

# Sources of Revenue and International Expenditures of US Faith-Based NGOs, based on IRS 990 Forms for Fiscal Years 2011-2015

Faith-based NGOs are known to contribute substantial resources—financial, technical, human, and in-kind—to poverty alleviation, health care provision, and relief of suffering through international development activities and humanitarian assistance. Quantifying these resources and their sources remains challenging. Political pressure is increasing in some quarters to cut public spending on foreign assistance, with a corresponding call to leave this work to religious and voluntary sectors. It is critical to understand the necessary, complementary, and unique roles of public and private funding, the massive contribution of private resources secured through faith based entities, and the leveraging of public investment by private resources by faith-based NGOs who receive public funding.

US Official Development Assistance (ODA), which amounted to approximately \$31 billion<sup>1</sup> in 2014, is far outweighed by US private economic engagement with developing countries—a combination of US private philanthropy, remittances, and private capital flows. The latest report from the Hudson Institute in 2016 estimated that total US private philanthropy (\$43.9 billion in 2014) accounted for 12% of the total US economic engagement with developing countries, compared to US ODA, which accounted for 9% of total US economic engagement with developing countries<sup>2</sup>.

Data are limited on the amounts, sources, and allocations of the contributions of faith groups to international development. However, one publicly available source of data on revenues and expenditures is the US Internal Revenue Service (IRS) annual filings required of tax-exempt Non-Governmental Organizations (NGOs). This report is based on research that uses publicly available IRS 990 forms to quantify the private and public revenues and expenditures of US faith-based NGOs.

A list of the 75 largest US faith-based NGOs engaged in international development and aid activities during FY2011 was compiled. US faith-based NGOs with total revenues over \$60,000 in FY2011 were included in the dataset. Organizations were classified as “faith-based” by reviewing organizations’ mission statements, websites, membership in faith-based networks, and by drawing upon the experience of the primary author. Data from these US faith-based NGOs’ IRS 990 forms was tracked from FY2011 –FY2015. See Appendix for chart of results from the top 20 NGOs.<sup>3</sup>

Information about these US faith-based NGOs’ total and USG revenues and US and International program service expenses was extracted from their FY2011 – FY2015 990 forms. A complete set of FY2011 – FY2015 reports were available for 71 of the 75 faith-based NGOs that were included in the original list compiled in FY2011. FY2014 and FY2015 990 forms were not available for CitiHope International, Crossroads Alliance & Ministries, and Hagar International; FY2013, FY2014, FY2015 IRS 990 forms were not available for CrossLink International. The analysis for this paper is based on the remaining 71 organizations for whom FY2015 data is available.

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<sup>1</sup> OECD, 2015. <https://public.tableau.com/views/AidAtAGlance/DACmembers>; Amount in Current USD

<sup>2</sup> Hudson Institute. 2016 Index of Global Philanthropy and Remittances <https://s3.amazonaws.com/media.hudson.org/files/publications/201703IndexofGlobalPhilanthropyandRemittances2016.pdf>

<sup>3</sup> Center for Faith & The Common Good, 2017. <http://www.faithforcommongood.org/resources.html>

## Analysis of FY2015 Revenues & Expenditures from Leading US Faith-Based International Development NGOs

### Revenue raised from Public and Private Sources

In FY2015, US Faith-based NGOs raised substantial revenues from both private and public sources.

- Total revenue raised for FY2015 was \$6.58 billion
- Total revenue from USG public funding for FY2015 was approximately \$827 million (12.6% of total revenue). Total revenue from private sources for FY2015 was \$5.75 billion (87.4% of total revenue)
- Total revenues of organizations in FY2015 ranged broadly, from \$57,352 (Chap International) to \$1.01 billion (World Vision US)
- 54% (38 out of 71) of the US faith-based NGOs generated less than \$15 million in total revenues in FY2015

### Faith-based NGOs receiving US Government funding

Many faith-based US NGOs are trusted implementing partners for the US government.

- 38% (27 out of 71) of the US faith-based NGOs received USG public funding.
- US public funding accounts for wide ranging proportion of faith-based NGO budgets, including less than 1% for Feed the Children and 68% for World Relief. Several of the larger faith-based NGOs report substantial portions of their revenue in FY2015 from USG public sources:

*Table 1: Range of Percentage of Revenue from USG Funding for Select Faith-based Organizations (FY2015)*

Organization	% Revenue from USG	USG Revenue	Total Revenue
World Relief	68.1%	\$ 42,589,050	\$ 62,583,313
Church World Service	64.5%	\$ 50,116,190	\$ 77,756,307
Adventist Development and Relief	47.8%	\$ 25,059,124	\$ 52,395,115
Catholic Relief Services	47.1%	\$ 344,633,837	\$ 731,383,266
Food for the Hungry	43%	\$ 36,813,598	\$ 85,604,233
World Vision US	17.1%	\$ 171,950,308	\$ 1,005,144,556

Public sector contributions to development are very substantially leveraged by non-government revenue sources raised privately by faith-based NGOs (and secular ones also—though this is not the focus of this report).

- 44 of the 71 the US faith-based NGOs (62%) do not accept or receive any public funds. Total annual faith-based NGO revenues from USG sources: \$827 million, or an average of 19% of revenue for the 27 NGOs receiving US public funding in FY2015.
- World Vision US, the largest US faith-based NGO with total revenues of about \$1.01 billion in FY2015, raised \$833 million from private sources, with US public funding amounting to \$172 million (17.1% of total revenue).
- Of the 27 FBOs that that did receive public funding in FY2015, an average of 81% of revenue is from private sources, amounting to \$3.6 billion, raising nearly \$5 for every \$1 invested by the government.

Almost half of the expenditures of US faith-based NGOs was allocated to grants and assistance outside the United States:

- Total annual expenditures: \$5.82 billion, of which 49.7% was allocated to “grants outside of the US”

#### Understatement of private contributions to faith-based international development

This analysis significantly understates private contributions of the faith community to international development because it does not include data from:

- Faith-based organizations engaged in international development are not required to file IRS form 990
- Religious and denominational bodies (e.g. the Catholic Church, the Salvation Army, the United Methodist Church) and the thousands of individual congregations, mosques, temples and faith communities engaged in overseas mission and ministry, who are already tax exempt, and are not required to file financial statements with the government. The 2016 Index of Global Philanthropy<sup>4</sup> total of \$6 billion from “religious organizations” may be considered in estimating the size of congregational contributions.

#### **Trends from FY2011 to FY2015: Private Sources Outpace Decline in Public Funding**

Total revenue from the 71 faith-based NGOs that were included in this FY2011 – FY2015 study increased by 13% from \$5.84 billion in FY2011 to \$6.58 billion FY2015. Revenue did fall slightly by less than 1% from FY2011 to FY2012, and then rise again slightly in FY2013. Decline in total revenue was significantly reversed with a sharp 12% increase in total revenue from FY2013 to FY2015 (see Figure 1).

More than half of the US faith-based NGOs in this analysis (42 out of 75, 55%) received USG public funding at least one year between FY2011 – FY2015 (not all FBOs included in this study that received public funding between FY2011 – FY2015 received public funding for all five years). However, revenue from USG public funding has declined overall among US faith-based NGOs. The total amount of US public funding among faith-based organizations receiving US public funds decreased by 12% from \$940 million to \$827 million (see Figure 1). Organizations receiving public funds saw a significant decrease in US public funding per total dollar amount from FY2011 to FY2015. In FY2011, US faith-based NGOs receiving USG funding reported \$1 of USG public funding for every \$4 of private funding. In FY2015, the proportion changed to approximately \$1 of USG public funding for every \$5 of private funding.

A number of the US faith-based NGOs once receiving USG public funding in FY2011 no longer received this by FY2015 and were supported completely by private funding. Three US faith-based NGOs (Cross International, Hope Haven, Union Rescue Mission) received USG funds in FY2011-FY2012, but did not receive any funding from FY2013-FY2015 (except Hope Haven received funding in FY2015). Another three US faith-based NGOs (Episcopal Relief & Development, Evangelical International Ministries, Plant with Purpose) received USG public funding until FY2013, but did not receive any USG public funding in FY2014-FY2015. Cumulatively, these NGOs had received \$5.45 million in USG public funding in FY2011.

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<sup>4</sup> Hudson Institute. 2016 Index of Global Philanthropy and Remittances  
<https://s3.amazonaws.com/media.hudson.org/files/publications/201703IndexofGlobalPhilanthropyandRemittances2016.pdf>

### Private Sources Outpace Decline in Public Funding (FY2011-FY2015)

As shown in Figure 1 below, the 13% increase in total revenue from FY2011 to FY2015 is due to private, non-government sources of revenue outpacing the decline in USG public funding, which experienced a 12% decrease in the same time period. A substantial portion of the increase in total revenue from FY2011-FY2015 is due to a spike in private contributions to revenue between FY2013 and FY2015.

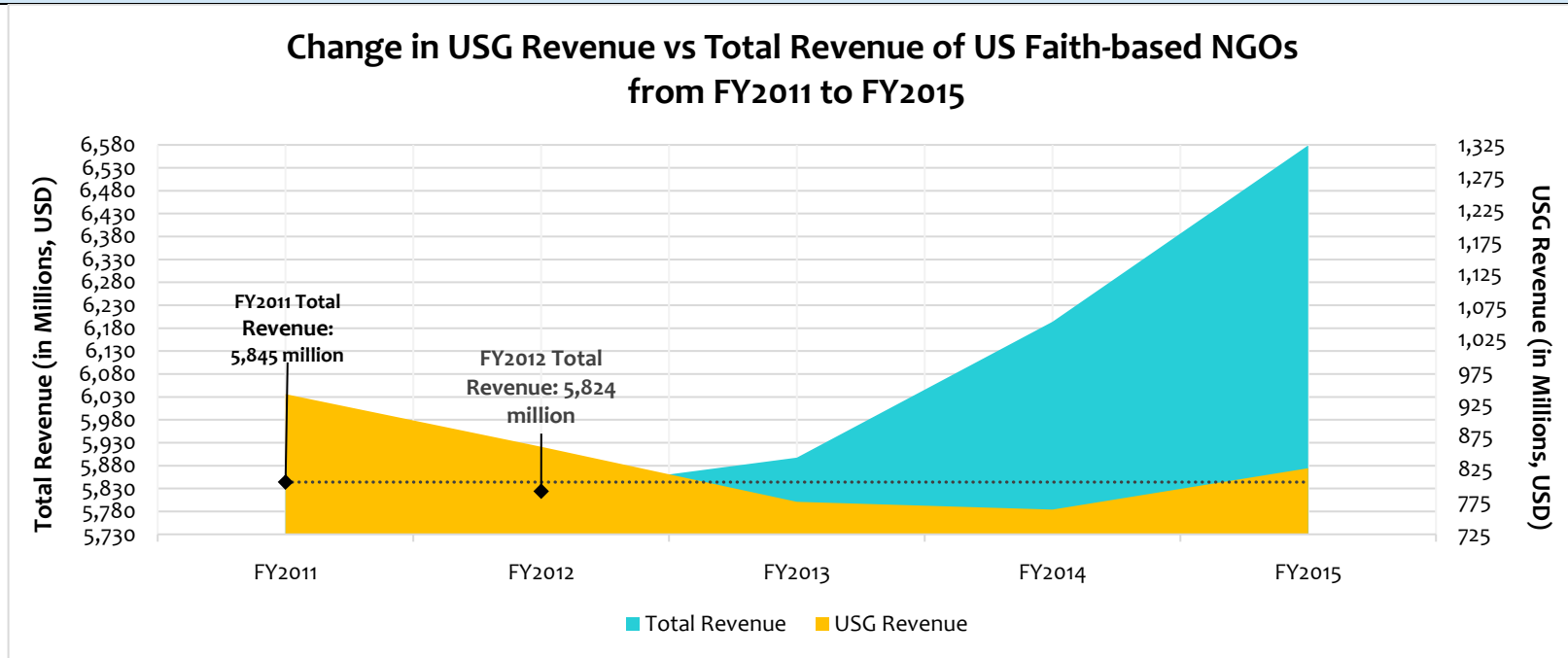


Figure 1: The increase in total revenue from FY2011 to FY2015 is due to increases in private, non-governmental sources of revenue, despite the overall decline of contributions of USG public funding to revenue. In a particular, a spike in private funding from FY2013 to FY2014, amidst a slight increase in US public funding, substantially bolstered the total revenue in FY2014 and FY2015. Both axes (total revenue and USG revenue) are scaled to units of 50 million dollars between intervals.

Table 2: USG, Private, and Total Revenues, and percent change, from FY2011-FY2015.

Revenue Source	FY2011	FY2012	FY2013	FY2014	FY2015	% Change (FY2011 – FY2015)
<b>USG</b>	\$940,743,521	\$860,317,908	\$775,249,844	\$763,300,600	\$827,020,364	<b>-12%</b>
<b>Private</b>	\$4,904,044,605	\$4,963,673,588	\$5,121,816,952	\$5,430,550,084	\$5,752,385,904	<b>+17.3%</b>
<b>Total</b>	\$5,844,788,126	\$5,823,991,496	\$5,897,066,796	\$ 6,193,850,684	\$6,579,406,268	<b>+ 13%</b>

**For further analysis in support of the case for sustaining and growing public funding for poverty-focused development assistance, and for maintaining close public-private partnerships with faith-based NGOs:**

- Summarize the unique and complementary roles in foreign assistance of government and civil society, each delivering development outcomes for people in need
- Estimate contributions by religious communities and congregations
- Further document leveraging of public investment by private funds
- Break out data about faith-based and secular entities within private and voluntary network organizations.

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**Appendix:**

**Top 20 US FBOs with largest total revenues in FY2015 (Total Revenue vs USG Revenue)**  
Sorted by Total Revenue (Largest to Smallest)

<b>Faith-based NGO Name</b>	<b>Total Revenues FY-2015 (\$)</b>	<b>Total from USG FY 2015 (\$)</b>	<b>% USG Revenue</b>
World Vision US	1,005,144,556	171,950,308	17.1%
Compassion International	768,309,738	-	0.0%
Catholic Relief Services	731,383,266	344,633,837	47.1%
MAP International	547,123,036	-	0.0%
Samaritan's Purse	508,755,085	35,587,634	7.0%
Feed The Children	451,397,943	1,705,352	0.4%
Catholic Medical Mission Board	311,122,163	8,745,343	2.8%
Operation Blessing International	255,990,983	1,933,887	0.8%
Medical Teams International	188,416,025	5,644,807	3.0%
IMA World Health	162,980,944	64,860,055	39.8%
Wycliffe Bible Translators	153,899,350	-	0.0%
Opportunity International	140,769,089	647,871	0.5%
Islamic Relief USA	110,899,868	-	0.0%
Convoy of Hope	110,860,724	876,905	0.8%
World Concern/CRISTA Ministries	107,929,842	-	0.0%
Cross International	91,841,226	-	0.0%
Food for the Hungry	85,604,233	36,813,598	43.0%
Church World Service	77,756,307	50,116,190	64.5%
World Relief	62,583,313	42,589,050	68.1%
American Jewish World Services	58,158,816	-	0.0%
<b>Totals</b>	<b>5,930,926,507</b>	<b>766,104,837</b>	<b>12.9%</b>

**Top 20 US FBOs with largest total USG revenues in FY2015 (Total Revenue vs USG Revenue)**  
Sorted by USG Revenue (Largest to Smallest)

<b>Faith-based NGO Name</b>	<b>Total Revenues FY-2015 (\$)</b>	<b>Total from USG FY 2015 (\$)</b>	<b>% USG Revenue</b>
<b>Catholic Relief Services</b>	731,383,266	344,633,837	47.1%
<b>World Vision US</b>	1,005,144,556	171,950,308	17.1%
<b>IMA World Health</b>	162,980,944	64,860,055	39.8%
<b>Church World Service</b>	77,756,307	50,116,190	64.5%
<b>World Relief</b>	62,583,313	42,589,050	68.1%
<b>Food for the Hungry</b>	85,604,233	36,813,598	43.0%
<b>Samaritan's Purse</b>	508,755,085	35,587,634	7.0%
<b>Adventist Relief and Development Agency</b>	52,395,115	25,059,124	47.8%
<b>Global Missions Health Conference</b>	51,610,421	15,812,294	30.6%
<b>Catholic Medical Mission Board</b>	311,122,163	8,745,343	2.8%
<b>Global Ministries, United Methodist Church</b>	51,263,129	5,820,892	11.4%
<b>Medical Teams International</b>	188,416,025	5,644,807	3.0%
<b>World Help</b>	23,952,238	5,136,993	21.4%
<b>Lutheran World Relief</b>	47,348,236	4,774,839	10.1%
<b>Shelter For Life</b>	2,982,924	2,003,737	67.2%
<b>Operation Blessing International</b>	255,990,983	1,933,887	0.8%
<b>Feed The Children</b>	451,397,943	1,705,352	0.4%
<b>Convoy of Hope</b>	110,860,724	876,905	0.8%
<b>Opportunity International</b>	140,769,089	647,871	0.5%
<b>Medical Benevolence Foundation</b>	3,887,283	622,338	16.0%
<b>Totals</b>	<b>4,326,203,977</b>	<b>825,335,054</b>	<b>19.1%</b>

**Top 20 US FBOs with largest total USG revenues in FY2014 (Total Revenue vs USG Revenue)**  
Sorted by Total Revenue (Largest to Smallest)

Faith-based NGO Name	Total Revenue FY 2014	USG Revenue FY 2014	% USG Revenue
World Vision US	\$ 1,034,307,023	\$ 194,550,889	18.8%
Compassion International	\$ 716,295,390	\$ -	0.0%
Catholic Relief Services	\$ 684,741,474	\$ 316,954,342	46.3%
Samaritan's Purse	\$ 460,090,492	\$ 29,758,301	6.5%
Feed The Children	\$ 400,567,500	\$ 1,817,049	0.5%
Catholic Medical Mission Board	\$ 381,745,780	\$ 10,450,106	2.7%
Operation Blessing International	\$ 338,190,382	\$ 2,489,863	0.7%
MAP International	\$ 320,091,234	\$ 102,772	0.0%
Medical Teams International	\$ 165,059,602	\$ 1,433,667	0.9%
Wycliffe Bible Translators	\$ 153,659,201	\$ -	0.0%
Opportunity International	\$ 132,668,569	\$ 72,676	0.1%
IMA World Health	\$ 130,941,451	\$ 14,801,663	11.3%
Convoy of Hope	\$ 112,700,139	\$ 1,627,001	1.4%
World Concern/CRISTA Ministries	\$ 97,176,309	\$ -	0.0%
Cross International	\$ 92,170,741	\$ -	0.0%
Food for the Hungry	\$ 85,535,471	\$ 40,241,666	47.0%
Church World Service	\$ 79,825,283	\$ 45,385,667	56.9%
Global Ministries, United Methodist Church	\$ 79,141,311	\$ 5,474,298	6.9%
Islamic Relief	\$ 65,275,034	\$ -	0.0%
World Relief	\$ 58,476,014	\$ 41,161,003	70.4%
<b>TOTALS:</b>	<b>\$ 5,588,658,400</b>	<b>\$ 706,320,963</b>	<b>12.6%</b>



**Top 20 US FBOs with largest total USG revenues in FY2014 (Total Revenue vs USG Revenue)**  
Sorted by USG Revenue (Largest to Smallest)

<b>Faith-based NGO Name</b>	<b>Total Revenue FY 2014</b>	<b>USG Revenue FY 2014</b>	<b>% USG Revenue</b>
<b>Catholic Relief Services</b>	\$ 684,741,474	\$ 316,954,342	46.3%
<b>World Vision US</b>	\$ 1,034,307,023	\$ 194,550,889	18.8%
<b>Church World Service</b>	\$ 79,825,283	\$ 45,385,667	56.9%
<b>World Relief</b>	\$ 58,476,014	\$ 41,161,003	70.4%
<b>Food for the Hungry</b>	\$ 85,535,471	\$ 40,241,666	47.0%
<b>Samaritan's Purse</b>	\$ 460,090,492	\$ 29,758,301	6.5%
<b>Adventist Relief and Development Agency</b>	\$ 58,877,101	\$ 30,387,825	51.6%
<b>IMA World Health</b>	\$ 130,941,451	\$ 14,801,663	11.3%
<b>Global Missions Health Conference</b>	\$ 41,802,463	\$ 12,453,048	29.8%
<b>Catholic Medical Mission Board</b>	\$ 381,745,780	\$ 10,450,106	2.7%
<b>Global Ministries, United Methodist Church</b>	\$ 79,141,311	\$ 5,474,298	6.9%
<b>World Help</b>	\$ 21,646,258	\$ 4,520,588	20.9%
<b>Lutheran World Relief</b>	\$ 46,083,661	\$ 3,485,021	7.6%
<b>Shelter For Life</b>	\$ 3,850,852	\$ 3,183,936	82.7%
<b>Operation Blessing International</b>	\$ 338,190,382	\$ 2,489,863	0.7%
<b>Feed The Children</b>	\$ 400,567,500	\$ 1,817,049	0.5%
<b>Convoy of Hope</b>	\$ 112,700,139	\$ 1,627,001	1.4%
<b>Medical Teams International</b>	\$ 165,059,602	\$ 1,433,667	0.9%
<b>Medical Benevolence Foundation</b>	\$ 4,870,077	\$ 1,345,462	27.6%
<b>Nazarene Compassionate Ministries</b>	\$ 2,647,666	\$ 493,471	18.6%
<b>TOTALS:</b>	<b>\$ 4,191,100,000</b>	<b>\$ 762,014,866</b>	<b>18.2%</b>