The UNWLA plays an important role in serving as the intermediary between donors and beneficiaries; therefore, we have both an ethical and legal obligation to ensure proper handling of funds in order to carry out the mission for which they were intended. Clear and transparent guidelines and policies for fundraising activities are essential for ensuring responsible use of funds for designated purposes and to demonstrate our commitment to ethical practices.

In order to better promote and coordinate the many UNWLA Social Welfare projects and to be accountable to both our donors and the Internal Revenue Service (IRS), the following guidelines have been instituted effective January 1, 2020. Specifically, they pertain to:

A. How to proceed when fundraising/donating to an approved and established Social Welfare project,

B. How to proceed when fundraising/donating to a new project that is not a part of the approved and established Social Welfare Program.

NOTE: Please be aware that the UNWLA does not fund the following:

1. UNWLA does not buy automobiles, build or buy homes, do renovations to government owned buildings, or create monuments.

2. UNWLA does not donate funds to other organizations with a similar mission, unless a partnership with equal credit is established. For example, when UNWLA partnered with the Shevchenko Scientific Society, a scholarship for students affected by the war in the east was supported. UNWLA was given full credit in writing for its support of the students.

3. UNWLA does not pay caretaker salaries or salary upgrades.

4. No funds may be paid out of UNWLA National, Regional, or Branch accounts to directly benefit family members, relatives, friends, neighbors, or personal acquaintances of UNWLA members. Such an expenditure is strictly prohibited under IRS 501(c)(3) and the federal tax regulations governing tax exempt organizations, because it violates the requirement that tax exempt organizations must be operated exclusively for exempt purposes such as serving public and not private interests. Such an expenditure relieves the member (or her family) of the economic burden of providing financial or medical assistance to a family member, relative, or friend, etc., and, therefore, constitutes inurement to the benefit of a private individual.
A. FUNDRAISING FOR APPROVED AND ESTABLISHED SOCIAL WELFARE PROJECTS

All the projects below have been approved by the UNWLA National Board and have trusted intermediaries in Ukraine who have ensured the integrity and legitimacy of each of these projects and through whom funds are delivered to recipients.

**BABUSI FUND** provides financial donations to elderly or needy women in Ukraine who are often living alone. Lists of identified recipients are gathered by UNWLA representatives in Ukraine and funds are distributed throughout Ukraine.

- Send financial donations directly to UNWLA headquarters. Donations will be forwarded to UNWLA representatives in Ukraine who will then distribute the funds to elderly women in Ukraine.

**GENERAL WELFARE FUND** supports unique emergency situations that may arise. These projects are usually initiated by the National Executive Committee. Examples of past projects include: humanitarian support to children in the Sea of Azov region; financial assistance for a child’s surgery or a patient’s chemotherapy session; help for an ill patient whose elderly parents also needed assistance, etc.

- Send financial donations directly to UNWLA headquarters.

**INCLUSION FUND** is an initiative which supports rehabilitation facilities and schools for children and youth with cerebral palsy, Down syndrome, autism, attention deficits, and other severe developmental disabilities. UNWLA donations support curricular improvements, staff training, and assistance with tuition for children with limited family finances.

- Send financial donations directly to UNWLA headquarters. Donations will be forwarded on your behalf.
- Specify if you would like to assist with a child’s tuition which is approximately $110.00 per month.

**ORPHANS’ FUND** supports children in orphanages, the disadvantaged, and children in foster home settings. The fund supports physical needs, such as clothing, food, hygiene, and medical care.

- Branches/Regional Councils may continue to send packages to orphanages with which the UNWLA has already established relationships. To ensure orphanages have received the packages, Branches/Regional Councils must ask for evidence in the form of a report, correspondence, and/or photographs. These should be retained for audit purposes.
- Financial donations may also be sent directly to UNWLA headquarters. They will be forwarded on your behalf.
**PEDIATRIC BURN VICTIMS FUND** is a partnership with “Doctors Collaborating to Help Children” to conduct outreach missions in Ukraine. Its goal is to examine and operate on pediatric burn victims from all oblasts of Ukraine.

- Send financial donations directly to UNWLA headquarters. Funds will be allocated when such outreach missions are scheduled.

**WAR VICTIMS FUND** was established in 2014 at the start of the war in the east to provide medical care and physical/psychological rehabilitation for soldiers and aid to families of those killed or wounded. Projects include summer and winter camps for children and families of fallen soldiers; the adoption of a family who lost a husband/father; care and rehabilitation of individual soldiers. The Social Welfare Chair works to identify soldiers in need of rehabilitation as well as families who lost a soldier in the war. The Chair will provide names of such individuals/families to Branches/Regional Councils ready to provide financial/humanitarian aid.

However, if you obtained information about specific soldiers and their families through your own sources, please follow the instructions in section B “Starting a New Project.”

- Financial aid (which is preferred), clothing, non-perishable foods, hygiene and medical supplies can be sent to soldiers/families whose name you received from the Social Welfare Chair. To ensure soldiers/families have received the packages, Branches/Regional Councils must ask for evidence in the form of a report, correspondence, and/or photographs which should be retained for audit purposes.

**SUPPORTING HOSPITALS IN UKRAINE** is a project which partners with the non-profit *Support Hospitals in Ukraine, Project Cure* and *Meest* to deliver medical equipment and supplies to hospitals in Ukraine. *Project Cure* collects surplus medical supplies and equipment and stores them in their warehouses across the USA. *Support Hospitals in Ukraine* performs in-person assessments of Ukrainian recipient hospitals’ needs to ensure they have trained doctors and appropriate infrastructure to work with the provided medical equipment. The UNWLA pays for the shipment of the equipment to Ukraine. This collaboration with our partners enables the support and development of health care services in Ukraine focused on women, adolescents, and children. The UNWLA also independently purchases medical equipment for hospitals in Ukraine upon the hospitals’ written requests, review of documentation and approval of the Social Welfare Committee.

- Send financial donations directly to UNWLA headquarters. Funds will be used as the next mission is scheduled.
B. FUNDRAISING FOR NEW SOCIAL WELFARE PROJECTS THAT ARE NOT ON THE APPROVED AND ESTABLISHED LIST:

Any Social Welfare project proposed by a Regional Council or Branch not part of the accepted and established Social Welfare program must first be approved by the National Social Welfare Chair by utilizing the attached “New Project Proposal” form. This is to ensure that the proposed project aligns with the UNWLA mission, has been vetted to ensure its legitimacy, and complies with IRS rules. If the proposed project is approved, the Branch/Regional Council must ensure the aid went to the right party by obtaining evidence in the form of a report, correspondence, and/or photographs which should be retained for audit purposes.

Examples of new projects requiring a New Project Proposal form:

- Support of a new foster home or orphanage in Ukraine:
  ✔ Ukraine is currently trying to move away from orphanages and toward foster care. This is because the government recognizes children do well in a family environment where they can better adjust to life within society once they reach adulthood. Nevertheless, if a Branch/Regional Council identifies a new foster home or orphanage they wish to support, the National Social Welfare Chair will assess the request.

- Soldiers or their families who you have identified through your own sources:
  ✔ When completing a New Project Proposal form, please attach documentation, including a death certificate or physician’s written diagnosis, head of household name, address, phone number, and a written statement from families regarding their need.

- Hospitals or clinics requiring medical supplies and equipment:
  ✔ If your Branch/Regional Council has supplies/equipment you want to donate to Ukrainian hospitals directly, you must complete the New Project Proposal form describing the equipment/supplies you wish to donate, name and address of the medical facility, and a written commitment from the hospital that they will use the received items and have personnel trained to use the equipment.

- Financial assistance to individuals for critical care (surgeries, chemotherapies, etc.):
  ✔ Please provide all pertinent information on the New Project Proposal form, including documentation showing why such assistance is needed.