation are met.
Have a board approved conflict of interest policy which complies with the <i>Nonprofit Corporation Law of 1988, 15 Pa. C. S. §§ 5101 - 5988</i> .