

Changing the Landscape of International Philanthropy

NGOsource
10-Year Retrospective

Welcome to the NGOsource 10-Year Retrospective

A little over 10 years ago, on the same day of the release of the Proposed new Treasury Regulations governing equivalency determinations (ED), then-Secretary of State Hillary Clinton gave a speech launching the State Department's Global Philanthropy Working Group, in which she both endorsed the Proposed Regulations and the concept of an ED repository:

Now, in making equivalency determinations, foundations can rely on advice from a broader range of tax professionals, not just attorneys, which will make the process easier and far less expensive. And although it's not specifically addressed in the new rules, this change will clear the way for foundations to set up organizations that can serve as repositories of this determination, meaning this would only need to be done one time. And Treasury and State will work together with you to try to create such a clearinghouse of information that would then be accepted as reliable.¹

The following year, in March 2013, TechSoup and the Council on Foundations, two public charities that collaborated to build such a repository, publicly released the first ED repository, called "NGOsource."²

The success of NGOsource is the success of a great number of collaborators, from early visionaries and funders, to technologists, lawyers, grants managers, and eventually the many users of the service itself. It has been one of the great honors of my professional career to play a small part in its evolution.

What follows is a collection of narratives that tell the story of NGOsource's first decade in existence, through data, testimonials, images, and other insights. It serves as more than just a celebration, but a call to action and a replicable model for future innovation.



Martha Lackritz-Peltier
General Counsel, TechSoup
General Manager, NGOsource

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Glossary

ED

Equivalency determination.

ED repository

The database of EDs on organizations conducted by NGOsource and available for renewal or immediate reissue, depending on the validity period under U.S. law.

NGO

Non-governmental organization. For the purposes of this report, we use the term NGO to refer to any non-U.S. organization in the repository. Notably, not all organizations in the NGOsource repository are organized or registered as NGOs or other specific legal entity types. For example, organizations are formed as companies limited by guarantee, trusts, associations, foundations, and even government entities.

Grantmaker member

A member of NGOsource who has subscribed to the program in order to access EDs in the repository.

Global partner

A regional civil society organization who partners with TechSoup and is a member of the TechSoup Global Network. At launch, NGOsource's program included nine global partners supporting NGOs in five languages. As of March 2023, there were 12 total global partners participating in the program, supporting NGOs in eight languages.

New ED

An organization reviewed for the first time by NGOsource, culminating in its first ED, after which all other orders are either renewals or ready-to-go EDs, depending on whether the ED's validity period has expired.

Renewal ED

An ED on an organization that has expired, under IRS rules and regulations. Members may order the ED at a reduced cost, and the organization need only review and update previously submitted information.

Ready-to-go ED

An ED on an organization that is current and available to be ordered and received immediately by a grantmaker member for a nominal fee and with no action required on the part of the NGO.

Why NGOsource?



A perspective from TechSoup CEO Rebecca Masisak

In March of 2008, the Council on Foundations, Foundation Center, Independent Sector, and InterAction sent out a request for proposals (RFP): “To Implement and Support a Centralized Repository of Information on Non-U.S. Organizations that Would Facilitate International Philanthropy from U.S. Grantmakers.”

The RFP was sent to a wide variety of likely respondents. TechSoup was not one of those organizations.

Gavin Claybaugh, then with the Charles Stewart Mott Foundation, knew TechSoup’s work and mentioned the RFP to our founder, Daniel Ben-Horin. Gavin thought it might be a good fit for us. He was right. On June 22, 2008, TechSoup submitted a response and was selected to be the host for the repository.

It was an exciting moment in our history for so many reasons. Please allow me to share some of them.

TechSoup was not “top of mind” for this

project for most of those involved as we were best known for bringing in-kind tech and related programs to nonprofits.

Yet we were already doing many of the things that were required for us to take on the work described in the RFP. For corporate donors, we were already identifying organizations around the world so that companies could manage their product donations at scale, by:

- Working through a global partner network that could speak the local language and was already familiar with diligence documents
- Delivering one reliable process across many countries
- Lowering the costs for the second, third, and fourth product donation through a repository-like model supported by technology

It’s what Gavin saw when he mentioned the project to us. It’s what I saw when I read the RFP. Ultimately, it’s why we responded. But it took a bit to get there.

First, we had to convince our internal stakeholders that this was truly something we could do well and that the effort was truly an open opportunity even to someone as relatively outside the initiative as we were. And then we had to convince the external stakeholders, too.

We were asked by several other responders to be a part of their RFP responses. As “extreme collaboration” was already built into our model, we readily agreed to be named as a partner but also were open with them that we intended to respond directly as well. We responded both because we felt we could put together a strong response and also because we wanted to signal to the stakeholders that TechSoup was a strong innovator that could be the right organization to join the coalition to co-create and host what was then called simply the “NGO Repository.”

We felt this core capacity was seen when we were selected. We also felt that the work we did to build a network that got value from the work fit with the ethos of civil society. We still think that.

In its first 4 years of design and prelaunch preparation, TechSoup led the project that was to become today’s NGOsource. With the counsel of nonprofit law leaders like Marc Owens, at the time with Caplin & Drysdale, and John Harvey, then Managing Director of Global Philanthropy at the Council on Foundations, we further formed an Advisory Council made up of grantmakers at the largest U.S. foundations and a donor advised fund.

I vividly remember attending my first Global Philanthropy Dinner at the start of COF’s annual conference and learning of the work being done around the world to support charitable giving — hearing from experts at Harvard, people supporting the arts in Cuba, and programs focused on the environment in the rural U.S. as well as Mexico. Equivalency determination was a small but mighty part of the process that could be standardized to make things easier and lower costs and grow international giving — and I couldn’t wait for us to apply ourselves to solving this problem.

The vision was always big and inclusive:

It turned out these were good matches for our culture. The design was to support not just big grantmakers but also small — bringing more funding to global organizations closer to the front line. The vision always made it a priority to focus not only on grantmakers’ needs, but also on making the process of equivalency determination less of a burden on NGOs.

Getting the necessary approval for reliance from U.S. Treasury and the IRS took 5 years of persistence and patience supported by grantmakers who also provided the investment to keep building the service to be ready for launch. Investments were made in agreeing on a standardized ED application process, building the necessary legal expertise, creating technology applications, branding the service, and developing a sound business plan.

And then, in October of 2012, primarily due to the fine work of COF and Caplin & Drysdale, along with key foundation grantmakers, the necessary approvals from Treasury came through, moving the project into active preparation for a launch in 2013. As you’ll see in the forthcoming pages, we started small and grew fast. As of August 2023, NGOsource has issued more than 25,000 EDs, on behalf of 743 grantmakers, across 168 countries. Other challenges were weathered — like the pandemic producing a spike in demand that was difficult to meet within promised timelines. But even the challenging times yielded innovations, such as our rapid response mechanism for certifications applied to Ukrainian organizations at the start of the current war.

And here we are 10 years in — with impact and reach that have already long ago proven the value of NGOsource and set an example of how much a collaborative approach, knowledge, technology, and a model designed to scale can make a difference.

NGOsource is a big part of the future for many stakeholders, including us, who would like to see the service grow to meet new needs and gain efficiencies over time. For TechSoup, this ability to help corporations, government agencies, and foundations identify NGOs that meet requirements that support trustworthy engagement and exchange is something we are committed to innovating around – to “run towards” the next hard problems associated with creating more sophisticated services and technology to assess and help organizations build their capacity. Examples include our [Digital Assessment Tool](#), focused on digital capacity and connecting a plan with the necessary resources,

and [STEP](#), which you’ll hear more about at the end of this report, an exciting due diligence framework that goes beyond charitable status and digital capacity to include a full range of organizational capabilities.

These services and others will help create a new generation of excitement – learnings and models to scale philanthropy and strengthen civil society while growing impact for the most critical causes.

A handwritten signature in black ink that reads "Rebecca". The signature is written in a cursive, flowing style with a large initial 'R'.

Timeline

These organizations meet with IRS officials to discuss their vision.

2006



A consortium of international funders, together with the Council on Foundations, Foundation Center, and Independent Sector, initiate a process to make equivalency determination easier.

2007



TechSoup is chosen to build and manage the service because of its extensive global network and proven ability to offer scalable, sustainable services that facilitate philanthropy. TechSoup and the Council on Foundations then join with legal partners Caplin & Drysdale and Adler & Colvin to design and operate NGOsource in compliance with U.S. legal requirements.

2008



TechSoup and the Council on Foundations submit requests to the IRS and Treasury to urge clarification of certain ED standards. Meanwhile, groups like ICNL and an expert Advisory Council support TechSoup in the legal research, operating model, and tech platform.

2009



The Treasury Department and the IRS propose significant rule changes ([Reliance Standards for Making Good Faith Determinations](#)). Then-Secretary of State Hillary Clinton publicly endorses the repository model for equivalency determinations, thanking the Treasury Department for working with private philanthropy to make this happen.

2012



NGOsource's equivalency determination service launches on March 18.

2013



NGOsource welcomes Associação Telecentro de Informação e Negócios (ATN) as a global partner, adding Portuguese to existing French, Spanish, English, and Chinese language options.

2014



Final rules on equivalency determinations are issued by the U.S. Department of the Treasury, affirming the NGOsource approach and strengthening grantmakers' ability to confidently rely on EDs provided through the repository.

2015



NGOsource launches [LegalEASE: Notes from the Legal Experts](#), a bimonthly blog dedicated to explaining compliance and legal issues relevant to the grantmaking world.

2017



The IRS issues [Revenue Procedure 2017-53](#), further confirming NGOsource's approach.

2017

2018

NGOsource receives its 5,000th ED request.

NGOsource obtains an outside legal opinion confirming the repository's alignment with current legal requirements

2019

2019

NGOsource, in partnership with the Start Network, develops a [new uniform due diligence assessment tool, STEP](#).

NGOsource receives its [10,000th ED request](#), doubling its total requests in less than two years.

2020

2022

NGOsource begins running sanctions checks as part of its service, and also launches a new NGO Learning Center and updated questionnaire for NGOs undergoing ED.

NGOsource adds Hebrew, German, Indonesian, and simplified Chinese to its language offerings, while it celebrates 10 years since launch.

2023



"In over 25 years working in philanthropy there's a lot that I'm proud of – helping to get NGOsource up and running is at the top of my list. ... As a user now, I see how the original vision has come to fruition, with an expansive repository of EDs and benefits that are recognized by the organizations we all seek to support around the world. Congratulations on 10 years, NGOsource!"

Pam Foster, Chief Operating Officer, Co-Impact

Exponential Growth

Each year, the number of EDs issued by NGOsource has grown, on average, by more than 50 percent.

NGOsource’s growth has been significant over the past decade, demonstrating both its ability to meet an extraordinary need and the power of the repository model.

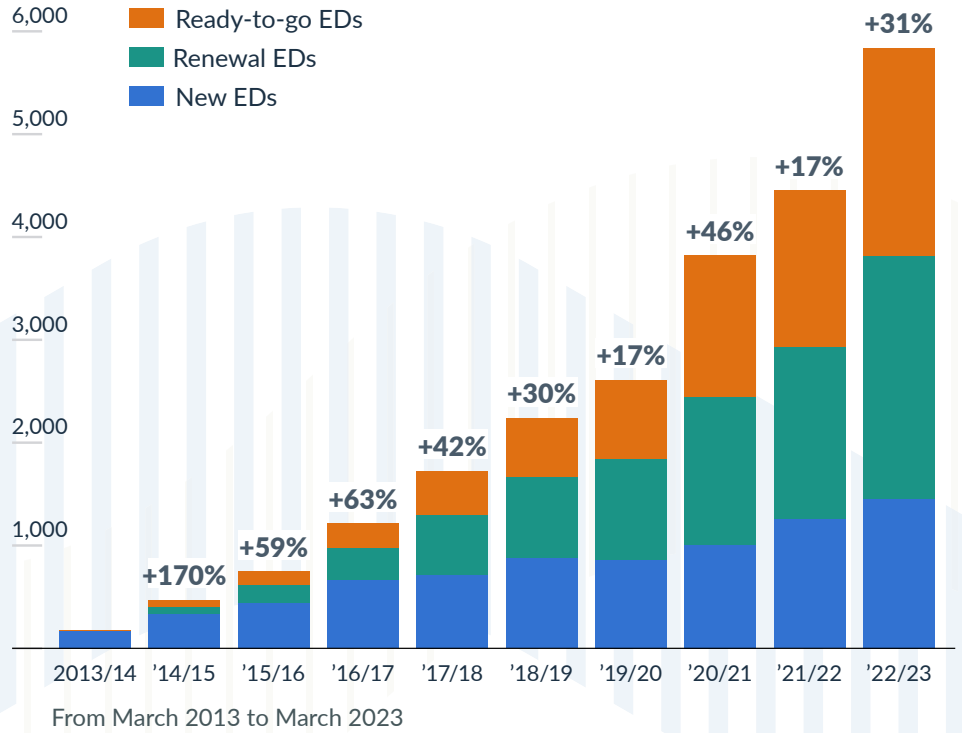
Total EDs in 10 Years
Total EDs issued includes New, Renewal, and Ready-to-go EDs.

23,281

Average annual growth rate:

53%

Number of EDs Issued and Annual Growth Rate



The probability of an NGO having its ED renewed and reissued increases at an even higher rate as the repository grows. The number of renewal and ready-to-go EDs has grown 59 percent on average each year.

Repository Terminology Defined

ED: Equivalency determination.

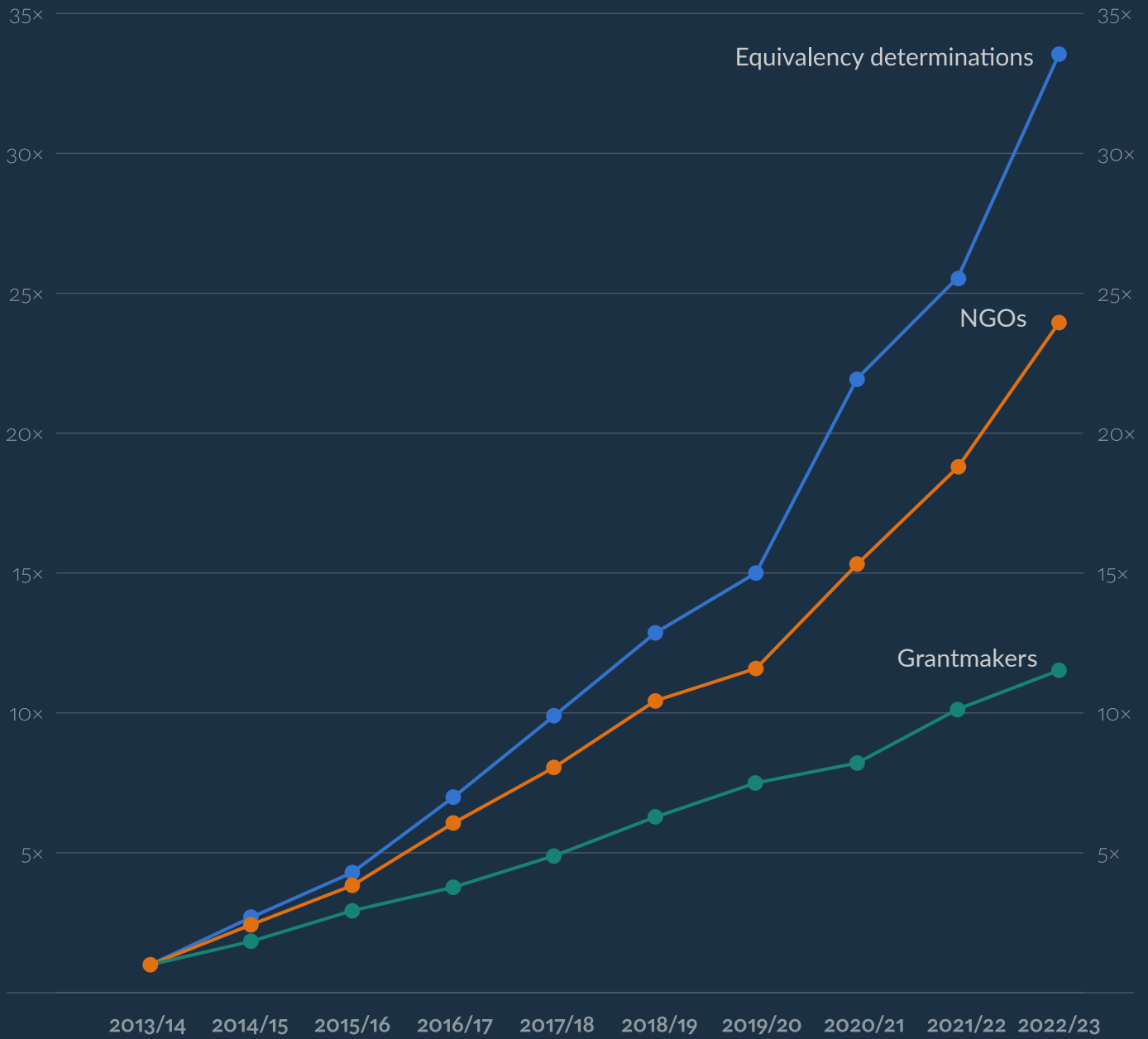
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New ED: An organization reviewed for the first time by NGOsource, culminating in its first ED, after which all other orders are either renewals or ready-to-go EDs, depending on whether the ED’s validity period has expired.

Renewal ED: An ED on an organization that has expired, under IRS rules and regulations. Members may order the ED at a reduced cost, and the organization need only review and update previously submitted information.

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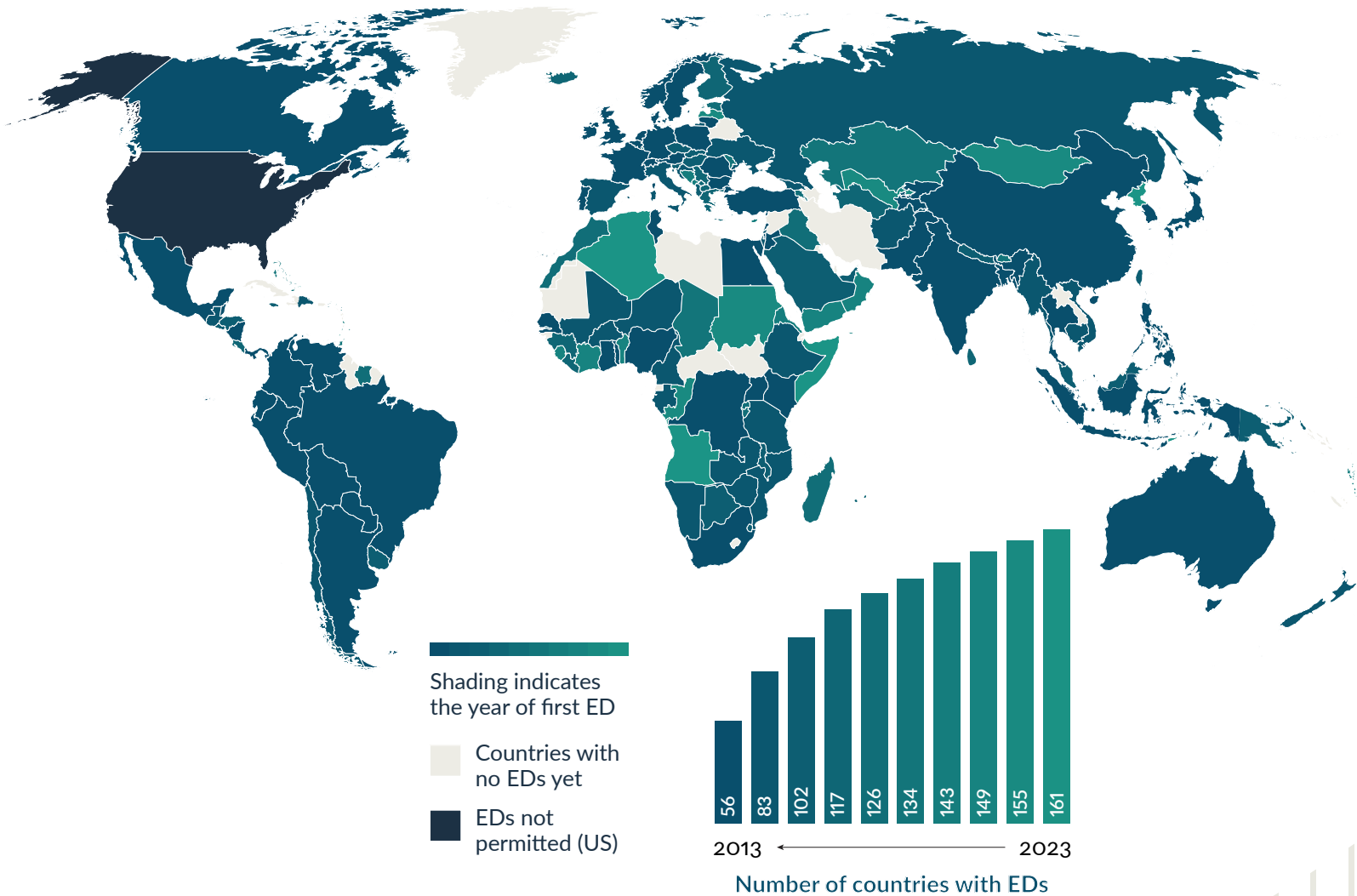
Exponential Growth: 10 Years in Perspective



Cumulative growth from March 2013 to March 2023

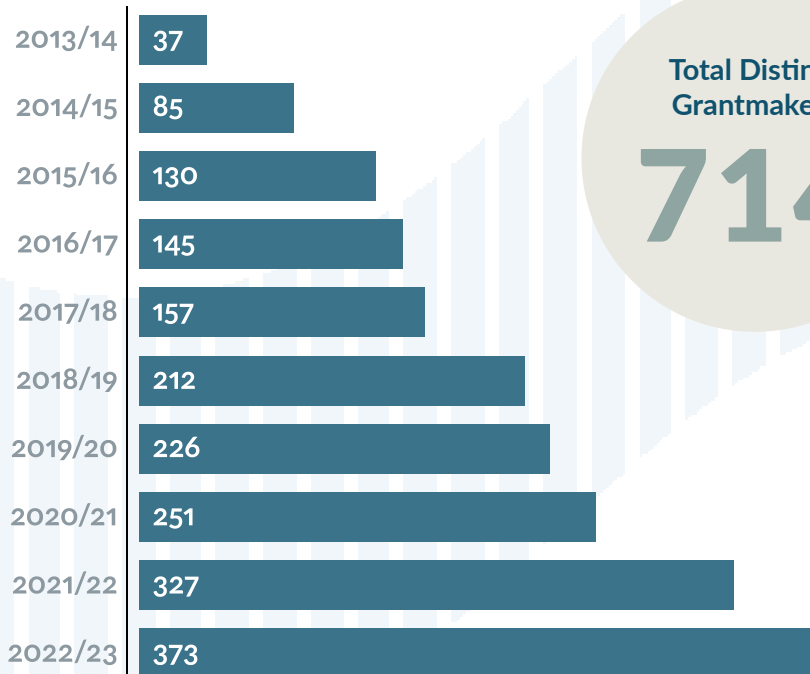
Countries Represented in the Repository

In March 2013, NGOsource's first ED was conducted on a Canadian organization. Within six months, 66 additional organizations from 30 countries were added. By March 2023, 161 countries were represented in the repository. The geographic representation in the repository continues to expand each year.



NGOsource Grantmaker Membership

Active Annual Grantmaker Membership



Total Distinct Grantmakers

714

Average Annual Growth Rate in Grantmakers

33%

The number of grantmaker members using NGOsource has grown consistently year over year, ensuring that international and unrestricted giving remains accessible to an ever-increasing number and kind of funders. By March 2023, NGOsource had already served a total of 714 grantmaker members.

“It is amazing to think that 10 years have passed since the launch of NGOsource. I recall sitting in a breakout session at the Independent Sector Annual Conference here in Philadelphia in 2008. ... [I]t immediately struck me that this could be a game changer for international grantmaking in the U.S. ... It took several more years until NGOsource received [the necessary approvals] since it was the first (and only) of its kind, but I followed the project closely and as soon as it launched, we worked to become members and have been proud members ever since.”

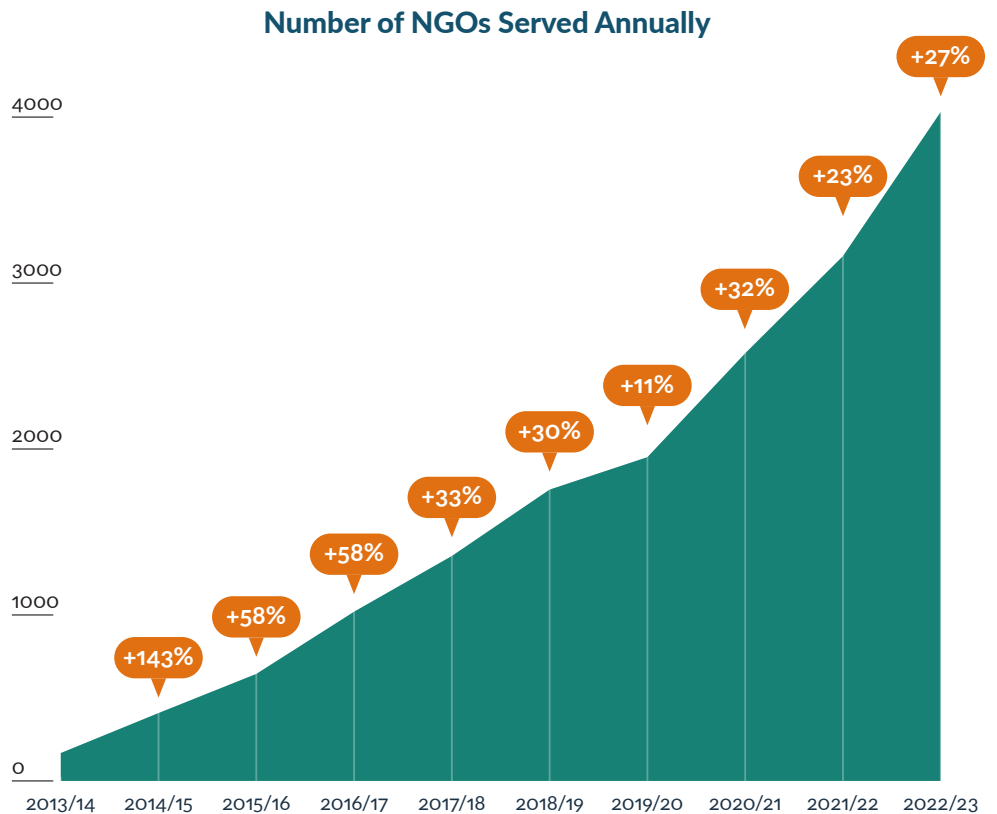
**Andrea Rush, Senior Vice President of Philanthropic Solutions,
National Philanthropic Trust (NPT)**



Putting the Needs of NGOs First

The number of NGOs served by NGOsource has increased each year on average by more than 45%

While NGOsource membership consists of U.S. donors, the program's primary stakeholder continues to be the NGOs selected to undergo ED. Finding ways to localize and ease the burden on NGOs has always been a central commitment of the program.



“The concept was: could we make this a win for everyone, and not only just for the foundations, but really also for our grantee base?”

Elizabeth Peters, General Counsel, William and Flora Hewlett Foundation



“One thing I was grateful for was the support of so many actors: initial funders, foundations, users, but also a lot of the other civil society and intermediary organizations who saw the important value of bringing the service to the NGO community and not just the foundations, so that was really built into the ethos from the very earliest days.”

Sheila Warren, Chief Executive Officer, Crypto Council for Innovation (and former founding Director of NGOsource / General Counsel, TechSoup)

What NGOs Are Saying



“Community Life Project (CLP) has been utilising the services of NGOsource since 2013. As a non-US based organisation, our ED certificate made it easier for two major US Foundations to make grants to us as a non-profit. It reduced the paperwork; we did not have to fill out the 501(c)(3) forms. In addition, it generally provides an independent and internationally credible certification of our non-profit status. Being in the NGOsource repository gives us more confidence when approaching international donors who may request evidence of our non-profit status.”

Ngozi Iwere, Executive Director, CLP (Nigeria)



“Having the internationally recognized registration as a non-profit organization helps us find new partners, not only for funding, but for operating new projects. We get out of the non-visibility (or low-credibility) zone too. Besides that, your team is very easy to communicate with and always quick in responding and helping us with questions. So, thanks for being there. ;)”

Izabela Moi, Executive Director, Agência Mural (Brazil)



“Earthworm Foundation, an NGO working on sustainable commodities and forest protection, as well as supporting local community and farmers’ livelihood, has undergone the ED process to obtain a grant to support our existing work in Riau Province, Indonesia. We were thankful as the process is really lean and straightforward, knowing that we have a grant period to consider. Time is the best quality of the process. Thank you very much for the support to unlock several opportunities to support our work on the ground for the greater good.”

Barakalla Robyn, Earthworm Foundation (Indonesia)

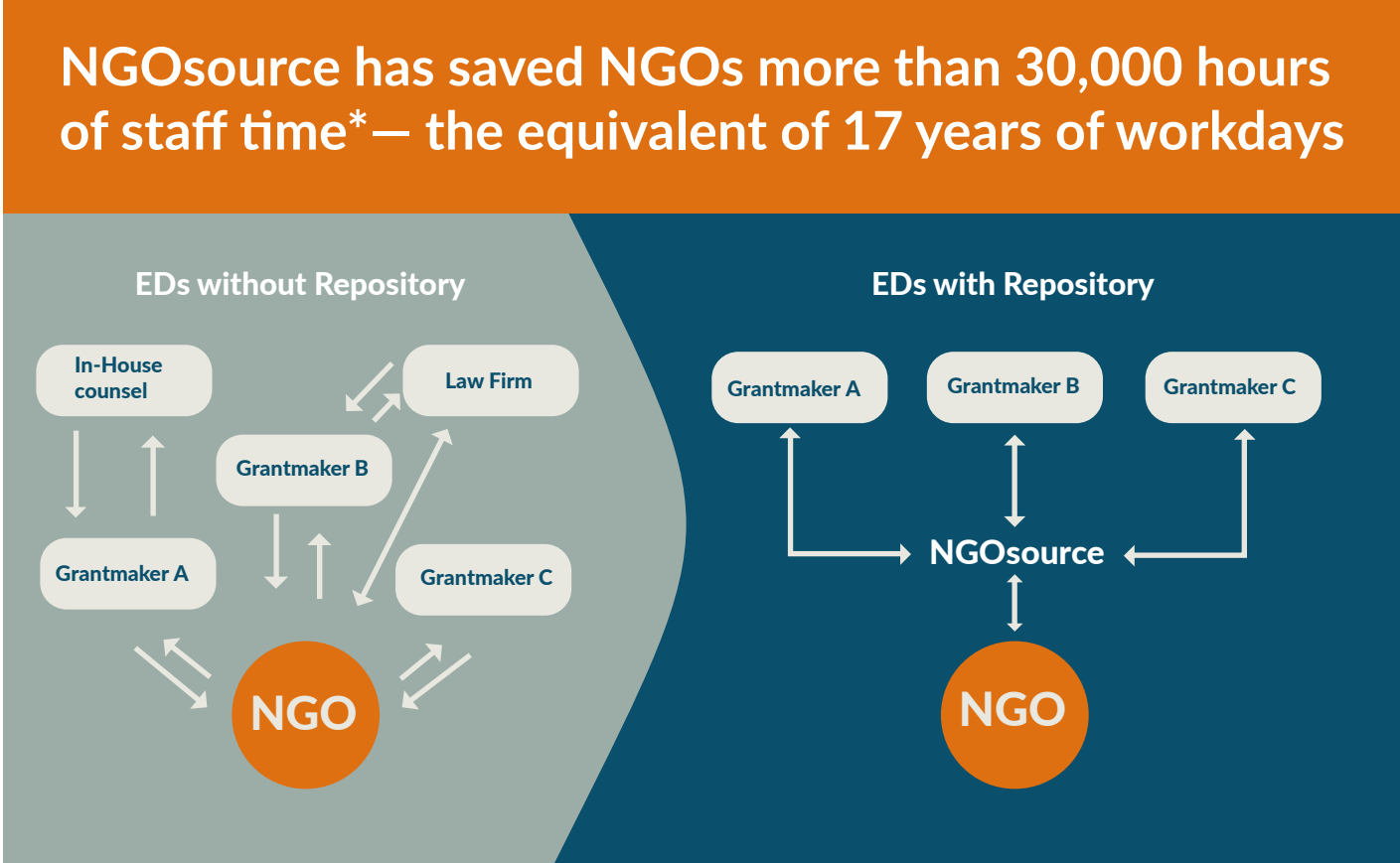


“I must admit that obtaining the ED has elevated the status of my organisation – Committee for the Support of the Dignity of Women (COSUDOW), an organisation established by Catholic Sisters Conference of Nigeria in 1999 to combat Human Trafficking. For quite some time, we have been unable to obtain funds from ... funders from the US because we did not have the ED. I know this is an open door to exploring other possibilities and obtaining other grants to help stamp out human trafficking in Nigeria.”

Sr. Philomena Okwu DC, COSUDOW (Nigeria)

NGO Time Savings

By leveraging the repository model, NGOsource has saved NGOs more than 30,000 hours of staff time* – the equivalent of 17 years of workdays – by providing funders with a mechanism to obtain current EDs already completed on behalf of other funders.



Which ED has been ordered the most?

Dutch charity Stichting European Climate Foundation (ECF), has had its ED ordered 130 times by 35 different funders. Of those orders, 119 were ready-to-go EDs, meaning that the grantmaker member was able to obtain the ED immediately from NGOsource. No further investments of time or resources were needed by ECF, saving the charity an estimated 595 working hours, or three months of full-time work.

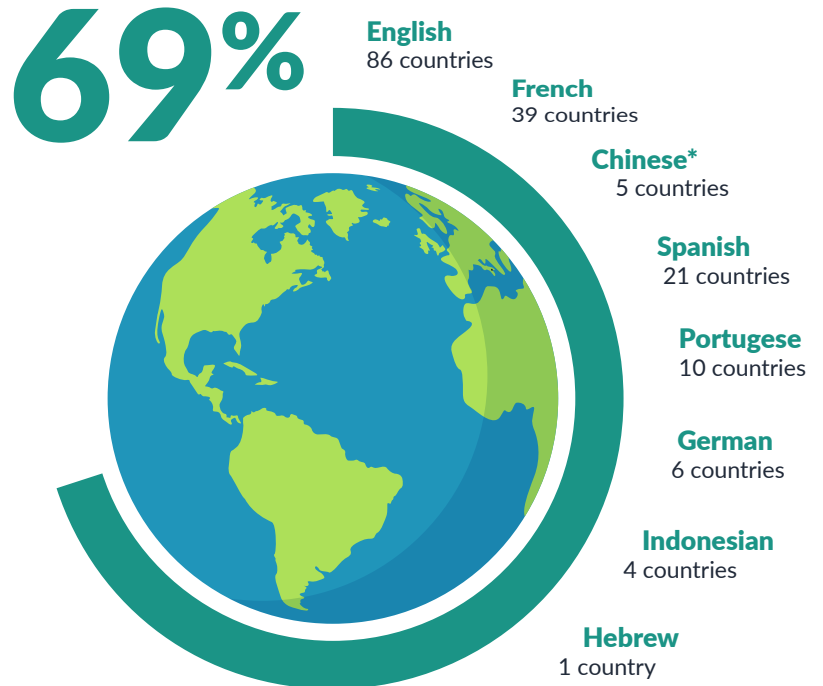
* How did we arrive at this number?

Assuming that completion of a single ED exercise requires five total hours of staff time, on average, then five hours were saved each time that a funder ordered a ready-to-go ED, requiring no action on the part of the NGO.

Diversity in Languages Offered

NGOsource and its partners operate in nine different languages, making the program linguistically accessible to 69% of the world's population, where one or more of these languages is an official language.³

NGOsource was launched in partnership with nine global partners and five language offerings. By year 10, the program had added four additional languages and three new global partners, providing language- and time-zone-appropriate support around the globe.



* Traditional and Simplified



"I think our partner organizations, right from the start, really saw the potential of NGOsource. That's been one of the things that differentiates NGOsource from the alternatives for doing equivalency determinations. From the beginning, we were working with our partner organizations, who are able to support NGOs in many different time zones and languages."

Ken Tsunoda, first General Manager of NGOsource and former VP of Global Network, TechSoup

10 Years of Growth

More than 
\$8B
Funds Facilitated
(USD)

23,281
Equivalency
Determinations

8,108
NGOs

714
GMs

We estimate that NGOsource has facilitated more than \$8 billion in cross-border grants. To put this number in context, it significantly exceeds the combined \$6.8 billion for humanitarian assistance approved for fiscal year 2023 through the State Department and USAID, which is meant to address everything from global food insecurity to displacement due to conflict or natural disasters.⁴

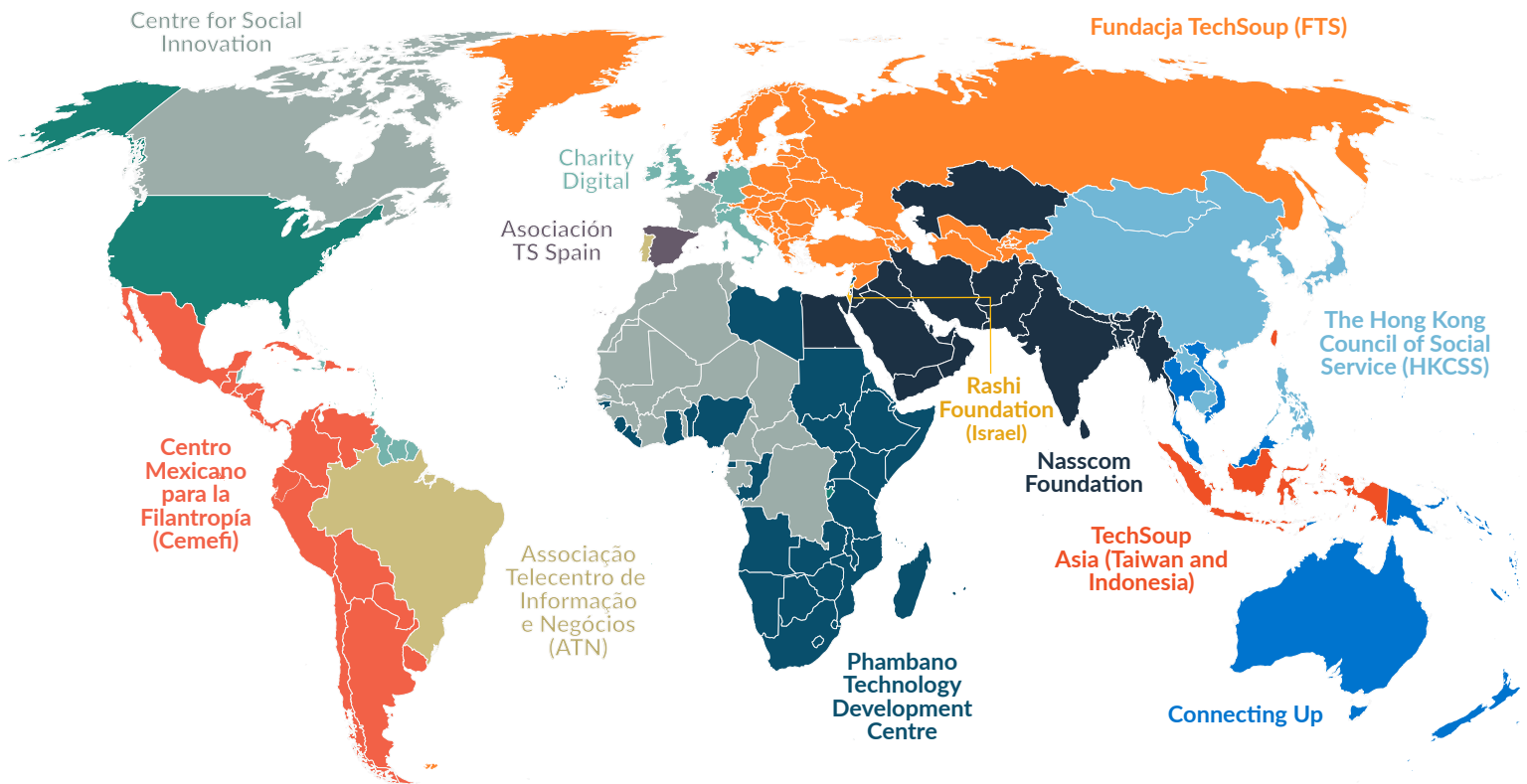
*How did we arrive at this number?

NGOsource arrived at this estimate by calculating the average total amounts awarded via ED by those grantmaker members whose EDs comprise approximately 50 percent of the total EDs issued in the repository, according to the most recent Forms 990-PF. For the remaining 50 percent of EDs represented, we selected a lower average to account for the fact that many of our members represent smaller foundations with typically smaller giving totals. To identify this average, we relied on a combination of data provided directly by a selection of grantmaker members and publicly available data on average and median international grants made over the last decade.⁵

An International Network Bringing Local Expertise

NGOsource's early investment in localization included embedding members of the TechSoup Global Network into the service.

NGOsource Global Partner Network



NGOsource currently partners with 12 local organizations that are also members of the larger TechSoup Global Network.

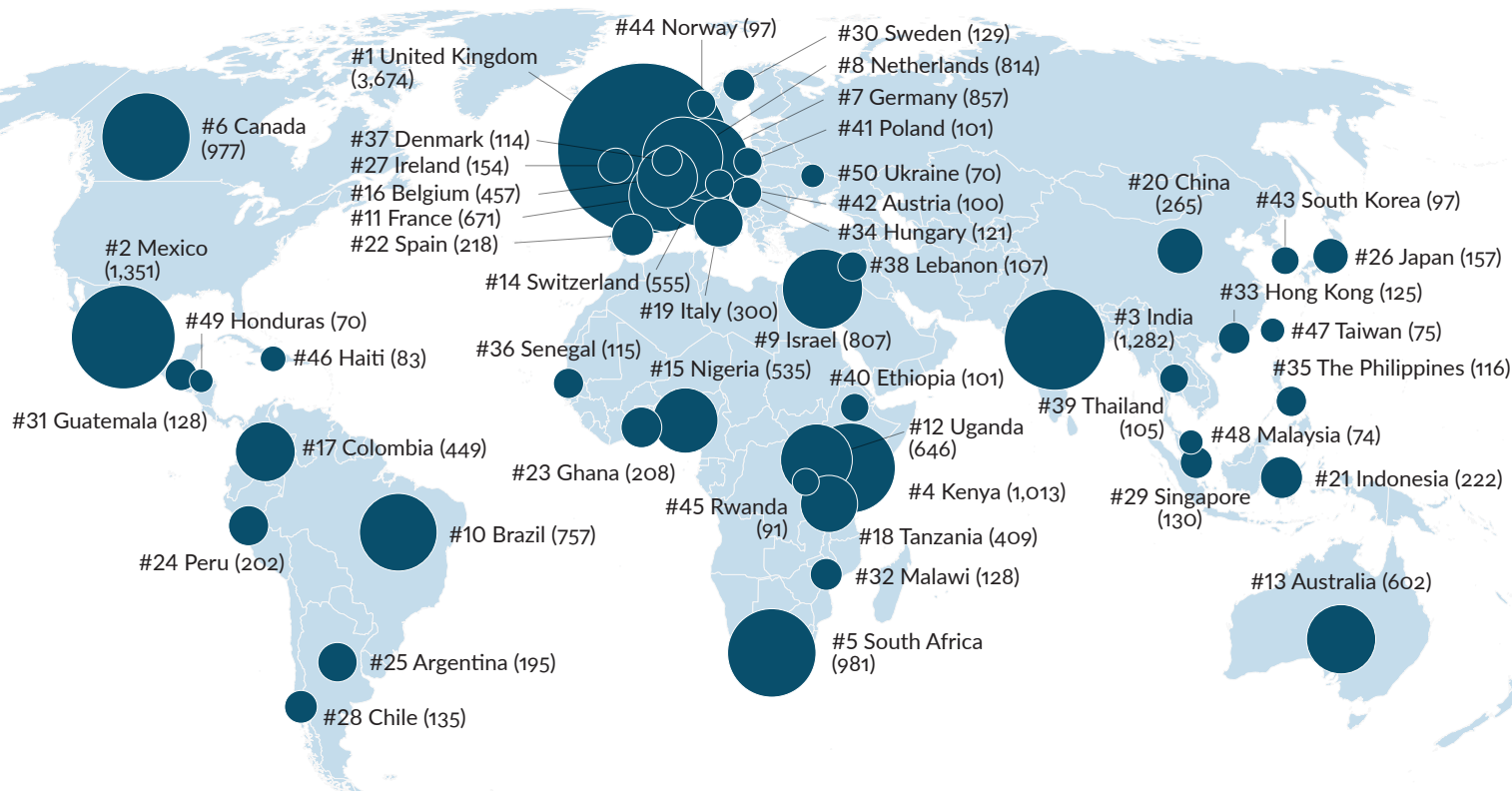


“Many different organizations submitted proposals in response to the Council on Foundations’ Request for Proposal (RFP) to launch a repository of equivalency determinations (ED). TechSoup Global was selected to develop the service because of its demonstrated expertise in supporting multilingual and multicurrency global processes for NGOs worldwide. TechSoup’s established network of global partner organizations on continents around the world was critical to this decision, and it continues to serve an immense role in the program’s success.”

**Martin Schneiderman, CEO, Information Age Associates, LLC
(Advisor to program design and launch)**

Top 50 Countries Represented

At the 10-year mark, NGOsource had issued EDs in 161 countries. This number continues to grow.



ALL COUNTRIES IN ALPHABETICAL ORDER

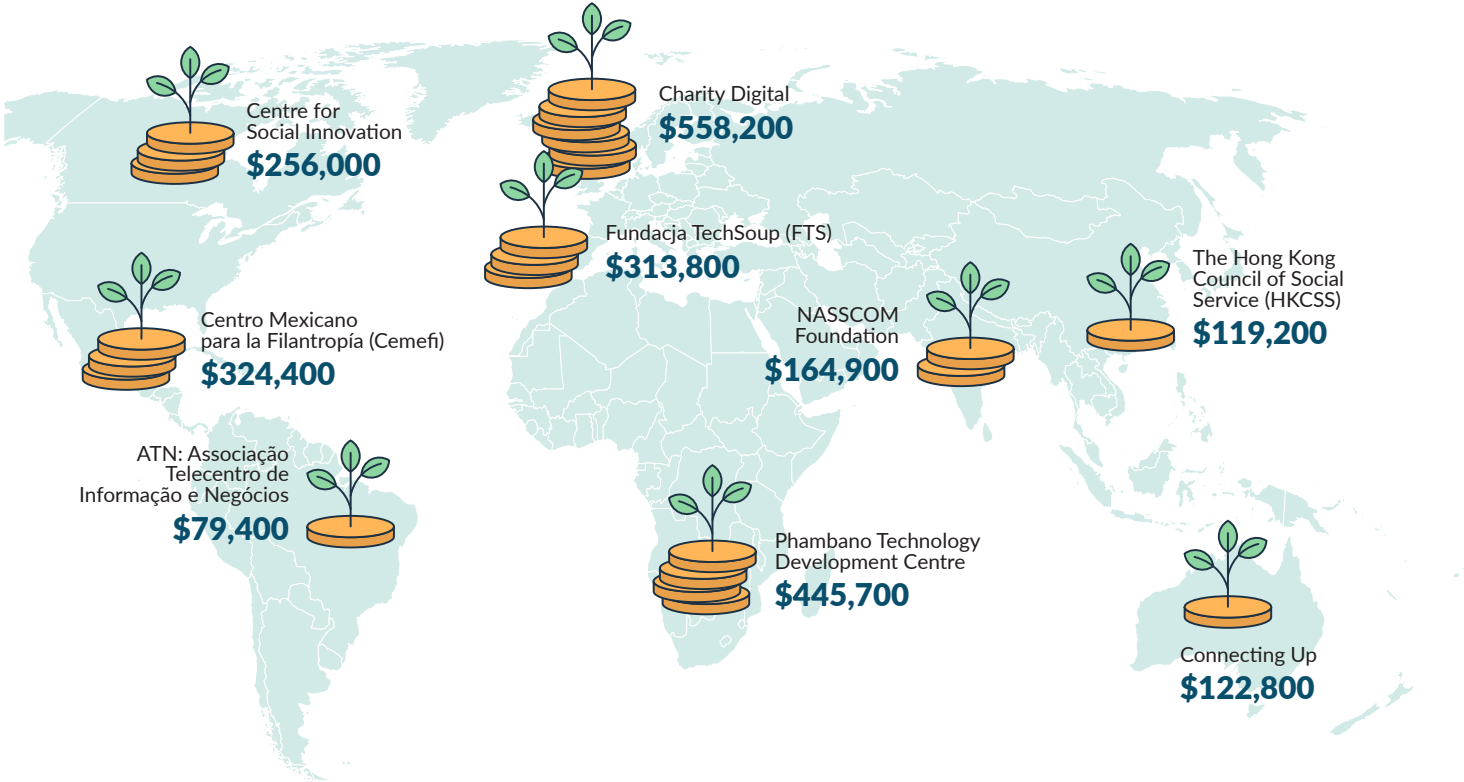
Afghanistan	13	Belize	11	Cayman Islands	8
Albania	12	Benin	7	Chad	1
Algeria	1	Bermuda	6	Chile	135
Angola	1	Bhutan	2	China	265
Anguilla	2	Bolivia	53	Colombia	449
Antigua and Barbuda	1	Bosnia-Herzegovina	25	Congo	2
Argentina	195	Botswana	20	Costa Rica	69
Armenia	17	Brazil	757	Cote D'Ivoire	4
Australia	602	Bulgaria	35	Croatia	19
Austria	100	Burkina Faso	14	Cyprus	5
Bahamas	7	Burundi	58	Czech Republic	46
Bangladesh	46	Cambodia	11	Democratic Republic of Congo	40
Barbados	9	Cameroon	12	Denmark	114
Belgium	457	Canada	977	Dominican Republic	9

Ecuador	37	Lithuania	15	Serbia	67
Egypt	14	Luxembourg	8	Sierra Leone	10
El Salvador	66	Macedonia	15	Singapore	130
Eritrea	1	Madagascar	14	Slovakia	21
Estonia	9	Malawi	128	Slovenia	11
Ethiopia	101	Malaysia	74	Somalia	2
Fiji	15	Mali	15	South Africa	981
Finland	21	Malta	5	South Sudan	1
France	671	Mauritius	11	Spain	218
Gabon	9	Mexico	1351	Sri Lanka	22
Gambia	23	Moldova	10	Sudan	2
Georgia	23	Mongolia	4	Suriname	18
Germany	857	Montenegro	13	Swaziland	4
Ghana	208	Morocco	11	Sweden	129
Greece	46	Mozambique	10	Switzerland	555
Grenada	1	Myanmar	18	Taiwan	75
Guatemala	128	Namibia	21	Tajikistan	9
Guinea	8	Nepal	61	Tanzania	409
Haiti	83	Netherlands	814	Thailand	105
Honduras	70	New Zealand	47	Timor-Leste	1
Hong Kong	125	Nicaragua	29	Togo	11
Hungary	121	Niger	6	Trinidad and Tobago	5
Iceland	21	Nigeria	535	Tunisia	47
India	1282	Norway	97	Turkey	31
Indonesia	222	Oman	1	Turks and Caicos Islands	1
Iraq	3	Pakistan	47	U.A.E.	4
Ireland	154	Palestinian Territories	62	Uganda	646
Israel	807	Panama	21	Ukraine	70
Italy	300	Papua New Guinea	13	United Kingdom	3674
Jamaica	23	Paraguay	5	Uruguay	37
Japan	157	Peru	202	Uzbekistan	1
Jordan	32	Philippines	116	Vanuatu	1
Kazakhstan	4	Poland	101	Venezuela	25
Kenya	1013	Portugal	30	Vietnam	44
Korea	5	Romania	63	Virgin Islands (British)	18
South Korea	97	Russian Federation	41	Yemen	7
Kosovo	32	Rwanda	91	Zambia	37
Kyrgyzstan	18	Saint Lucia	12	Zimbabwe	65
Latvia	3	Saint Vincent and the Grenadines	5		
Lebanon	107	Saudi Arabia	6		
Liberia	16	Senegal	115		

Seeding Regional Civil Society

A portion of every new and renewal ED conducted by NGOsource is reinvested in the global partner serving that region. Global partners, in turn, serve hundreds and thousands of NGOs in the region through empowerment and infrastructure programs. Each NGOsource ED thus ensures that the sector within the local region remains robustly resourced, spreading the benefits of the program throughout the globe, and on the ground, where the work is being conducted.

Portion of ED Funds Paid to Global Partners from March 2013 to March 2023*



* Asociación TS Spain, TechSoup Asia (Indonesia and Taiwan), and Rashi Foundation (Israel) joined the NGOsource program in March of 2023. Given that this data is through March 31, 2023, we did not include the figures earned by these new partners during that single month.



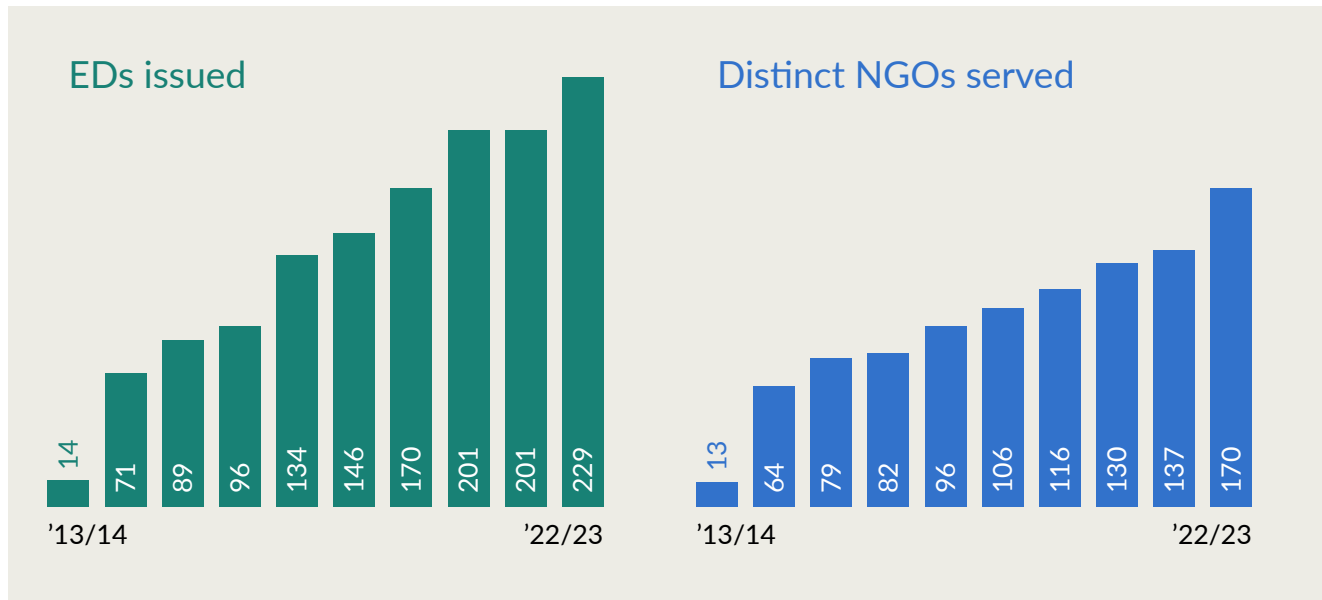
“As a sector, we have to prioritize the equitable sharing of wealth, both in the form of dollars and in the form of data. Our network model does that. It leaves resources and connections in the hands of organizations on the ground, in the region. The need for local voices and leadership grows increasingly urgent as we face global, interconnected issues, like climate change, that manifest in unique ways in Poland, in Honduras, in Maldives – and nearly every corner of our planet. The ability for local capacity building organizations to work with their communities to envision, develop, and benefit from solutions and approaches that they deem necessary is a strength of this model.”

Marnie Webb, Chief Community Impact Officer, TechSoup CEO, Caravan Studios, a division of TechSoup

Mexican NGOs in the Repository

NGOsource conducted its first ED on a Mexican organization in February 2014. Each year, the program significantly increases the number of Mexican organizations in the repository.

EDs issued



NGOsource nos ha permitido agilizar los procesos de alianza con las organizaciones que apoyan nuestro trabajo, en un marco de confianza, seguridad, y uso de tecnología. Consideramos cada vez más necesario abordar los procesos de debida diligencia, sin que ello signifique más burocracia. Esta facilidad es posible gracias a NGOsource.

El equipo de PROMSEX (Centro de Promoción y Defensa de los Derechos Sexuales y Reproductivos – Promsex, Peru)

NGOsource has allowed us to streamline our partnership processes with the organizations that support our work, in a framework of trust, security, and use of technology. We find it increasingly necessary to address due diligence processes, without adding bureaucracy. This facility is made possible by NGOsource.

The PROMSEX team (Centro de Promoción y Defensa de los Derechos Sexuales y Reproductivos - Promsex, Peru) (supported by Cemefi in Mexico)

Celebrando una exitosa década de colaboración en beneficio de las Organizaciones de la Sociedad Civil en América Latina

Alma Morales Lara, Oficial de Programa TechSoup-NGOsource, Cemefi

Con una trayectoria sólida de más de 30 años, el Centro Mexicano para la Filantropía, A.C. (Cemefi) es una comunidad de organismos, organizaciones y personas comprometidas para generar un cambio social justo, de manera colaborativa con el propósito de habilitar y activar la responsabilidad ciudadana para generar valor social, centrado en las personas. A través de la operación de una diversidad de programas, el Cemefi coadyuva en la construcción y fortalecimiento de capacidades para diversos actores de la sociedad mexicana. Algunos de estos programas son:

- [Acreditación en Institucionalidad y Transparencia \(AIT\)](#). Promueve la transparencia y profesionalización de las organizaciones del tercer sector.
- [Comunidad Cemefi](#). Brinda recursos para los miembros del Cemefi tales como foros, sesiones, asesorías, vinculaciones, convocatorias, etc.
- [Promoción del Voluntariado y Ciudadanía](#)
- [Fortalecimiento tecnológico para OSC](#)
- [Investigación e incidencia ciudadana en México](#)
- [Programa de fomento a la Responsabilidad Social Empresarial](#)

La totalidad del trabajo del Cemefi se desarrolla en alianza y cooperación con otros actores aliados, por lo tanto desde el año 2008 se ha asociado con TechSoup para la operación y desarrollo de algunos programas, entre los que destaca NGOsource.

Desde el año 2013, la alianza con NGOsource ha demostrado ser un gran ejemplo de colaboración cruzada en donde la profunda conexión del Cemefi con el sector de las organizaciones partícipes de la sociedad civil en la región, ha facilitado la gestión cálida y eficiente del proceso de Determinación de Equivalencia de NGOsource para más de 800 organizaciones de habla hispana. La colaboración con NGOsource ha permitido que las organizaciones cumplir con los requisitos de más de 120 entidades donantes

localizados en los Estados Unidos.

Desde el Cemefi comprendemos y comprobamos la importancia de ser un agente de soporte para las organizaciones, apoyándolas a atravesar el proceso de Determinación de Equivalencia. Muchas de las organizaciones usuarias se encuentran en áreas remotas, con difícil acceso a la red y algunas veces con desconocimiento de las plataformas tecnológicas. También enfrentan la falta de familiaridad con el lenguaje filantrópico de los Estados Unidos, que puede llegar a ser engañoso o confuso en términos, además de la barrera lingüística. A través de los últimos 10 años hemos seguido aprendiendo sobre la naturaleza, las condiciones y las necesidades de las OSC en nuestra región a la par de responder eficazmente a las disposiciones de las entidades donantes.

A partir del trabajo realizado desde NGOsource, muchas organizaciones localizadas en regiones rurales han tenido la oportunidad de conseguir financiamiento internacional y ganar reconocimiento en su trabajo. El enfoque del programa NGOsource, basado en las necesidades de las organizaciones, es lo que hace este proceso accesible y asequible para los beneficiarios, con un gran costo-beneficio tanto para ellas como para los donantes que brindan el financiamiento. Todo esto es posible gracias al modelo de repositorio que agiliza los documentos y reduce el trabajo administrativo de la aplicación de solicitudes de a los múltiples donantes de fondos.

El fin último de este programa, así como de todo el trabajo de Cemefi y Techsoup-NGOsource, es seguir trabajando para el fortalecimiento de las organizaciones de la sociedad civil y el tercer sector en conjunto.

Celebrating a Decade of Successful Collaboration for the Benefit of CSOs in Latin America

Alma Morales Lara, TechSoup-NGOsource Program Manager, Cemefi

With a solid track record of more than 30 years, the Centro Mexicano para la Filantropía, A.C. (Cemefi), is a community of organizations and individuals committed to generating just social change, in a collaborative manner, with the purpose of enabling and activating citizen responsibility to generate people-centric social value. Through the operation of a variety of programs, Cemefi contributes to the construction and strengthening of capacities for diverse actors in Mexican society. These are some of its programs:

- [Accreditation in Institutionalism and Transparency \(AIT\)](#). This promotes transparency and professionalization in third sector organizations.
- [Cemefi Community](#). This provides resources for Cemefi's members, such as forums, sessions, consultancies, linkages, calls for proposals, etc.
- [Programs that promote volunteering and citizenship](#).
- [Programs that support technological strengthening for CSOs](#).
- [Research and citizen advocacy in Mexico](#).
- [Programs that support corporate social responsibility programs](#).

All of Cemefi's work is developed in cooperation with other allied actors. Since 2008 it has also partnered with TechSoup for the operation and development of some programs, among which NGOsource stands out.

Since 2013, the alliance with NGOsource has demonstrated a great example of cross-collaboration, in which Cemefi's deep connection to the civil society sector in the region has facilitated the warm and efficient way the management of the equivalency determination process of NGOsource for more than 800 Spanish-speaking organizations. This has allowed these organizations to meet the requirements of more than 120 donor entities located in the United States.

At Cemefi, we understand the importance of being a support agent for organizations as they go through the equivalency determination process. Many of the organizations NGOsource works with are located in remote areas, with difficult access to the internet and sometimes with no knowledge of even common technological platforms. They also face unfamiliarity with U.S. philanthropic language, which can be misleading or confusing in terms other than language. Over the past 10 years, we've continued to learn more about the nature, conditions, and needs of CSOs in our region as well as how to respond effectively to donor requirements.

As a result of the work done by NGOsource, many grassroots organizations working in rural regions have had the opportunity to receive international funding and gain recognition for their work. The approach of the NGOsource program, which never loses sight of the needs of organizations, is what makes this process accessible and affordable for beneficiaries, providing a great cost-benefit for both them and the donors providing much-needed funding. This is all made possible through a repository model that streamlines paperwork and reduces administrative work on applications for donor funding. The ultimate goal of this program, as well as all the work of Cemefi and TechSoup-NGOsource, is to continue working for the strengthening of civil society organizations and the third sector as a whole.

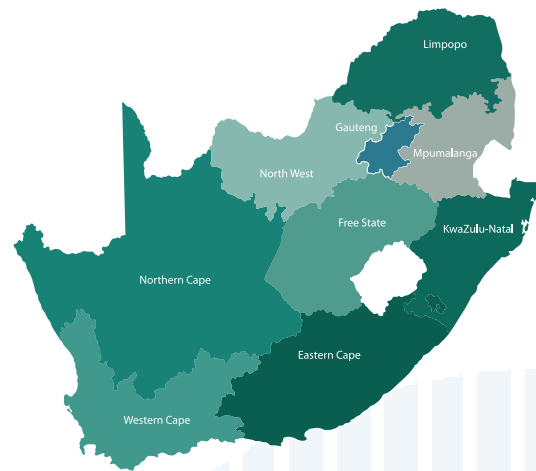
The ultimate goal of this program, as well as all the work of Cemefi and TechSoup-NGOsource, is to continue working for the strengthening of civil society organizations and the third sector as a whole.



Spotlight on South Africa

South Africa is the sixth-most-represented country in the repository. In 2020, at the height of the COVID-19 pandemic, NGOsource experienced a moderate spike in ED orders for South African NGOs, likely due to a combination of the COVID crisis in the country and the prevalence of medical research institutions and other NGOs focused on epidemiology and vaccine development and distribution.

[Phambano Technology Development Centre NPC](#), NGOsource's global partner in South Africa, is a purpose-driven organization that provides sustainable technology-related solutions to civil society organizations across Southern Africa. Phambano founder and executive director, Arnold Netshambidi, has partnered with NGOsource since its launch. Arnold tells us that, "at first, of course, they [NGOs] were skeptical. Now it's no longer like that – it's very different than it was in 2013, because without any credibility, you have to prove yourself, and then over time, we became a reliable partner to them. It's been a challenge, but it's been amazing to work with so many organizations, and to understand that somehow we've got similar challenges."

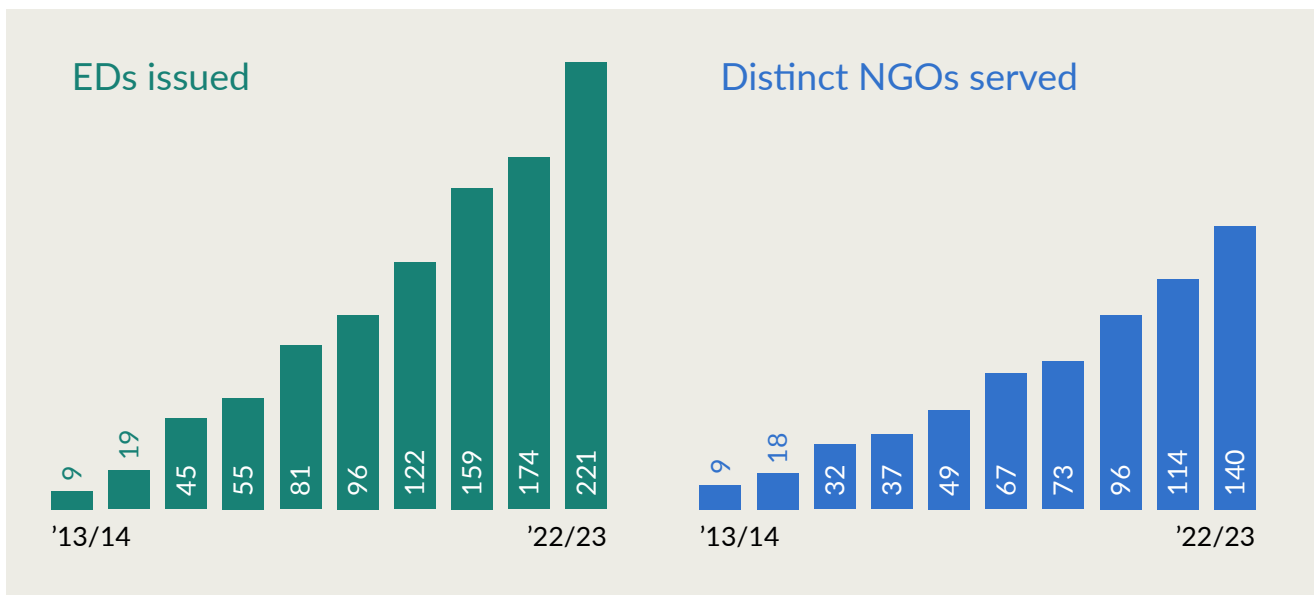


"The strong relationship between Government, researchers, non-profit organisations, and health practitioners has enabled an innovative and agile response to scientific and medical needs of post-Covid South Africa."

Arnold Ndifhedzo Netshambidi, Executive Director, Phambano Technology Development Centre NPC (NGOsource global partner)

South African NGOs in the Repository

EDs issued



“When it came time to protecting nearly 500 000 of South Africa’s health-care workers from Covid-19 in February 2020, we were able to leverage [US] research relationships to enable the partnership between the US government and another US company, Johnson & Johnson, the SA Medical Research Council and Desmond Tutu Health Foundation to lead the Sisonke and another trial. This incredible feat was only possible due to the more than 30 years of biomedical research and co-operation between the US and South Africa.”

[US Mission South Africa, *South Africa a Key Partner to US in Public Health Matters*](#)

“South Africa [...] led African [COVID-19] vaccine production through its public-private partnership.”

[Olawale Adeyemi, *COVID-19 vaccines development in Africa: a review of current situation and existing challenges of vaccine production*](#)

International Philanthropy and South Africa's Pandemic Response

Since the advent of the COVID-19 pandemic, global health structures have been put to the test. The impact has been particularly severe in the Global South, where countries like South Africa grappled with the pandemic's multi-dimensional threats. South Africa also stands out, however, for its long-standing commitment to scientific and health research, supporting not only the local population, but the global health community, from vaccine development to TB and HIV care and prevention. International philanthropy's investment in this sector has also played a significant role in supporting the development of local resources to rapidly respond to the pandemic, foster research, and strengthen health infrastructure.⁶

Unrestricted grants, many expedited in the early days of the pandemic and made possible through ED, have been a crucial lifeline to public health institutions in South Africa. Since 2020, NGOsource has processed 641 EDs to support 235 distinct NGOs in the country. A large segment of these EDs have supported university and research institutions, bolstering comprehensive public health initiatives with ripple effects that extend throughout the continent and the wider international pandemic response.

U.S. grantmakers are making the kinds of sustainable funding commitments to ensure long-term resilience for NGOs in Africa. Melinda French Gates, co-chair of the Bill & Melinda Gates Foundation, said last year in an [announcement](#) of a \$7 billion commitment through 2026, "The foundation will continue to invest in the researchers, entrepreneurs, innovators, and health care workers who are working to unlock the tremendous human potential that exists across the continent."

Three South African universities in the NGOsource repository provide a powerful example of the impact of the repository model in supporting the country's pandemic

response and public health capacity building. The [University of Cape Town](#) (UCT), the [University of the Witwatersrand in Johannesburg](#) (Wits), and the [University of Pretoria](#) (UP) have all played critical roles in vaccine development and community health investments.

The UCT, through the [Wellcome Centre for Infectious Diseases Research in Africa](#) (CIDRI-Africa), has made significant contributions to our understanding of COVID-19. International donor funding has been instrumental in aiding CIDRI-Africa's research on the genomic characteristics of the virus, and the university's work on how social determinants of health impact disease trajectories. The research work is continuing with UCT scientists recently [making promising gains](#) towards an mRNA vaccine against TB. An ED for UCT has been requested 58 times in NGOsource's decade-long history — 31 of those requests since 2020.

Wits University, whose institution and broader health research arms have been ordered for ED 52 times, has also been a central player in the nation's pandemic response. The university's [Vaccine and Infectious Disease Analytics](#) (VIDA) research unit has played a central role in global vaccine development efforts. It conducted the South African trial for the Oxford-AstraZeneca vaccine and is currently involved in researching the efficacy of vaccines against new variants of the virus.

Likewise, the University of Pretoria — with 32 ED requests in NGOsource's history — has been a major contributor to South Africa's pandemic response. Its Faculty of Health Sciences has taken up the mantle of developing strategic initiatives to manage the pandemic at the community level, developing community outreach programs aimed at education about the virus, dispelling myths, and encouraging vaccination.

Dozens of EDs have also been requested to

support the work of organizations like the [South African Medical Research Council](#), which is pioneering innovations in genomic research, the development of treatment regimens, vaccines, diagnostic tools, and new drugs and devices for a range of diseases. Other recipient NGOs, such as the [Africa Health Research Institute](#) and the [Health Justice Initiative](#), are dedicated to ensuring that quality health advances are equitably serving the most underresourced populations.

For all of these approaches, international donor support can have a catalyzing impact. Una Osili, Associate Dean for Research and International Programs at the Indiana University Lilly Family School of Philanthropy, co-authored the Brookings Institute's [Foresight Africa 2022 report](#). Her team consulted with an international group of experts to analyze the response to the pandemic in sub-Saharan Africa and developed [four key insights](#):

We need to strengthen cross-sector collaborations. Increased, intentional partnership across sectors — between nonprofit sectors and governments, but also regional and global partnerships — will be critical to societies' ability to respond to the cascading health and economic crises brought about by the pandemic.

Funders should actively engage grassroots organizations and leaders. Grassroots organizations, local communities, and volunteers have spearheaded initiatives, especially when lockdowns or tightened restrictions prevented nonprofits from reaching out.

Nonprofit organizations can benefit from less restrictive funding sources. Nonprofit sectors need more flexible funding sources, reporting requirements,

and unrestricted funding to drive change. Many funders pledged to make funds available quickly, and experts recommend that these changes should remain in place.

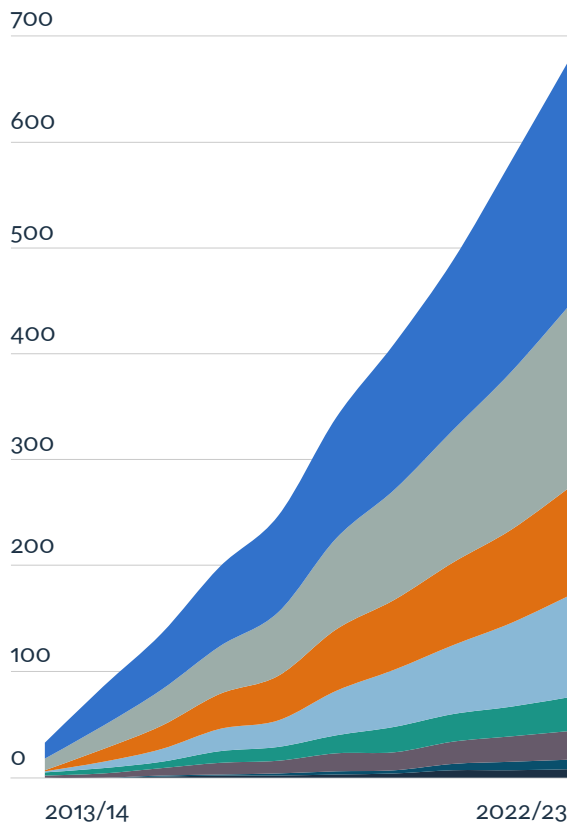
Funders must address long-standing disparities. The pandemic has disproportionately impacted vulnerable groups, including women and girls. Unrestricted funding will help organizations respond quickly to areas of greatest need.⁷

NGOsource is committed to a long-term partnership to facilitate capacity building and resilience in organizations like these in South Africa, continuing to innovate within the intersection of philanthropy and development of crucial civil society work. [Phambano Technology Development Centre](#), TechSoup's South Africa-based global partner, facilitated South Africa's [COVID-19 Recovery Fund](#); the fund helped small organizations that need support in rapidly adjusting their technology planning, work processes, and service delivery. NGOsource has also authored pieces like the LegalEASE blog post [South African Organizations and ED](#), supporting funders in making sense of what types of entities are eligible for ED.

In an increasingly interconnected world, health crises transcend national borders, requiring international solutions. The role of international donors in supporting and funding public health institutions and local NGOs highlights the strength of global solidarity. The continued commitment of these donors undoubtedly played a significant role not only in helping to overcome the most recent crisis but also in building up the resiliency to respond to future health challenges.

Expanding Access to Giving

Grantmaker Members by Giving Type



NGOsource has changed the landscape of international giving by making cross-border philanthropy less expensive, less time-consuming, and more accessible to more kinds of grantmakers.

NGOsource’s initial membership consisted of six private foundations and one donor advised fund. As the service grew, so did the diversity of its grantmakers. ED is not just for private foundations and donor advised funds, but also family foundations, fiscal sponsors, company foundations, community foundations, corporate givers, “friends-of” entities, supporting organizations, and philanthropic advisors.

- Family Foundation
- PF-Other
- PC
- Company Foundation
- DAF
- Community Foundation
- Corporate (not c3)
- Friends-of/Supporting Organization

Grantmaker Types Defined

Family Foundation: A private foundation that is funded and principally governed by a specific family.

Basic PF-other: A private foundation run and funded by an individual or group and not evidently meeting any of the other criteria shown here.

PC: A grantmaking public charity.

Company Foundation: A private foundation linked to a company that primarily or exclusively funds it.

DAF: A sponsoring organization to a donor advised fund

that is not also a community foundation. These are typically financial institutions but may also include employee-giving vehicles.

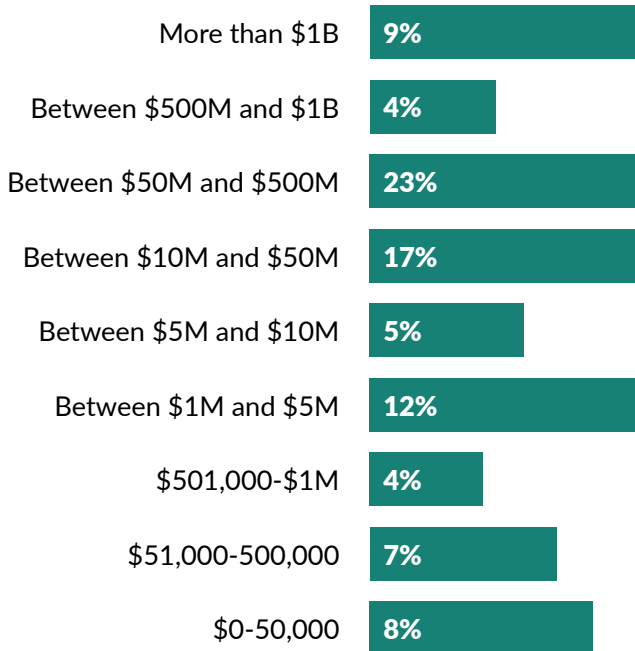
Community Foundation: A public charity serving primarily donors and causes within its region and that often also maintains donor advised funds on behalf of such donors.

Corporate (non-c3): A non-tax-exempt company.

Friends of/supporting organization: Public charities that exist exclusively to support specific entities or causes.

Expanding Access to Giving

Grantmaker Members by Asset Size⁸



Note: Total is less than 100%, because for some grantmakers information was not available.

NGOsource aims to produce the highest quality legal opinions at the lowest possible cost. This goal is further achieved by leveraging the repository to reissue EDs at a substantially reduced fee. The fact that funders with less than \$50,000 in assets utilize NGOsource is evidence that accessibility of the service promotes grantmaking by even the smallest of giving entities.

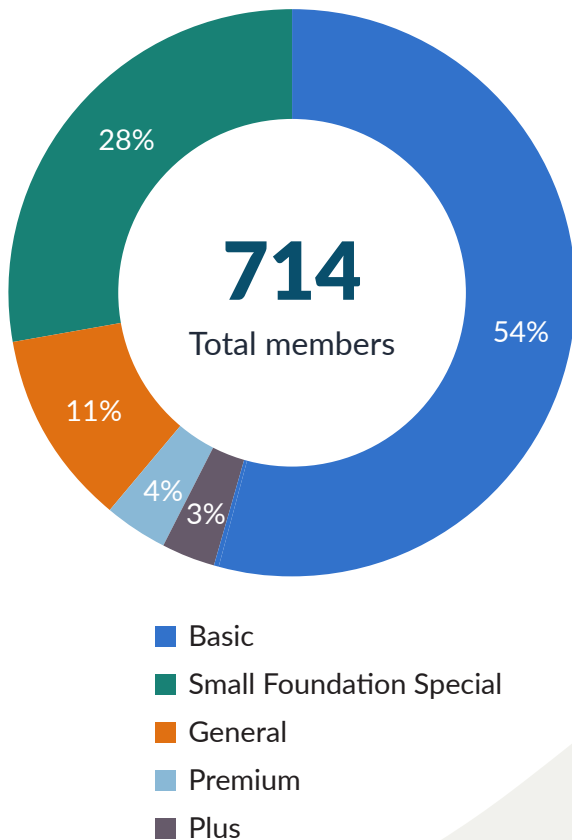


“NGOsource has been a valuable partner to us at Foundation Source as they provide accurate and reliable service that has brought down the cost of making international grants compliantly. For over two decades, Foundation Source has been ahead of the curve on tech-driven philanthropy. We’ve built innovative, tech-forward solutions that support the daily administration of foundations and the needs of philanthropists, making running a foundation easier and more cost effective. Together with NGOsource, we’re helping make the foundation space more accessible and affordable through unique and groundbreaking specialty services.”

**Jeffrey Haskell, Executive Vice President
and Chief Legal Officer at Foundation Source (U.S.)**

Expanding Access to Giving

Grantmaker Members by Membership Level



To further make ED accessible to small funders, NGOsource has consistently offered a “small foundation” membership option, available to grantmakers whose total annual grant budget is under \$5 million.

These members – whose annual membership fees are waived, and pay only per ED – make up more than a quarter of the program’s membership

This is made possible by the repository model, in which costs for the service overall are driven down as the number of ready-to-go EDs increases.

Membership Levels Defined

Small Foundation Membership: For grantmakers whose total annual grantmaking budget is under \$5 million. Such members pay only per-ED fees and no annual membership fees to utilize NGOsource.

Basic Membership: For grantmakers who typically order fewer than 10 new EDs annually, or who primarily order renewal and ready-to-go EDs.

General Membership: For grantmakers who typically order more than 9 but fewer than 30 new EDs annually.

Plus Membership: For grantmakers who typically order more than 19 but fewer than 60 new EDs annually.

Premium Membership: This membership level includes all add-on benefits and represents those members who both order a high volume of EDs and who choose to pay a larger annual membership fee to support the service for the sector as a whole.

Savings to Grantmakers

Rate at which a grantmaker member finds an intended grantee already in the repository:

66%

Amount NGOsource has saved grantmakers in operational and outside legal costs:

\$23 Million*

“There’s just more and more frequency where we look at the repository, and we see that an equivalency determination has already been performed [on a grantee], and that always helps us to be able to fast track our grantees.”

Chris Gillespie, Director, Grants Compliance, Ford Foundation



“When I joined, I thought it was a really great idea, because equivalency determinations were so expensive for us. I think it cost about 10,000 to 12,000 dollars an ED when I first joined (when we used law firms to do those opinions) and it just was not scalable. We didn’t have the budget to do that, and only the biggest, most important grants were able to utilize ED. So I was really excited about that idea of bringing the costs down and making this an option for all of our grantees.”

Elizabeth Peters, General Counsel, William and Flora Hewlett Foundation

* How did we arrive at this number?

At the time of NGOsource’s launch, law firms charged between \$5,000 and \$10,000 per ED. Currently, the cost of an ED by outside counsel ranges between \$15,000 and \$30,000. Additional in-house resources are spent on communicating with the organization to collect the relevant data, translate documents, and explain the legal and financial tests, for example. Even if conducted entirely in-house, the entire process typically takes around 20 hours per ED. Assuming the blended cost associated with 20 hours of foundation staff time (legal and program + systems resources) is equal to \$150/hr, the total per-ED internal cost is around \$3,000. The median of \$3,000 and \$30,000 is \$16,500. Further assuming that certain foundations could streamline operations in such a way to bring the average down, we opted to use a conservative overall savings of \$10,000 per ED. We then multiplied the total number of EDs issued over the 10-year period to arrive at total cost savings.

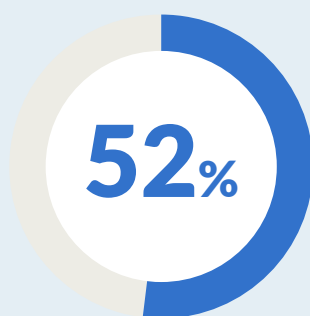
Fostering Trust-Based Philanthropy

NGOsource furthers unrestricted giving by allowing grantmakers to forgo the burdensome alternative: [expenditure responsibility](#).

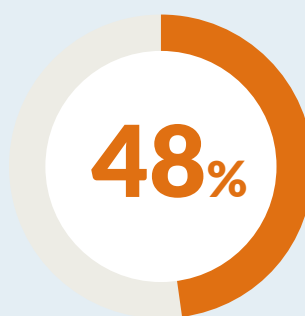
Percentage of Nonprofit Leaders Experiencing Changes in Foundation Funder Practices (2023) (data courtesy of Center for Effective Philanthropy)⁹



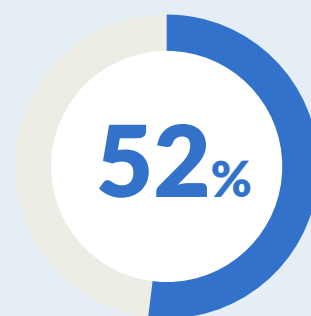
Made application process easier



Reduced reporting requirements



Reduced or removed grant restrictions



Increased offering of multiyear financial support

Note: Percentages represent the proportion of nonprofit leaders who saw the change from “some” or “most/all” of foundation funders.

According to a 2023 study conducted by the Center for Effective Philanthropy (*State of Nonprofits 2023, What Funders Need to Know*):

In the past year, more than half of the nonprofit leaders surveyed experienced easier application processes and reduced reporting requirements from at least some of their foundation funders. ... Other shifts included the reduction or removal of grant restrictions, experienced by 48 percent of leaders, and an increase in multiyear financial contributions, experienced by 40 percent of leaders. “Longtime funders are embracing more trust- and relationship-based investment ... and then backing it up with unrestricted support,” said one leader.

“It is one of the ideas with the greatest currency in philanthropy right now: More funders need to make large, unrestricted grants, and then trust nonprofits to use them well.”

Kathleen Fleming, Anthony Michael Abril, and Jeff Bradach, *The Impact of Large, Unrestricted Grants on Nonprofits: A Five-Year View*, Center for Effective Philanthropy

“From 2015 through 2019 and in 2020, more organizations experienced increases in unrestricted donations from individuals than experienced increases in restricted donations.”

Nonprofit Trends and Impacts 2021, Urban Institute

What Grantmakers Are Saying



“For NPT, becoming an NGOsource member was a pivotal moment for our international grantmaking services. Prior to becoming a member, we offered International grantmaking via ER only. This opened a whole new way for our donors to support organizations abroad ... unrestricted grants, capital grants, grants that did not require intricate reporting, etc.”

**Andrea Rush, Senior Vice President of Philanthropic Solutions,
National Philanthropic Trust (NPT)**



“If you really want to trust your grantees and allow them the most flexibility to get their work done, it means including funding for their administrative or financial operations, legal compliance, their computer systems, all the things that make organizations effective. General operating support really provides that. And before we had NGOsource, we could only really offer that to a limited few international NGOs due to the high costs of law firm equivalency determinations. Now, with NGOsource, around 120 – the vast majority of our portfolio of international organizations – are able to access that when our program teams feel that it’s the right fit. From my perspective, the ability to provide general operating support has been the biggest programmatic win, along with the ability to simplify international grantees’ ability to be regrantees and do some of those other difficult things on expenditure responsibility (e.g., capital expenditures). So yes, we’ve seen a huge growth of using NGOsource EDs.”

Elizabeth Peters, General Counsel, William and Flora Hewlett Foundation



“NGOsource’s equivalency determination service is an essential tool for Humanity United and our non-US grantees. For HU, it not only streamlines our grants management function with a consistent, trusted, and reliable process, but more importantly enables our grant makers to provide more unrestricted support (which can’t be done using expenditure responsibility). Because our programs are largely focused outside the US, this is critical from both a strategy and equity perspective. For our partners – particularly new or smaller grantees where HU represents the first institutional money – it has the added benefit of creating a pathway for future development from US foundations, thus improving grantee infrastructure beyond HU’s dollars.”

Joel Beck-Coon, General Counsel, Humanity United



“We’ve especially seen the power of NGOsource when helping US foundations find grantee partners for local disaster response.”

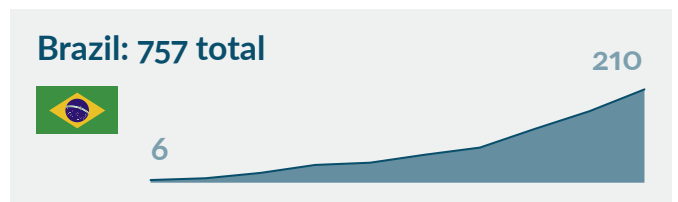
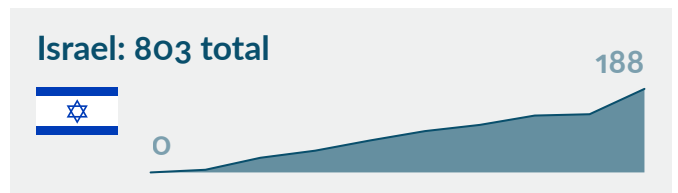
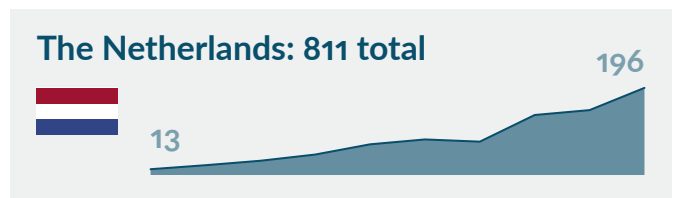
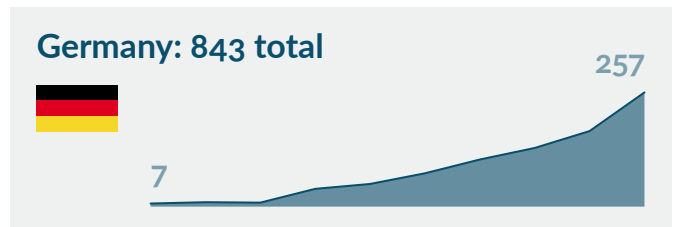
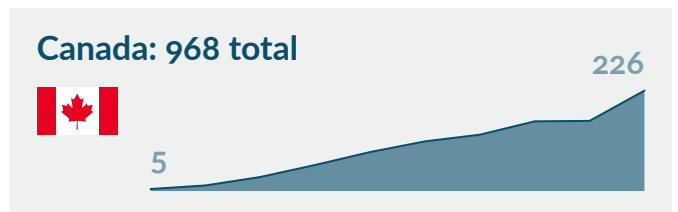
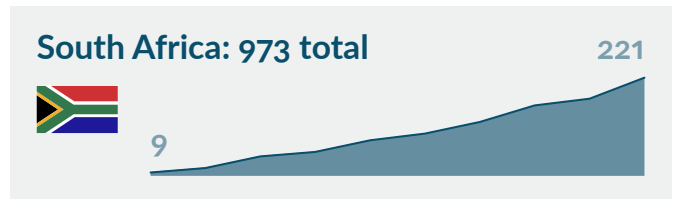
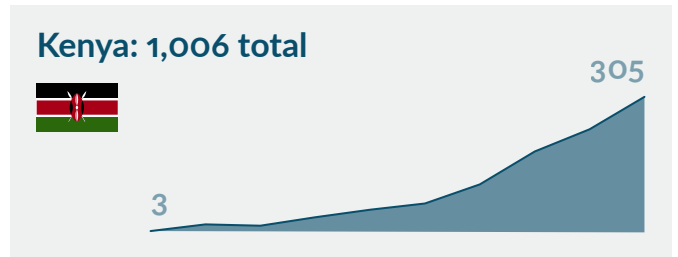
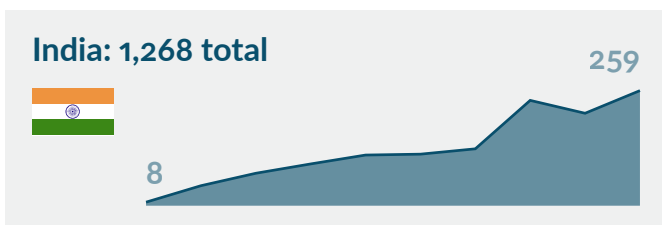
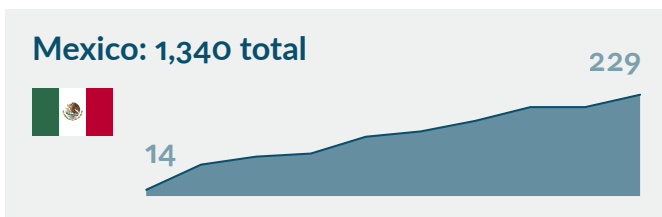
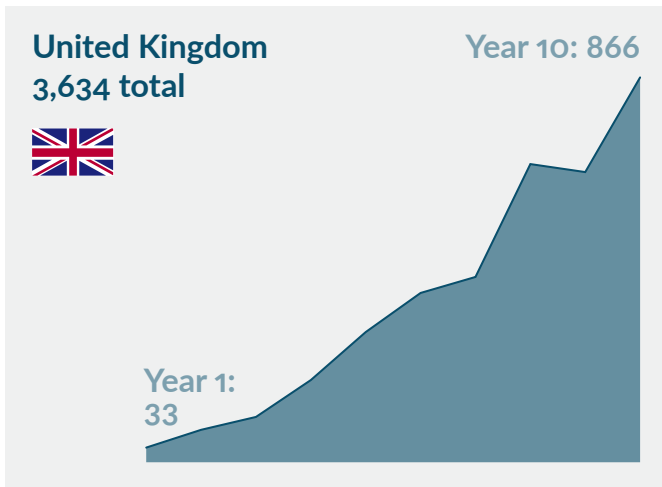
**Natalie Ross, Vice President, Membership Development & Finance,
Council on Foundations**

Knowledge Sharing and Promoting Standardization

The NGOsource repository offers a unique lens into the international giving space, providing insights and opportunities for learning among both grantmakers and NGOs. Where is giving most concentrated? What issue areas are the most and least funded? What is the impact of restrictive regimes on the flow of international funds?

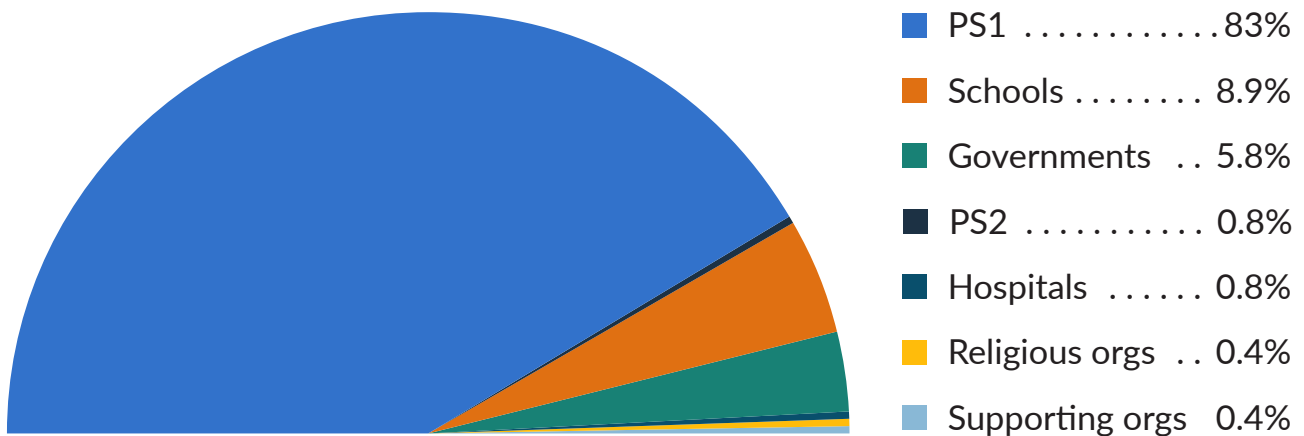
NGOsource grantmaker members include 8 of the 10 largest U.S. foundations, and 5 of the 6 largest DAF sponsors. While ED data does not offer the entire picture, it is a strong indication of trends in U.S. international grantmaking. NGOsource leverages this data to better inform the sector, share best practices, and promote standardization.

Top 10 Countries by Number of EDs Ordered



Knowledge Sharing and Promoting Standardization

Distribution of EDs by Tax-Exempt Code Section



Tax-exempt Codes Defined

PS1: 509(a)(1): Publicly supported charities described under Internal Revenue Code (Code) sections 509(a)(1) and 170(b)(1)(A)(vi). The most common charity type in the U.S., they are typically supported by a diverse set of donors, public and private.

PS2: 509(a)(2): Publicly supported charities described under Code section 509(a)(2). These are charities whose primary revenue is earned through the sale of products or services directly linked to their exempt purposes, such as zoos, museums, and symphonies.

Schools: Educational institutions described under Code section 170(b)(1)(A)(ii) whose primary function is the presentation of formal instruction, with a regular faculty, curriculum, and student body.

Governments: A foreign government, or any agency or instrumentality thereof, such as municipalities and inter-

governmental instrumentalities, often also including public schools and hospitals.

Hospitals: Medical and health institutions described under Code section 170(b)(1)(A)(iii) whose principal purpose or function is providing medical or hospital care or medical education or research.

Religious organizations: Religious congregations and similar bodies described under Code section 170(b)(1)(A)(i). The Code refers to these entities as “churches,” but they are not limited to any specific faith.

Supporting organizations: Described under Code section 509(a)(3), supporting organizations are organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more specified nonprofit organizations, typically public charities.

Knowledge Sharing and Promoting Standardization

NGOs in the repository represent the full spectrum of Sustainable Development Goals (SDGs) and span all National Taxonomy of Exempt Entities (NTEE) codes. Quality education and human services, such as support of those in poverty, remain the most commonly funded issue areas.

Distribution of EDs by SDG and NTEE



Closing Civil Spaces: What ED Tells Us

For those working in global civil society, the concept of closing civil spaces is neither a new topic nor a particularly sanguine one. At the time of NGOsource's launch, CIVICUS, a global alliance of civil society organizations, had tracked 413 threats to civil society in 87 countries between 2012 and 2013. CIVICUS noted that, in an attempt to suppress ideas and actions that could be seen as contrary to local regimes, "governments are imposing unwarranted legal restrictions on civil society, including laws criminalising access to foreign funding and unduly limiting the scope of their permissible activities."¹⁰

The state of civil society across the globe remains severely threatened. "In 2020, only 12.7 per cent of people around the world live in countries with an open or narrowed civic space rating, a significant decline from the 17.6 per cent who did so in 2019," CIVICUS reports. The situation was exacerbated by the COVID-19 pandemic, which provided some governments with a "pretext for repression."¹¹ The impact of such restrictions may be viewed in the context of NGOsource's ED data.

Nearly 30 governments have policies that restrict philanthropic activity, tipping the scales against charitable organizations and making it more difficult for them to operate."

Una Osili, [Commentary: It shouldn't be so hard to give money to charity, Reuters \(August 16, 2018\)](#)

"Over the last 15 years, 11 African countries have adopted legislation or policies that improperly constrained nongovernmental organizations (NGOs)."

Godfrey Musila, [The Spread of Anti-NGO Measures in Africa, Special Report 2019 \(Freedom House\)](#)

"There is a growing global trend toward restricting civil society organizations, both domestically and on the international stage, and Latin America is no exception. Like many across the Global South, including non-democratic countries like Russia and China as well as democracies like Indonesia and Turkey, Latin American countries have been curtailing civil society – crucial to protect and promote rights and freedom – by restricting the space, protection and resources necessary to achieve their mission."

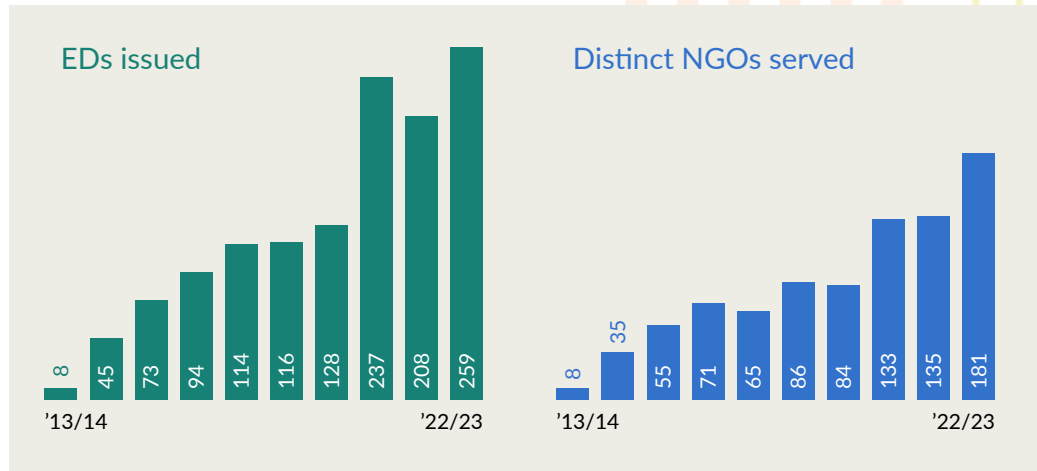
Mishella Romo and Sofia Rivas, [The burdens placed on civil society in Latin America, The Global Americans, \(July 15, 2016\)](#)

Closing Civil Spaces: What ED Tells Us

“India has long had a strong civil society, which has been at the forefront of groundbreaking human rights advocacy within the country and globally. ... But I am concerned that vaguely defined laws are increasingly being used to stifle these voices. ... The FCRA has been invoked over the years to justify an array of highly intrusive measures, ranging from official raids on NGO offices and freezing of bank accounts, to suspension or cancellation of registration, including of civil society organizations that have engaged with UN human rights bodies. ...”

UN High Commissioner for Human Rights Michelle Bachelet (October 2020)¹²

EDs in India



Remarkably, the highly criticized 2020 amendments to the Foreign Contribution Regulation Act (FCRA) do not appear to have slowed giving to organizations in India. Funders likely either gave through domestic sources or continued to give to grantees whose registration status was not impacted.

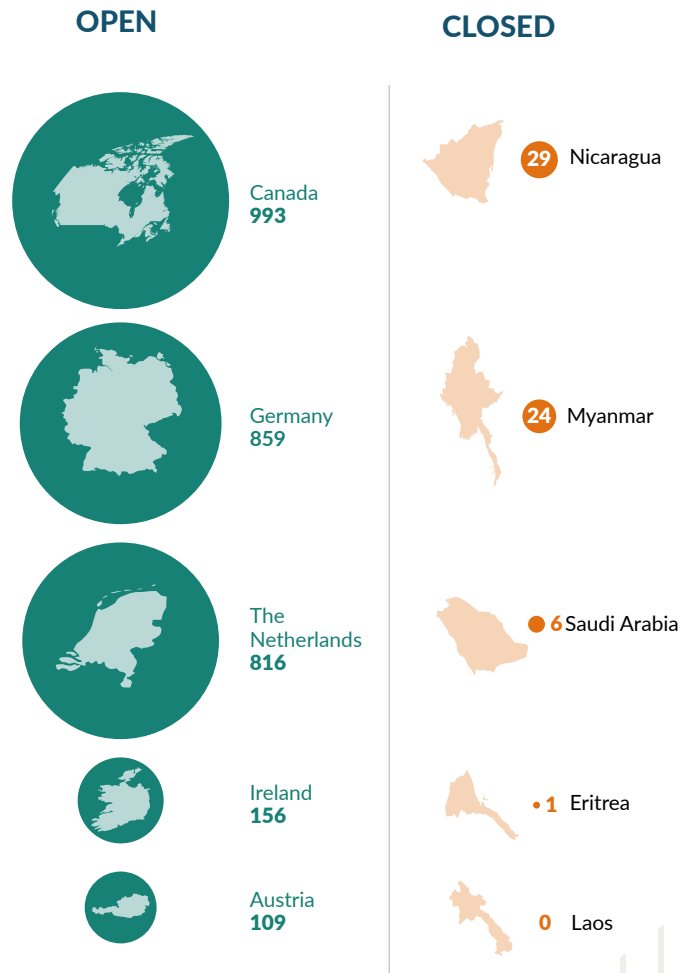
Closing Civil Spaces: What ED Tells Us

Giving overall in countries with restrictive regimes tends to be substantially lower than in more democratic regimes, with more rights of association and fewer restrictions on the receipt of foreign funds. Compare, for example, EDs ordered on organizations in Myanmar, Eritrea, Laos, Saudi Arabia, and Nicaragua (all of whom scored 15 or lower on CIVICUS' Monitor for closing civil spaces), to EDs ordered on organizations in Canada, Germany, Austria, Ireland, and the Netherlands (all of whom scored higher than 80 on the CIVICUS Monitor).

While NGOsource has played a critical role in advancing the flow of global philanthropic resources, it cannot change the fact that state actors continue to repress and silence local civil society. Nevertheless, NGOsource continues to use its data and platform to highlight the impact of such decisions, and to advocate for collective action. Moreover, organizations threatened by local regimes are still eligible to be vetted for ED, where their very place in the repository is an indication of their eligibility for support and their legitimacy as actors engaged in serving the greater public good.

*Sampling of countries based on CIVICUS' Monitor, which tracks open vs. closed civil spaces, where a score between 1 and 20 is defined as "closed" and a score of 81 to 100 is defined as "open."¹³

Total EDs Ordered in Countries with Open vs. Closed Civic Spaces*



Promoting Sector Learning



Combining legal expertise with practical working knowledge, NGOsource helps standardize, demystify, and vastly increase access to learning content about compliance for grantmakers and their international grantees. Organizations undergoing ED have found it to benefit not only their fundraising opportunities, but also their internal compliance and related operational strengthening.



“The ED exercise exhaustively evaluated our operations, governance, and financials, and guided us to identify a contradicting provision in one of our governing documents especially to do with Distribution of assets if KAPCDAM is dissolved – the exercise enabled us to streamline this issue hence certifying KAPCDAM as equivalent to a Certified Public Charity.”

Anthony Lusaggi, Executive Director, Kampala Parents of Children with Disabilities Association

Promoting Sector Learning: What NGOs Are Saying



“We received our first ED certificate through NGOsource last year. While the initial survey was long and took a while to complete it also gave us an opportunity to look at our organization as a whole and discuss our strengths and weaknesses within our own team. ... [W]e were always able to reach out to NGOsource representatives whenever we had questions. ... Not only that, the process was much easier this year as we only needed to update our activities in the last year and much of the rest of the information remained the same. We are really happy [with the] ED process and hope the certification will keep being as helpful in the future.”

Alok Adhikari, The Southasia Trust (Nepal)



“Organization for Women in Self Employment (WISE) is a local NGO based in Addis Ababa, Ethiopia. Our experience with the ED process was so great in that we could undergo a self-assessment exercise. We were able to see where our strengths and gaps are, how we compare with others and our status in terms of public resources. The support we received from NGOsource was very helpful to clearly understand the definitions of some terms and what some of the questions in the questionnaire meant.”

Tsigie Haile, Director, WISE (Ethiopia)



“This invitation [to undergo ED] was both exciting and at the same time, it was a source of nervousness to us. ... This to us was a great learning point on the purpose of communication. The engagements with officials at NGOsource were cordial. We established a relationship where we could consult them and get clear guidance on how we should communicate clearly. This was not only a review process, but rather a moment where we got guidance on how to package and present our information. We are grateful and happy to have undergone this process at this particular point in time. We are confident that our documents now speak more clearly and can easily be understood. We are grateful to NGOsource.”

Twikirize Peninah, Team Lead, Solidlinks Initiative 4 Development (Uganda)

Running Toward the Next Hard Problem



NGOsource is on track to facilitate upwards of \$20 billion in unrestricted international grants by the year 2033. This conservative estimate assumes moderate growth in the delivery of ED services alone. We don't plan to stop there. Given the achievements of the last decade, TechSoup aims to turn a success story into a sustainable model for international philanthropy.

- How do we create a repository that houses more than just organizations with EDs?
- How do we ensure that organizations that don't qualify for ED still have an accessible path to funding?

- What about non-U.S. funders, emerging civil society entity types, and NGOs seeking other kinds of validation and compliance support?
- How do we amplify the work of local organizations traditionally excluded from international funds?

In short, how will we continue to partner with philanthropy in ways that reduce resource waste and elevate the voices of communities on the ground, at a global scale?

Together with the larger TechSoup ecosystem of civil society initiatives, we have already begun to explore new collaborations and solutions

for these and other questions. As we close out 10 years of NGOsource, we share our vision for the future of civil society at the intersection of international philanthropy. At the core of this vision is the desire to continue building on TechSoup's long-standing ethos of supporting civil society infrastructure. This includes giving more ownership to civil society organizations all along the philanthropic supply chain by empowering them to leverage their data in ways that amplify local communities and strengthen the sector as a whole.

→ [Repositories and Risk Management: How Funders Can Collectively Address Localization](#)

→ [Extending the Philanthropic Supply Chain](#)

→ [Returning the Power of Data to Civil Society Actors](#)

→ [Our Commitment to Civil Society](#)

Repositories and Risk Management: How Funders Can Collectively Address Localization

In 2021, according to the Inter-Agency Standing Committee, only [2% of funding](#) for humanitarian action went directly to local actors. This statistic is problematic not only because of its paucity, but because it represents half the percentage recorded in 2020, when direct funding to local actors [peaked at 4%](#). Moreover, neither percentage comes anywhere near the goal of “25% of humanitarian funding to local and national responders as directly as possible” by 2020,¹⁴ set by a group of the largest donor countries and international aid organizations, as part of 51 commitments set forth under the [Grand Bargain](#).¹⁵

Both public and private funders are increasingly looking to support front-line actors and pursue a localization agenda. However, many continue to struggle with how to do so, given that minimally vetted organizations may be hard to identify and may further be seen as “high risk.” We believe an answer lies in the success of NGOsource: identifying actors via a shared repository while minimizing risk is exactly what was achieved when NGOsource launched. The repository model, focused on serving and highlighting the needs of NGOs, addresses both risk and identification and may be replicated on a global scale as a tool to meet ambitious localization goals. To succeed, it will require a willingness among funders to collectively resource, and advocate for, a uniform repository, as much as a willingness to provide ready and robust access to risk management resources to local organizations.

A nonprofit repository of vetted organizations, properly designed, serves several purposes. It elevates the profile of organizations that have not been previously identified by funders, particularly if the repository is built to target them. It also reduces time and cost barriers of both funders and their grantees in meeting multiple compliance demands. Finally, it advocates for uniform, defensible due diligence

that the sector as a whole approves.

NGOsource met a similar need at the time of its deployment, and in so doing solved a major hurdle in international grantmaking. This was achieved by: (1) gathering consensus and moving forward as a coalition of influential actors in the space; (2) investing in robust technology that cuts cost and simplifies completion for NGOs; and (3) investing in international partnerships allowing for multilingual and culturally appropriate deployment. The program now provides a replicable path forward for utilizing a nonprofit repository model to further the goals of localization.

How Do We Get There?

Several things are critical to the success of a global repository focused on localization:

- Willingness of local actors to own and shape a significant piece of the process
- Robust data sharing and consent mechanisms that protect the sensitivity of the data and put the needs and safety of organizations first
- Buy-in and investment from donors, international NGOs, and large foundations
- Cross-sector and geographic collaboration among large and small organizations, funders, and standard setters
- Equal attention paid to organizational strengthening as to assessing

[STEP](#) — a program of the TechSoup Global Network — seeks to achieve all of the above.

STEP is a tiered due diligence framework that assesses civil society organizations across multiple streams of compliance. It serves to

highlight strengths and weaknesses in meeting key required standards among most institutional funders. It eschews the principle of pass/fail due diligence in favor of one that examines an organization across a more nuanced spectrum of risk management. The framework has been translated and piloted in English, French, and Spanish, on civil society organizations in India, Pakistan, the DRC, Guatemala, the Netherlands, the Czech Republic, Palestine, Kenya, Ghana, Indonesia, and South Africa.

A key component of the STEP program is that evaluators are part of the regions and communities in which the organizations that they vet operate. Independent local and regional organizations forming the TechSoup Global Network are familiar not just with local languages, but also with local culture and sector norms. Their insight into best practices, common (mis)interpretations, local regulations, and other unique factors make them more able to assess the strengths and weaknesses of local organizations. Their role as evaluators does more than just ease the process for the organizations being assessed – it puts the process into the hands of knowledgeable local actors.

Organizational strengthening is the most important outcome of STEP. Thus TechSoup has developed tailored recommendations and an online resource portal aimed at ensuring that the process provides value to the organizations completing it. The evaluation results in a bespoke learning path for each organization, with accessible resources to help it fill any identified gaps and move up the tiers. This organizational strengthening component is intended to ensure that local organizations have more visibility into the requirements asked of them by funders, as well as an opportunity to improve their risk management profiles and become more eligible for international funding.

Can STEP meet the need? We think so. Contact us at STEP@techsoup.org.



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Extending the Philanthropic Supply Chain

While NGOsource was created to serve grant-makers funding non-U.S. organizations deemed “equivalent” to U.S. public charities, this specific subset of entities does not capture the full breadth of organizations, individuals, and groups that comprise civil society at large. Alternately referred to as the “voluntary sector” or the “third sector,” “civil society” describes the collective body of individuals, groups, and organizations that operate independently of the government and the business sector. It encompasses a wide range of non-governmental entities, including community organizations, advocacy groups, nonprofit organizations, trade unions, professional associations, religious institutions, and grassroots movements. It may also include entities with government affiliations like public schools, hospitals, and municipalities. A unifying feature, regardless of structure, is the voluntary participation and engagement in public affairs, with the aim of promoting social, cultural, economic, and political interests and objectives. Civil society acts as a vital intermediary between the state and citizens, providing a platform for civic engagement, public discourse, and the expression of diverse viewpoints.



Within this broad definition of civil society, there are groups that have a more formalized structure and legal status, established through registration

or incorporation, which gives them certain rights and responsibilities. However, these are not the only actors doing good in their communities. Other groups form — some with legal status and some without — to meet local needs. As we face a world with greater disruptions and risks to our daily lives, from climate change to pandemics and regime change, we must be prepared to identify and support a wider variety of individuals, groups, and organizations with our philanthropic resources.

Groups and individuals that fall outside formal civil society and actively address pressing community needs include mutual aid networks, fiscally sponsored organizations, movements, individual activists, indigenous organizations, social enterprises, and human rights defenders, among so many others. People reject the traditional forms of incorporating as public benefit organizations for a variety of reasons. It may be that they are rejecting the burden and overhead that comes with that structure. Perhaps the risks of formalizing are too great in their community or country.

Developing a New Trust Framework to Extend the Philanthropic Supply Chain

Global freedom declined for the 17th straight year, according to Freedom House’s [Freedom in the World 2023 report](#), and online freedom has also decreased for more than 12 years. With civic spaces closing and less internet freedom as a result, there is even more need to ensure that a company, foundation, or government does not inadvertently finance or provide in-kind digital resources that support terrorism, war, fraud, or any activity that puts national security at risk.

The need for the support from infrastructure organizations like TechSoup has, at the same time, grown significantly, while the diversity of groups

we seek to serve becomes more expansive. Philanthropy must be able to support them, not only from a social justice perspective, but also in order to be able to meet the complex challenges we — as a global society — face within and across countries. Thus, to fulfill our mission of enabling an equitable planet, and to serve the diversity of those who need our support, TechSoup seeks to evolve its criteria for establishing trust and eligibility.

TechSoup convened a working group, “Expanding the Philanthropic Supply Chain.” This small, cross-cultural group of sector experts convened to identify and describe groups of civil society actors that are typically excluded from philanthropy and to develop a trust framework to extend philanthropy to these actors.

We then sought methods of valorization that can be used to provide a trust framework to better deliver philanthropic support to all categories of civil society, which the working group summarized in the following three methods:

1. Through a legal status traditionally associated with civil society
2. Through an associative intermediary who can provide verification
3. Through community members who document programmatic activities and impact

A resilient and adaptive civil society requires that we use all of these mechanisms to document trust, allowing us to provide philanthropic support to the identified groups. We also believe we need to support the technical systems that help organizations receive this verification, whether it is legal help to achieve public benefit status or a reputation system to allow intermediary or community verification.

These discussions are ongoing, and we believe they are fundamental for our continued understanding of how to optimally support civil society infrastructure. In this way, we can collectively ensure that local communities are served via inclusive and thoughtful frameworks that push funders and governments to recognize the unique and disparate challenges they face.



To learn more about each of the methods of valorization described above, as well as ways to engage with this work, contact us at eligibility@techsoup.org.

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Returning the Power of Data to Civil Society Actors

As TechSoup evolves, we continue to move our programs towards models in which organizations have more clear ownership and control of their data. We collect a wide variety of information — from STEP, to the data necessary to manage our global technology marketplace, to the EDs we process for some of the largest funders in the world. How might we turn the power of that data over to the true owners, the civil society organizations that contributed it specifically, and to civil society more broadly?

Public data is increasingly accessible, from data published by the [United Nations](#) or the [World Bank](#), to data that [furthers impactful journalism](#). There are efforts like [Google's Data Commons](#) that make that data accessible, behind a single interface. And there are small efforts like [Radiant Earth](#) or [Datasette](#) that provide small data providers a place to store, access, and share their data. It's time to bring together the identity of civil society organizations and connect it to the data that we provide so that we can get a more complete picture of the world in which we all live, work, and play.

How will we get there?

This can happen in three steps:

1. Create a portable identity for CSOs that can hold a rich variety of information.
2. Advocate for that identity to be accepted so that organizations can access resources.
3. Develop systems that allow that identity to be accepted so that organizations can contribute resources.

Let's go deeper on all three.

Create a portable identity.

Currently, organizations register as members with TechSoup and provide us with key pieces of information about their organizational identity. After that, they get a digital token,

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which is time-limited and can be used with certain corporations to unlock a donation or discount on a product. What would happen if we built out that token? If we made it not be time-limited but rather made it renewable? What if we turned it into a durable asset for the organization? What if we made, say, a piece of technology — a non-fungible token or steganographic token — that could hold information about the organization, about its ED, or about its STEP status? What if the organization itself had control over what it did or did not show? That portable identity could become a durable asset — a digital ID — that the organization could use in a variety of ways.

Advocate for the identity to be recognized and accepted by a variety of actors.

Once the organization has a digital identification — this more durable enriched token — we would, as a community, need to build out the ability for that to be accepted. It could be accepted, as our token is today, as proof of eligibility to receive a donation or discount. Also, it could be accepted as the first step in a grant application process, simplifying the information an organization needs to prepare and submit. It could be accepted to demonstrate an ability to be a member in a group or association. It could be used to set up fundraising more easily. It could allow an organization to be listed in a directory with very minimal time and new input of data needed from an organization.

Develop systems that allow organizations to contribute resources.

Our team at [Caravan Studios](#), a division of TechSoup, has developed an app called [Range](#). Range shows all the places a school-age youth can get a free meal during the summer. The data, shown on a map, is pulled from federally available open data. And that data is incomplete — it only

shows registered summer meal sites — and is sometimes incorrect: an address may have changed, or the food site may not be able to be open. What if an organization could use its durable token, its digital identity, to log on to a website and correct the data. We could trust it because it has already been verified and eligible. This could expand our ability to show trusted data, validate the data we do have, and correct errors.

Now expand that to other kinds of data and services. We could, as a community, compile that data with provenance (since we know who it is coming from and their charitable status), and that data could be reflected in larger efforts. It could be aggregated and shared in Data Commons, alongside data from the World Bank, the United Nations, and federal governments. With that data, we could illuminate the places our systems

of exchange and support have failed to reach, ensuring that we don't leave too many of our fellow community members out of our policies, our decisions, our understanding of our world.

This is, in essence, the hard problem we are running towards. Pulling together the work we have been doing — in NGOsource over the last 10 years, and in TechSoup for more than 30 — allies us with people who want to make change, support our communities, and make our world a more inclusive and equitable sphere. Together, we have the assets. Together, we see the need. Now, we just have to harness the will and move forward.

To learn more about our data journey and to participate in these efforts, contact us at eligibility@techsoup.org.



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Our Commitment to Civil Society

Underlying all of the initiatives above is our commitment to continually put the needs of civil society actors first, by resourcing communities and organizations with the skills and the tools they need to meet their missions and tell their own stories. We specifically commit to continue our pursuit of the following goals to drive the next 10 years of NGOsource and TechSoup:

We will strive to serve the needs of civil society in all forms and all places. Civil society is not only made up of traditional charities and NGOs, but also informal groups, social enterprises, cooperatives, and entities restricted by the legal regimes of their countries or circumstances. We will find ways to expand our notion of civil society to include all those working toward the greater good and find ways to amplify their missions.

We will honor and seek to further a localization agenda, putting local expertise and decision-making at the center of our services.

We will leverage data for the good of the sector: We will never compromise the safety of such data, and we will honor the fundamental right of each person and organization to own and leverage their own data.

We will seek to collaborate and amplify existing civil society systems and networks: We avoid duplication. We are stronger when we work together.

We hope you'll join us in forging the next 10 years of innovation.

Notes

1 Hillary Rodham Clinton, Remarks at the Launch of the Department of State's Global Philanthropy Working Group, New York City, 9/24/12, available at <https://2009-2017.state.gov/secretary/20092013clinton/rm/2012/09/198098.htm>.

2 Stephanie Petit & Martha Lackritz-Peltier, *Final Regulations on Foreign Public Charity Equivalency Determinations*, Taxation of Exempts (July/August 2016), available at <https://www.ngo-source.org/sites/default/files/FINAL%20REGULATIONS%20ON%20FOREIGN%20PUBLIC%20CHARTY%20EQUIVALENCY%20DETERMINATIONS%20Taxation%20of%20Exempts%20article%20%282016%29.pdf>.

3 Country data taken from <https://www.wordspath.com/countries-with-english-as-the-official-language/> and <https://www.worlddata.info/languages/index.php>, using the United Nations list of recognized nations and territories of total countries (251). See <https://unstats.un.org/unsd/snaama/CountryList>. Note that, depending on how one counts the total number of countries and territories, this number goes up to as much as 88%. See, e.g., *Why the Number of Countries in the World Is a Difficult Question*, available at <https://www.thoughtco.com/number-of-countries-in-the-world-1433445#citation-1>. ("While the number is disputed for political reasons, 196 is the best answer because 193 member states and two observer states are in the United Nations. 195 countries are recognized by the United States. While not recognized as an independent nation by U.S. or U.N., Taiwan meets the requirements for independent country status.").

4 See <https://www.devex.com/news/what-s-in-the-us-budget-for-foreign-aid-104685>.

5 See The State of Global Giving by U.S. Foundations 2022 (COF), available at <https://cof.org/content/state-global-giving-us-foundations-2022-edition>; The State of Global Giving by U.S. Foundations 2011-2015 (COF), available at <https://cof.org/content/state-global-giving-us-foundations-2011-2015>.

6 See Indiana University Lilly Family School of Philanthropy's [Global Philanthropy Tracker: South Africa](#).

7 See Osili, Una, "Philanthropy Plays a Vital Role in Meeting Development Challenges and Mitigating Crises in Sub-Saharan Africa," *Foresight Africa 2022*, Brookings Institution, available at www.brookings.edu/articles/philanthropy-plays-a-vital-role-in-meeting-development-challenges-and-mitigating-crises-in-sub-saharan-africa/.

8 Asset size taken from the most recent available Form 990 of each member.

9 See [State of Nonprofits 2023, What Funders Need to Know](#).

10 See CIVICUS Civic Space Initiative, available at <https://www.civicus.org/index.php/what-we-do/defend/civic-space-initiative>.

11 See Civic Space on a Downward Spiral, available at <https://findings2020.monitor.civicus.org/downward-spiral.html>.

12 See *Bachelet dismayed at restrictions on human rights NGOs and arrests of activists in India*, UN

Human Rights Office of the High Commissioner, available at <https://www.ohchr.org/en/press-releases/2020/10/bachelet-dismayed-restrictions-human-rights-ngos-and-arrests-activists-india>.

13 See <https://monitor.civicus.org/>.

14 According to the Inter-Agency Standing Committee, “Local and national non-state actors are ‘Organizations engaged in relief that are headquartered and operating in their own aid recipient country and which are not affiliated to an international NGO’. Note: ‘A local actor is not considered to be affiliated merely because it is part of a network, confederation or alliance wherein it maintains independent fundraising and governance systems.’”

15 “CORE COMMITMENT: 2.4. Achieve by 2020, a global aggregated target of at least 25% of humanitarian funding to local and national responders as directly as possible to improve outcomes for affected people and reduce transaction costs.”