

Global Philanthropy Tracker 2026



LILLY FAMILY SCHOOL OF PHILANTHROPY
INDIANA UNIVERSITY

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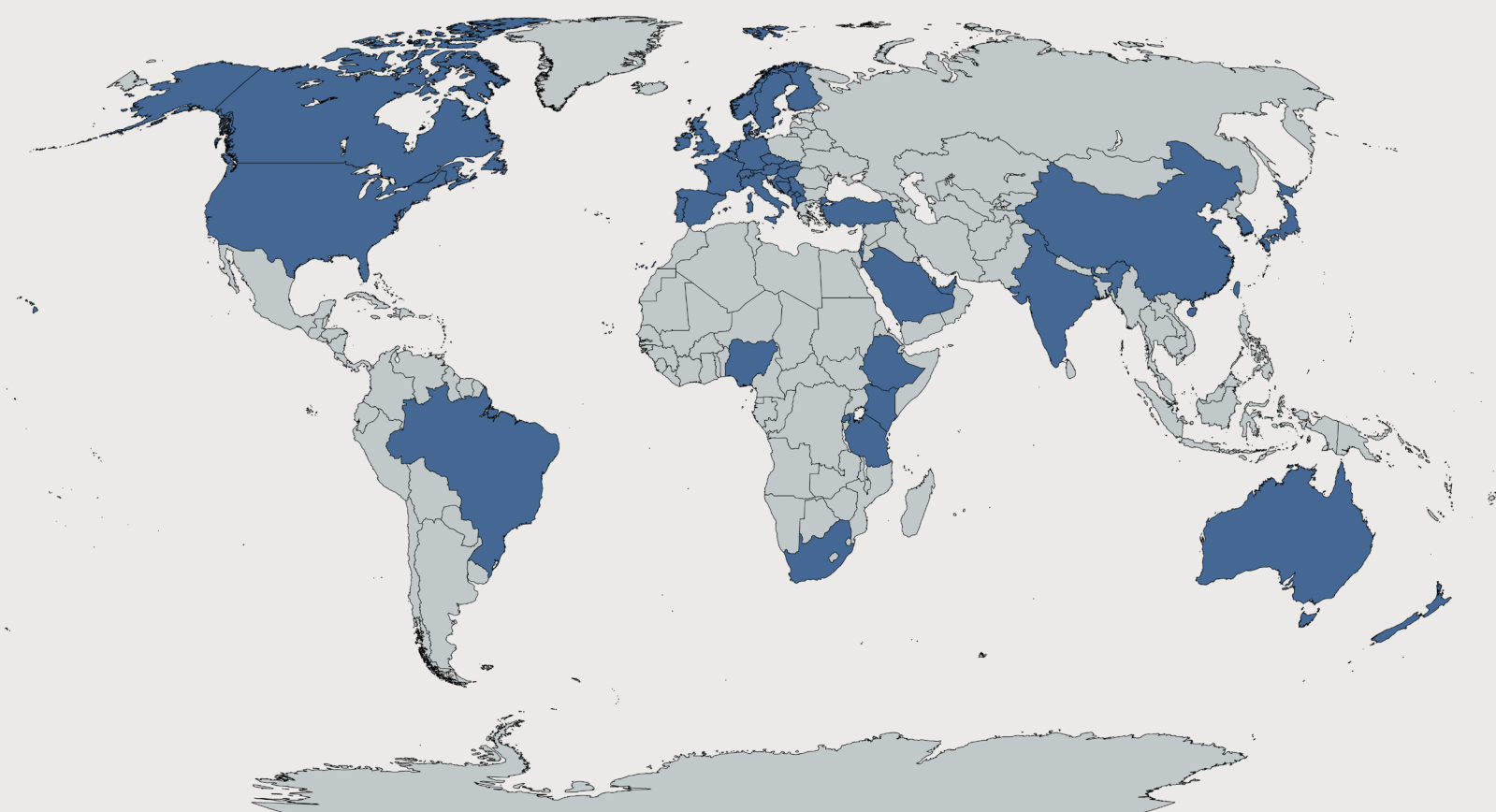
Executive Summary

What is the Global Philanthropy Tracker?

The *Global Philanthropy Tracker* (GPT) is a first-of-its-kind report and the only ongoing research effort to measure cross-border private philanthropy flows at the global level.

The 12th edition of the series, the 2026 GPT report tracks cross-border philanthropic flows from 47 countries. Using 2023 as the reference year (the most recent year with available data for most countries), this report establishes a baseline ahead of the substantial ODA cuts introduced from 2024 onward.

47 countries at all stages of economic development



■ Countries included in the 2026 Global Philanthropy Tracker Map created with Mapchart.net



22% of countries and economies worldwide



60% of global population



83% of global gross domestic product (GDP) in 2023

TOTAL CROSS-BORDER RESOURCES FROM 47 COUNTRIES
BY FLOW, 2023 *(in billions of inflation-adjusted 2023 US dollars)*

USD **860** billion in total cross-border resource flows

Philanthropic
Outflows
USD **82** billion 10%

Private Capital
Investment
USD **123** billion 14%

Official Development Assistance (ODA)

USD **241** billion 28%

Remittances

USD **414** billion 48%

82 billion
USD
in cross-border
philanthropic outflows

↑ **16%** from 2020
to 2023
*This increase was outpaced by inflation, translating
into a slight decline of 1% when adjusted for inflation.*

What does the Global Philanthropy Tracker measure?

The GPT measures cross-border giving from individuals and organizations around the world, tracking resources that support charitable causes abroad.

To place cross-border philanthropy within the broader context shaped by civil society, government, business, and individuals, the report compares it with three externally tracked cross-border financial resource flows: official development assistance (ODA), remittances, and private capital investment.

7 Low and Lower-Middle Income Countries

53 million USD in cross-border philanthropic outflows	OVER 24% of the world's population in 2023	4% of global GDP
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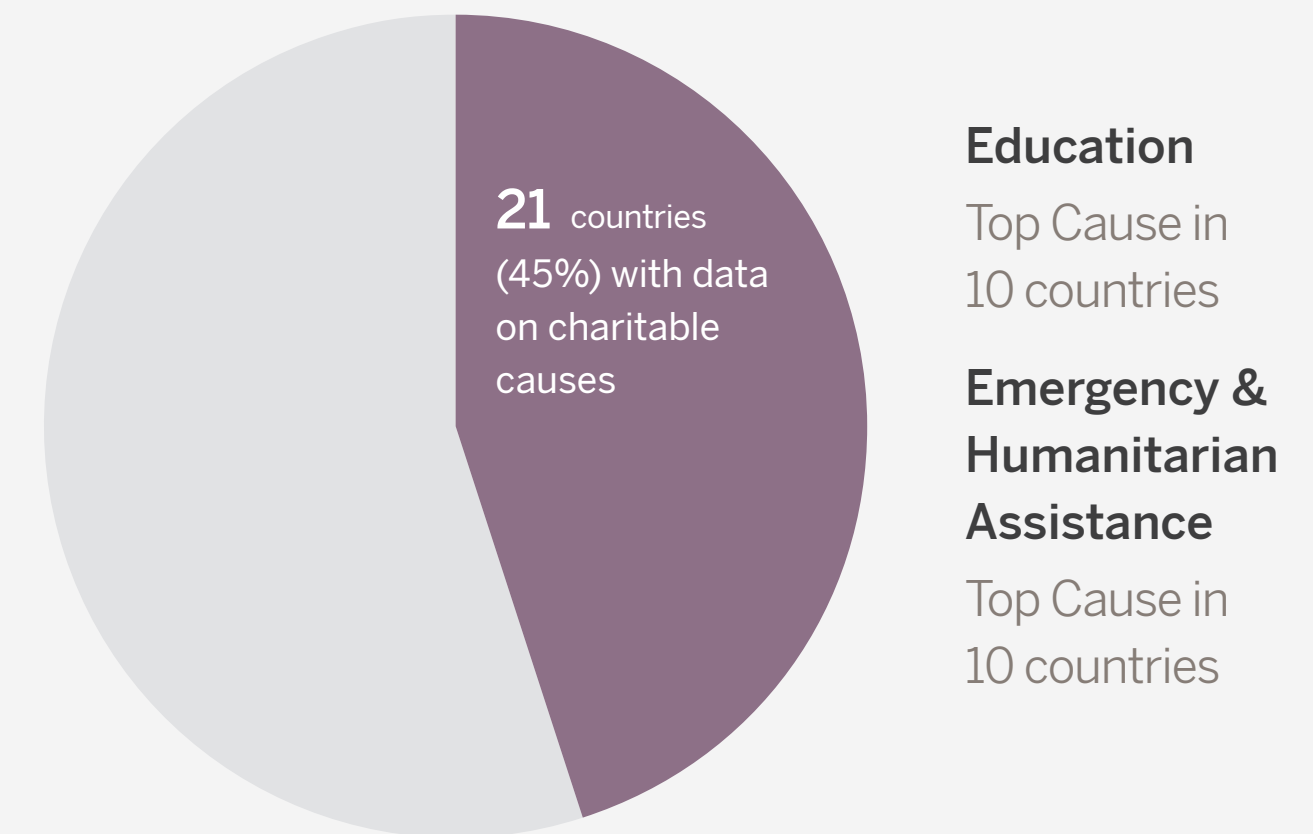
10 Upper-Middle Income Countries

471 million USD in cross-border philanthropic outflows	22% of the world's population in 2023	21% of global GDP
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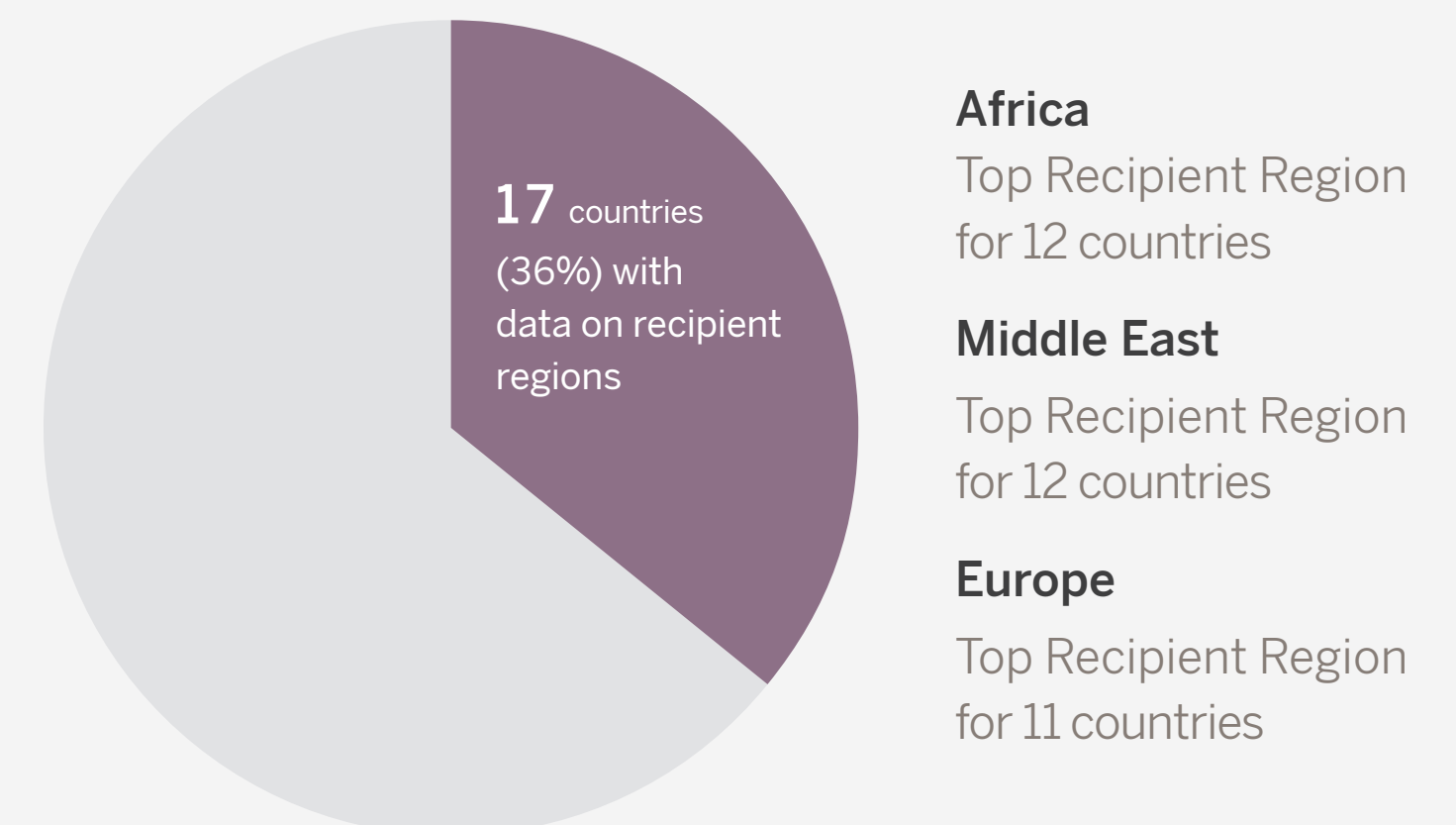
30 High-Income Countries

81 billion USD in cross-border philanthropic outflows	14% of the world's population in 2023	58% of global GDP
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MOST SUPPORTED CHARITABLE CAUSES
by cross-border philanthropic outflows



MOST SUPPORTED RECIPIENT REGIONS
by cross-border philanthropic outflows



What is an enabling philanthropic environment?

An enabling environment for philanthropy refers to the presence of conditions that support free, independent, resilient, and sustainable philanthropic activities.

These conditions result from deliberate policy choices made by government actors along with historical, cultural, and socio-political traditions, resources, and legacies of a country or economy, which positively influence the propensity of individuals and organizations to engage productively in philanthropic activities.

LEGAL ENVIRONMENT FOR CROSS-BORDER GIVING (2025 Global Philanthropy Environment Index)



* Among the 44 overlapping countries (representing 94% of the 2026 GPT countries)

LOOKING AHEAD

- 1 Global philanthropy stakeholders can act more strategically when informed by data on the broader landscape of cross-border financial flows. 2023 serves as a baseline for assessing future changes before substantial ODA cuts reshape the landscape

As the implications of this shift become clear in the coming years—including ways that philanthropy, remittances, and private capital investment may or may not be addressing gaps exposed by retreating ODA—the importance of a comprehensive understanding of cross-border flows will only increase.

- 2 Effective decision-making in global philanthropy depends on better data

To improve the availability and quality of global data on philanthropy and various tools adopted in fostering resource flows across borders, funding needs to be directed toward strengthening coordinated initiatives for data tracking internationally, providing long-term support for research infrastructure, and building capacity for data collection in low- and middle-income countries, especially among those with a favorable environment for philanthropy.

- 3 Strengthening the enabling environment to unlock the full potential of philanthropy

Philanthropy plays a unique role globally, providing stable financial support over time and acting as a catalytic force in addressing complex crises and challenges. To further this catalytic role of philanthropy, especially in a time of fiscal restraint for governments, it is vital to create and strengthen a favorable environment that enables private actors to efficiently mobilize resources for the public good.

What Does the Report Measure?

Philanthropic Outflows

Philanthropic outflows are financial contributions by individuals, corporations, foundations, other grantmaking organizations, or other private sources toward civil society organizations (CSOs) that are based abroad, or toward domestic CSOs that focus on international issues.

Data Source: A combination of publicly available sources and data shared by research partners around the world. Public sources include data sets or research reports published by a variety of actors, such as umbrella organizations, government agencies, or research institutes. A detailed list of the data sources for each country is available in Methodological Notes.

Official Development Assistance

Official Development Assistance (ODA) flows are grants and loans to countries and territories on the OECD Development Assistance Committee (DAC) list of ODA Recipients, INGOs, and multilateral agencies that are “undertaken by the official sector; with the promotion of economic development and welfare as the main objective; at concessional financial terms” (OECD, n.d.).

Data Source: The Organisation for Economic Co-operation and Development (OECD) collects, verifies, and publicly shares data on ODA based on official reports of government aid by OECD DAC members and around 80 development cooperation partners.

Remittances

There is no universal definition of “remittances” despite their vital role for economic development around the globe. Remittances are generally seen as money sent by migrants, including diaspora communities, to family or friends in their country of origin.

Data Source: The World Bank publishes remittances outflow estimates based on data from the International Monetary Fund (IMF) and central banks.

Private Capital Investment

Private capital investment (PCI) refers to financial flows from the private sector, including foreign direct investment and the purchase of private equity abroad.

Data source: The OECD measures private capital investment as private flows at market terms. This estimate is comprised of foreign direct investment to aid-recipient countries only, international bank lending, bond lending, and investment in other securities (including equities).

What Is Covered in the Report?

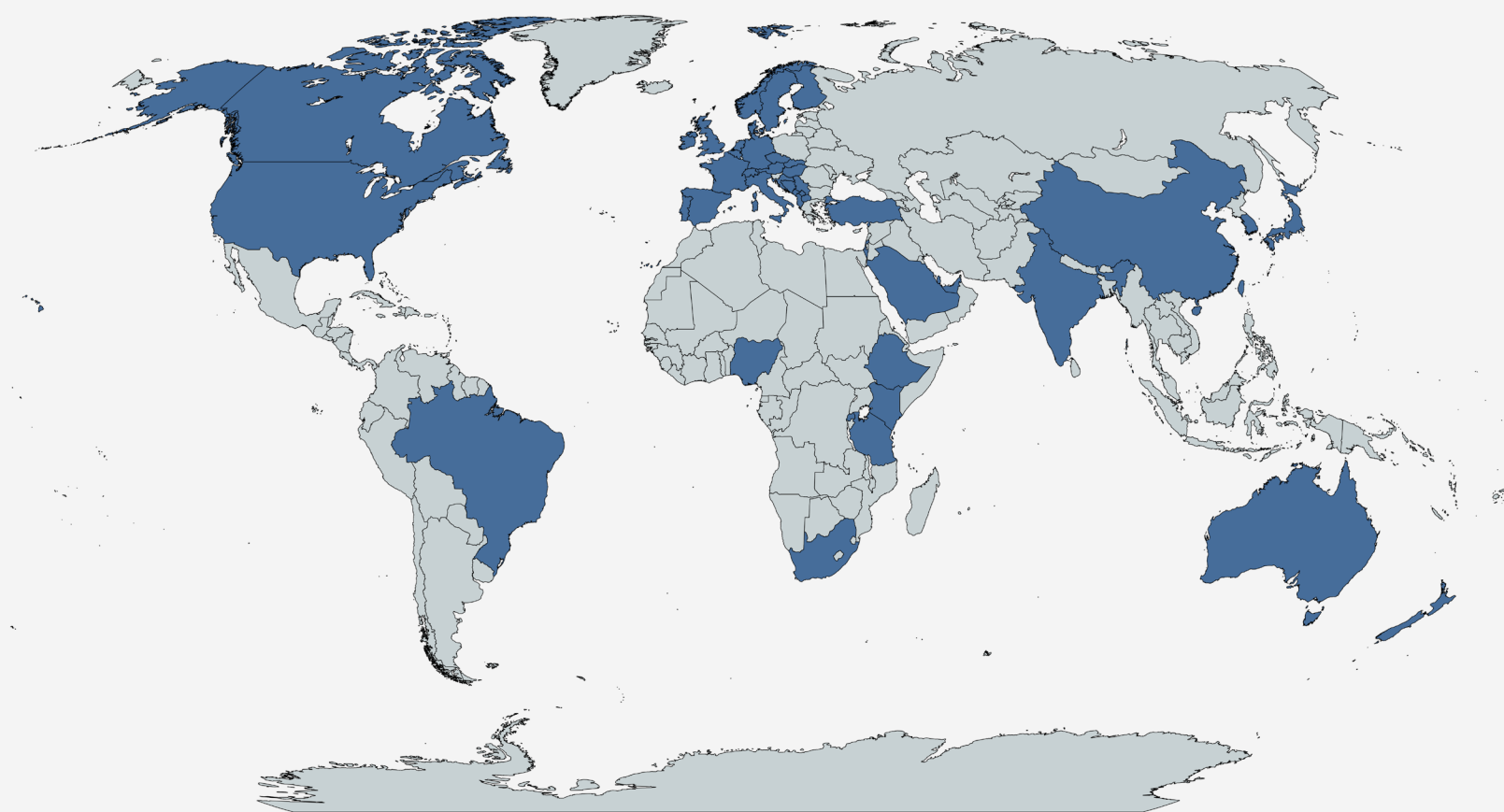
The 47 GPT countries accounted for 83% of the global gross domestic product (GDP) and 60% of the global population in 2023

The 2026 GPT presents updated estimates of cross-border philanthropy from 47 countries, based on data for 2023 or the most recent year available. The report provides country-level data on **cross-border philanthropic outflows** within the context of three other major cross-border resource flows: **ODA**, **remittances**, and **PCI**. To facilitate comparison across countries, the report presents these flows by income group, as defined by the World Bank using gross national income (GNI) per capita.

The 47 countries included in the 2026 GPT represent a diverse group of economies from every world region and across different levels of development. Twenty-six countries (55%) are located in Europe. Thirty countries (64%) are classified as high-income economies, 21 countries (45%) as developed markets, and 11 countries (23%) as emerging markets, according to the Morgan Stanley Capital International (MSCI) market classification.¹ The sample also includes 25 members or associates of the OECD Development Assistance Committee (DAC), representing 62% of all DAC economies.²

¹ For more information on the MSCI market classification, please visit <https://www.msci.com/indexes/index-resources/market-classification>.
² For more information about DAC, please visit <https://www.oecd.org/en/about/committees/development-assistance-committee.html>.

47 countries at all stages of economic development



■ Countries included in the 2026 Global Philanthropy Tracker Map created with Mapchart.net



22% of countries and economies worldwide



60% of global population



83% of global gross domestic product (GDP) in 2023

12% of all **low-income** countries globally had data on cross-border philanthropy

Among the countries included in the report, three are low-income economies: Ethiopia, Rwanda, and Uganda. These countries represented 12% of all low-income countries worldwide, accounting for approximately 2% of the global population and 0.19% of global GDP in 2023. Their average GNI per capita was USD 1,000 in 2023.

8% of all **lower-middle income** countries globally had data on cross-border philanthropy

The report includes four lower-middle income countries, representing 8% of the 50 countries in this income group globally. In 2023, these countries accounted for 22% of the world’s population and 4% of global GDP, with an average GNI per capita of USD 2,125.

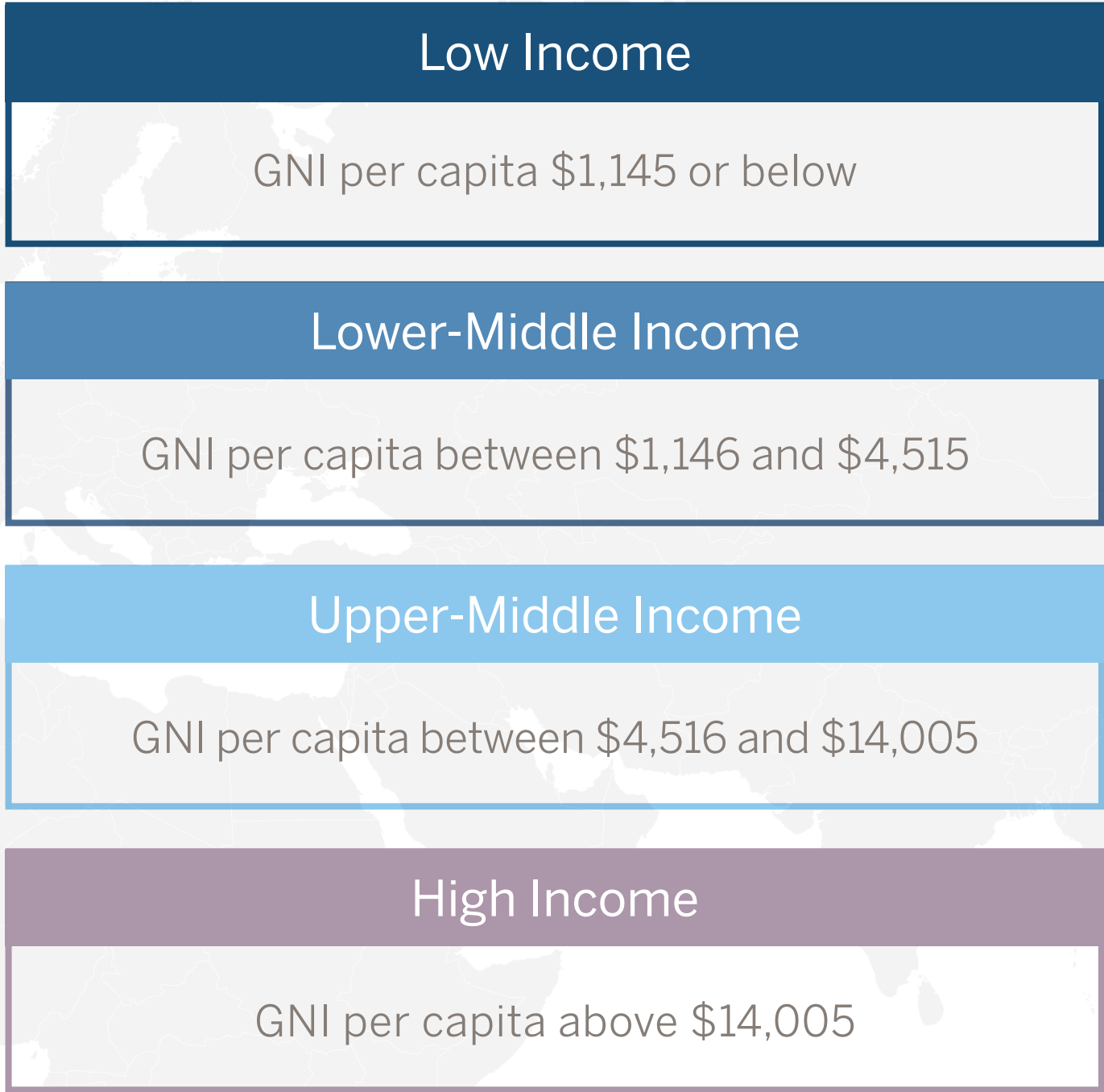
20% of all **upper-middle income** countries globally had data on cross-border philanthropy

Ten countries in the report were classified as upper-middle income economies, representing 20% of the 50 countries in this income group worldwide. These countries accounted for 22% of the global population and 21% of global GDP in 2023, with an average GNI per capita of USD 9,507.

35% of all **high-income** countries had data on cross-border philanthropy

Thirty countries included in the GPT are high-income economies. These represented 35% of the 86 countries classified as high income globally and accounted for nearly two-thirds (64%) of the countries included in the report. In 2023, these economies were home to 14% of the global population but generated 58% of global GDP, with an average GNI per capita of USD 53,690.

WORLD BANK COUNTRY INCOME CLASSIFICATION, 2023



2026 GPT Countries at a Glance

Countries Covered in the 2026 GPT by World Bank Country Income Group	Number of Countries Covered	Percentage of Countries by Income Group	Percentage of World Population	Percentage of Global GDP	Average GNI Per Capita (in US dollars)
Low-Income Countries	3	12%	2%	0.19%	\$1,000
Lower-Middle Income Countries	4	8%	22%	4%	\$2,125
Upper-Middle Income Countries	10	20%	22%	21%	\$9,507
High-Income Countries	30	35%	14%	58%	\$53,690
All GPT Countries	47	22%	60%	83%	\$36,538

Source: Indiana University Lilly Family School of Philanthropy, 2026 Global Philanthropy Tracker

Data: World Bank

Notes: List of countries included in the 2026 GPT by World Bank Country Income Group

- Low-income countries: Ethiopia, Rwanda, Uganda;
- Lower-middle income countries: India, Kenya, Nigeria, and Tanzania;
- Upper-middle income countries: Albania, Bosnia and Herzegovina, Brazil, China, Kosovo, Montenegro, North Macedonia, Serbia, South Africa, and Türkiye;
- High-income countries: Australia, Austria, Belgium, Canada, Croatia, the Czech Republic, Denmark, Finland, France, Germany, Hungary, Ireland, Israel, Italy, Japan, Luxembourg, the Netherlands, New Zealand, Norway, Portugal, Qatar, Saudi Arabia, the Slovak Republic, South Korea, Spain, Sweden, Switzerland, the United Arab Emirates, the United Kingdom, and the United States.

Why GNI?

The World Bank classifies countries into four income groups, based on GNI per capita: low-income, lower-middle income, upper-middle income, and high-income economies. While GNI per capita does not directly measure a country's overall level of development, it reflects the income earned by a country's residents and is widely used as an indicator of economic capacity. GNI per capita is also closely correlated with other commonly used measures of living standards, such as child mortality, life expectancy, and school enrollment.³

Presenting cross-border resource flows by income group therefore provides a useful framework for understanding cross-border philanthropy in the broader context of economic development.

³ For more information on the use of GNI per capita in economy classification by the World Bank, please visit this page: <https://datahelpdesk.worldbank.org/knowledgebase/articles/378831-why-use-gni-per-capita-to-classify-economies-into>.

Total Cross-Border Resource Flows

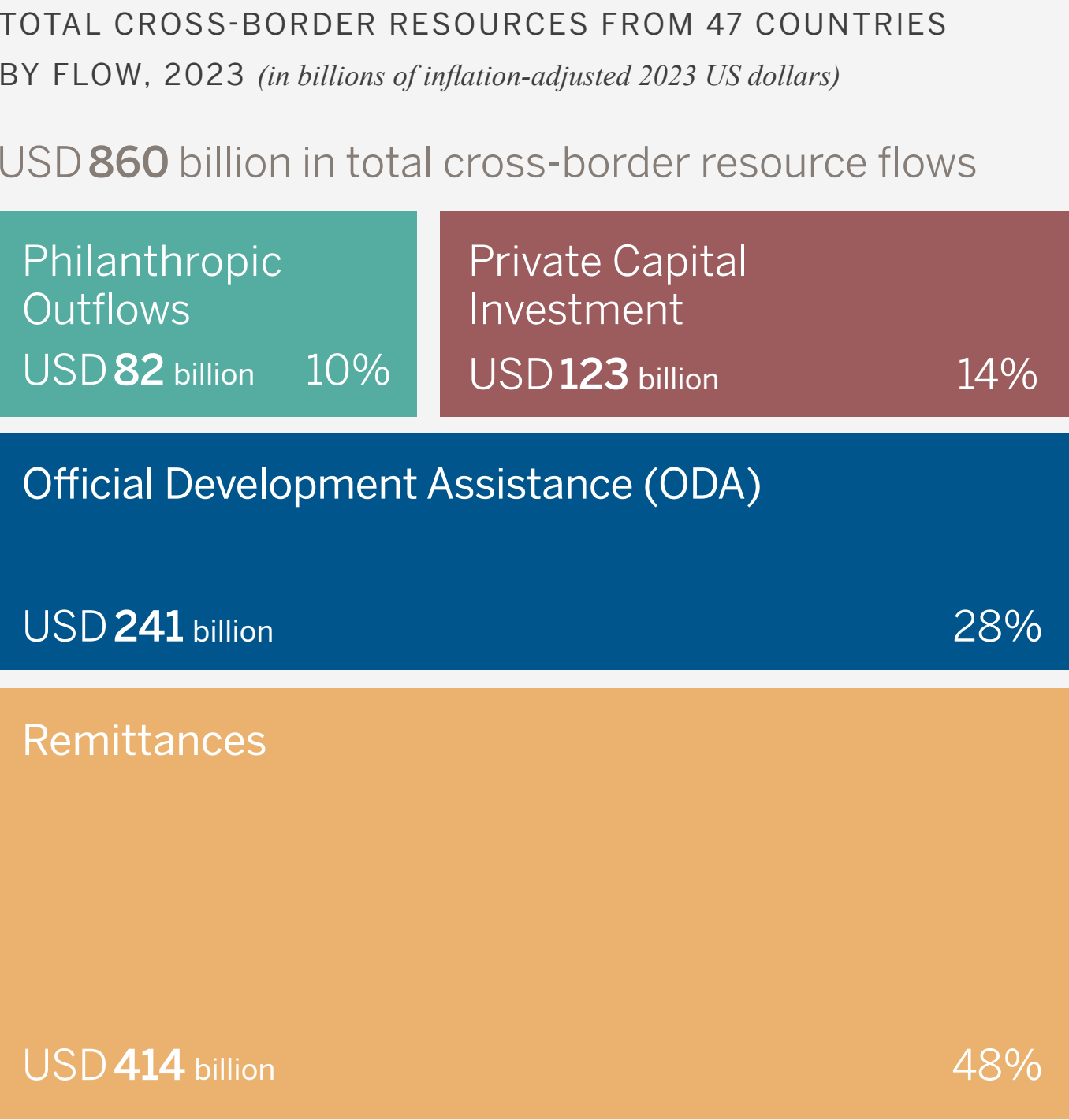
Total cross-border resource flows from 47 countries amounted to USD 860 billion in 2023

In 2023, the 47 countries included in this report contributed USD 860 billion in total, via four resource flows. Philanthropy comprised 10% at USD 82 billion. ODA totaled USD 241 billion in 2023, representing more than one-quarter (28%) of the overall amount. The largest share came from remittances, accounting for 48% and reaching USD 414 billion. After a turbulent year in 2020, PCI climbed to USD 123 billion, or 14% of the total.

From 2020 to 2023, the total amount of the four cross-border resource flows grew substantially by 50% (or 28% after adjusting for inflation). **Philanthropic outflows** rose by 16% compared to 2020 and 19% compared to 2018;⁴ however, this growth did not keep pace with the high global inflation.⁵ As a result, the inflation-adjusted philanthropic outflows in 2023 were 1% lower than that in 2020 and about 2% lower than that in 2018.

⁴ The 2026 GPT again covers 47 countries, though losing three countries (Chile, Greece, and Mexico) due to the lack of updated data on cross-border philanthropy while adding three new countries (Ethiopia, Kosovo, and Rwanda). This change in countries affected the amounts of each resource flow only slightly. The percentage change over time by flow remained the same for all the four flows, except for the change in PCI between 2020 and 2023 since Greece was the only country among the six countries that were excluded or added to the 2026 GPT who had PCI data. The detailed data on the 44 countries that are included in the latest three iterations of the GPT are available in the 2026 GPT Data Visualization Hub.

⁵ Global inflation peaked at 8.7% in 2022 and remained around 6.7% in 2023 (International Monetary Fund, n.d.)



In 2023, **ODA** increased both in current dollars and after adjustment for inflation, up by 34% (or 14% adjusted for inflation) since 2020, and 37% (or 13% adjusted for inflation) since 2018. **Remittances** showed a similar pattern with a growth of nearly 30% from 2020 in current dollars and 9% in inflation-adjusted values.⁶

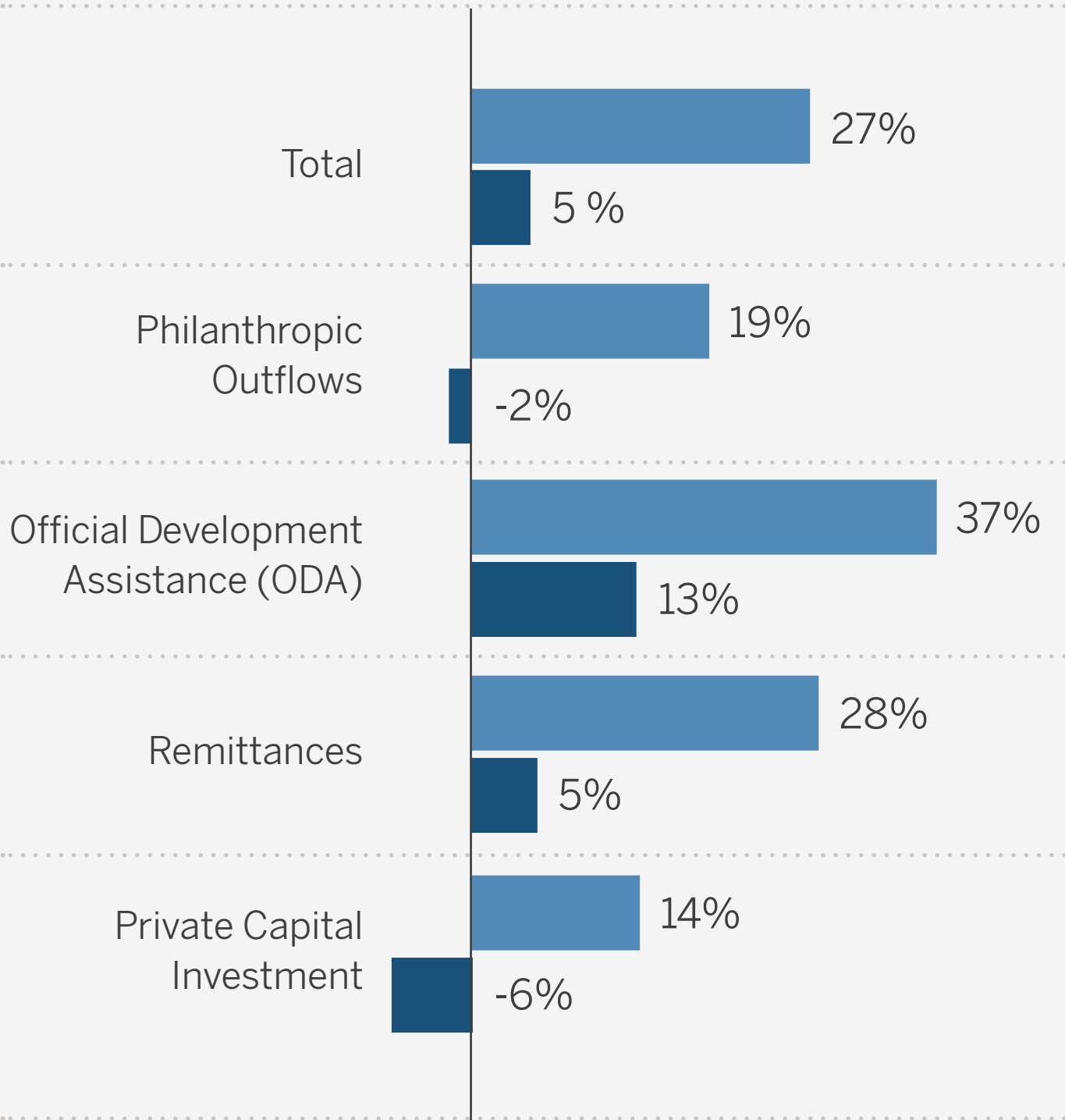
After dropping to near zero during the pandemic, **PCI** had the most significant increase between 2020 and 2023 in both current dollar values and after adjusting for inflation. In 2023, as it bounced back to the pre-pandemic levels, **PCI** was 14% higher than in 2018, yet it still reflected a modest 6% decline in inflation-adjusted values.

Total Cross-Border Flows
between 2020 and 2023 ↑ 50%
in current US dollars

⁶ Data on remittances for 2018 and 2020 used in the analyses here are different from those figures included in the previous GPT reports. This is because a different source from the World Bank is used for remittances data to ensure comparability over time. The original 2018 and 2020 data on remittances came from the World Bank’s annual Bilateral Remittance Matrix, which was discontinued after 2021.

CHANGES IN CROSS-BORDER RESOURCES BY FLOW, 2018–2023

■ in current US dollars ■ in inflation-adjusted 2023 US dollars



As 2020 reflects pandemic-related disruptions, 2018 is also used for comparison as a more representative benchmark.

For over three decades, philanthropic outflows remained the most stable

Private cross-border resource flows comprised of philanthropy, remittances, and PCI continued to surpass the amount of ODA in 2023. Private resource flows have risen considerably since 1992 and have represented 70-85% of the total cross-border resources annually since the mid-2000s, compared to ODA accounting for roughly 15-30% annually. A breakdown of the private cross-border resource flows indicates that philanthropy has remained the most stable, showing slow but consistent growth over time, while ODA, remittances, and PCI exhibit more pronounced fluctuations.

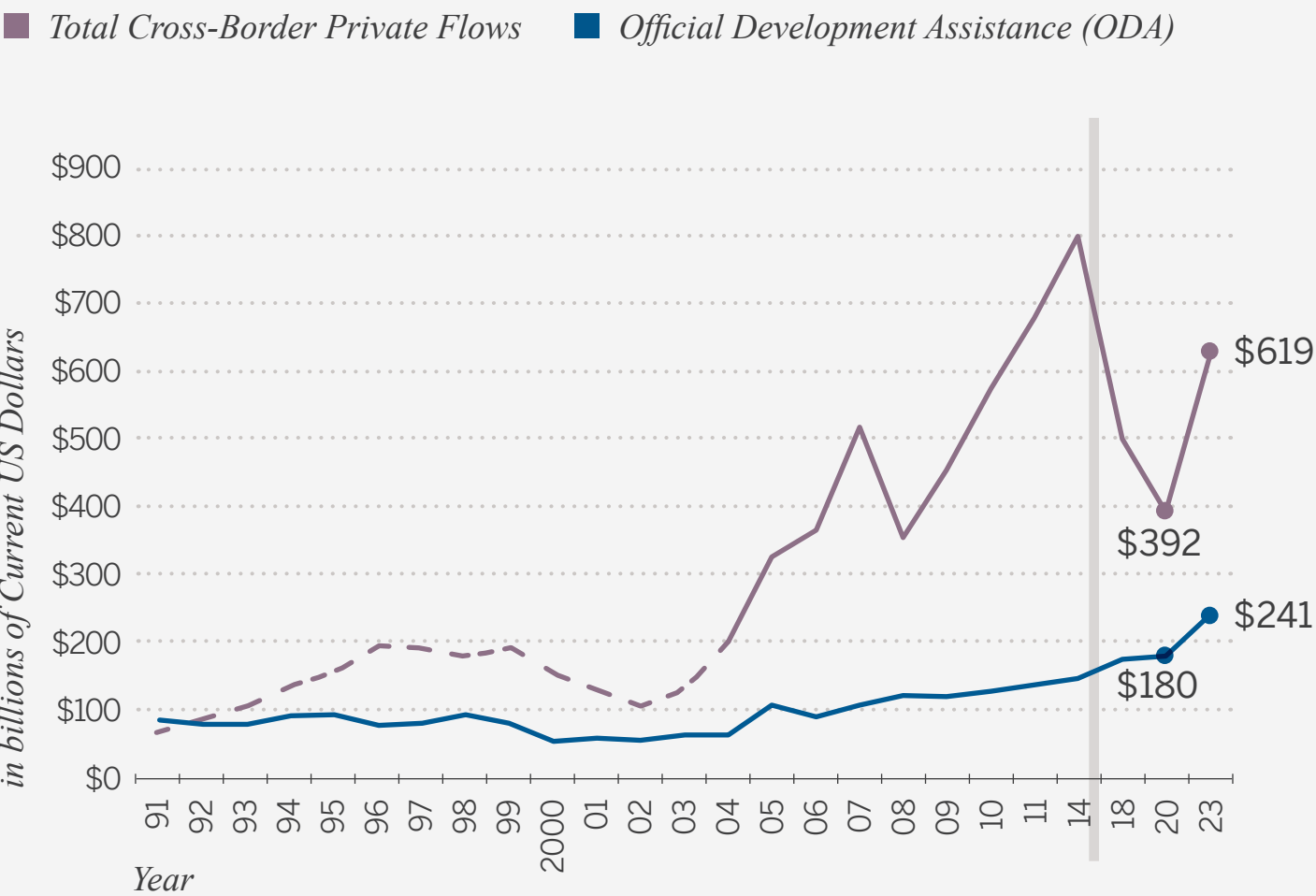
Private Resource Flows represented 70-85% of Total Cross-Border Resources Annually

Source: Indiana University Lilly Family School of Philanthropy, 2026 Global Philanthropy Tracker

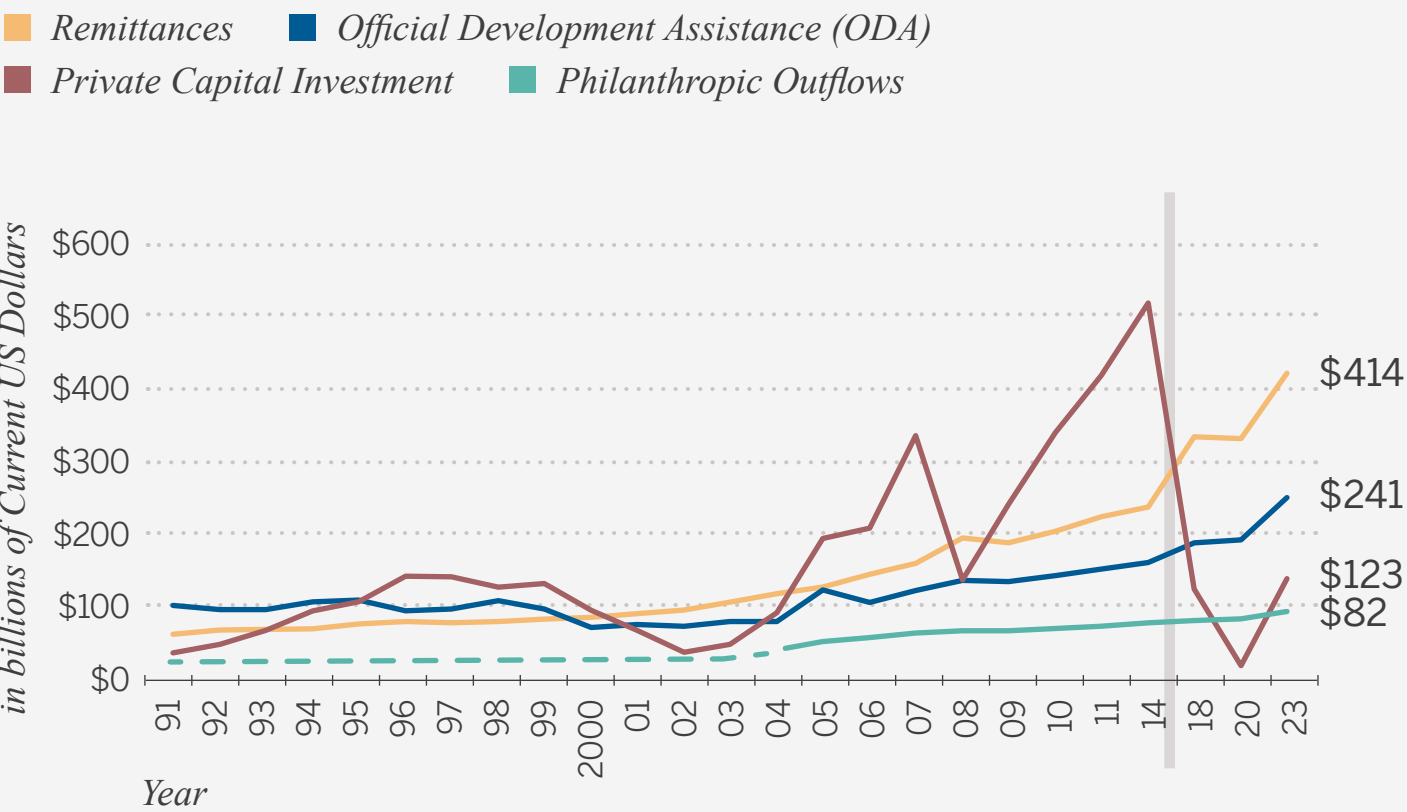
Data: ODA and PCI from OECD; Remittances from the World Bank; Philanthropic outflows in 1991–2014 from Hudson Institute’s Index of Global Philanthropy and Remittances (IGPAR), 2006–2016; philanthropic outflows in 2018, 2020, and 2023 from various sources researched by the Indiana University Lilly Family School of Philanthropy and shared by partner organizations for some countries. See Methodological Notes for specific data sources for each country included.

Notes: Historical data on the four resource flows for each year reflect a different number of countries that had data available in that year; therefore, the trend in the graph does not necessarily present the trend over time and may underestimate the real scope of some flows in some countries in any given year. The dash line represents less complete data on cross-border private flows before 2004.

TOTAL CROSS-BORDER PRIVATE RESOURCE FLOWS COMPARED TO ODA, 1991–2023



CROSS-BORDER RESOURCES BY FLOW, 1991–2023



The majority (94%) of the total cross-border resources originated from high-income countries

Examining the four cross-border flows from a country-income perspective reveals differences in scale and distribution. In line with previous findings, the majority of the total cross-border resources—amounting to USD 807 billion across the four flows (94% of the total USD 860 billion)—originated from the high-income countries in 2023. These economies represented 30 of the 47 countries included in the report. However, the data should be considered in a broader context. High-income countries often benefit from **stronger research infrastructure**, resulting in **greater data availability** on these flows. They also tend to have more **favorable environments for philanthropy**, supported by economic strength and enabling policies.

The total cross-border resources from the 10 upper-middle income countries represented in the report reached around USD 38 billion, accounting for roughly 4% of the total. There are 21 developed and 11 emerging markets included in the 2026 GPT. Developed markets contributed about 83% of the total flows at USD 712 billion, and emerging markets provided 14% of the total amount at nearly USD 124 billion. Among the emerging markets, Saudi Arabia (USD 44 billion), China and South Korea (both at around USD 23 billion), as well as India and Qatar (both at approximately USD 13 billion) contributed the most.

GPT COUNTRIES AT A GLANCE

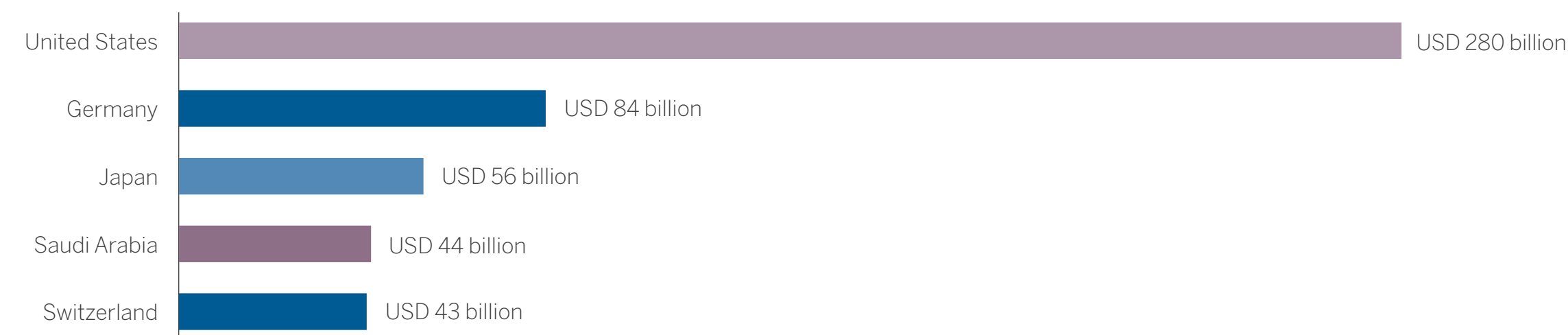
Regional
Europe (26), Africa (7), Middle East (5), Asia (4), North America (2), Oceania (2), Latin America (1)
Income Group
High income (30), Upper-middle income (10), Lower-middle income (4), Low income (3)
Market Classification
Developed (21), Emerging (11), Frontier and Standalone (5), non-classified (10)
DAC Membership
DAC (25) non-DAC (22)

The two largest contributors in the top 20 remained unchanged since 2018

Together, the top 20 countries by combined cross-border resource flows contributed USD 813 billion in 2023. Of the 47 countries included in this report, the United States remained the largest contributor in 2023 at USD 280 billion, over 35% of which came from individual remittances. Germany maintained its ranking as the second highest contributor, with USD 84 billion, while Japan moved into the third place with over USD 56 billion in 2023, replacing the United Kingdom. Among the top 20 countries with the largest amount of cross-border flows, China is the only upper-middle income country, ranking 10th across all income groups at USD 23 billion. Additionally, a lower-middle income country, India, ranked 17th among the top 20 countries at USD 13 billion.

TOP 5 CONTRIBUTOR COUNTRIES BY COMBINED CROSS-BORDER RESOURCE FLOWS

(in billions of inflation-adjusted 2023 US dollars)



A detailed country-level breakdown of the total cross-border resource flows across the 47 countries covered in the report is available in the [2026 GPT Data Visualization Hub](#).

AT A GLANCE: TOP 20 CONTRIBUTOR COUNTRIES BY COMBINED CROSS-BORDER RESOURCE FLOWS, REGIONAL REPRESENTATION

(in billions of inflation-adjusted 2023 US dollars)

Top 5 contributor countries shown in ranking order.

Europe **11** countries

#2 Germany - USD **84** billion

#5 Switzerland - USD **43** billion

Asia **4** countries

#3 Japan - USD **56** billion

Oceania
1 country

North America
2 countries

#1 United States
USD **280** billion

Middle East
2 countries

#4 Saudi Arabia
USD **44** billion

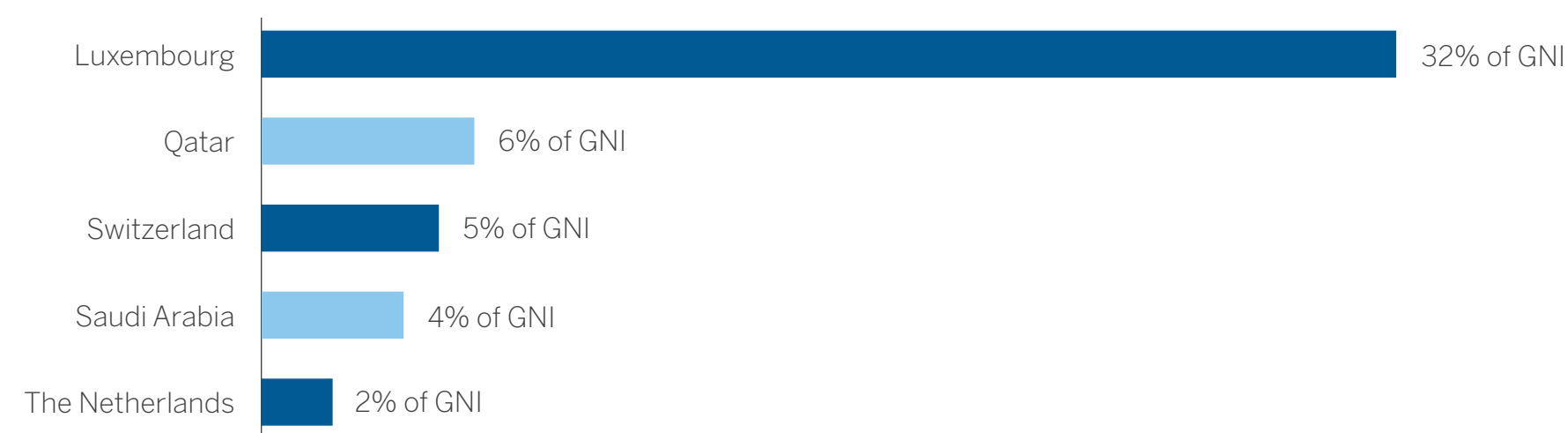
Together, the **top 5 countries** by combined cross-border resource flows contributed **USD 507 billion in 2023**

Seven countries are replaced in the top 20 when the total resource flows are measured as a share of GNI

The country list changes significantly when looking at the amount of the total resource flows as a percentage of GNI. Among the countries with the largest absolute amount of total resource flows, 13 of the top 20 remained on the list when accounting for a share of their GNI. All their positions shifted except Saudi Arabia, which ranked 4th on both lists. On the top of the list, Luxembourg stands out with its total resources accounting for nearly 32% of GNI, largely driven by the significant level of remittances originating from the country. Seven new European countries moved in the top 20, among them Denmark ranking 9th and the Czech Republic 10th. Montenegro showed the most notable upward movement, advancing 29 positions to rank 11th. It is the only upper-middle country among the top 20. Similarly, Croatia climbed 18 positions this year, to rank 13th up from 31st. By contrast, seven countries fell out of the top 20 when their contributions were measured as a percentage of GNI. China experienced the largest shift, moving from 10th to 43rd. The United States and India each declined 22 spots in ranking, moving down from 1st to 23rd and from 17th to 39th, respectively.

Among the emerging markets, two Middle Eastern countries—Qatar and Saudi Arabia—had the largest contribution as a share of GNI, exceeding 6% and 4%, respectively. South Korea, South Africa, and Brazil contributed the most as a percentage of GNI among the emerging markets in their respective regions. Of the 20 countries with the highest combined flows as a percentage of GNI, there were 17 DAC members, four emerging markets (Saudi Arabia, Qatar, Czech Republic, and South Korea), and one frontier market (Croatia).

TOP 5 COUNTRIES WITH THE LARGEST COMBINED CROSS-BORDER RESOURCE FLOWS AS A SHARE OF GNI



AT A GLANCE: TOP 20 COUNTRIES WITH THE LARGEST COMBINED CROSS-BORDER RESOURCE FLOWS AS A SHARE OF GNI, REGIONAL REPRESENTATION

Top 5 contributor countries shown in ranking order.

Europe **16** countries

#1 Luxembourg - **32%** of GNI

#3 Switzerland - **5%** of GNI

#5 The Netherlands - **2%** of GNI

Asia **2** countries

Middle East **2** countries

#2 Qatar - **6%** of GNI

#4 Saudi Arabia - **4%** of GNI

Together, the **top 5 countries** by combined cross-border resource flows as a share of GNI **contributed USD 145 billion in 2023**



A detailed country-level breakdown of the total cross-border resource flows as a share of GNI across the 47 countries covered in the report is available in the [2026 GPT Data Visualization Hub](#).

Official and private foreign assistance combined accounted for 38% of total cross-border resources

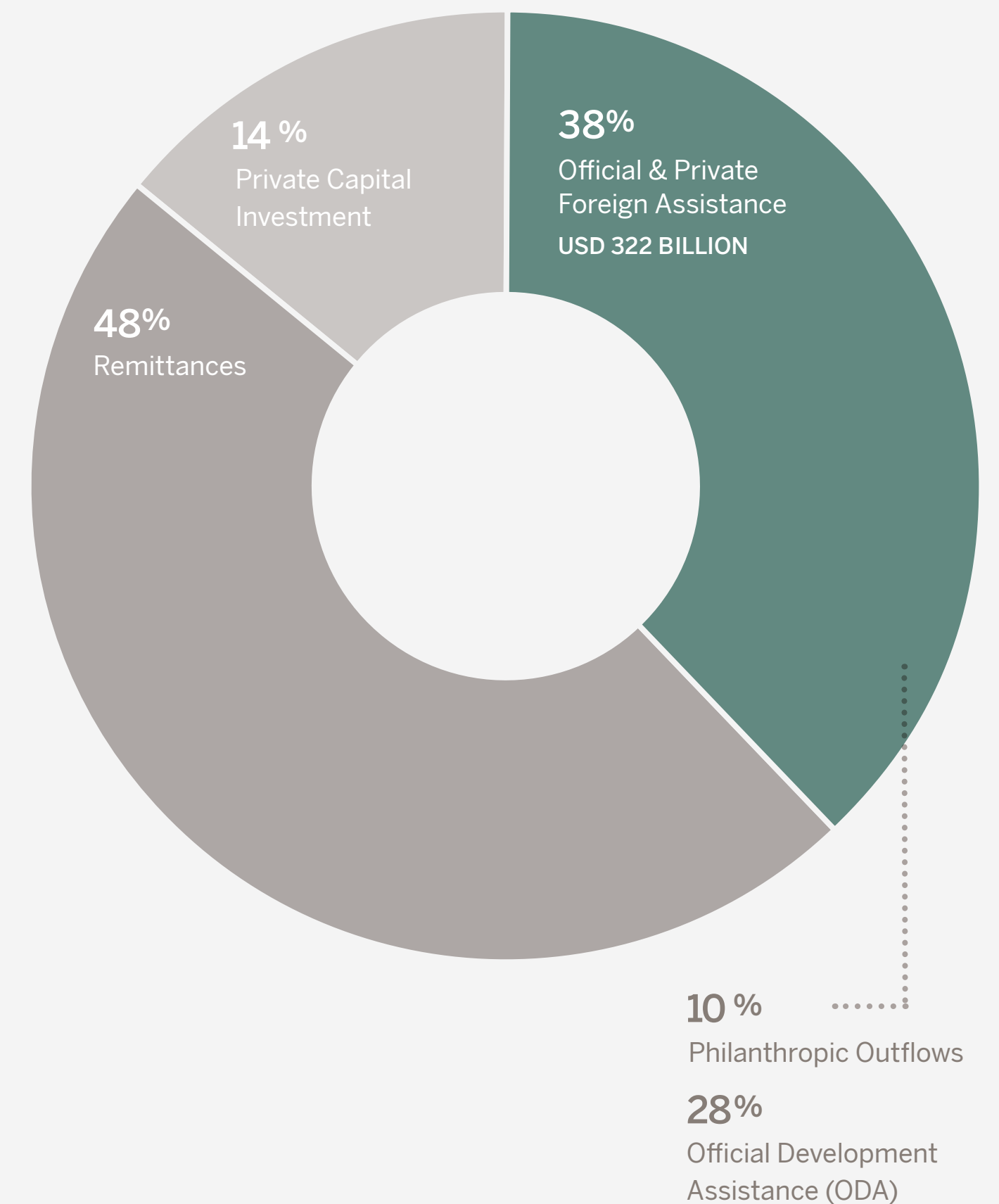
To gain a comprehensive understanding of cross-border assistance at the country level, it is important to consider the two ways it can be delivered—as official foreign assistance via ODA, and as private foreign assistance via philanthropy (used here as a synonym of cross-border philanthropy). While official foreign assistance is shaped primarily by a country's foreign policy objectives, private foreign assistance reflects its philanthropic culture, capturing the charitable giving of individuals as well as the focus of foundations and other philanthropic organizations.

In 2023, official and private foreign assistance from the 47 countries included in this report totaled USD 322 billion and accounted for 38% of the total cross-border resources.⁷ This share reflects an increase compared to previous years, which were 30% in 2020 and 29% in 2018. Most of the foreign assistance came from high-income countries, at approximately USD 310 billion, accounting for 96% of the total. The economies in the other income groups contributed more than USD 12 billion (4%). The 11 emerging markets sent over USD 26 billion (8%).

Together, the 47 countries contributed USD 322 billion in official and private foreign assistance in 2023.

⁷ In the 2026 GPT report, 12 countries do not have available data on ODA. A full list of the 35 countries that have available ODA data is available in the 2026 GPT Data Visualization Hub.

OFFICIAL AND PRIVATE FOREIGN ASSISTANCE, 2023



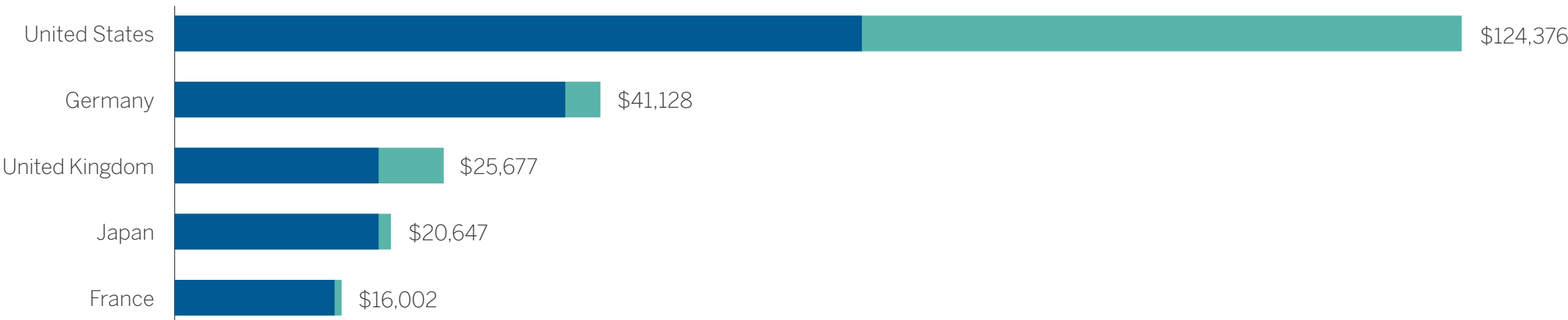
Nine of the top 10 providers of foreign assistance remained consistent since 2018

The United States ranked first, at around USD 124 billion in 2023, with a relatively balanced distribution between ODA and philanthropic outflows, while U.S. philanthropic outflows exceeded ODA by nearly 40% in 2018 and 2020. Germany and the United Kingdom ranked 2nd and 3rd, at USD 41 billion and USD 26 billion, respectively. In 2023, Switzerland replaced Sweden which was in the top 10 list both in 2018 and 2020, while the other nine countries remained the same. The majority of the top 10 countries were high-income, developed economies, with six located in Europe, two in North America, and one in Asia. The only exception is Türkiye, which is an upper-middle income, emerging country, listed 8th on the list. Combined, these 10 countries contributed 83% of the total foreign assistance from all 47 countries. India remained the only lower-middle income country that had an estimated ODA value. Therefore, it showed a much larger amount in foreign assistance than the other countries in this group.

TOP 5 CONTRIBUTORS BY COMBINED OFFICIAL & PRIVATE FOREIGN ASSISTANCE

(in millions of inflation-adjusted 2023 US dollars)

■ Official Development Assistance (ODA) ■ Philanthropy



A detailed country-level breakdown of official and private foreign assistance across the 47 countries covered in the report is available in the [2026 GPT Data Visualization Hub](#).



Top 10 providers of foreign assistance measured as a share of GNI maintained 90% continuity since 2018, with one rotating country each year

Half of the 10 countries with the largest amount in foreign assistance remained within the top 10 when foreign assistance was assessed as a share of GNI. These countries are Germany, the United Kingdom, Switzerland, the Netherlands, and Türkiye. New to the list, Luxembourg made the largest leap, moving up to 2nd from 29th, contributing 1.05% of GNI (USD 617 million). Only two of the 47 countries contributed more than 1% of GNI in foreign assistance in 2023.

TOP 5 CONTRIBUTORS BY COMBINED OFFICIAL & PRIVATE FOREIGN ASSISTANCE AS A SHARE OF GNI



A detailed country-level breakdown of official and private foreign assistance as a percentage of GNI across the 47 countries covered in the report is available in the [2026 GPT Data Visualization Hub](#).

Cross-Border Philanthropy

Total cross-border philanthropic outflows from 47 countries amounted to USD 82 billion in 2023

In 2023, cross-border philanthropic outflows from the 47 countries included in the 2026 GPT reached nearly USD 82 billion.⁸ Among the 44 countries that have data on philanthropic outflows for both 2020 and 2023, the data are comparable for 32 countries (73%). For this subgroup of countries, **philanthropic outflows grew by 16 percent from 2020 to 2023 in current dollars**. This growth did not keep pace with the high inflation rates (which peaked at 8.7% in 2022 and remained around 6.7% in 2023). Philanthropic outflows **adjusted for inflation in 2023 were thus 1% lower than in 2020**.

At the country level, the amount of philanthropic outflows generally has a significant, **positive correlation with GNI per capita**. High-income countries tended to have a larger philanthropic outflow, with USD 2.7 billion on average and a median of USD 335 million in 2023. Upper-middle income countries contributed USD 47 million on average and a median of nearly USD 6 million. The average amount of philanthropic outflows from lower-middle income and low-income countries was about USD 8 million in 2023, with a median of USD 3 million. The 11 emerging economies donated USD 159 million on average, with a median of USD 47 million.



A detailed country-level breakdown of philanthropic outflows as a percentage of GNI in 47 countries is available in the [2026 GPT Data Visualization Hub](#).

⁸ The data on philanthropic outflows from the 47 countries included in this report vary in terms of quality. The data discussed in this report, therefore, might underestimate the actual scope of philanthropic outflows in some cases. See Methodological Notes for the methodology and data quality for each of the 47 countries.

PHILANTHROPIC OUTFLOWS, 2023
(in billions of inflation-adjusted 2023 US dollars)

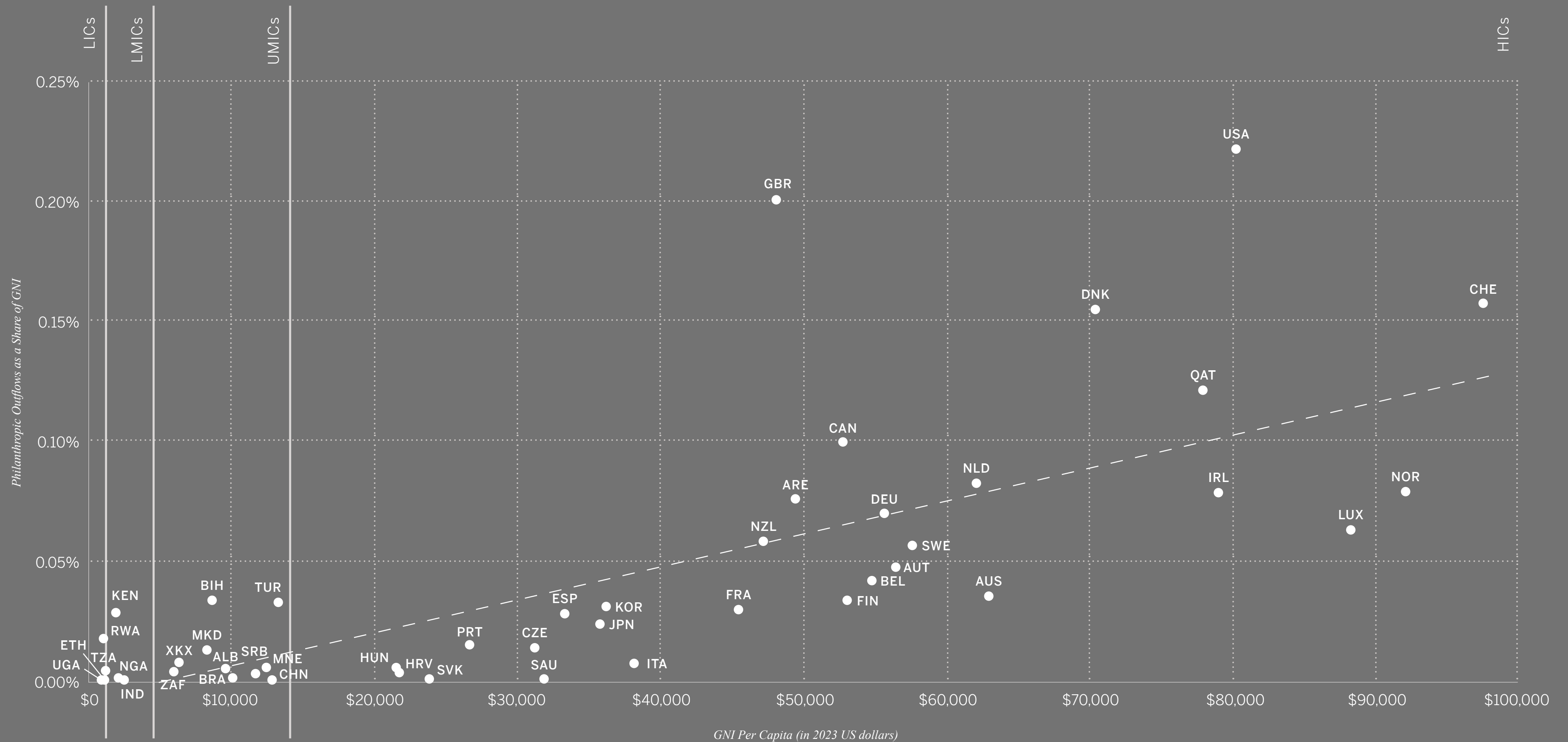
USD **860** billion in total cross-border resource flows

Philanthropic Outflows	Private Capital Investment
USD 82 billion 10%	USD 123 billion 14%
Official Development Assistance (ODA)	
USD 241 billion 28%	
Remittances	
USD 414 billion 48%	

Philanthropic Outflows are financial contributions by individuals, corporations, foundations, other grantmaking organizations, or other private sources toward civil society organizations (CSOs) that are based abroad, or toward domestic CSOs that focus on international issues.

Data Source: A combination of publicly available sources and data shared by research partners around the world. Public sources include data sets or research reports published by a variety of actors, such as umbrella organizations, government agencies, or research institutes. A detailed list of the data sources for each country is available in Methodological Notes.

PHILANTHROPIC OUTFLOWS AS A PERCENTAGE OF GROSS NATIONAL INCOME IN 47 ECONOMIES, 2023



A. Philanthropic Outflows by Donor Countries’ Income Level

Philanthropic outflows from low-income and lower-middle income countries

Kenya outpaced other low-income and lower-middle income countries. Estimates on philanthropic contributions made to causes in other countries were available in three low-income countries (Ethiopia, Rwanda, and Uganda) and four lower-middle income countries (India, Kenya, Nigeria, and Tanzania). These countries were home to over 24% of the world’s population in 2023 and accounted for about 4.2% of global GDP. In 2023, these seven countries donated a total of USD 53 million abroad.

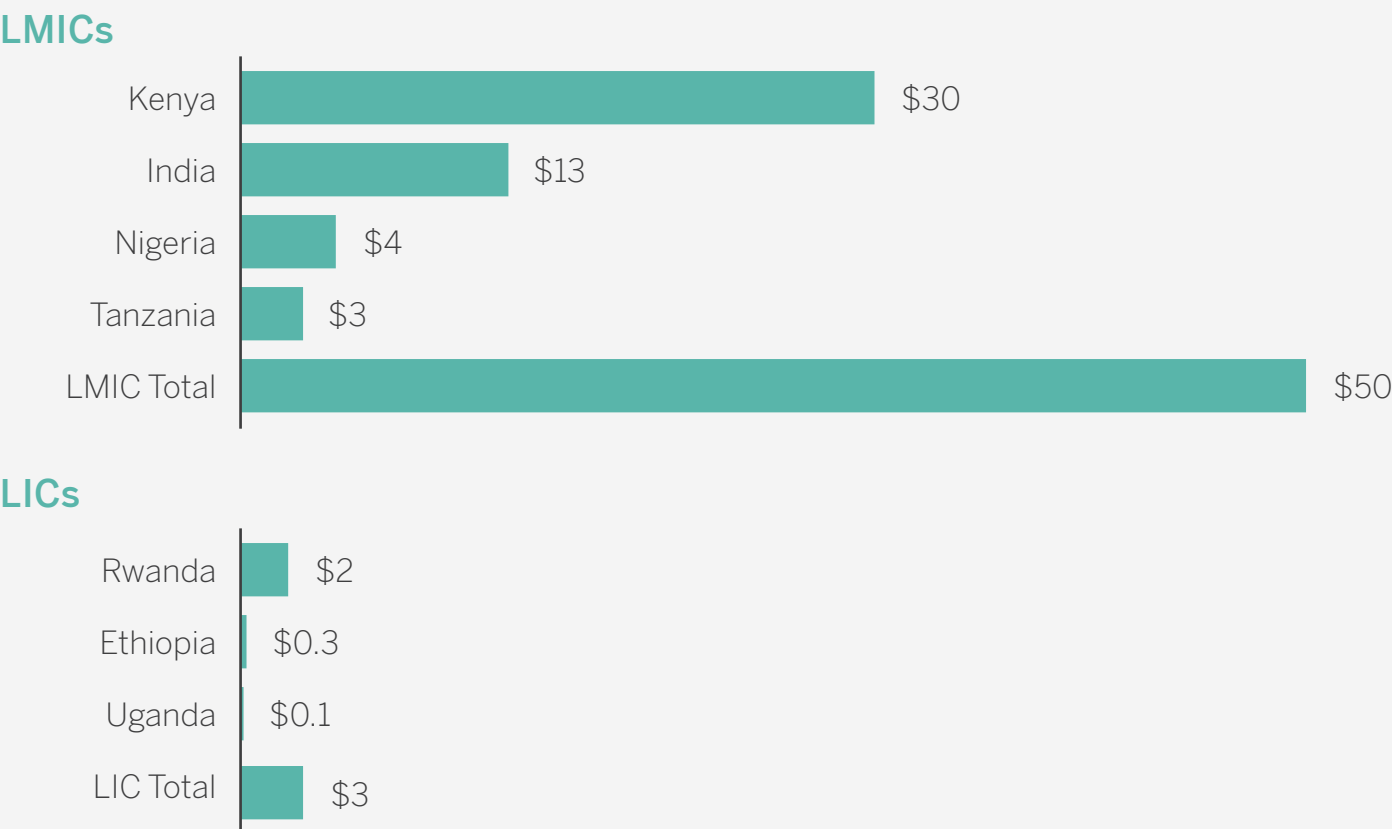
Among these seven countries, Kenya had the largest philanthropic outflows by a substantial margin, both in terms of dollar value (USD 30 million) and proportion of GNI (0.028%). The country with the next highest amount of philanthropic outflows in dollar value was India, contributing USD 13 million, or 0.0004% of GNI. The second highest amount in terms of GNI was Tanzania, contributing USD 3 million, or 0.004% of GNI. Data on philanthropic flows are very limited among low-income and lower-middle income countries. Given this lack of data among countries in these two income groups, estimates presented here do not fully capture the real size of their contributions.

7 Low and Lower-Middle Income Countries

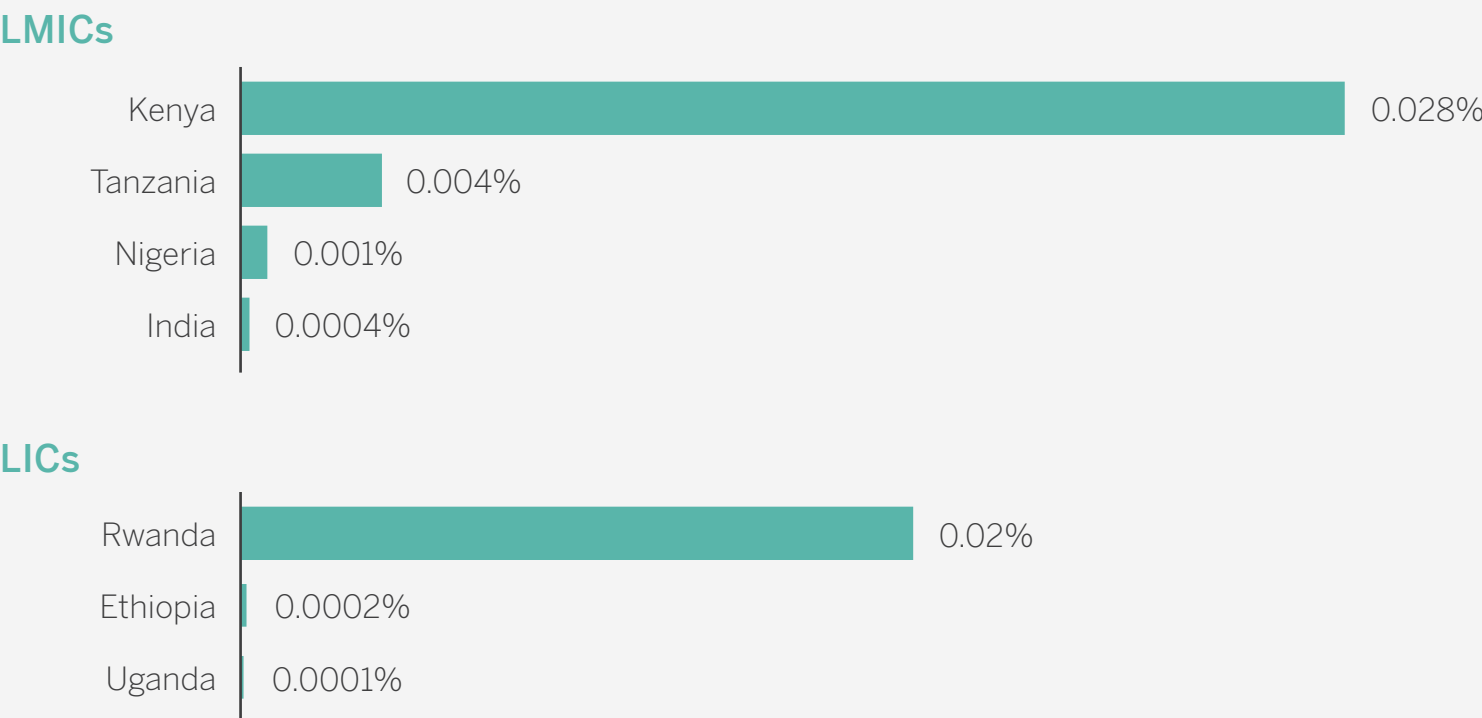
53 million USD in cross-border philanthropic outflows	OVER 24% of the World’s Population in 2023	4% of Global GDP
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PHILANTHROPIC OUTFLOWS FROM LOW-INCOME AND LOWER-MIDDLE INCOME COUNTRIES

Philanthropic Outflows
(in millions of inflation-adjusted 2023 US dollars)



Philanthropic Outflows as a Share of GNI



Philanthropic outflows from upper-middle income countries

Türkiye contributed 3.5 times the amount of other upper-middle income countries combined. Estimates were available for 10 upper-middle income countries, 9 of which were also included in the 2023 GPT. Together these 10 countries represented 22% of the global population, and 21% of the world’s GDP. Philanthropic outflows from these countries amounted to USD 471 million in 2023. Türkiye gave far more than the other countries in this group, contributing USD 367 million, compared to USD 105 million contributed by the other nine countries combined. As a proportion of GNI, the picture changes a bit, with Bosnia and Herzegovina contributing 0.034%, just topping Türkiye’s 0.032%. North Macedonia ranked 3rd at around 0.01%, while no other upper-middle income country contributed more than 0.01%.

Overall, giving from this group was down by 25% from 2020. In 2023, Türkiye contributed USD 367 million in cross-border philanthropic giving, followed at a distance by China (USD 51 million) and Brazil (USD 24 million). Overall, for the eight upper-middle income countries that have comparable data in both 2020 and 2023, cross-border philanthropic outflows totaled around USD 446 million in 2023, down by over one-fourth (26%) from the total of USD 607 million in 2020, accounting for inflation adjustments. This change is largely driven by Türkiye (posting a USD 106 million decrease from 2020), and China (a USD 71 million decrease). Few countries in this income group posted substantial increases, with no country contributing an increase of more than USD 8 million when compared to 2020 levels, adjusting for inflation.

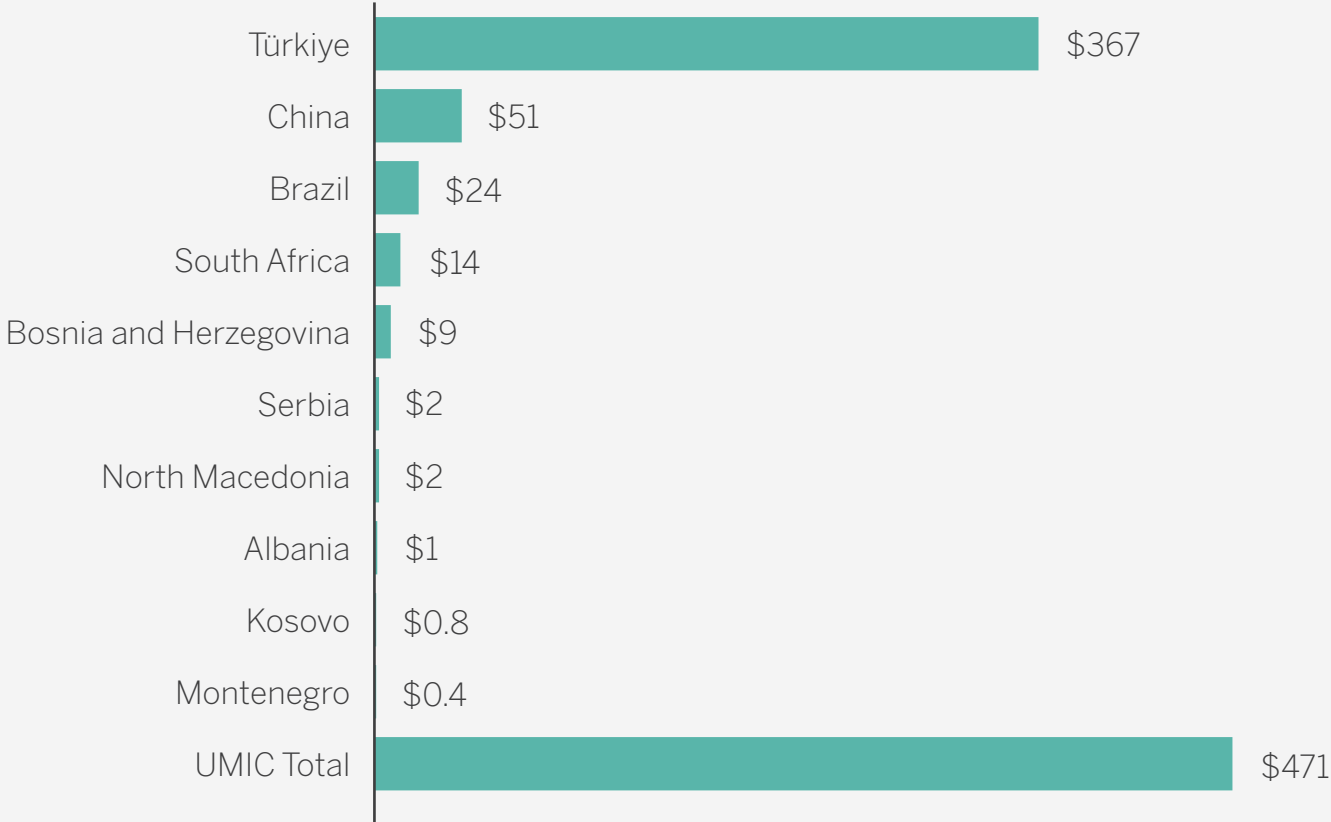
10 Upper-Middle Income Countries

471 million USD in cross-border philanthropic outflows	22% of the world's population in 2023	21% of global GDP
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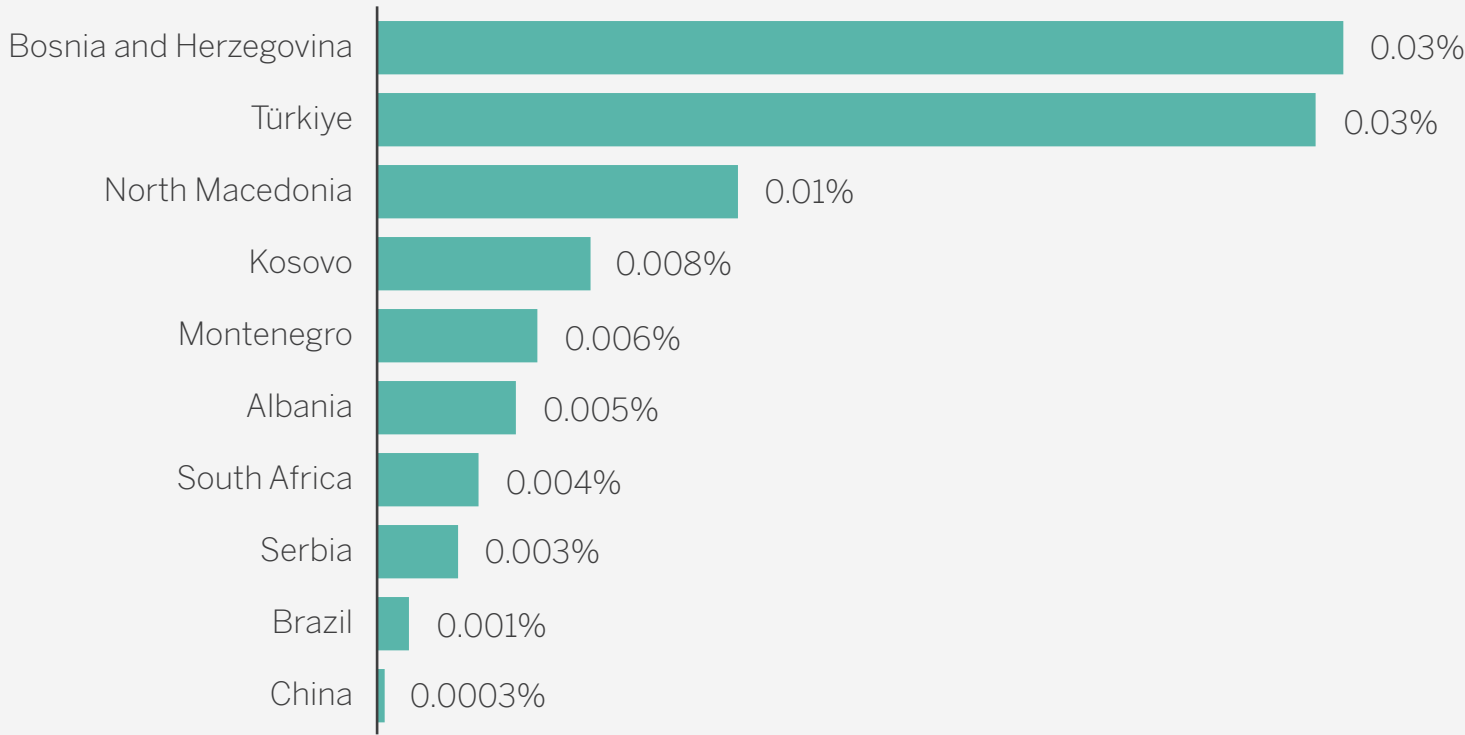
PHILANTHROPIC OUTFLOWS FROM UPPER-MIDDLE INCOME COUNTRIES

Philanthropic Outflows

(in millions of inflation-adjusted 2023 US dollars)



Philanthropic Outflows as a Share of GNI



Philanthropic outflows from high-income countries

USD 81 billion in philanthropic outflows from 30 high-income countries in 2023

Thirty high-income countries, all of which were included in the 2023 GPT as well, had available data on total philanthropic outflows. Of these, about 67% are located in Europe, four are in the Middle East, and the remaining countries span three world regions, including Asia, North America, and Oceania. Twenty-five countries are OECD DAC members, and six are emerging economies. These 30 countries accounted for 14% of the world’s population, and 58% of the global GDP in 2023. Together, these countries contributed USD 81 billion in 2023.

The United States had the largest contribution, both in absolute terms (USD 60 billion) and as a percentage of GNI (0.22%). The United Kingdom ranked second on both lists, with outflows totaling USD 6.6 billion and 0.2% of GNI. Four additional countries had over USD 1 billion in private philanthropy to other countries: Germany (USD 3 billion), Canada (USD 2 billion), Switzerland and Japan (over USD 1 billion each). Fifteen countries donated between USD 100 million and USD 1 billion; eight donated between USD 1 million and USD 100 million; and the one remaining country donated less than USD 1 million.

30 High-Income Countries

81 billion USD in cross-border philanthropic outflows	14% of the world’s population in 2023	58% of global GDP
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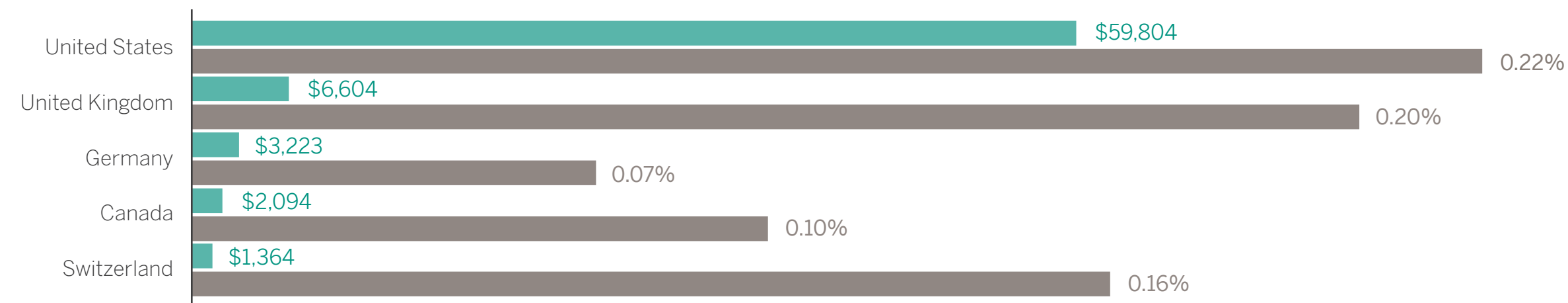


The United States and the United Kingdom are the only two countries to donate 0.2% or more of GNI abroad. Philanthropic outflows from another four countries also equaled or exceeded 0.1%, ranging from 0.1% from Canada to 0.16% from Switzerland. Three non-DAC countries gave more than 0.01% of GNI, including Qatar (0.12%), United Arab Emirates (0.08%), and Israel (0.01%).

PHILANTHROPIC OUTFLOWS FROM TOP 5 HIGH-INCOME COUNTRIES, 2023

(in millions of inflation-adjusted 2023 US dollars)

■ Philanthropic Outflows ■ Philanthropic Outflows as a Share of GNI



Within this group, 23 countries had comparable data in 2020 and 2023. They contributed USD 76 billion in 2023, which was almost the same amount as in 2020 after adjusting for inflation. The most notable increase was from the United States, which donated nearly USD 1.8 billion more in 2023 than in 2020, adjusting for inflation. Other notable increases occurred in Ireland (USD 184 million higher), Norway (USD 73 million more), and Finland (USD 67 million more). Germany posted the largest decrease, donating USD 577 million less than it did in 2020, adjusting for inflation. Other substantial decreases occurred in the United Kingdom (USD 406 million lower), South Korea (USD 253 million lower), and Australia (USD 246 million lower).



A detailed country-level breakdown of philanthropic outflows across the 30 high-income countries covered in the report is available in the [2026 GPT Data Visualization Hub](#).

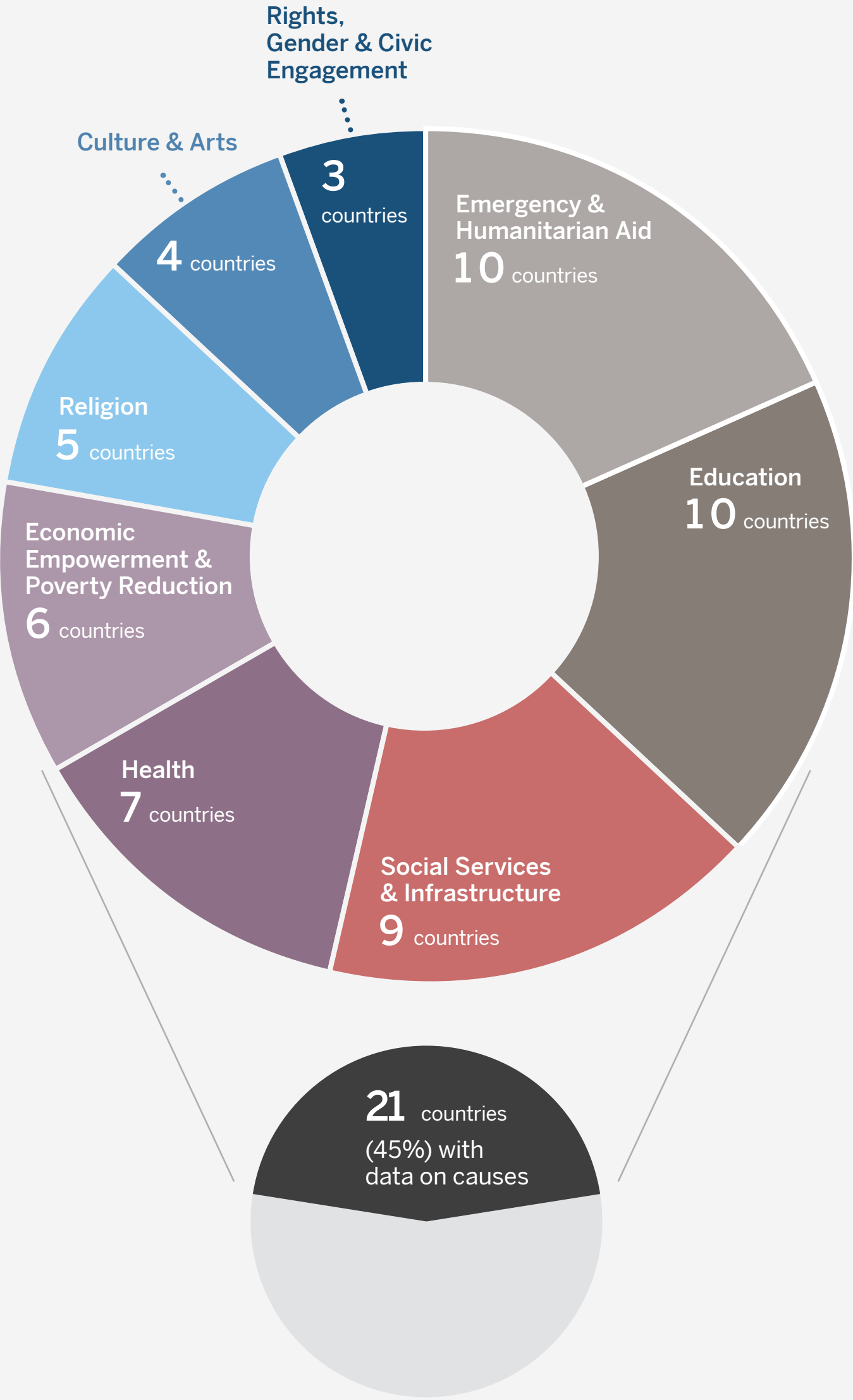
B. Cross-Border Philanthropy by Charitable Cause

The 2023 data reveal a cross-border philanthropic landscape shaped by both urgency and continuity. Emergency & Humanitarian Aid and Education emerged as the most widely supported causes, reflecting a dual focus on crisis response and long-term human capital investment. Social Services & Infrastructure followed closely, highlighting sustained attention to community-level needs. Overall, cross-border giving remained concentrated on addressing pressing social challenges, with comparatively limited emphasis on cultural or advocacy-oriented causes.

45% of 2026 GPT countries had data on cross-border philanthropy by charitable cause

Among the 47 countries included in this year’s report, 21 countries (45%) have available data on the charitable causes receiving cross-border donations in 2023. This analysis reflects only the top three charitable causes per country. It does not represent the full cause distribution of all cross-border philanthropic flows. Some causes may receive funding even if they do not appear among these countries’ top three priorities.

To examine cross-border philanthropy by cause, each country’s top three reported funding priorities were grouped into eight thematic clusters. The classification was informed by the NTEE (National Taxonomy of Exempt Entities) framework, which provides a widely used structure for categorizing nonprofit activities. Rather than using detailed technical NTEE codes, eight broader, high-level clusters were identified. They reflect the primary focuses of specific causes supported by cross-border donations and allow for meaningful cross-country comparison.



Emergency & Humanitarian Aid and Education were the leading priorities in cross-border giving. Emergency & Humanitarian Aid was one of the most widely supported cross-border causes in 2023, prioritized by 10 countries. Major global crises occurred in that year, especially the Türkiye-Syria earthquake and armed conflicts, which significantly shaped philanthropic outflows across country borders. Notably, for seven countries, emergency response was the top-supported cause, underscoring how acute crises can rapidly mobilize cross-border giving.

Education was equally prioritized by 10 countries, reflecting its continued importance as a long-term investment area. Consistent with broader philanthropic trends, cross-border giving to education signals sustained commitment to human capital development, even amid shifting global challenges.

Focus on Social Services & Infrastructure signals sustained support for community needs across regions. In 2023, Social Services & Infrastructure was supported by nine countries encompassing four regions, making it the second most widely represented cluster. This category includes low-cost housing, support for marginalized populations, youth programs, and broader community-level services. Its prominence suggests that cross-border philanthropy continues to prioritize addressing ongoing social needs, not only responding to crises, but also strengthening communities through sustained local service-oriented support.

CROSS-BORDER PHILANTHROPIC OUTFLOWS BY TOP CHARITABLE CAUSE

Emergency & Humanitarian Aid (10)	
Albania, Austria, Australia, Bosnia & Herzegovina, Croatia, Kosovo, Montenegro, North Macedonia, Serbia, South Korea	
Education (10)	
Australia, China, Ethiopia, Kenya, Saudi Arabia, Serbia, South Korea, Spain, Uganda, United States	
Social Services & Infrastructure (9)	
Bosnia & Herzegovina, Canada, China, Kenya, Serbia, South Korea, Tanzania, Uganda, United States	
Health (7)	
Australia, Austria, Canada, Kosovo, Montenegro, Rwanda, Saudi Arabia	
Economic Empowerment & Poverty Reduction (6)	
Ethiopia, Kenya, Rwanda, Tanzania, United Arab Emirates, Uganda	
Religion (5)	
Bosnia & Herzegovina, Canada, Croatia, Montenegro, North Macedonia	
Culture & Arts (4)	Human Rights (3)
Albania, China, Croatia, Kosovo	Ethiopia, Spain, Tanzania

Contributions to Health show steady commitment beyond the pandemic. Health remained a consistent priority in cross-border philanthropy (seven countries), though it did not reach the scale of Education or Emergency & Humanitarian Aid in 2023. This pattern suggests a stabilization of health-related giving following the surge seen during the COVID-19 period, with a continued, but more balanced level of engagement.

Support for Economic Empowerment & Poverty Reduction was targeted and regionally concentrated. Economic Empowerment & Poverty Reduction was prioritized by six countries in 2023, five of which are in East Africa. This regional concentration suggests the strong emphasis of cross-border giving on income generation and livelihood support. This reflects a focused, experience-driven approach, where development priorities are shaped by firsthand understanding of local economic needs.

Faith-based giving was among the top supported charitable causes, especially in the Balkans. Five countries listed religious activities among their top cross-border causes in 2023. Four of them are Balkan countries. This indicates that faith-based networks continue to play a meaningful role in international philanthropy, particularly in that region. Religious giving often operates through longstanding institutional and community ties, providing both humanitarian support and social services across borders.

Human Rights and Culture & Arts received a limited share of cross-border giving. Human Rights and Culture & Arts represented comparatively a smaller share of cross-border giving in 2023, supported by three and four countries, respectively. Rights-related causes, such as women's empowerment, gender inequality, and broader human rights initiatives, appeared less frequently than service delivery and humanitarian responses. Similarly, cultural and artistic initiatives received more limited cross-border attention. These patterns suggest that philanthropic flows are primarily directed toward addressing urgent and visible social challenges rather than advancing advocacy or cultural enrichment agendas.



What do the 2023 data suggest?



Crisis response surges in moments of urgency, but does not fully replace other charitable causes

Humanitarian aid rises sharply during major emergencies, such as natural disasters like severe earthquakes. However, education, health, and community-level services continue to receive support, suggesting resilience in long-term giving priorities.



Social services and infrastructure-focused giving remains a central pillar of cross-border philanthropy

The prominence of social and community services indicates that cross-border philanthropy is firmly grounded in addressing persistent social needs across regions, with sustained attention to housing, vulnerable populations, and broader community-service delivery.



Social welfare outweighs cultural or lifestyle causes

Cross-border philanthropy in 2023 is largely directed toward addressing social challenges, such as poverty, health, education, and humanitarian crises, rather than toward arts, culture, or quality-of-life enhancements.

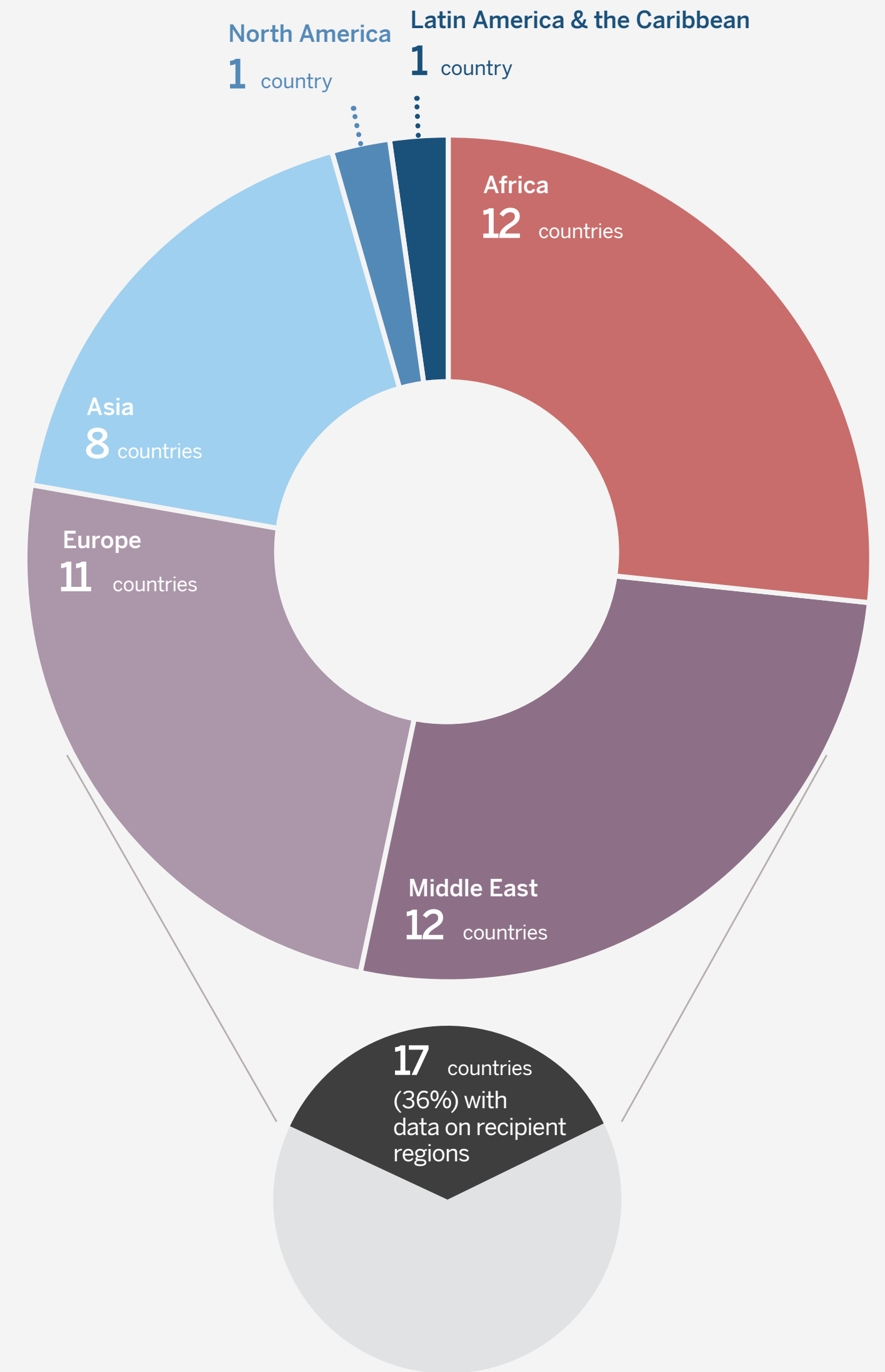
C. Recipients of Cross-Border Philanthropy by Region

In 2023, the geographic focus of cross-border philanthropy shifted notably. The Middle East emerged as the most widely supported region along with Africa, which was the top recipient region in 2020. Europe followed closely as the second most frequently supported region. The 2023 data suggest that donor attention has become more crisis-driven and regionally concentrated compared to previous years.

36% of 2026 GPT countries had data on cross-border philanthropy by recipient region

Among the 47 countries included in this year's report, 17 countries (36%) have available data on the geographic regions that received cross-border donations in 2023. This analysis focuses on the top three recipient regions reported by each country in 2023. It does not capture all cross-border giving, but rather the regions that featured most prominently in each country's outward philanthropic flows.

This iteration of the GPT uses the regional designations of Africa and the Middle East, rather than sub-Saharan Africa and the Middle East and North Africa (MENA), because those are the designations more commonly used in the country-level data sources.



Africa and the Middle East were the most widely supported regions. Africa and the Middle East were indicated as one of the top three recipient regions by 12 countries in 2023. The Middle East rose significantly from 2020, when it was supported by only six countries. This increase can be attributed mainly to the philanthropic donations made for the relief of the 2023 Türkiye–Syria earthquakes.

Sustained support directed to Europe is largely driven by the strong cultural and regional connections in the Balkans. Europe was indicated as one of the top three recipient regions by 11 countries in 2023, many of them European, indicating strong regional solidarity. While Europe was also supported by nine countries in 2020, the continued prominence in 2023 reflects the strong regional and cultural connections among Balkan countries, where cross-border giving is often directed to support neighboring countries.

Philanthropy directed to Asia indicates moderate but steady engagement. In 2023, Asia was prioritized by eight countries among the top three recipient regions of their cross-border philanthropy. Despite a slight decrease compared to 2020, when nine countries prioritized Asia, the overall level of philanthropic flows to the region appears relatively stable, suggesting steady but not heightened donor attention.

North America and Latin America & the Caribbean had limited representation among the top 3 recipient regions. In 2023, North America and Latin America & the Caribbean were both listed only by one country among their top three recipient regions. In 2020, these regions were supported by five and four countries, respectively. The decline in 2023 may reflect the responsiveness in philanthropic priorities toward humanitarian emergencies, rather than a broad retreat from those regions overall.

CROSS-BORDER PHILANTHROPIC OUTFLOWS BY TOP RECIPIENT REGIONS

Middle East (12)

Albania, Australia, Bosnia and Herzegovina, Canada, Croatia, Kosovo, Montenegro, North Macedonia, Serbia, South Korea, United Arab Emirates, United States

Africa (12)

Australia, Austria, Bosnia and Herzegovina, Canada, China, Croatia, Qatar, Saudi Arabia, South Korea, Spain, United Arab Emirates, United States

Europe (11)

Albania, Austria, Bosnia and Herzegovina, China, Croatia, Kosovo, Montenegro, North Macedonia, Qatar, Serbia, United States

Asia (8)

Australia, Austria, Canada, China, Qatar, Saudi Arabia, South Korea, United Arab Emirates

North America (1)

Spain

Latin America & Caribbean (1)

Spain

Note: For regional classification, U.S. nonprofit organizations report information based on the geographic regions required by the IRS, i.e., MENA and sub-Saharan Africa, rather than Middle East and Africa.

What do the 2023 data suggest?



Cross-border philanthropy is highly responsive to crises

The strong focus on the Middle East in 2023 reflects the responsive nature of cross-border philanthropy, offering humanitarian aid to major natural disasters and other large-scale emergencies. This suggests that cross-border philanthropy is dynamic and quick to react to urgent global crises.



Regional proximity and solidarity matter

Many countries appear to direct funding toward neighboring or culturally connected regions. This is reflected in giving from countries in all geographic regions, such as support from China and South Korea to Asian countries, or giving from Balkan countries to other European countries.



Established development regions remain important

Despite shifts to crisis-driven giving, Africa and Asia continue to appear among the most frequently supported regions. Long-standing partnerships and development priorities likely contribute to this stability.

D. Legal Environment for Cross-Border Philanthropy

As cross-border philanthropy faces increasing regulatory and administrative barriers, coordinated and risk-based approaches are enabling global giving

Connecting insights from the *2025 Global Philanthropy Environment Index* (2025 GPEI) and the *2026 Global Philanthropy Tracker* (2026 GPT) provides a more comprehensive picture of the state of global philanthropy as of December 2023, just prior to significant political, regulatory, and economic shifts occurring in 2024 and beyond. The 2026 GPT captures the scope of cross-border giving across 47 economies, and the 2025 GPEI assesses the overall philanthropic environment in 95 economies. Taken together, these two data sources offer a complementary view of cross-border giving trends in 44 overlapping economies (representing 94% of the countries included in the 2026 GPT), capturing both the movement of philanthropic capital across borders and the policy conditions shaping this movement.

Among the 44 countries included in both reports, 26 (59%) had a favorable environment for both sending and receiving philanthropic funding between 2021-2023. Yet, according to the 2025 GPEI, within a generally positive landscape for philanthropy, the legal environment for cross-border philanthropic flows has become more restrictive. Across the countries included in all three GPEI reports (2018, 2022, and 2025), scores for sending and receiving cross-border contributions show a clear downward trend, particularly among low- and middle-income economies. More than one third of the countries included in the 2025 GPEI reported declines in their cross-border legal environments since 2018, driven by increased oversight, new restrictions, and administrative barriers.

While the *Global Philanthropy Tracker* (GPT) analyzes the magnitude of cross-border philanthropic contributions, the *Global Philanthropy Environment Index* (GPEI) assesses the regulatory, social, economic, and political environments for philanthropy, including the environment for cross-border philanthropic flows. Understanding these dynamics is essential for interpreting real-world philanthropic flows, as captured in the 2026 GPT data.



A detailed country-level breakdown of the scores reported by 2025 GPEI country experts for the legal environment for cross-border philanthropic flows is available in the [2026 GPT Data Visualization Hub](#).

This more restrictive environment is attributed primarily to government concerns about illicit financial flows and efforts to protect national sovereignty. Policies and procedures to strengthen anti-money laundering and anti-terrorist financing, as well as efforts to limit foreign influence by restricting or prohibiting the inflow of international funds, have complicated legitimate cross-border charitable transactions, creating higher compliance burdens for individuals and organizations sending and/or receiving cross-border philanthropic contributions.

LEGAL ENVIRONMENT FOR CROSS-BORDER PHILANTHROPY, 2025 GPEI



* Among the 44 overlapping countries (representing 94% of the 2026 GPT countries)



What is an enabling philanthropic environment?

An enabling environment for philanthropy refers to the presence of conditions that support free, independent, resilient, and sustainable philanthropic activities. These conditions result from deliberate policy choices made by government actors along with historical, cultural, and socio-political traditions, resources, and legacies of a country or economy, which positively influence the propensity of individuals and organizations to engage productively in philanthropic activities.

Key constraints on cross-border philanthropic flows include complex pre-approval processes, extensive due diligence, and burdensome authorization procedures

Cross-border philanthropic flows may be constrained by regulatory, administrative, and financial barriers. Relevant to both the sending and receiving side of cross-border philanthropic flows, several economies report that donors and recipients must navigate complex pre-approval processes, extensive due diligence requirements, and burdensome authorization procedures before funds can move across borders (e.g., Albania, Bosnia and Herzegovina, China, Ethiopia, Qatar, Türkiye, UAE).

Five of the most favorable countries for cross-border giving are among the largest contributors of philanthropic outflows

On the receiving side, which presents comparably more restricting factors, one country included in the 2026 GPT fully prohibits the receipt of foreign contributions (Saudi Arabia), while others signal opposition to foreign funding, impose limits on regranting, caps on administrative expenses, and/or constraints on which activities and/or types of organizations can legally be supported by foreign contributions (e.g., China, Czech Republic, Denmark, Hungary, India, Israel, Qatar). Taxes on incoming donations, inconsistent application of fees, and extensive reporting obligations are all factors inhibiting the receipt of foreign funds.

MIXED OVERLAP: ENABLING PHILANTHROPY ENVIRONMENTS AND MAJOR OUTFLOWS

Favorable Environment for Cross-Border Philanthropy

Top countries by highest average score
(sending and receiving), 2025 GPEI

Finland, **Netherlands**, **Switzerland**, **Australia**,
Belgium, **France**, **Japan**, Spain, Sweden,
Montenegro, North Macedonia

Largest Contributors by Philanthropic Outflows

United States, United Kingdom, Germany, Canada,
Switzerland, **Japan**, **France**, **Netherlands**,
Denmark, **Australia**

* Among the 44 overlapping countries (representing 94% of the 2026 GPT countries)

In China, Hungary, and Türkiye, CSOs receiving foreign funds can face discriminatory treatment under vague laws tied to “foreign influence” or “national sovereignty.”

On the sending side, donors in some countries must comply with onerous reporting requirements or navigate foreign-exchange controls or fees (e.g., Albania, Canada, Ethiopia, Qatar). Additional barriers include limits on how much can be sent internationally or restrictions on the types of activities foreign grants may support (e.g., China, Czech Republic, Canada). Some jurisdictions require donors to use designated financial channels, which may assess high fees (e.g., Montenegro, North Macedonia, Saudia Arabia, UAE), while others impose strict oversight rules or demand extensive control and reporting on the activities of foreign grantees (e.g., Canada, Germany).

Together, these restrictions on sending and receiving foreign funding create a fragmented and often unpredictable regulatory landscape that complicates the movement of legitimate philanthropic resources and undermines the potential of cross-border giving to address global challenges in an effective manner.

Of the 10 most restricting countries for cross-border giving, two are the highest and two are among the lowest philanthropic outflow contributors within their income groups

MIXED OVERLAP: RESTRICTIVE PHILANTHROPY ENVIRONMENTS AND LOWER OUTFLOWS



* Among the 44 overlapping countries (representing 94% of the 2026 GPT countries)

The main factors enabling cross-border philanthropic flows include clear and accessible legal guidance, incentive structures, and harmonization of policies and processes

Across countries with favorable environments for cross-border philanthropic flows, several enabling factors emerge. Firstly, clear and accessible legal guidance for sending and receiving contributions across borders is one of the most influential factors, reducing uncertainty and increasing participation. Incentive structures also play an important role. While several governments offer tax benefits on contributions to specific countries and/or prequalified organizations, others use fiscal incentives or policy tools to mobilize diaspora communities to contribute to their own countries (e.g., Tanzania and Ethiopia). A third enabling factor is the harmonization of policies and processes. The European Union, for example, has advanced nondiscriminatory taxation for sending and receiving contributions to CSOs located within the EU, demonstrating how regional coordination of legal frameworks can lower barriers to cross-border giving. Additional enablers include targeted capacity-building efforts, structured giving vehicles, and digital tools and platforms that make it easier for donors to identify and support trusted philanthropy organizations.

Many economies with more enabling environments have adopted risk-based approaches. For example, instead of broad regulations on all actors, governments may apply stricter checks when contributions exceed a minimum threshold, such as USD 10,000 or EURO 15,000 (e.g., Albania, Austria, North Macedonia, South Korea, Japan, and the United States). Minimum thresholds can reduce administrative burdens when set at meaningful levels. Multi-stakeholder engagement is another important enabler, exemplified by the Global NPO Coalition on the Financial Action Task Force, which helps to ensure that measures aimed at preventing money-laundering and terrorist financing do not inadvertently disrupt legitimate charitable activity. Some countries also facilitate the flow of foreign funds



through mechanisms like pooled donor vehicles (e.g., the Active Citizens Fund in the Slovak Republic) or tax exemptions for incoming grants.

Taken together, these enabling factors—clear rules, incentives, harmonization, capacity-building, digital tools, risk-based approaches, and cross-sector collaboration—demonstrate that effective regulation can protect national interests, while still supporting the flow of philanthropic resources needed to address global challenges.

LEGAL ENVIRONMENT FOR CROSS-BORDER PHILANTHROPY, 2025 GPEI



* Among the 44 overlapping countries (representing 94% of the 2026 GPT countries)



Income level and regional differences reveal uneven conditions for cross-border philanthropic flows

Legal environments for cross-border philanthropy vary substantially by income level. High-income countries tend to offer more favorable conditions. With some exceptions, these economies generally have clearer regulatory frameworks, stronger institutional capacities, and more predictable oversight systems, all of which enable cross-border giving. Middle- and lower-income countries offer more restrictive environments due to heavier administrative burdens, tighter controls on foreign funding, and less harmonized regulatory practices, which increase the difficulty of both sending and receiving philanthropic contributions across borders.

Regional differences further highlight uneven conditions for cross-border giving. Europe and North America collectively show high scores, reflecting stronger legal clarity, established donor infrastructure, and more consistent policies. Conversely, countries in the Middle East, Africa, and much of Asia exhibit more restrictive contexts. Countries in the Middle East present significant barriers to receiving foreign funds, followed closely by economies in Asia, while countries in sub-Saharan Africa face the most constraints on sending philanthropic resources abroad. These patterns suggest a disparity: regions with the greatest social and development needs often operate within the most restrictive cross-border giving environments, limiting the potential impact of international philanthropy.



A detailed country-level breakdown per income level for sending and receiving funds is available in the [2026 GPT Data Visualization Hub](#).



LEGAL ENVIRONMENT FOR CROSS-BORDER PHILANTHROPY BY REGION, 2025 GPEI

North America

2 countries favorable
0 countries restricted

Europe

21 countries favorable
3 countries restricted

Asia

2 countries favorable
2 countries restricted

Middle East

1 country favorable
4 countries restricted

Latin America

1 country favorable
0 countries restricted

Sub-Saharan Africa

3 countries favorable
3 countries restricted

Oceania

2 countries favorable
0 countries restricted

* Among the 44 overlapping countries (94% of the 2026 GPT countries)

** Regional mapping used in 2025 GPEI

Other Cross-Border Resource Flows

A. Official Development Assistance

USD 241 billion in ODA: Familiar leaders at the top, new contributors emerging

The top five donor countries contributed 65% of the total 2023 ODA. Thirty-five of the 47 countries included in this report had available data on ODA, totaling USD 241 billion.⁹ When grouping the countries by World Bank income classifications, ODA from the 30 high-income countries totaled USD 229 billion in 2023 (95% of the total), while the four upper-middle income countries contributed USD 11 billion (nearly 5%), and the one lower-middle income country, India, contributed USD 859 million (about 0.4%). The top five donor countries, which are all high-income, remained the same when compared to 2020: the United States (approximately USD 65 billion), Germany (about USD 38 billion), Japan (nearly USD 20 billion), the United Kingdom (USD 19 billion), and France (USD 15 billion). The upper-middle income country that gave the most, Türkiye, contributed a little under USD 7 billion, placing it eighth overall, ahead of Italy (USD 6 billion), Sweden (under USD 6 billion), Norway (under USD 6 billion), and Saudi Arabia (over USD 5 billion).

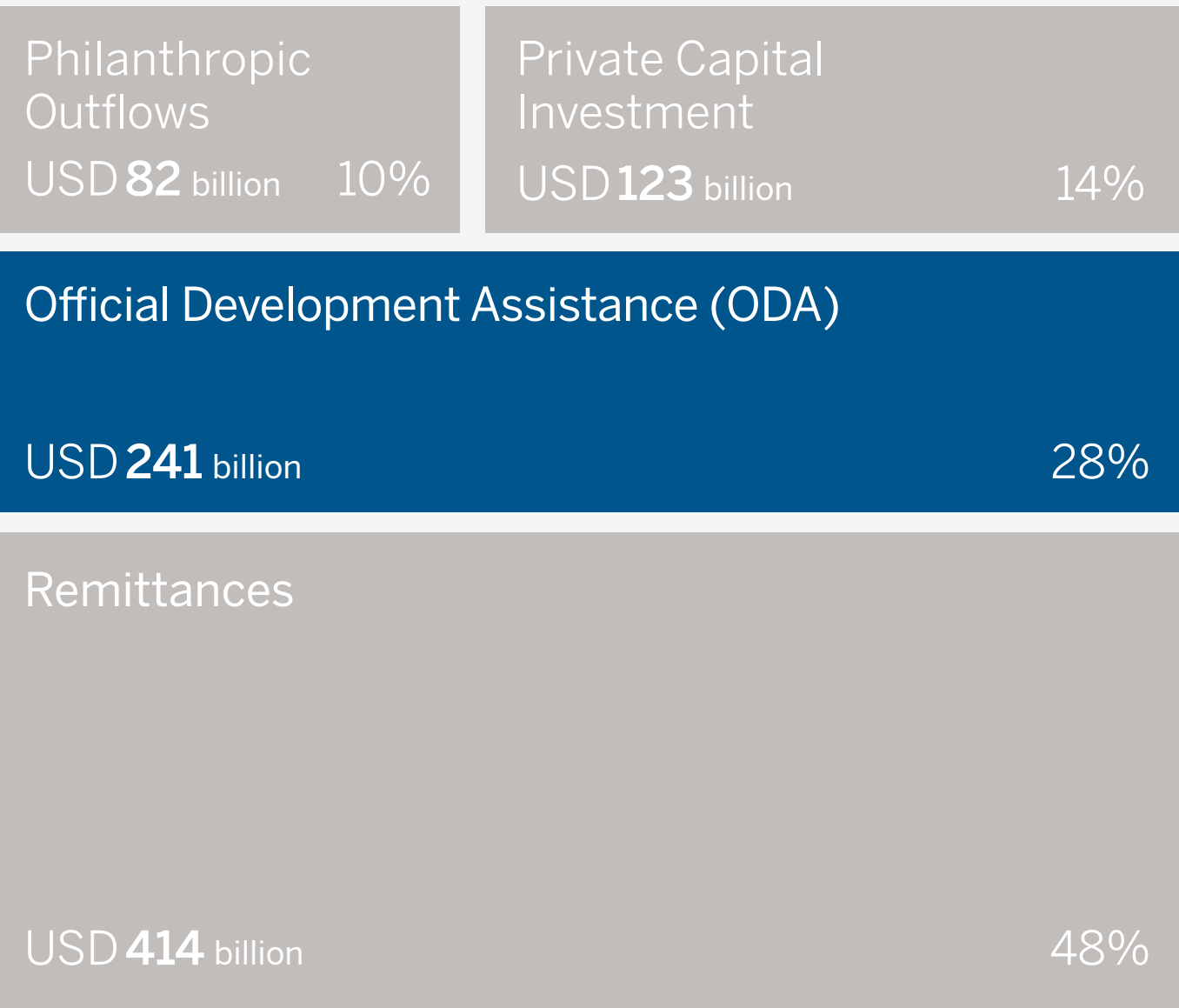


The detailed country-level data and graphics are available in the [2026 GPT Data Visualization Hub](#).

⁹ Of the 12 countries that did not have available ODA data, six are upper-middle income countries (Serbia, Albania, Bosnia and Herzegovina, Montenegro, Kosovo, North Macedonia), three are lower-middle income (Tanzania, Nigeria, Kenya), and three are lower-income (Uganda, Rwanda, Ethiopia).

ODA, 2023
(in billions of inflation-adjusted 2023 US dollars)

USD **860** billion in total cross-border resource flows



Official Development Assistance (ODA) flows are grants and loans to countries and territories on the OECD DAC list of ODA Recipients, INGOs, and multilateral agencies that are “undertaken by the official sector; with the promotion of economic development and welfare as the main objective; at concessional financial terms” (OECD, n.d.).

Data Source: The Organisation for Economic Co-operation and Development (OECD) collects, verifies, and publicly shares data on ODA based on official reports of government aid by OECD DAC members and around 80 development cooperation partners in Methodological Notes.

While high-income countries continue to lead in ODA as a share of GNI, Türkiye remains a significant outlier among middle-income peers despite recent declines. The picture changes when contributions are scaled to each country’s GNI. The top five ODA senders are consistent from 2020: Norway (1.09% of GNI), Luxembourg (0.99%), Sweden (0.93%), Germany (0.82%), and Denmark (0.73%). Only Germany is in the top five in both total amount contributed and share of GNI. While Türkiye dropped substantially from 2020, from 1.14% down to 0.61%, it still contributed far more ODA as a share of GNI than other upper-middle income countries. The next closest were Brazil (0.05%), South Africa (0.03%), and China (0.02%). Among lower-middle income countries, India posted a noteworthy increase, from 0.008% in 2020 to 0.02% in 2023.

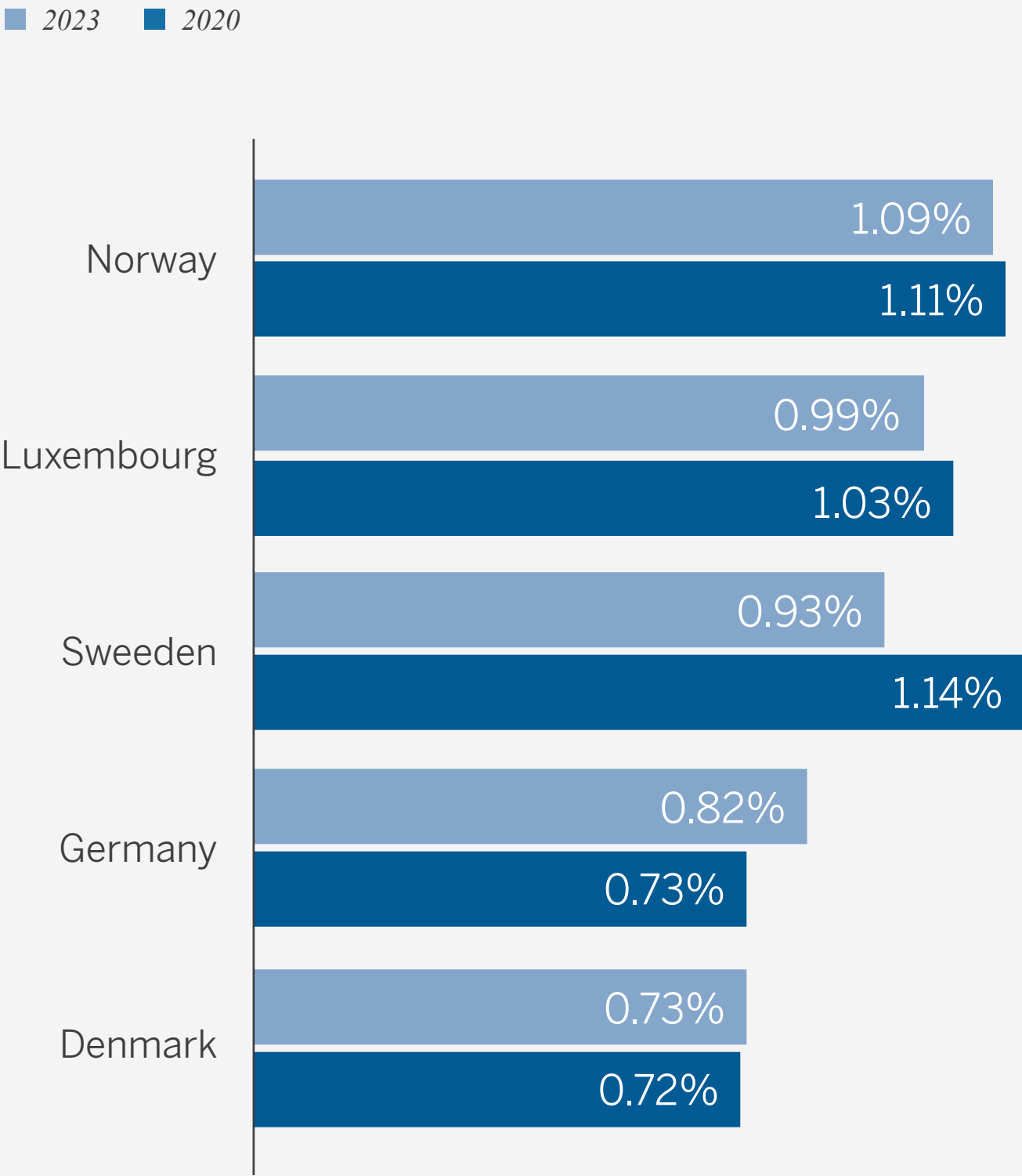
35 of 47 GPT countries had 2023 ODA data

30 High-income countries 229 billion USD	4 Upper-middle income countries 11 billion USD	1 Lower-middle income country 859 million USD
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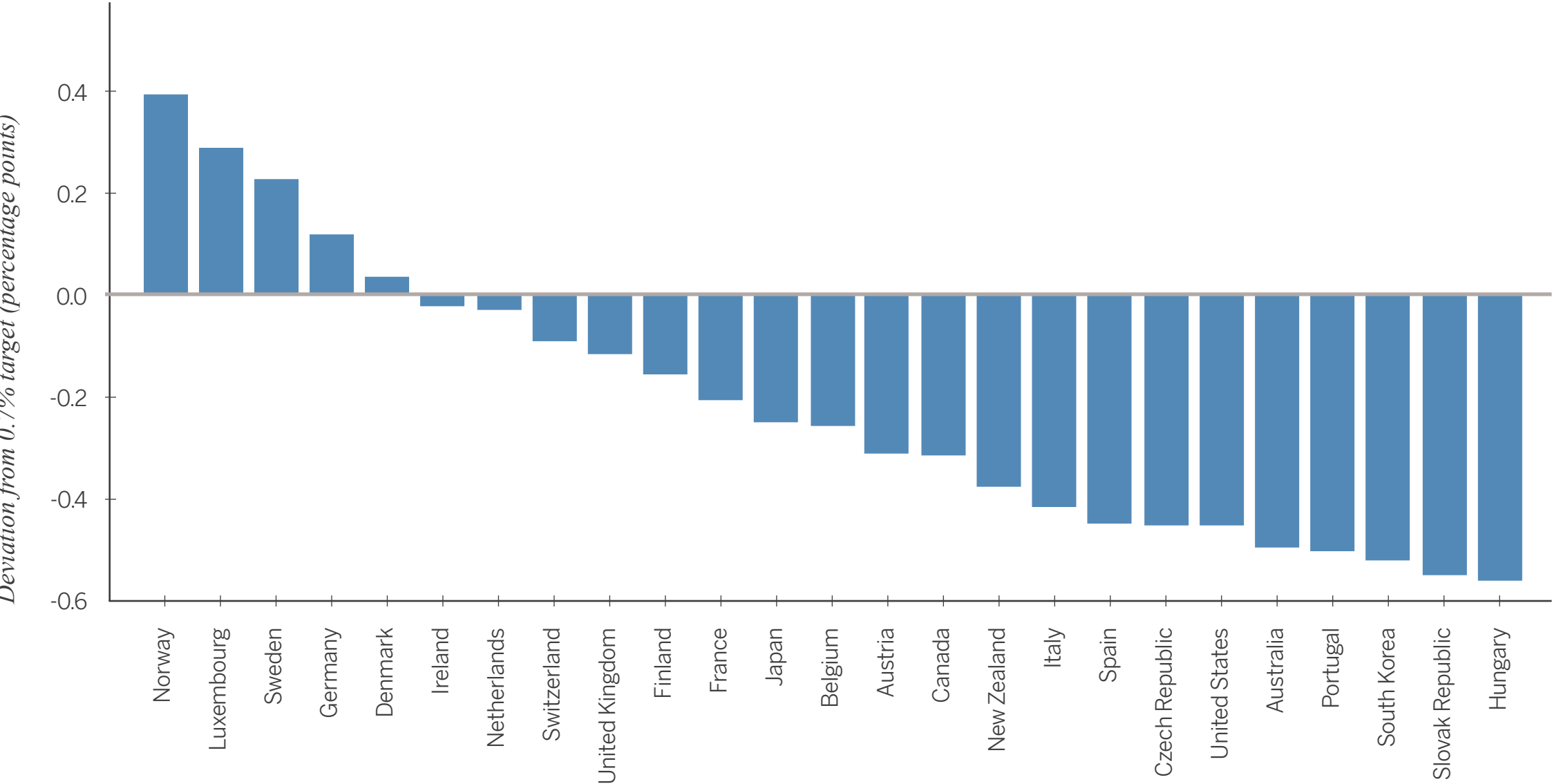
The detailed country-level data and graphics are available in the [2026 GPT Data Visualization Hub](#).

TOP 5 CONTRIBUTORS OF ODA AS A SHARE OF GNI



Only five of the countries included in this report met global ODA targets in 2023. Of the 35 countries in the 2026 GPT with available ODA data, only five met or exceeded the 0.70% target for government aid as a share of GNI in 2023, and all were high-income DAC countries. As mentioned, Türkiye, the lone upper-middle income country that had surpassed this target in 2020, fell out of this group in 2023. The five countries that met or exceeded the 0.70% target contributed approximately USD 53 billion in total ODA in 2023. With the exception of the United States and Switzerland, all DAC countries have agreed to this 0.70% target, though in 2023, a total of 20 of the 25 DAC members included in this report failed to achieve it.

DAC MEMBERS INCLUDED IN THE 2026 GPT—DISTANCE FROM 0.70% ODA TARGET, 2023



History of the 0.70% Aid Target

The 0.70% ODA target is a longstanding international goal for developed countries. In 1969, the Pearson Commission on International Development convened by the World Bank proposed that countries aim for ODA to reach 0.70% as a share of their gross national product (GDP) by 1975, or 1980 at the latest, a resolution which was adopted by the UN a year later. As a long-term goal, DAC member countries agreed to this, except for Switzerland and the United States. In 1993, due to the updated System of National Accounts, GNI replaced GDP in this measurement framework.

Critics note several factors that have dissuaded DAC members from achieving the 0.70% ODA as a share of GNI. First, this benchmark is built upon a dated growth model from the mid-20th century during a time which private financial outflows were far lower. Since the 1970s, these have grown dramatically, and currently are key inflows to developing countries. Secondly, there are concerns whether low-income countries would have the capacity to absorb the magnitude of the flows, if donor countries were to achieve the 0.70% target. (For more discussion on the 0.70% target, see Clemens & Moss, 2005.)

B. Remittances

A pillar of global finance: remittances persist as the largest cross-border resource flow

Remittances often provide a stable source of income for households in receiving countries. Operating independently of the public budget cycles that determine ODA, remittances are sent by migrants directly to family members as private, household-to-household transfers. In 2023—a year marked by moderating labor market conditions in major remittance-sending economies following the post-pandemic rebound, continued inflationary pressures, currency volatility, and ongoing geopolitical instability (World Bank, 2024)—remittances remained the largest of the four cross-border resource flows.

46 of 47 GPT countries had data on remittances

91% from migrants in
high-income countries
375 billion USD

6% from migrants in upper-middle
income countries
26 billion USD

3% from migrants in lower-middle
income countries
13 billion USD

0.1% from migrants in
low-income countries
370 million USD

REMITTANCES, 2023

(in billions of inflation-adjusted 2023 US dollars)

USD **860** billion in total cross-border resource flows

Philanthropic
Outflows
USD **82** billion 10%

Private Capital
Investment
USD **123** billion 14%

Official Development Assistance (ODA)

USD **241** billion 28%

Remittances

USD **414** billion 48%

There is no universal definition of “remittances” despite their vital role for economic development around the globe. Remittances are generally seen as money sent by migrants, including diaspora communities, to family or friends in their country of origin.

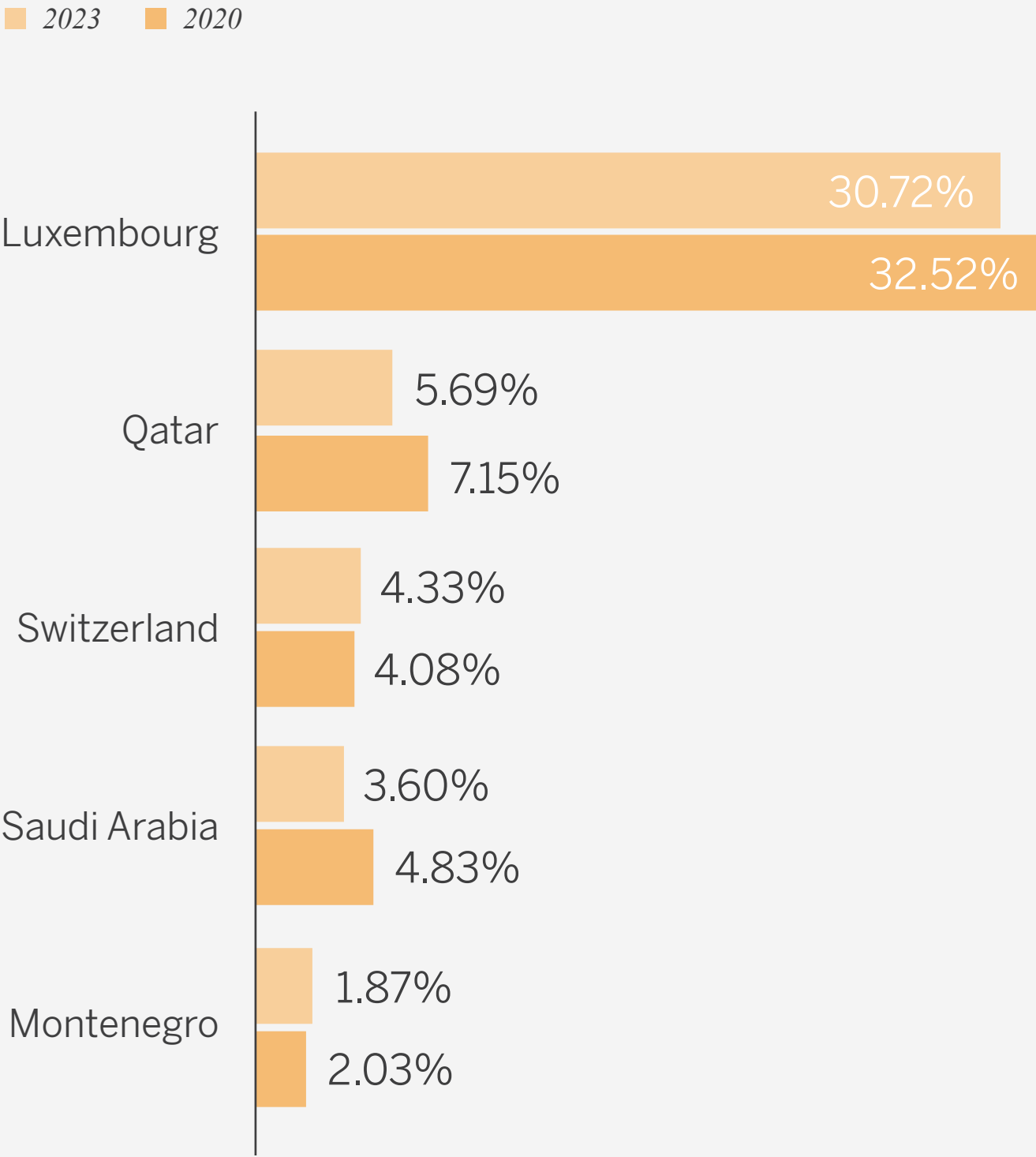
Data Source: The World Bank publishes remittances outflow estimates based on data from the International Monetary Fund (IMF) and central banks.

Migrants in high-income countries remitted 91% of the remittances originating from the countries included in this report. There were remittance data available for 46 out of the 47 countries included, totaling USD 414 billion in 2023. The top five sending countries remained consistent from 2020,¹⁰ with the United States providing the most (USD 98 billion), followed by Saudi Arabia (USD 39 billion), Switzerland (USD 38 billion), Germany (USD 22 billion), and China (USD 20 billion). Migrants in high-income countries remitted USD 375 billion, or 91% of the remittances contributed by the countries included in this report. Migrants in upper-middle income countries contributed USD 26 billion (6% of the total), with USD 20 billion of those funds originating in China. Migrants in the four lower-middle income countries remitted a total of USD 13 billion (3% of the total), with India contributing USD 12 billion. Migrants in Ethiopia, Rwanda, and Uganda—the three low-income countries—remitted a total of USD 370 million (0.1% of the total).

Luxembourg stands out, with remittances amounting to 30.72% of GNI, while Rwanda’s remittance-to-GNI ratio outperformed 17 high-income nations. In terms of remittances as a share of GNI, Luxembourg’s large migrant workforce (Eurostat, 2024) placed it far ahead of all other countries, at 30.72% of GNI in 2023. The next closest country was Qatar (5.69%), followed by Switzerland (4.33%), Saudi Arabia (3.60%), and Montenegro (1.87%). These top five countries remain consistent from 2020,¹¹ though Switzerland and Saudi Arabia have switched spots. Among the 10 upper-middle income countries, the highest share of remittances relative to GNI came from Montenegro, followed by Serbia (1.17%). Remittances from migrants in Tanzania amounted to 0.73%, the highest of the four lower-middle income countries. And among the three low-income countries, migrants in Rwanda contributed 0.67% as a share of GNI, a higher proportion than originated in three of the lower-middle income countries, seven of the upper-middle income countries, and 17 of the high-income countries.

10, 11 Data on remittances for 2020 used in the analyses here are different from those figures included in the previous GPT reports. This is because a different source from the World Bank is used for remittances data to ensure comparability over time. The original 2020 data on remittances came from the World Bank’s annual Bilateral Remittance Matrix, which was discontinued after 2021.

TOP 5 CONTRIBUTORS OF REMITTANCE OUTFLOWS AS A PERCENTAGE OF GNI



This data, and more detailed graphics on country-level remittances, are available in the [2026 GPT Data Visualization Hub](#).

C. Private Capital Investment

As the world emerged from the pandemic, private capital investment reclaimed its role as a substantial source of development finance

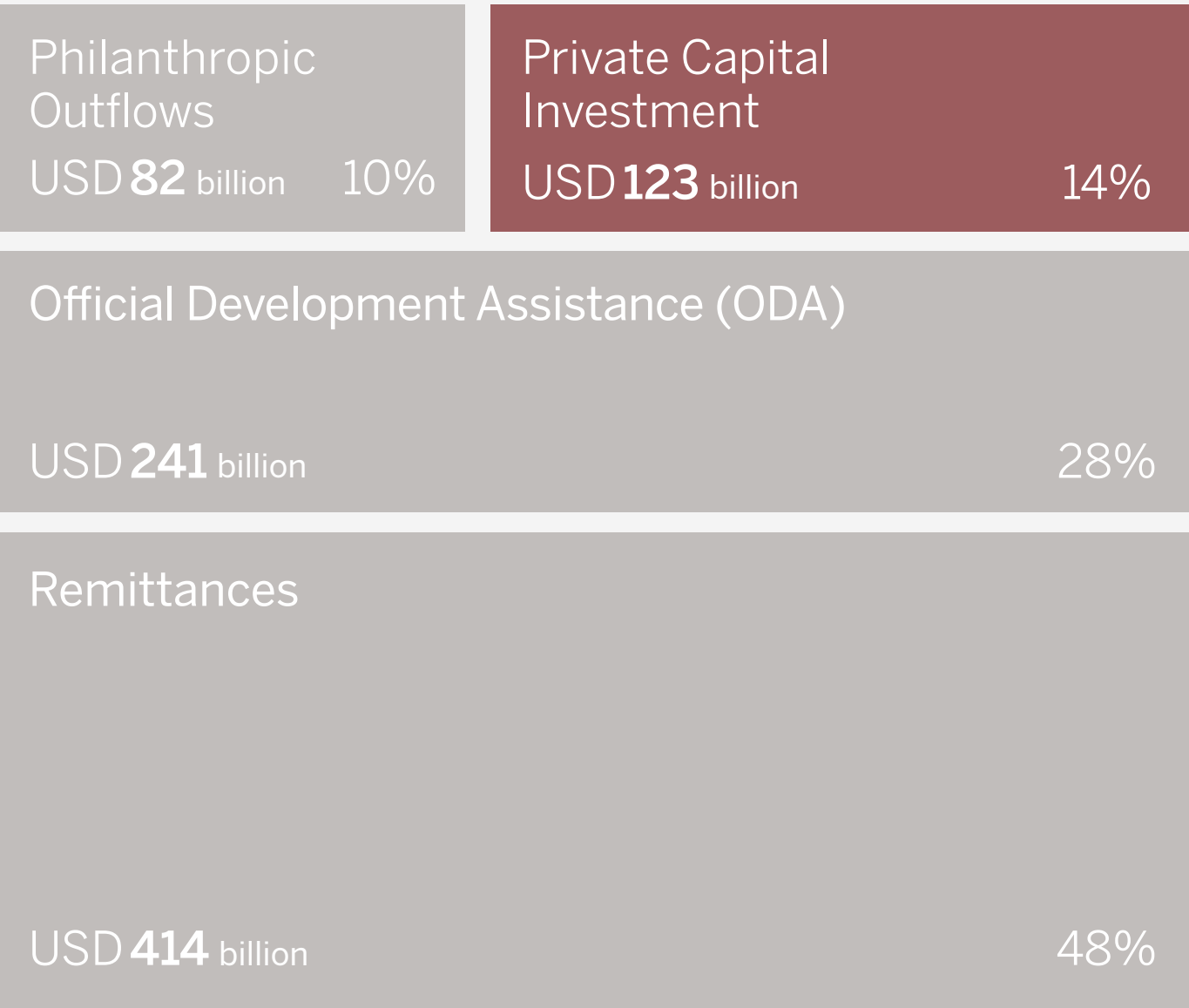
By 2023, private capital investment recovered from 2020 lows to reach USD 123 billion. Of the four outflows covered in this report, PCI regained its position as the 3rd largest, topping philanthropic outflows but coming in under remittances and ODA. Among the 47 countries included in this report, 19 had data on private capital outflows in 2023, and one (Belgium) had data from 2022. PCI in the countries tracked by the GPT dropped 100% from 2018 (USD 109 billion) to 2020 (USD 0.4 billion), thanks to the combined effects of a global economic recession, depreciation in the value of investments, and reduced level of foreign direct investment (FDI) on capital flows (UNCTAD, 2021). In 2023, PCI rebounded, totaling USD 123 billion among the 20 countries included. This growth is attributable to a number of factors, including an increase in “greenfield” investment (corporate expansion into new markets), high profitability and reinvested earnings among the largest multinational corporations, the restructuring of key value chains (specifically automotive, electronics and critical minerals), and the stabilization of financing conditions after a period of aggressive interest rate hikes and tightening monetary policy to combat pandemic era inflation (UNCTAD, 2024).

20 of 47 GPT countries had data on PCI

19 high-income countries	1 upper-middle income country
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PRIVATE CAPITAL INVESTMENT, 2023
(in billions of inflation-adjusted 2023 US dollars)

USD **860** billion in total cross-border resource flows



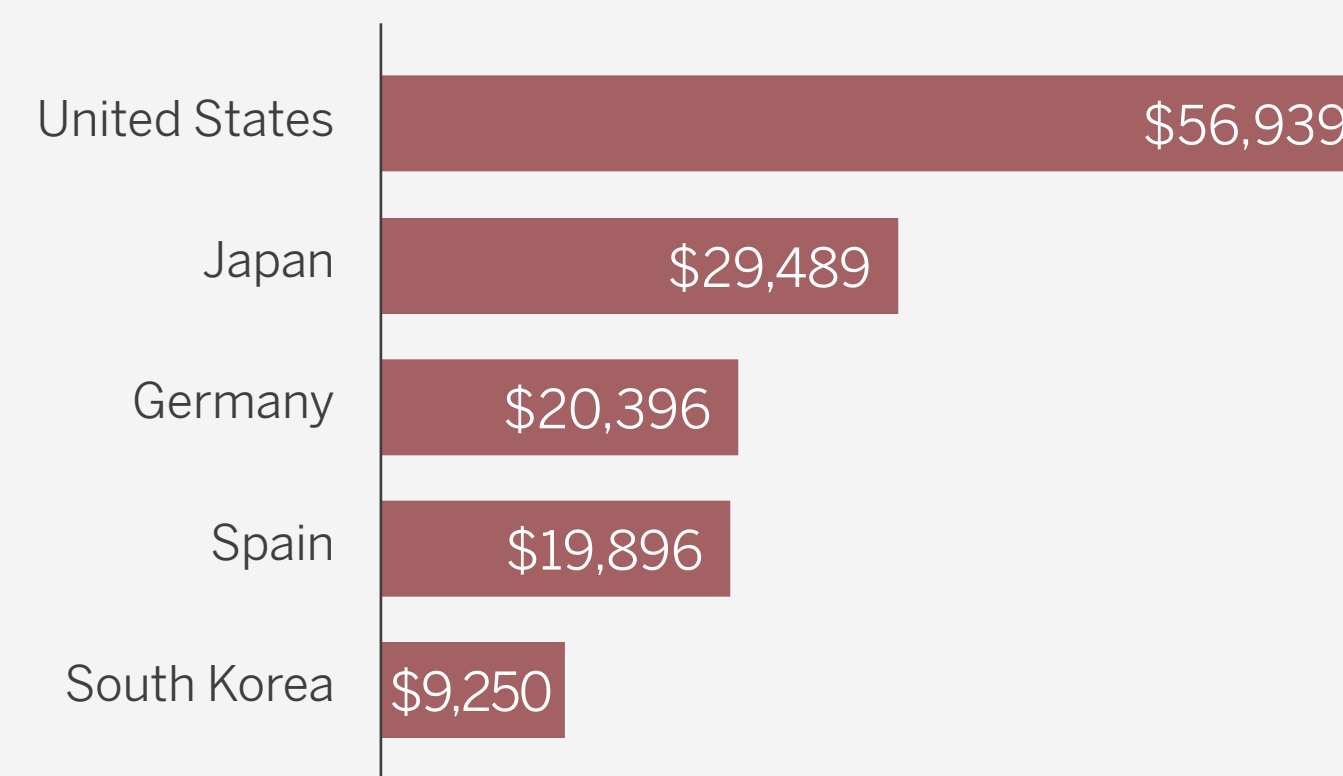
Private capital investment (PCI) refers to financial flows from the private sector, including foreign direct investment and the purchase of private equity abroad.

Data Source: The OECD measures private capital investment as private flows at market terms. This estimate is comprised of foreign direct investment to aid-recipient countries only, international bank lending, bond lending, and investment in other securities (including equities).

The number of countries with negative PCI values dropped from six in 2020 to four in 2023. All 20 countries with data on PCI were in the high-income group and were OECD DAC members, with the exception of Türkiye, an upper-middle income and non-DAC country. Four of these 20 countries (South Korea, the Czech Republic, Hungary, and Türkiye) were emerging markets. Of the six countries (Austria, Canada, Portugal, Switzerland, the United Kingdom, and the United States) that had negative PCI values in 2020, two had negative values again in 2023 (Switzerland, Canada), and were joined by Italy and Hungary. The United States posted the most dramatic swing, with a net flow of negative USD 68.7 billion in 2020 to a net flow of positive USD 57 billion in 2023, a development that contributed substantially to the overall increase in PCI from 2020 to 2023.

All the rankings of the top sending countries shift when comparing PCI as a share of GNI. Of the 10 countries with the largest PCI, nine remained in the top 10 when comparing PCI as a share of GNI, with Sweden (0.06%) edged out by the Czech Republic (0.07%). All the rankings of the top 10 shift, with the United States notably dropping from first in overall quantity of investment to eighth in investment as a share of GNI. Spain had the highest share at 1.23%. Hungary, which had the highest share in 2020 (1.98%) had a net flow of negative USD 16 billion in 2023, which translates to negative 7.80% of GNI, the lowest of all the countries included.

TOP 5 CONTRIBUTORS OF POSITIVE PCI OUTFLOWS, 2023



TOP 5 SENDING COUNTRIES

94% of positive
Private Capital
Investment Outflows



The detailed country-level data and graphics on private capital flows are available in the [2026 GPT Data Visualization Hub](#).

Looking Ahead

Global philanthropy stakeholders can act more strategically when informed by data on the broader landscape of cross-border financial flows.

Turning towards the coming years, the GPT provides stakeholders with a variety of insights that may inform strategic planning. Building on comprehensive data collection, the GPT offers an updated snapshot of the philanthropic outflows at the country level, illustrating a more complete picture of how philanthropic flows compare with other major forms of financial resources across countries. By pairing this data with the GPEI's regulatory insights, policymakers can design action plans and promote policies that leverage the unique agility of private philanthropic giving to complement ODA, remittances, and private capital. For CSOs, the GPT serves as a tool for understanding the current flow of resources and informing adjustments to increase the effectiveness of programming, or as an advocacy tool to align donor priorities with local needs. By demonstrating the scale of available flows, CSOs can campaign for longer-term, less-restricted support that promotes sustainable, localized solutions and fosters a more responsive global philanthropic ecosystem.

2023 serves as a baseline for assessing future changes before substantial ODA cuts reshaped the landscape. Some traditional donor governments are reorienting away from international development and toward national priorities. In 2024, France, Germany, the United Kingdom and the United States all reduced their ODA for the first time in almost 30 years (OECD, 2025). The total amount of ODA from all DAC countries declined by 9% in 2024 and is projected to drop again by approximately 9-17% in 2025. The least developed countries are projected to be hit the hardest, with an estimated 13-25% decline in 2025, and funding to health may face a decline by up to 60% from the peak in 2022. In 2025, the United States froze its international aid portfolio and moved to fully dismantle USAID resulting in the cancellation of 5,000 development initiatives and leaving 2,350 organizations without previously committed support (Institute for Development Impact, 2025).

KEY TAKEAWAY

With the cuts in foreign aid, the philanthropic sector has been called upon to fill the void and one critical question to examine is what role philanthropy can play in this post-aid world. As the implications of this shift become clear in the coming years, including ways that philanthropy, remittances, and PCI may or may not be addressing gaps exposed by retreating ODA, the importance of a comprehensive understanding of cross-border flows will only increase.

Effective decision-making in global philanthropy depends on better data. The data that are available on cross-border philanthropic flows point to a significant proportion of the recorded funding originating from high-income countries. This pattern reflects both the substantial levels of giving in these countries and, often, the presence of a favorable environment for philanthropy, in addition to established research infrastructure that contributes to greater data availability.

KEY TAKEAWAY

To improve the availability and quality of global data on philanthropy and various tools adopted in fostering resource flows across borders, funding needs to be directed toward strengthening coordinated initiatives for data tracking internationally, providing long-term support for research infrastructure, and building capacity for data collection in low- and middle-income countries, especially among those with a favorable environment for philanthropy. Such efforts are essential for effective, data-driven decision-making in global philanthropy.

Strengthening the enabling environment to unlock the full potential of philanthropy.

Insights from the GPEI suggest that in the years leading up to 2023, the Middle East, Africa, and much of Asia were becoming more restrictive. Thus, regions with the greatest social and development needs often operate within restrictive cross-border giving environments, limiting the potential impact of international philanthropy.

KEY TAKEAWAY

Philanthropy plays a unique role globally, providing stable financial support over time and acting as a catalytic force in addressing complex crises and challenges. To further this catalytic role of philanthropy, especially in a time of fiscal restraint for governments, it is vital to create and strengthen a favorable environment that enables private actors to efficiently mobilize resources for the public good. Read the GPEI for rich examples of enabling environments for cross-border giving around the world.

AI has a transformative potential to amplify the impact of cross-border philanthropy, making ethical implementation essential. Artificial intelligence offers powerful tools to enable philanthropic actors to bridge data gaps, optimize resource allocation, and enhance accountability. By automating routine tasks and improving impact measurement, AI can increase operational efficiency and facilitate better coordination among stakeholders. However, the integration of these technologies into a human-centered field raises significant ethical concerns. Public backlash over data privacy and incorrect information highlights the risks of algorithmic bias and the potential for AI to exacerbate systemic inequities. Furthermore, organizations—particularly in Europe—remain cautious, weighing AI’s potential to amplify impact against its environmental footprint and the power imbalances it may generate (Candela et al., 2024).

KEY TAKEAWAY

As global regulations evolve, the sector must balance the pursuit of technological efficiency with a critical commitment to ethical implementation and strategic alignment. Global frameworks from the OECD,¹² the United Nations,¹³ and the United Nations Educational, Scientific and Cultural Organization (UNESCO)¹⁴ all stress that AI should be transparent, accountable, human-centered, and rights-respecting. For cross-border philanthropy, this means paying attention to bias, privacy, unequal access to digital tools, and the risk that AI could reinforce existing power imbalances. Philanthropy can play an important role not only by adopting AI in its own operations, but also by supporting the broader public-interest infrastructure around it, including nonprofit capacity, local data systems, independent oversight, and inclusive digital governance.

¹² For detailed information, please visit <https://www.oecd.org/en/topics/artificial-intelligence.html>

¹³ For detailed information, please visit <https://www.un.org/global-digital-compact/en>

¹⁴ For detailed information, please visit <https://www.unesco.org/en/artificial-intelligence/recommendation-ethics>

Methodology

The *Global Philanthropy Tracker* (GPT) measures the extent and magnitude of global cross-border philanthropic outflows of 47 countries and economies. By focusing on all cross-border philanthropy—not just philanthropy for development purposes—it offers a holistic view of worldwide philanthropic outflows. The 2026 GPT provides updated estimates based on data from 2023 or the most recent year with available data.

In this report, philanthropic outflow refers to a) the sum of charitable financial contributions sent by donors when the donor (individuals, foundations, corporations, or faith-based organizations) and the beneficiary (individuals, civil society organizations, or intermediary organizations) are located in different countries; or b) giving within a country to domestic civil society organizations that focus on broad categories of international causes such as foreign affairs, humanitarian assistance, international relations, promotion of international understanding, and international solidarity.

The 2020 GPT introduced a more inclusive approach by expanding the scope of philanthropic outflows to include contributions made from all countries and toward all countries in support of any charitable cause, as long as data were available, and the 2023 report continued this practice. By utilizing this inclusive methodology, the GPT covers a wide scope of cross-border philanthropy, rather than focusing solely on private donations for development and philanthropy flowing from developed countries toward developing countries. Additionally, country-level data are presented by countries' income group as defined by the World Bank using gross national income (GNI) per capita. Based on GNI per capita, the World Bank classifies countries into four income groups: low, lower-middle, upper-middle, and high (as shown on page 6 of the report).

Data

The four resource flows measured in this report are: cross-border philanthropy, official development assistance (ODA), remittances, and private capital investment (PCI). To allow for comparison, all monetary data are adjusted to 2023 US dollars. Below are descriptions of the sources for each of the four resource flows.

Unless the country-level sources provided conversions of the original currency to US dollars, all non-US currencies were converted to USD using the historical market exchange rates of December 31 in the given year.¹⁵ Finally, inflation was adjusted into 2023 USD using a GDP deflator from the Federal Reserve.¹⁶

Philanthropic Outflows

Data on philanthropic outflows from the 47 countries was generally identified using one of the two following sources:

1. Publicly Available Sources

Of the 47 countries covered in the 2026 GPT, 30 had publicly accessible sources which tracked philanthropic outflows. A variety of actors have published this data, by using diverse research methods to collect, analyze, and report on philanthropic outflows. These actors include government agencies (such as central statistical offices), umbrella and membership organizations, universities and private research centers, international organizations (such as OECD), and industry reports from private corporations. Some countries lacked aggregate estimates on philanthropic outflows, but had a list of internationally focused civil society organizations. For these countries, the school gathered publicly available data from the annual reports of civil society organizations and provided an estimate of the philanthropic outflows of those countries.

¹⁵ <https://www.xe.com/currencytables>

¹⁶ <https://fred.stlouisfed.org>



2. Data Shared by Local Research Partners Around the World

For 17 of the 47 countries, where limited data or information in English existed, the school worked with local expert organizations to identify and/or analyze cross-border philanthropy data. The detailed description of the data sources for these 17 countries can be found in the Methodological Notes.

Of the 47 countries, three new countries were added and 31 countries had updated data on philanthropic outflows that are comparable to data from previous years. Twelve countries had updated data, but their data are not directly comparable to those from previous years for various reasons, such as different sources that are used or major changes made to the methodologies by data providers. One country did not have updated data on philanthropic outflows since the 2023 GPT was published, so data from the 2023 GPT are used for this country, after adjusting for inflation. Additionally, three countries did not have updated data since the 2020 GPT was published and thus were not included in this report.

Few countries track and publish data on cross-border volunteering, and there is no universally followed approach for monetizing volunteer time among the countries that do, therefore it is not included in the quantitative estimates for countries in this report.

Due to the lack of an internationally universal method in data tracking, the definitions and measurement of data on cross-border philanthropy vary across countries. For example, the inclusion of in-kind donations largely depends on the original sources of the data for each country. Various forms of giving may not be included in the estimates for some countries, such as smaller grants made by foundations, or donations through online platforms or mobile messages, depending on specific methodologies used by the sources of the data. Cross-border giving made through religious organizations is not measured in many countries. In some countries, government funding to civil society organizations is an important source of revenue. The school excluded government funding for civil society organizations, when possible, while calculating countries' philanthropic outflows.



Both the availability and quality of data on cross-border philanthropic outflows differ country to country among the 47 countries in this report. To support the improvement of data quality and availability, the 2020 GPT introduced a “data quality scoring system” to track and evaluate the quality of the philanthropic outflow data presented in this report, which was updated for the 2026 GPT (see Methodological Notes for details). The scoring system is as follows:

- ++++ *High-quality aggregate data, often collected by government or a central agency. The data provide specific giving values to specific categories of organizations and/or donations.*
- +++ *High-quality data, providing aggregate information of donations based on high-quality surveys. Further imputation is necessary to develop estimates on philanthropic outflows.*
- ++ *Aggregate data are lacking, but data were collected through examining and coding relevant organizations’ annual reports. .*
- + *Data are extremely sparse or uneven. Estimates are based on either multiple and excessive imputations or a single, very small source of data.*

Country-specific methodologies with details on the data sources and quality for each country in this report are included in the Methodological Notes.

Official Development Assistance (ODA)

ODA data were available for 35 of the 47 countries. The Organisation for Economic Co-operation and Development (OECD) collected, verified, and publicly published ODA data for 32 of the 47 countries in this report. One country did not have data for 2023, so data from the most recent data from the most recent available year are used instead. For three countries, data from government agencies or other reputable sources were used. OECD official development assistance (ODA) figures for 2023 are based on data reported by member countries of the OECD Development Assistance Committee (DAC), together with other development co-operation providers—including non-DAC countries and multilateral organizations. The new grant equivalent measure of ODA, which was first applied to 2018 data, is now the standard methodology for reporting ODA. For detailed definition and methodologies, visit: <https://www.oecd.org/en/topics/official-development-assistance-oda.html>.

Remittances

The World Bank's migration data remain the primary source for remittance outflows, covering 46 of the 47 countries in this report. (No data were available for the UAE.) These estimates comprise personal transfers and employee compensation. Following the discontinuation of the World Bank's Bilateral Remittance Matrix (BRM) after 2021, this edition of the GPT shifts from pair-wise corridor data to total annual outflow figures sourced from the World Bank's Migration and Development Briefs. Current estimates increasingly utilize econometric modeling—leveraging migrant stock and income levels—to compensate for the lack of direct bilateral reporting. However, these figures remain conservative. A significant volume of remittances flows through informal, “hawala-type” channels that bypass formal financial systems, leaving them unrecorded. This methodological transition ensures the most current data availability while acknowledging the inherent difficulties in tracking disaggregated flows. For further details, refer to the World Bank's technical documentation at knomad.org.



Private Capital Investment (PCI)

PCI outflow data from 19 of the 47 countries are provided by the OECD. Data for 18 of those countries are from 2023, while data for one country (Belgium) are from 2022. Additionally, data for Türkiye is from a government source, bringing the total number of countries with PCI data to 20. Per the OECD, private flows at market terms are comprised of foreign direct investment, international bank lending, bond lending, and other securities (including equities). In this report, the foreign direct investment value, which is a component of PCI, includes flows to aid-recipient countries only. Specifics on PCI data are available in the OECD's Glossary of Statistical Terms: https://www.oecd-ilibrary.org/economics/oecd-glossary-of-statistical-terms_9789264055087-en.



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INDIANA UNIVERSITY LILLY FAMILY SCHOOL OF PHILANTHROPY

The Indiana University Lilly Family School of Philanthropy is dedicated to improving philanthropy to improve the world by training and empowering students and professionals to be innovators and leaders who create positive and lasting change. The school offers a comprehensive approach to philanthropy through its academic, research and international programs, and through The Fund Raising School, Lake Institute on Faith & Giving, Mays Family Institute on Diverse Philanthropy, and the Women’s Philanthropy Institute. Learn more at philanthropy.indianapolis.iu.edu

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