Who gives, who gets, and how do we know? The promises and limitations of administrative data for cross-border philanthropy tracking

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Abstract:

Cross-border philanthropy occurs across multiple dimensions simultaneously. Seemingly domestic actors become players in international spheres, shattering the idea of a domestic/international dichotomy with clear lines delineating these spaces. This line blurring obscures monetary flows and highlights questions regarding nonprofit accountability in a transnational context. We present a study tracking money from US INGOs to Israeli NGOs, demonstrating the advantages and challenges to a big data approach and highlighting the importance of local partners.

Keywords:

Cross-border philanthropy, diaspora philanthropy, big data, transparency, accountability

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Introduction

Cross-border philanthropy (also known as international, transnational, or transboundary philanthropy) is one type of cross-border remittance. Cross-border philanthropy occurs across multiple informal and formal modalities (Roohi, 2020). These transfers occur between individuals and organizations across international borders (Schmid & Shaul Bar Nissim, 2016). In this study, we focus on institutional cross border philanthropy, which Anheier and Themudo (2005) define as the activities of nonprofit institutions and foundations in one country that meet needs and support causes in other countries (see Figure 1). Cross-border donations can be a critical resource for NGOs, especially if domestic sources are limited or there is a lack of local philanthropic culture (Mayer, 2017).

[Insert Figure 1 about here]

This phenomenon reflects a tangled web (Oelberger & Shachter, 2020), one in which seemingly domestic actors become players in international spheres, shattering the idea of a domestic/international dichotomy with clear lines delineating these spaces (e.g.: Cowles, 2011). This line blurring obscures monetary flows and highlights questions regarding nonprofit accountability in a transnational context. Despite this complexity, the public has a genuine interest in how nonprofits and social services are funded, particularly when such funding is supported by tax incentive policies. This is especially important in instances in which many non-domestic organizations claim a stake.

Nongovernmental organizations are built on a foundation of trust that, as Sargeant and Lee (2002, p. 780) note, is “the basis of goodwill”. This trust creates a moral space “quite distinct from government or business” that gives organizations credibility and legitimacy to pursue their missions. However, nonprofits also have unclear lines of accountability and ownership (Frumkin, 2002). The domestic challenges to transparency and accountability are writ large in a cross-border philanthropy context in which international players are sending resources to potentially influence autonomous domestic organizations.

Some studies have looked at determinants of individual cross-border giving. These studies include why people give to causes/countries far from home (Appe & Oreg, 2020; Casale & Baumann, 2015; Grimson et al., 2020), the influence of national identity (Hart & Robson, 2019), and how repressive NGO environments influence donor giving (Chaudhry & Heiss, 2020). Other studies have attempted to measure cross-border philanthropy flows within a limited context such as corporate foundations and philanthropy (Hornstein & Zhao, 2018; Seo et al., 2018), diaspora philanthropy (Baker et al., 2007; Carpi & Fiddian-Qasmiyeh, 2019; Newland et al., 2010), and the interaction between governments and the civil sector (Ibrahim, 2015; Oelberger & Shachter, 2020). The Global Philanthropy Tracker recently published by Indiana University’s Lilly Family School of Philanthropy identified \$834 billion USD in remittances, specifically identifying \$68 billion as cross-border philanthropy (Osili et al., 2020). This landmark study provides insights into the size and shape of cross-border philanthropy. However, it also illustrates the challenges inherent in this type of research. Of the 47 countries studied, only

18 countries have data on which causes their charitable outflows tend to support and only 16 countries specify recipient countries.

To the extent giving across borders has been studied, we tend to see discussions of global magnitude, such as the Global Philanthropy Tracker (Osili et al., 2020), or the meta level that discusses the types of data available, such as the Global Register of Nonprofit Data Sources (Ajah et al., n.d.). However, one understudied aspect of cross-border philanthropy is the transfers between organizations in one country to organizations in a second country in a way that demonstrates scope but also provides details about these flows' characteristics.

Big data and philanthropy research

Big data might help us track down this kind of information. Dumbill (2013, p.1) defines big data as “data that exceeds the processing capacity of conventional database systems. The data is too big, moves too fast, or doesn’t fit the strictures of your database architectures.” Litofcenko, Karner, and Maier (2020) demonstrate the benefits of big data techniques in a nonprofit context when attempting to develop largescale quantitative data sets beyond what is available from common administrative data. In this vein, we set out to design a study to capture cross-border philanthropy flows at a large scale.

Scholars have used big data to study citizen philanthropy in the field of genomics (Özdemir et al., 2013); government grants to nonprofits, including Lecy and Thornton’s (2016) work; and first-time donation behaviors (Schetgen et al., 2021). From an organizational perspective, scholars have used big data to study performance improvement initiatives in both for-profit and nonprofit organizations (see Giacumo and Breman’s (2016) systematic literature review). One aspect that is missing is the use of big data to track philanthropic flows from organizations in one country to organizations in another country, and this is one contribution our study hopes to make.

The case study: Cross-border philanthropy from the U.S. to Israel

The case of cross-border philanthropy from international nongovernmental organizations (INGOS)¹ in the U.S. to nongovernmental organizations (NGOs) in Israel sheds light on the scope and challenges of studying the phenomenon. There are at least three distinct populations sending money to Israel: Israelis living outside of Israel, non-Israeli Jews, and non-Israeli non-Jews. Members of each group give through both informal and formal individual and organizational-level channels.

Giving from Israelis living outside of Israel is representative of diaspora philanthropy. “Because Israeli migrants are a diverse population, they maintain multiple networks and exhibit dissimilar patterns of connection to both the country of origin and places of destination” (Gold, 2001, p. 57). This fits what we know about general diaspora philanthropy (Brinkerhoff, 2014), including migrant tendencies to make donations through third-party intermediary organizations

(Appel, 2017). In addition to native-born Israelis, some Jews who were not born in Israel identify Israel as their homeland. Many of the historical, faith-based, and heritage culture norms that drive migrant cross-border philanthropy also inform what we know about non-Israeli Jews' cross-border philanthropy patterns, so giving from non-Israeli Jews can also be considered diaspora philanthropy.

Historically, U.S. Jews supported the establishment of the Jewish State (Corwin Berman, 2020). Early cross-border patterns show giving concentrated through both centralized channels and private foundations. Centralized channels include Jewish Community Federations and similar organizations that donate money collected from multiple donors within specific geographic locations to multiple organizations and causes. In private foundations, a small group of people controls and governs the assets of one family. On the other hand, decentralized channels offer individual donors opportunities to fund organizations across a spectrum of political and social views (Shaul Bar Nissim, 2019). This giving often occurs through "friends of" organizations that exist to raise funds for specific organizations with which they are linked (Monier, 2018). In addition to growth across views, we also see growth in terms of amount donated, with a more than ten-fold growth in funds from U.S. Jews to Israel from 1975-2010 (Fleisch & Sasson, 2012).

Why would people give to a country to which they have no discernable connection? For Evangelical Christians, Israel represents a boundary object they can support. Boundary objects are things that may have distinct meanings within social worlds but are identifiable enough across worlds that people can find common ground within which to cooperate with each other (Lainer-Vos, 2013; Star & Griesemer, 1989). Israel is a boundary object for the U.S.' Religious Right and Israel's Likud political party. Their relationship is both a "political and theoretical convergence" and a representation of "the long tradition of Christian thinking about the millennium" (Wagner, 1998, p. 1020). This is also evident in Evangelical monetary support to Israel, which recent research has quantified as a total of \$50-65 million between 2008-2018 (Maltz, 2018). This thinking reflects Evangelical interpretation of Israel's role in Armageddon and bringing back Jesus. The "Israel" Evangelicals support is not the same conceptual "Israel" that the Israeli diaspora supports in any religious or national sense but is the same "Israel" in terms of being a destination for cross-border philanthropy funds, thus making Israel a boundary-object. The potential for diaspora and boundary-object philanthropy makes the US-Israel cross-border example an ideal case to explore a systematic approach to data gathering and analysis.

Methodology

Designing the Initial Query

In the United States, the Internal Revenue Service (IRS) is the government agency that oversees tax collections from organizations and individuals, determines tax exemption statuses, and sets disclosure requirements related to taxes. For nonprofit organizations, these disclosure requirements include information about their recipients: their name(s), the amount granted, and some limited details about their geographic locations. Nonprofit organizations submit this information through the IRS Form 990 (used by most nonprofit organizations) or IRS Form 990-PF (used by private foundations).

The IRS data was a starting point but was insufficient in answering our questions of interest. We thus had to design an iterative information discovery process that involved studying IRS 990 and 990 PF forms, running queries through GuideStar (a database containing information on every nonprofit registered with the IRS), and returning to the IRS forms to identify a comprehensive dataset comprising US INGO transfers. Our first step was to identify where on the IRS 990 and IRS 990-PF forms one might *expect* to see the recipient country. By design, no field explicitly asks for this information, so the search involved detective work. The first indication of international activity is found on Part IV Checklist of Required Schedules, with these questions:

- Q14a: Did the organization maintain an office, employees, or agents outside of the United States)?
- Q14b? Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside of the United States, or aggregate foreign investments valued at \$100,000 or more?
- Q15: Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organizations.
 - Part IX is the statement of functional expenses.
- Q16: Did the organization report on Part IX, column (a), line 3, more than \$5000 of aggregate grants or other assistance to or for foreign individuals.

Organizations answering yes to these questions must then fill out Schedule F (the form required to provide information about activities outside the U.S.). Parts 1 and 2 both ask for region of activity, categorized according to the Instructions for Schedule F (form 990), as well as activities and grant purpose. By design, the Schedule F only asks for region, and not specific country. In the case of Israel, our region of interest is the Middle East, which includes the following entities: Algeria, Bahrain, Djibouti, Egypt, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Libya, Malta, Morocco, Oman, Qatar, Saudi Arabia, Syria, Tunisia, United Arab Emirates, West Bank and Gaza, and Yemen (*Instructions for Schedule F (Form 990)*, 2019).

We then studied a random sample of IRS 990s, chosen based on researcher knowledge of US organizations, to identify additional fields where country or recipient organization information *might* appear. These fields include:

- Organization name
- Part 1 Summary
 - Q1: Briefly describe the organization's mission or most significant activities.
- Part 3 Statement of Program Service Accomplishments
 - Q1: Briefly describe the organization's mission.
 - Q4: Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

This iterative process allowed us to create a list of identifiers likely signaling donations to Israel as described by the organizations themselves: Zion, Judea, Samaria, and cities such as Tel Aviv, Jerusalem, Haifa, and other key locations. Adding these fields and identifiers the query returned organizations who have a Schedule F but do not have the keywords in the specific schedule, widening our net to capture as many US INGO-to-Israeli NGO transfers as possible.

Refining the Dataset

The dataset GuideStar returned to us included organizations with clearly identified transfers to Israel, but also contained false positives. These included - but were not limited to - US-based organizations with Israel in the name and a Schedule F, but not grants to Israel. Other false positives were organizations indicating donations to the Middle East on their Schedule F but also including enough detail to signal Israel was not a destination.

Some of the organizations in the sample could be removed upon further examination of the dataset itself, because they either did not give to the Middle East, or they clearly indicated destinations outside of Israel. However, for some organizations finding definitive evidence of giving from US INGOs to Israeli NGOs required secondary sources. For each organization indicating Middle East but not Israel, researchers consulted web-based sources (including organizational websites and profiles on charity watchdogs such as GuideStar, Charity Navigator, and/or ProPublica's Nonprofit Explorer) to identify grant activity destinations.

Data

This initial study is a cross-section from the 2015 IRS 990 returns. The dataset Guidestar returned to us based on our query contained 6,910 grants from 1,569 organizations, capturing transfers totaling \$2,634,675,379 USD. Based on our iterative data cleaning and coding processes, we were able to make definitive or informed decisions about whether some of the grants were going to Israel. In a small number of cases, we could also definitely categorize funds as going to the West Bank or Gaza.² Therefore, we placed each grant into one of 5 categories: Definitively Israel, Reasonably Assumed Israel, Indeterminate, Maybe West Bank and Gaza,³ and Definitively or Assumed West Bank/Gaza. Table 1 details the decision rules.

[Insert Table 1 about here]

Findings

Of the approximately \$2.6 billion USD identified through our initial query, we could categorize the destination of \$1,814,591,898 (69% of total funds) from 1,179 organizations (75% of total organizations) as definitely or likely going to Israel. See Table 2 for the full breakdown

[Insert Table 2 about here]

For all grants going to Israel, we coded for three known traits related to organizational structure: **centralized** (major Diaspora funders that disburse the donations they collect from multiple funders across multiple organizations, e.g., the Jewish Federation of Cleveland), **friends of** (entities linked to and supporting one specific organization, e.g., the American Friends of the Israel Philharmonic Orchestra), or **family foundation** (indicative of organizations whose assets are supplied and governed primarily by one family, e.g., Charles and Lynn Schusterman Family

Foundation). A fourth category, **Other**, serves as a catchall for the remaining organizations. Table 3 provides a breakdown of giving trends across organization types.

[Insert Table 3 about here]

Centralized organizations still play a large role in cross-border philanthropy to Israel. Though they only account for 3.7% of INGOs, they represent nearly 39% of grants (\$707,470,593). These findings support previous research showing giving dispersed over multiple channels, not just legacy organizations, but also show their enduring power in terms of dollars donated. The **Friends of** organizations also play an outsize role, accounting for 30% of INGOs and 41% of funding (\$751,930,870). Taken together, these account for nearly 80% of funding, providing for some measure of accountability, or at least transparency at the community level (for centralized organizations) and individual donor choice (through friends of organizations). Conversely, the **Family Foundations** account for nearly 25% of INGOs but only 5% of the funds (\$86,730,699).

The Centralized, Friends of, and Family Foundations are mutually exclusive organizational structures. By contrast, the boundary-spanning **Christian** organizations (e.g., the Training in Mission Evangelism International Foundation Inc.) refer to mission, not structure, so these organizations are found in multiple categories. Some of these organizations were identifiable as **Friends of**, but the vast majority (52 organizations, 92% of all Christian organizations) fell in the **Other** category. Overall, they account for 4.75% of all INGOs and 3% of the funds (\$56,319,219).⁴ See Table 4 for details.

[Insert Table 4 about here]

Discussion

We used a big data approach to adapt an existing database to our needs, and in doing so highlight both advantages and limitations of these techniques. For one, this type of query only captures formal organizational activity reported to administrative agencies. Information that should be available may not be digitized, at least at a large scale. Data quality issues exist with administrative data generally (Kim and Levine Daniel, 2019; Levine Daniel and Andersson (Forthcoming). Quality issues with the IRS 990 data are acknowledged by both researchers (e.g., Tinkelman & Neely, 2011) and database hosts themselves. As our contact at GuideStar commented, “I’m sorry that our data is not more accurate, but there is a human factor here that sometimes effects what we can provide” (personal communication between JLD and GuideStar).

Furthermore, the questions that get asked and answered determine the data that is available. Prior to 2008, the IRS collected more detailed information, including details about countries and recipient organizations. When the current iteration of the Form 990 was first introduced in 2008, “The IRS explained that it cannot redact or withhold from public disclosure such information

without legislative authority” (Takagi, 2008) so the agency choose which recipient details it would seek. Therefore, the endeavor to use this data to track transnational flows is, by its very nature, flawed, because organizations are not duty-bound to indicate countries as recipients. They are asked to identify specific recipients by name, but often fail to fill out the required details. In addition, the clustering of countries into regions based on geographic proximity groups together countries that may have diametrically opposed political and social orientations. Looking for details in the IRS Form 990-PF is even more challenging, because this form does not even require reporting of any details related to international grantmaking in the first place. Thus, the design of the reporting instruments administered by the IRS itself inherently limits the utility of the data collected. The process can be automated to a point to narrow the net but cannot completely or fully identify the population of INGOs of interest.

Big data does not make obsolete the need for boots on the ground and knowledge of the field. Local partners with comprehensive knowledge of both origin and destination landscapes contextualize the findings. They offer critical on-the-ground intelligence that make both the research design and findings robust and underscores the importance of international collaboration. Examining cross-border flows to countries with different languages underscores this need. For example, researchers using an automated process without the ability to recognize transliterated Hebrew words such as *Anshei Chesed* or read Hebrew websites would miscategorize some grant activity as unknown, when an organization with this type of name indicating giving to the Middle East is likely giving to Israel (the only country in the Middle East with Hebrew as an official language). Thus, researchers need to be critically aware of the limitations of their own knowledge and possess the ability to make connections in their destinations of choice to carry out this type of work in a way that honors both the origin and destination countries and organizations.

As providers of public goods and services, nonprofit organizations should be under citizen oversight. Our study has important implications for the transparency and accountability citizens deserve, bringing into focus organizations like US INGOs that facilitate transnational monetary flows and have the potential to impact autonomous activity within a country’s borders and among national NGOs. Tracking this level adds nuance to the conversation about who donates, . It complements high level studies such as the Global Philanthropy Tracker (Osili et al., 2020) and GRNDS (Ajah et al., n.d.) by illustrating some of the underlying trends and demonstrating the influence organizations have beyond acting as conduits for individual philanthropy flows.

We deem our study successful in terms of general cross-border philanthropy data approach and specific findings regarding US-Israel cross-border philanthropy, with major caveats. We deem it successful in that we were able to: a) identify a replicable query through iterative reads of the IRS 990 forms; b) definitively track 69% of US donations in the dataset to Israeli NGOs; and c) begin to parse out characteristics of the US INGOs that match our understandings of the populations giving to Israel.

More accurate reporting, including the names of NGOs receiving funds, would add additional clarity to the cross-border philanthropy picture. However, as Takagi (2008) notes, “The requirement of disclosing foreign recipients of grants posed concerns of the safety of recipients involved in furthering a U.S. charity’s mission, particularly in areas that are dangerous or hostile to Americans and those who work with American organizations or in furtherance of

American interests.” In addition, highlighting recipient organizations might bring down sanctions or other negative impacts on NGOs at odds with the current government in their countries (regardless of those administrations’ orientations toward the US or US-based actors), such as restrictions on political speech or agendas. So far, restrictions on foreign aid globally do not appear to negatively affect funding activity to a country (Oelberger & Shachter, 2020). Researchers need to be aware of the potential risks accrued to their organizations of interest when they take on this kind of big data tracking work, including invasions of privacy, unintended discrimination, incomplete and/or inaccurate conclusions, and potentially detrimental use of findings (Mayer, 2019). Similarly civil societies committed to accountability and transparency need to uphold protections for organizations who could be harmed by this type of sunlight.

Conclusion

Cross-border philanthropy is a complicated phenomenon to measure. In a country like Israel, this cross-border philanthropy originates not only from the diaspora, but also from other populations with significant historical, cultural, and/or religious interests in the destination country. As our research demonstrates, tracking these transfers on a large scale is possible to a certain degree, but is constrained by limitations created by the structure of the available administrative data. This work most likely requires partners in both the countries originating and the countries receiving the charitable transfers. These partners can provide the local knowledge necessary to make sense of some of the information reported and take deeper dives into secondary sources. Challenging though it is, this work helps further the accountability and trust that underscore the foundation upon which all nonprofits – international, domestic, and those that blur the lines – are built.

Notes

1. In order to differentiate between the US-based donor organizations and the Israeli-based recipient organizations, we follow Anheier and Themudo’s (2005, p. 103) use of international nongovernmental organizations (INGOs) to refer to “organizations that make significant operating expenditures across national borders”. We use nongovernmental organization (NGO) to refer to the domestic recipient organizations.
2. We note that much activity of interest (including Evangelical support of Israeli settlements and other Christian-related causes and sites of interest) occurs in the West Bank and Gaza and is often identified as such on the INGO forms. Beyond this, we often lacked information about recipient organizations to determine if the transfers go to NGOs registered in Israel by Israeli law or to non-Israeli organizations.
3. In some cases, we were unable to make definitive destination decisions because the available information only broadly referenced the Middle East. These fall into the Unclear categorization. In the case of 8 organizations, secondary information indicated that if these organizations were giving in our geographic area of interest, they were operating or giving to organizations in the West Bank or Gaza specifically.
4. For further elaboration on mission/causes of donation transfers see [REDACTED].

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Figure 1: Visualization of Cross-border Philanthropy

Table 1: Decision Rules for Categorizing Destination of US INGO Funds

Category	Decision Rule	Documentation
1	Definitively Israel	Israel clearly indicated in key fields on IRS 990
2	Reasonably Assumed Israel	Key identifiers present and/or secondary source confirmed Israel as destination. Even if the organization was a known entity to the researchers or included key identifiers like Tel Aviv or Haifa in the name, we deemed this as assumed rather than definitive if Israel was not specifically named as the grant reason.
3	Indeterminate	Key fields indicate Middle East; cannot definitively determine money is going to Israeli NGOs but cannot rule it out.
4	Maybe West Bank/ Gaza	Cannot definitively determine money is going to West Bank/Gaza NGOs but cannot rule it out. I.e.: If the organization is working in this area, the website or other secondary information specifically indicated West Bank/Gaza (not Israel)
5	Definitely or Assumed West Bank/Gaza	West Bank and/or Gaza and/or Palestine indicated in key fields on IRS 990

Table 2: Categorization of US INGO Grants to Israeli NGOs

Destination Decision	Number of INGOs	Grant Dollars	% Grant Dollars	Number of Grants	% Number of Grants
Definitively Israel	616	671,897,314	25.50%	3,589	51.94%
Reasonably Assumed Israel	563	1,142,694,584	43.37%	2,008	29.06%
Indeterminate	358	206,258,971	7.83%	959	13.88%
Maybe West Bank/Gaza	8	587,372,615	22.29%	248	3.59%
West Bank/Gaza	24	26,451,895	1.00%	106	1.53%
Grand Total	1569	2,634,675,379	100%	6,910	100%

Table 3: Giving to Israel by INGO type

Grants by INGO Type	Centralized	Friends of	Family Foundation	Others	Total
# of INGOs	43	349	292	495	1,179
% INGOs	3.65%	29.60%	24.77%	41.98%	100%
Grant Dollars	707,470,593	751,930,870	86,730,699	268,459,736	1,814,591,898
% Grant Dollars	38.99%	41.44%	4.78%	14.79%	100%
Number of Grants	1,654	765	771	2,407	5,597
% Number of Grants	29.55%	13.67%	13.78%	43.01%	100%

Table 4: Evidence of boundary-spanning cross-border philanthropy

Christian Organizations	
# of INGOs	56
% of INGOs	4.75%
Grant Dollars	56,319,219
% Grant Dollars	3.10%
Number of Grants	500
% Number of Grants	7.24%