



Centre for Asian Philanthropy and Society

doing **GOOD**



DOING GOOD INDEX 2026

Aligning Systems to Strengthen Asia's Social Sectors

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2026 marks the fifth edition of the *Doing Good Index*[™]. Our mission remains steadfast: to build a comprehensive dataset that illuminates the factors both driving and countering the trust deficit in Asia’s social sector, ultimately helping mobilize more private social investment toward doing good. CAPS’s decade of dedicated research is made possible by generous supporters across Asia and the globe. We extend our deepest gratitude to the following donors, whose unwavering commitment has been instrumental in bringing the *Doing Good Index 2026* to life:

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EXECUTIVE SUMMARY

As funding sources come under strain and social needs persist, the effectiveness of Asia's infrastructure for doing good is being tested. While regulatory frameworks, tax incentives, ecosystem factors and procurement opportunities have matured across the region, they do not always work in sync. In some economies, this misalignment is increasingly constraining the ability of the social sectors to scale, innovate and respond to urgent and evolving needs.ⁱ

Developed by the Centre for Asian Philanthropy and Society (CAPS), the *Doing Good Index* assesses the enabling environment for private social investment in Asia. It evaluates the infrastructure that shapes how private capital flows to social delivery organizations (SDOs) by examining four interdependent pillars (sub-indexes)—**Regulations, Tax and Fiscal Policy, Ecosystem and Procurement**. Drawing on surveys of **2,166 SDOs** and consultations with **132 experts** from **17 economies**,ⁱⁱ the 2026 iteration of the *Index* comes at a time of significant transition for Asia's social sector.

KEY DATA POINTS

Asia's infrastructure for doing good is under strain.

Of the SDOs surveyed for the *Index*:

- 96% of SDOs report feeling somewhat trusted by society, yet only 43% express feeling fully trusted;
- 78% say domestic funding—SDOs' primary funding source—is insufficient;
- 73% report difficulty in recruiting staff, highlighting persistent talent constraints across all economies in our study;
- 81% say securing unrestricted funding is challenging, which limits their flexibility and long-term planning.

KEY FINDINGS

While each economy in Asia has unique characteristics and there are important differences between and within economies, several region-wide findings stand out from this year's *Doing Good Index*:

- **Asia's social sectors are under more pressure than ever.** Rising demand for social services—driven by ageing populations, climate risks and inequality—is outpacing available resources. Official development assistance is declining, government budgets are tightening, and donor bases are narrowing, placing greater strain on SDOs.
- **The infrastructure for doing good exists, but its effectiveness is limited.** Registration processes and accountability mechanisms have improved for SDOs, yet barriers such as restrictions on foreign funding, regulatory complexity, and inconsistent government engagement persist. Policies often exist on paper but are not fully realized in practice.
- **Trust in SDOs remains high, but the underlying social sector ecosystem is weakening.** Confidence in the social sector endures, however, enabling conditions—such as media sentiment, talent pipelines, and institutional recognition—are showing signs of fragility. Intense oversight and limited investment in capacity-building constrain the sector's ability to transform trust into impact.
- **The funding base is weak.** Domestic private capital remains the primary source of support, but it is fragmented and insufficient to meet the scale of needs. Donor pools are narrowing in some economies and flexible, unrestricted funding remains scarce, raising concerns about long-term sustainability.
- **When systems align, excellence ensues.** Singapore's entry into the "Doing Excellent" cluster in this year's *Index* demonstrates what happens when there is

ⁱ When we use the term "social sector," we are referring to all individuals, companies and organizations that demand or supply resources to address social needs.

ⁱⁱ These economies are: Bangladesh, Cambodia, Chinese Mainland, Hong Kong, India, Indonesia, Japan, Korea, Malaysia, Nepal, Pakistan, the Philippines, Singapore, Sri Lanka, Chinese Taipei, Thailand and Viet Nam. Throughout this report, "Hong Kong" and "Korea" refer to the Hong Kong Special Administrative Region, China; and the Republic of Korea.

alignment across all four pillars. Clear regulations, accessible tax incentives, strong government partnerships, and active promotion of giving and volunteering have created a supportive environment for private social investment.

- **The Sustainable Development Goals (SDGs) offer SDOs a shared language for collaboration.** Although nonbinding, a large majority of SDOs apply SDGs in their operations. Going forward, beyond the 2030 deadline, the value of SDGs may lie in providing a common framework for collective action.

The *Doing Good Index 2026* shows that Asian economies have made progress in strengthening parts of the infrastructure for doing good. But improvement to components does not automatically mean enhanced performance. To be fully effective, regulations, tax and fiscal policies, the ecosystem and procurement should operate as an integrated force, enabling capital, capabilities and trust to flow where they are needed most.

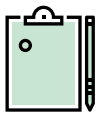
If this can be achieved, the rewards can be great: if Asia were to match the United States in terms of philanthropic spend by donating the equivalent of 2% of gross domestic product (GDP), **US\$753 billion would be available annually for social good.**^{1,2} Realizing this potential depends not on reform of a single component but on how effectively systems are aligned. It is the alchemy of individual parts coming together that can turn doing good into doing excellent.



17 Economies



2166 SDOs surveyed



132 Experts consulted

ABOUT CAPS

Established in 2013, the Centre for Asian Philanthropy and Society (CAPS) is a nonprofit organization committed to improving the quantity and quality of philanthropic and private giving throughout Asia.

Working across more than 17 Asian economies, our mission is to maximize private capital for public good by conducting research, advisory, convening and capacity-building.

Through our work, we engage philanthropists, foundations, family offices, corporates, government bodies, social sector organizations and experts on best practices, models, policies and strategies to facilitate private giving and social investment in Asia.

For more information, please visit www.caps.org and our profile on [LinkedIn](#).

WHAT IS A SOCIAL DELIVERY ORGANIZATION?

CAPS uses the term “social delivery organization” (SDO) to refer to organizations that deliver products and services addressing a societal need. The commonly used term “nonprofit” is less useful because many organizations include a for-profit or social enterprise income stream. “Nongovernmental organization” (NGO) is also not quite right in Asia, as many such organizations have government affiliations.

The term “SDO” allows differentiation from pure advocacy organizations that take on a different role within the Asian context. It covers a range of organizations, including traditional nonprofits, nonprofits with income streams, social enterprises and operating foundations.

In the *Doing Good Index 2026*, 88% of surveyed SDOs are nonprofits, and 6% are nonprofit social enterprises or social ventures. The remaining 6% are for-profit social enterprises or social ventures.

WHAT IS THE DOING GOOD INDEX?

Launched in 2018 and updated every two years, the *Doing Good Index* measures the regulatory, fiscal and societal conditions that enable private capital to do good. Rather than tracking *how much* is given, the *Index* examines the infrastructure for doing good—the systems that facilitate or constrain giving.

Drawing on SDO surveys and insights from social sector experts, the *Index* offers a comparative, evidence-based view of where environments are supportive, where gaps remain, and how systems can be strengthened.

Why the Index matters

Private capital is essential for addressing Asia's social challenges, but its impact depends on the environment in which it operates.

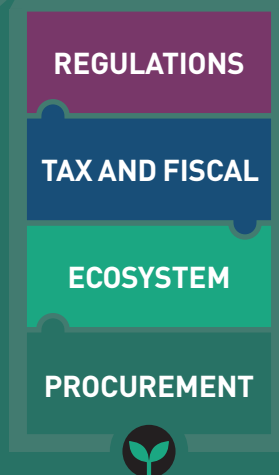
The *Index* provides an evidence-based roadmap toward social good by:

- **Identifying drivers of trust**—as trust remains a key barrier to giving across Asia, the *Index* identifies the policies and practices that strengthen confidence in the social sector.
- **Generating new and comparative data**—the *Index* creates new comparable data to better understand ecosystem and funding dynamics.
- **Highlighting policy levers**—the *Index* points to concrete actions governments and stakeholders can take to strengthen social sector ecosystems and mobilize private resources.

What the Index covers

The *Index* examines 17 Asian economies across four interdependent pillars:

- **Regulations**—the legal and policy framework governing the social sector
- **Tax and Fiscal Policy**—tax and fiscal measures that encourage philanthropic giving



The Doing Good Index as a force multiplier

- **Ecosystem**—trust, talent, governance and public perception of the social sector
- **Procurement**—government purchasing from SDOs

Methodology at a glance

The *Index* covers the following economies: Bangladesh, Cambodia, Chinese Mainland, Hong Kong, India, Indonesia, Japan, Korea, Malaysia, Nepal, Pakistan, the Philippines, Singapore, Sri Lanka, Chinese Taipei, Thailand and Viet Nam.

The 17 economies are grouped into five clusters based on relative performance: **Doing Excellent, Doing Well, Doing Better, Doing Okay** and **Not Doing Enough**.

The index draws on two complementary data sources:

- **2,166 SDOs** surveyed across Asia; and
- **132 experts** across 17 focus groups, including policymakers, accountants, lawyers, academics and social sector leaders.

For full methodological details, see Appendix I.

EXPLORE MORE: THE INTERACTIVE MICROSITE

To complement this report, the *Doing Good Index* Microsite offers an interactive way to explore our data. You can access visual snapshots of key indicators for individual economies or use the interactive dashboard to compare data across economies and track progress over time.



INTRODUCTION

THE SHIFTING LANDSCAPE FOR DOING GOOD IN ASIA

Since launching the *Doing Good Index* in 2018, we have seen Asian economies make steady progress in building the foundations for their social sectors. Regulatory frameworks have matured, philanthropic incentives have expanded, and social delivery organizations (SDOs) have become more established.

However, the infrastructure for doing good has not kept pace with a rapidly changing Asia. The retreat of international aid, shrinking government budgets, rising climate risks and persistent inequality are reshaping the scale and complexity of social needs across the region. While the demand for social services is increasing, the systems that enable private capital to flow to the sector are misaligned, resulting in insufficient funding to meet these evolving needs.

Yet, the potential for domestic capital to fill this funding gap is immense. If Asian economies were to give 2% of their gross domestic product (GDP)—the same as the United States in 2024—this could unlock an estimated US\$753 billion annually,^{3,4} 15 times the total official development assistance flowing into Asia, and equivalent to almost half of Asia Pacific’s annual Sustainable Development Goals (SDGs) financing gap.^{5,6} Now Asia’s social sectors are more established, the question is no longer whether capital is available, but whether the infrastructure that supports it is configured to mobilize it effectively.

Across Asia, improvements in individual components have not translated into an infrastructure that can consistently support and scale private social investment. Regulatory processes have become more efficient, yet restrictions on cross-border funding are increasing. Tax incentives are widely available, but they often remain underused. While trust in the social sector is high, the broader ecosystem—including media sentiment, talent pipelines and institutional recognition—is showing signs of fragility. Funding structures may appear stable, but underlying pressures are building:

demand is rising, donor bases are narrowing, and unrestricted funding is difficult to access.

In this fifth edition of the *Doing Good Index*, a clear message emerges: **Asia has built the infrastructure for doing good, but as a whole, it is no longer fit for purpose.** While the key components are in place, the systems are not sufficiently aligned to sustain and scale private social investment. The challenge is not merely the availability of capital, but whether the systems allow the capital to move efficiently and effectively to where it is needed.

MEASURING THE INFRASTRUCTURE FOR DOING GOOD

The *Doing Good Index* measures the enabling environment for private social investment across 17 Asian economies. Rather than focusing on outcomes, the *Index* examines the conditions that allow capital, capabilities and trust to flow to the social sector.

The infrastructure for doing good is shaped by four interdependent pillars that should function collectively as

Doing Good Index: pieces of the puzzle



a force for social impact. **Regulations** provide the legal permission for the sector to exist and operate, establishing the rules that govern transparency and accountability. The regulatory framework, in turn, lays the foundation for the **Ecosystem**—the trust, talent, and public perception necessary for SDOs to thrive. Trust is reinforced by **Tax and Fiscal Policy** measures that signal government endorsement through financial incentives, encouraging private wealth to flow toward social causes. Finally, **Procurement** provides a pathway to scale, whereby the government moves from regulator to partner, purchasing services from SDOs to deliver essential public outcomes.

While these pillars are individually important, their effectiveness depends on how well they function together. Misalignment of pillars limits the systematic ability to mobilize and deploy capital effectively. Generous tax incentives will fail to mobilize capital if they are too complex to use. High levels of trust without talent or sufficient funding limit the social sector’s capacity to deliver. The *Index* therefore reports not only the presence of policies but also assesses how they operate in practice. By clustering economies—from those “Doing Excellent” to those “Not Doing Enough”—it highlights specific policy levers available to governments and stakeholders.

The *Index* draws on surveys of **2,166 SDOs** and **132 experts** across Asia, combining rigorous policy analysis with lived experience to provide a comparative, evidence-based view of where systems are working effectively and where critical gaps remain.

For more details on the methodology, please see Appendix I.

INFRASTRUCTURE UNDER STRAIN

Asia is not a monolithic landscape; there are significant differences both between and within the economies of the region. Given the socioeconomic and political diversity, it is unsurprising that its social sectors are widely diverse, ranging from the robust and established to the relatively young and developing.

Despite the differences, common patterns emerge. Based on the indicators underpinning the *Index* and a broader set of survey data from SDOs and sector experts, the findings indicate an infrastructure that has evolved but is not fit for the scale and complexity of the challenges it is expected to address.

- **Asia’s social sectors are under pressure to do more with less.** SDOs across the region report rising

demand for their services, driven by structural pressures such as ageing populations, climate risks and persistent inequality. However, funding has not kept pace. Declining official development assistance, tightening fiscal space for governments and a narrowing donor base are placing increasing pressure on SDOs to do more with less.

- **The infrastructure for doing good exists, but its effectiveness is blunted.** Over the past few iterations of the *Doing Good Index*, SDO registration processes have become more efficient, and formal accountability mechanisms have become more widespread. At the same time, regulatory complexity, restrictions on foreign funding flows and uneven government engagement remain significant barriers, especially for smaller SDOs with limited administrative capacity. This highlights a broader gap: policy intent does not guarantee or consistently confer success in lived reality. Despite their wide availability, enabling policies and incentives are not always accessible or applicable in practice.
- **Trust in SDOs remains high, but the ecosystem that sustains it is weakening.** Trust levels are high and stable across many economies. However, talent shortages, declining media sentiment, limited funding for capacity-building and heightened scrutiny are eroding the foundations that allow trust to translate into resources and impact.
- **The funding base is fragile.** Domestic private capital underpins the social sector across Asia, yet it remains fragmented and lacking relative to the scale of needs. While funding mixes appear broadly stable, underlying pressures are increasing. In some economies, SDOs report a decline in donor numbers, while unrestricted funding, critical for sustaining operations, remains difficult to secure. Despite its importance, a large majority of SDOs perceive domestic funding to be insufficient.
- **Where systems are aligned, performance can be “excellent.”** Singapore is the first economy to reach the “Doing Excellent” category in the *Doing Good Index* since its launch, reflecting a high degree of alignment across all four pillars. Its performance demonstrates how clear and accessible regulations, effective fiscal incentives, close government partnerships, and sustained efforts to promote giving and volunteering can work together to create a supportive environment for private social investment.

Doing Good Index: five clusters**

NOT DOING ENOUGH	DOING OKAY	DOING BETTER	DOING WELL	DOING EXCELLENT
– Bangladesh	– Cambodia	– Chinese Mainland	– Chinese Taipei	▲ Singapore
▼ Nepal	– India	– Hong Kong SAR		
▼ Pakistan	– Indonesia	– Japan		
	▼ Malaysia	– Korea		
	– Sri Lanka	– Philippines		
	– Thailand			
	– Viet Nam			

▲ ▼ – indicates movement between clusters 2026 vs 2024

*Economies in each cluster are arranged alphabetically.

^"Hong Kong SAR" and "Korea" refer to the Hong Kong Special Administrative Region, China; and the Republic of Korea.

- **The SDGs offer SDOs a shared language for collaboration.** With global progress lagging on the 2030 deadline for SDG adoption, the role of SDGs in Asia appears to be shifting. While SDOs express concerns around implementation and their nonbinding nature, many SDOs report using the SDGs in their operations and they overwhelmingly view the SDGs as a shared North Star guiding their decision. This suggests that their most enduring value lies less in compliance and more in providing a common framework for governments, corporates and SDOs to align priorities.

From these findings, it seems constraints arise less from the absence of individual policies than from how effectively different parts of the system function together in practice.

OVERALL FINDINGS ACROSS PILLARS

Across the four pillars of the *Index*, three broad patterns emerge.

First, governments across Asia are sending mixed and sometimes misaligned signals. While certain regulatory reforms have made it easier to establish and operate, others—such as expanded reporting requirements and restrictions on cross-border flows—are increasing compliance burdens. These simultaneous efforts create an uneven operating environment for SDOs.

Second, policy design does not equate to usability. Formal frameworks to support the social sector are widely in place: all 17 economies publish relevant laws, offer tax incentives for giving and provide pathways to tax-exempt status. Yet in practice, these mechanisms

are often difficult to access or navigate. Many SDOs report low awareness of availability incentives, administrative complexity in claiming benefits and challenges in interpreting regulatory requirements. The presence of policy, therefore, does not guarantee its effectiveness.

Third, access and capacity constraints persist.

Whether in securing funding, attracting talent or participating in government procurement, SDOs face persistent structural barriers that limit their ability to operate and scale. Information gaps, administrative burdens, capacity constraints and limited financial flexibility restrict not only their ability to function but to grow and sustain their work over time.

Together, these patterns reinforce a broader conclusion: the challenge is not so much the absence of policy but more about whether systems are aligned, accessible and functioning effectively.

WHERE THE ECONOMIES STAND

The *Doing Good Index* groups 17 Asian economies into five clusters based on their performance compared to the regional average. While higher wealth often correlates with higher performance, Asia proves that this is not always the case. What is clear is that a thriving social sector ecosystem requires support from multiple stakeholders, as we often see in well-performing economies.

Doing Excellent: Singapore

Over five iterations of the *Doing Good Index*, Singapore is the first economy to pass the Doing Excellent threshold,

reflecting a highly supportive environment across all four pillars. Regulations are clear and inclusive, tax incentives are generous and easy to claim, and the ecosystem is strong and supportive. However, improvements can still be made. Registration for SDOs can be costly and time-consuming, and the social sector has persistent talent shortages.

Doing Well: Chinese Taipei

Chinese Taipei continues to provide favorable conditions for doing good, with an enabling regulatory framework, favorable tax policy and a top ranking in the Procurement sub-index. Yet here too, challenges persist: laws are complex, public scandals have hurt the social sector's credibility, and SDOs face increasing talent challenges.

Doing Better: Chinese Mainland, Hong Kong, Japan, Korea and the Philippinesⁱⁱⁱ

The five economies in this cluster maintain their positions, demonstrating strengths in specific areas but lacking consistency across pillars.

Regulatory frameworks are generally functional, with relatively straightforward registration processes. However, regulations remain complex in Japan and Korea, and Chinese Mainland continues to restrict foreign funding, while government consultation is limited in most economies.

All five economies offer tax incentives and government grants, although deductions are often limited and claiming incentives can be difficult. Ecosystem performance is mixed. While philanthropy awards, volunteering schemes and corporate engagement are common, several economies continue to face challenges around volunteer recruitment and trust in the social sector, often exacerbated by public scandals. Regarding government procurement, Korea and Chinese Mainland perform relatively well, while Hong Kong and the Philippines lag.

Doing Okay: Cambodia, India, Indonesia, Malaysia, Sri Lanka, Thailand and Viet Nam

The seven economies in the Doing Okay cluster show mixed progress alongside persistent constraints.

SINGAPORE'S JOURNEY TO "DOING EXCELLENT"

For the first time since the *Doing Good Index* began, a new performance cluster has emerged with Singapore entering the top category of "Doing Excellent." This reflects Singapore's gradual, deliberate effort to build a strong culture of giving and civic engagement, with government and ecosystem actors introducing policies and initiatives that encourage philanthropy and strengthen the social sector.

Three factors stand out, contributing to Singapore's stellar performance. First, the **robust, enabling policy framework** makes it easy for organizations to operate and for donors to give, with clear regulations, generous tax incentives and openness to foreign funding. Second, a **close and collaborative relationship between government and the social sector** fosters trust, supported by regular engagement and accessible

funding through grants and procurement. Third, national giving campaigns, philanthropy awards and large-scale volunteer programmes actively promote participation and reinforce **a culture of giving**.

Singapore's move into "Doing Excellent" reflects the continued maturation of its ecosystem rather than a sudden shift. Nevertheless, challenges remain. Registering processes are still lengthy and costly, there is no single-window regulator, and SDOs face ongoing difficulties in recruiting and retaining talent.

Crossing the final threshold, Singapore shows that coordinated policies, partnerships, and public engagement can create a high-performing infrastructure for doing good, even as ongoing adaptation is needed to sustain and further strengthen it.

iii Throughout this report, "Hong Kong" and "Korea" refer to the Hong Kong Special Administrative Region, China; and the Republic of Korea.

Regulatory conditions vary widely. Malaysia and Sri Lanka perform relatively well due to straightforward registration processes, while others struggle with unclear laws and weak enforcement. Most economies in this cluster offer limited tax incentives, which are difficult to claim.

Ecosystem performance is more positive. Cambodia, India, Indonesia and Viet Nam perform relatively well, with higher levels of trust and support. Indonesia stands out for its stronger talent pool. In contrast, SDOs in Malaysia, Sri Lanka, and Thailand report greater difficulty attracting staff and lower levels of trust. Government procurement remains underdeveloped in all these economies, with SDOs often facing difficulties accessing information and navigating the process.

Not Doing Enough: Bangladesh, Nepal, Pakistan

Bangladesh remains in this cluster but shows signs of improvement, while Nepal and Pakistan have dropped from Doing Okay. While progress can be seen in some areas, all three continue to face structural challenges across the pillars.

Regulatory frameworks in the three economies are more restrictive. Laws are often difficult to interpret and registration processes are burdensome, although Bangladesh has simplified some procedures. Receiving foreign funding is restricted in all these economies. Tax and fiscal policies remain weak in all three economies.

Incentives for charitable donations are limited and difficult to claim.

Ecosystem conditions are mixed: recognition and engagement from government and companies are limited, although staff recruitment is somewhat easier than in other Asian economies. Procurement performance varies, with Nepal performing relatively well, while Bangladesh lags.

HOW TO READ THIS REPORT

- **Part I** of this report examines the four pillars of the *Doing Good Index*, highlighting key trends and policy considerations across the *Index's* 17 economies.
- **Part II** draws on broader survey findings to explore emerging developments shaping the social sector, including SDO perspectives on the Sustainable Development Goals (SDGs), SDO funding patterns and technology adoption. It also includes a special profile on Mongolia, offering a snapshot of its rapidly evolving social sector as a stepping stone toward potential inclusion in the 2028 *Index*.
- **Part III** presents Economy Snapshots, providing a selection of key indicators for each of the 17 economies.

Together, these sections provide a comprehensive view of the enabling environment for private social investment in Asia, and the changes needed to strengthen it.

SDO demographics*



* Asia average

PRIVATE SOCIAL INVESTMENT: A TYPOLOGY

Private social investment refers to all the ways in which private resources are brought to bear to do good. It comes in various shapes and forms, but all types of private social investment share the purpose of generating returns to society.

Philanthropy: The making of a donation or grant without the expectation of financial returns. Unlike charity, philanthropy is a formalized and systematic process of being charitable that often considers long-term solutions to social and environmental problems.

Corporate social responsibility (CSR): The host of activities that companies take to address societal needs. These may include:

- Corporate philanthropy—donations or grants usually given to existing accredited SDOs.
- Technology transfer—the deployment of employee skills and experiences to build the capacity of local nonprofit organizations.
- Pro bono goods and services—the provision of goods and services made or offered by a firm to a local group at no cost.

- Volunteering—the creation of opportunities for employees to spend time helping to address a community need.
- “DIY” philanthropy—utilization of corporate systems and expertise to address a community need without necessarily working through a third-party SDO.

Impact investing: Purposive investment into a business or social enterprise that creates products or services addressing unmet needs. Impact investors aim to contribute toward social/environmental causes while simultaneously receiving a financial return. Different investors seek different returns, from recouping the cost of investing to returns at full market rates.

Crowdfunding: Use of the internet to advertise a need or a socially oriented project, allowing for large-scale fundraising. Members of the public can send relatively small sums, but there is potential for the project to accrue a significant amount of funding.

PART I: MEASURING THE ENABLING ENVIRONMENT FOR DOING GOOD

Part I examines the four sets of indicators of the *Doing Good Index*—**Regulations, Tax and Fiscal Policy, Ecosystem and Procurement**. Each sub-index captures a key dimension of the enabling environment for social delivery organizations (SDOs). The analysis highlights trends across economies and over time, drawing primarily on indicators that directly contribute to the *Index* score, while also referencing additional survey responses that help provide context.

CHAPTER 1

REGULATIONS AT A GLANCE

In this chapter, we assess the legal and policy environment shaping philanthropic activity in the 17 economies of the *Doing Good Index*, examining how easily social delivery organizations (SDOs) can register, operate, receive funding and comply with reporting requirements.

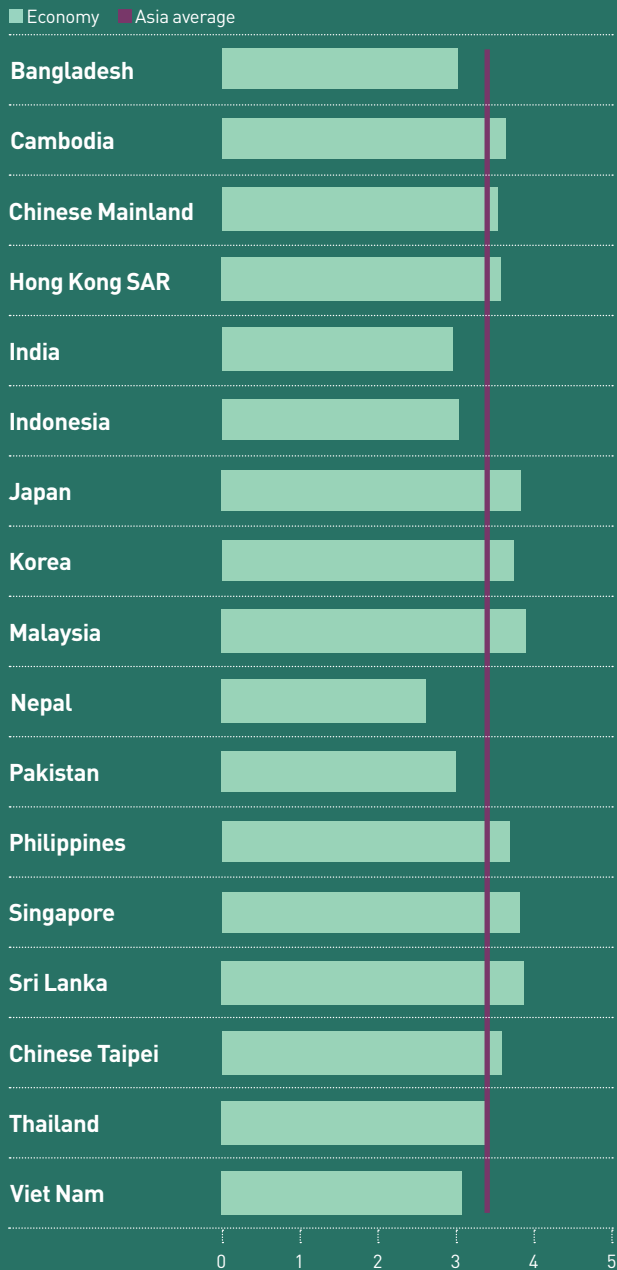
WHY REGULATIONS MATTER

Regulations offer a window into how governments view the social sector, and the balance struck between oversight and enablement shapes the conditions for philanthropy to flow. Donors, whether individual givers, local family offices or global foundations, need to trust both the SDOs they support and the environment in which SDOs operate. The policy challenge lies in ensuring accountability of SDOs while also enabling their efficient operation and the flow of funds to them. Critically, implementation also matters as gaps between regulatory intent and reality can erode confidence and deter philanthropic giving. While trust is shaped by multiple factors, well-thought-out regulations play a critical role by increasing transparency, reducing uncertainty and facilitating the flow of resources to the social sector.

The 2026 *Index* data tell a nuanced story about the regulatory environment for enabling private social investment across Asia. Some economies have reduced the time needed for SDO registration, with the regional average falling from 124 days to 91 in the last two years, and more are leveraging digital tools to streamline the process. The percentage of SDOs reporting government consultation with the social sector has risen from 63% to 73% of SDOs since 2018. This suggests growing policy engagement over time. Mandatory reporting for SDOs is near universal, and more economies hold both boards and senior staff legally accountable.

But the picture is mixed. Restrictions on foreign funding are tightening, with eight economies now requiring government clearance to receive overseas donations. More than half of SDOs still find social sector laws difficult to understand. In several economies, laws exist on paper, but SDOs and experts say that legislation goes largely unenforced.

Regulations sub-index performance



KEY FINDINGS

Administrative efficiency for SDOs has improved. On average, SDO registration now takes 91 days, down from 124 days in the 2024 *Index*.

Accountability requirements for SDOs are increasing and are more commonly enforced. Fifteen of the 17 economies now mandate five basic forms of reporting, up from 11 economies in 2020. At the same time, enforcement of social sector laws appears to be strengthening: 62% of SDOs report that these laws are mostly or always enforced, compared with 55% in 2020.

Barriers to receiving foreign funds persist. Eight economies require government clearance to receive overseas funding with approval times ranging from 30 days in Bangladesh to more than 500 days in India.

Regulations are still accessible to SDOs, but they are not always easy to understand. All 17 economies make relevant laws publicly available; yet 56% of SDOs find them difficult to interpret, a finding similar to previous years.

Malaysia, Sri Lanka and Japan are the top performers in the Regulations sub-index. Their robust performance is driven largely by streamlined registration procedures, strong accountability measures and fewer restrictions on funding flows. Sri Lanka is also among the three economies with a single-window government agency for the social sector.

In South Asia, particularly in India, Nepal and Pakistan, SDOs continue to navigate complex regulatory environments. In these economies, registration processes are often cumbersome, and securing funding remains complex and time-consuming. Despite these obstacles, there are notable strengths: SDOs in Nepal report high levels of policy engagement, while India and Pakistan maintain relatively strong regulatory enforcement.

CHAPTER 1

REGULATIONS

Ease of Doing Good

Trust is the cornerstone of a healthy social sector: when trust is low, private giving is constrained. Well-designed regulations can help build confidence and increase transparency, reducing uncertainty and ensuring resources are effectively deployed. Regulations strengthen trust by promoting transparency and accountability—but excessive administrative and reporting requirements can be burdensome for SDOs, diverting time and resources away from social service delivery.

What characterizes a “good” regulation is not straightforward. While safeguards against money laundering, misuse of funds and tax abuse are necessary, excessive regulatory control can drain organizational capacity, create barriers to philanthropy and ultimately undermine impact. Striking the right balance between oversight and enablement is vital.

The Regulations sub-index examines how economies balance oversight and enabling conditions for SDOs across four dimensions:

- **Efficiency**—clear and streamlined procedures for registering and operating as an SDO enable access and create a level playing field.
- **Flow of funds**—regulations should facilitate the flow of legitimate domestic and foreign funding, while avoiding unnecessary restrictions.
- **Accountability**—proportionate and fairly enforced rules help strengthen transparency and build trust in the sector.
- **Communication**—clear and accessible regulations, supported by dialogue between governments and SDOs, are essential for effective implementation.

EFFICIENCY

SDOs are critical actors in delivering social good, and their ability to operate effectively depends in part on how easily they can enter and function within the sector. Transparent, streamlined and cost-effective registration and operational processes can reduce red tape and unnecessary friction, making it easier for new organizations to emerge and address societal needs. Clear and efficient procedures not only level the playing field for entrants but also help build a more dynamic and thriving social sector ecosystem.

It is now easier to establish and register an SDO.

The time and steps needed to register an SDO continue to fall, with most economies now processing applications within 91 days, down from 124 in 2024. Malaysia and Indonesia record the fastest turnaround,

Ease of setting up an SDO*

3 clearances required

91 days required to obtain clearances

US\$26[^] —cost to obtain clearances

* Asia average

[^] Figure is adjusted to Purchasing Power Parity (PPP)

nine and 19 days, respectively. Hong Kong reduced the registration from 365 to 120 days (see box) within the last two years.^{iv}

iv Throughout this report, “Hong Kong” refers to the Hong Kong Special Administrative Region, China.

STREAMLINING SDO REGISTRATION IN HONG KONG

To be formally recognized as a charity in Hong Kong, SDOs must obtain approval from the Inland Revenue Department under the Section 88 classification. Until recently, this process could take up to 365 days—the longest of all the economies in the 2024 iteration of the *Doing Good Index* and well above the regional average of 124 days—creating a significant barrier to sector growth.

To strengthen the social sector, the government's Financial Services Development Council recommended simplifying the process—a finding surfaced in CAPS' report on *Hong Kong as a*

Philanthropy Hub. The average processing time has now been reduced to approximately three to four months, a third of the time recorded in the 2024 *Index*.

This has contributed positively to Hong Kong's performance on the Regulations sub-index in 2026, illustrating how targeted regulatory improvements can strengthen the enabling environment for SDOs.



Learn more: CAPS (2023), *Hong Kong as a Philanthropy Hub*

The number of clearances required to register varies from one in Cambodia, Chinese Mainland and Sri Lanka to six in Indonesia. **SDO registration costs remain low.** The average cost is US\$26,^v with registration virtually free in seven economies. Registration remains the most expensive in Singapore.^{vi}

Governments are making efforts to streamline registration processes across the region.

Single-window registration is available in three economies: Bangladesh, Chinese Mainland and Sri Lanka. In the remaining economies, the number of oversight bodies ranges from two in Hong Kong to 43 in Korea (at local and national levels). Centralizing oversight can streamline registration by reducing administrative burden and simplifying documentation procedures. Reflecting this, 19% of SDOs identify a single oversight body as the top regulatory reform they would like to see.

Several governments have taken steps to streamline the registration process for SDOs. For example, Bangladesh introduced a new law in early 2025 to simplify registration and compliance requirements.⁷ In Japan, a recent amendment to the Public Interest Corporation System, which came into effect in 2025, introduced institutional reforms to simplify administrative procedures and improve transparency.⁸ In Hong Kong, the government also implemented measures to shorten the registration time.

FLOW OF FUNDS

The ease with which funds can move into and within the social sector is critical to the sector's effectiveness.

Regulations that enable organizations to raise and receive funds easily help ensure resources are allocated efficiently to where they are most needed. Once again, the challenge for policymakers is to provide sufficient government oversight to build trust and accountability, while avoiding unnecessary administrative burdens on donors and SDOs.

Barriers to receiving funds from abroad and sending funds overseas persist.

Foreign donations continue to be difficult to receive in several economies. In eight economies of the *Doing Good Index*, SDOs are required to seek approval to receive overseas funding (Bangladesh, Chinese Mainland, India, Indonesia, Nepal, Pakistan, Sri Lanka and Viet Nam). In seven, foreign funding is permitted without prior approval, but transactions are closely monitored. The number of required clearances ranges from one in most economies to as many as nine in Indonesia. Approval timelines also vary widely, from around 30 days in Bangladesh to over 500 days in India.

Governments impose restrictions on foreign funding for several reasons. In some economies, such measures are framed as safeguards for national security, including efforts to counter money laundering and terrorist financing.

^v Figure adjusted to Purchasing Power Parity (PPP).

^{vi} Experts indicate that the average cost is estimated at SG\$315, or roughly US\$248. The exchange rate used for this report is SG\$1.27 for one US Dollar.

Inhibitors on funding flows*

Economy	Restrictions on receiving foreign funding	Restrictions on sending money abroad
Bangladesh	✓	✓
Cambodia	X	X
Chinese Mainland	✓	✓
Hong Kong SAR	X	X
India	✓	✓
Indonesia	✓	✓
Japan	X	X
Korea	X	X
Malaysia	X	✓
Nepal	✓	✓
Pakistan	✓	✓
Philippines	X	X
Singapore	X	X
Sri Lanka	✓	✓
Chinese Taipei	X	X
Thailand	X	✓
Viet Nam	✓	✓

* Restrictions can include complete prohibitions, pre-clearance requirements, and limits on overseas transfer amounts.

In others, they reflect concerns about foreign influence in domestic affairs, with policymakers seeking to limit the extent to which external funders can shape organizational agendas or affect political stability (See box on page 21).

Ten economies in Asia restrict sending donations abroad. In Nepal, outbound philanthropy is completely prohibited. The other nine economies impose varying degrees of controls on cross-border outflows, such as limitations on transfer amounts, reporting requirements and obtaining approvals.

Domestic fundraising is subject to oversight in most economies.

Domestic fundraising requirements vary across Asia. Most economies require permission for specific types of fundraising, such as online fundraising or public events. SDOs in Bangladesh, Indonesia and Nepal require permission for all domestic fundraising. Only three economies—Japan, Malaysia and Sri Lanka—allow unrestricted domestic fundraising.

ACCOUNTABILITY

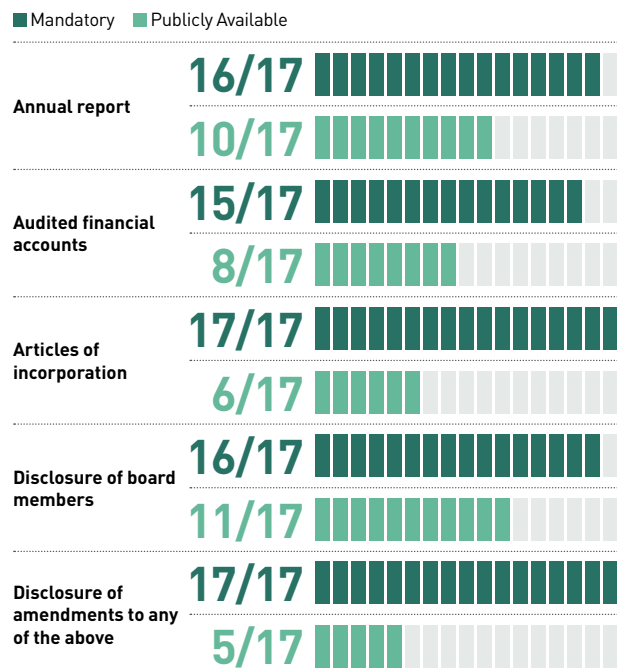
Trust is a prerequisite for funding to flow to the social sector: donors want to know that their contributions are well spent. **Regulations encouraging accountability and transparency can help build trust and increase donor confidence.** However, while oversight is necessary to prevent misuse of funds, excessive regulations can create administrative burdens and hinder SDOs' work, while the degree of enforcement can vary.

While there is a growing emphasis on social sector accountability, public disclosure by SDOs is not always required.

Reporting requirements have strengthened. All 17 economies in the 2026 *Index* now mandate at least one reporting requirement and 15 mandate five key requirements—such as annual reports, audited financial statements and articles of incorporation—up from 11 in the 2020 iteration.

However, these documents are not routinely made publicly available, limiting the potential trust benefits of disclosure. For example, in five economies, annual reports are only made available upon request. Only 57% of surveyed SDOs publish their annual

Reporting requirements for SDOs



reports on their website, and only 42% their financial reports.

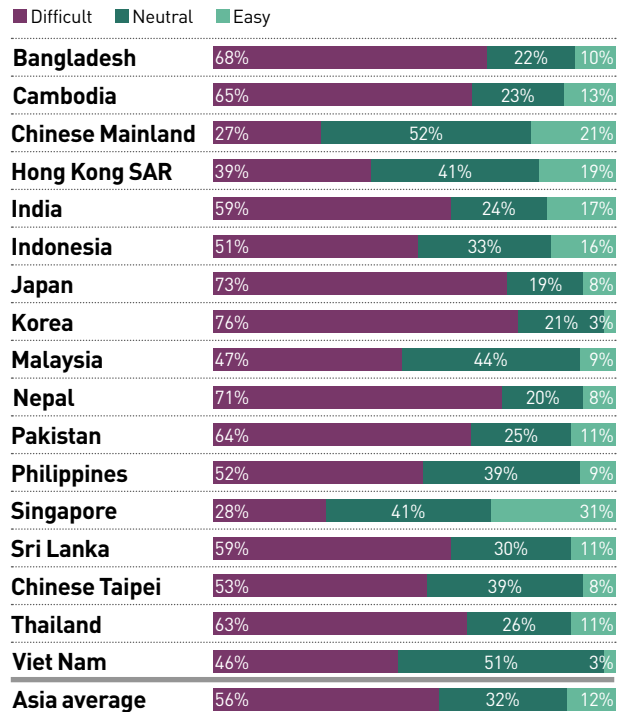
Twelve economies impose legal liability on both board and senior staff, up from 10 in the 2024 *Index*, reflecting a shift toward greater organizational accountability. All economies hold either board directors or senior staff liable. The legal liability of senior management is important for building accountability and trust, as leaders are expected to exercise due care, skill and diligence. Such measures act as a strong deterrent for poor decision-making and financial mismanagement.

While cognizant of how reporting can improve transparency and accountability, many SDOs feel the weight of greater compliance costs.

Most SDOs support reporting requirements, but many say this creates a higher compliance burden.

While 56% of surveyed SDOs believe reporting requirements help build transparency and accountability, 43% say it can result in onerous administrative processes and costs. Moreover, 22% of SDOs list fewer reporting requirements for SDOs as the top regulatory change they would like to see.

SDO perspectives on ease of understanding social sector laws*



* % of SDOs that believe social sector laws are difficult, neither hard nor easy, and easy to understand, respectively. Any discrepancies in percentage totals are due to rounding.

VOLUNTARY REPORTING TO STRENGTHEN TRANSPARENCY

Publishing annual reports and financial accounts is an important driver of accountability and transparency. Even in the absence of mandatory reporting requirements, SDOs can take matters into their own hands by publishing reports themselves or through third-party platforms.

Six economies—Hong Kong, India, Japan, Korea, Malaysia and Chinese Taipei—host nongovernment platforms for SDOs to submit their reports voluntarily for public access. For example, Japan's CANPAN Project maintains a database of registered nonprofit organizations (NPOs) and other organizations engaged in civic activities, along with their financial details. Submission to CANPAN is not mandatory—the aim is to promote public interest. As of January 2026, the

database has over 18,000 entries.⁹ Similarly, GuideStar India provides a comprehensive search engine and database of over 16,000 NPOs.¹⁰ In Chinese Taipei, the Taiwan NPO Self-Regulation Alliance promotes fundraising accountability, financial transparency, service efficiency and governance by providing a voluntary self-regulation framework of alliance members. As of late 2025, the alliance had grown to nearly 320 member organizations.¹¹

Such platforms help SDOs increase public visibility of their work, while contributing to the social sector's overall integrity and transparency.

SDO perspectives on reporting requirements

Reporting requirements:



Social sector regulations are generally seen as enforced but this perception is uneven across the region.

Most SDOs think that social sector regulations are enforced, although this belief varies across economies.

62% of surveyed SDOs believe governments generally enforce social sector regulations, while 38% say laws are never or rarely enforced. Perceptions vary across the region: over 80% of SDOs in Korea, Singapore and Chinese Taipei see general enforcement, whereas fewer than half of SDOs in Indonesia, Malaysia, Nepal and Thailand share this view.

COMMUNICATION

Regulations are only effective if they are accessible and understood. Laws governing philanthropic activity must be publicly available, clear and easy to navigate for SDOs to comply. Equally important are mechanisms that enable ongoing engagement between governments and the social sector, ensuring that regulations are applied consistently and remain relevant in practice.

Information needed by the social sector is generally available but not always easy to understand.

Regulations remain widely accessible as all 17 economies make relevant social sector laws publicly available.

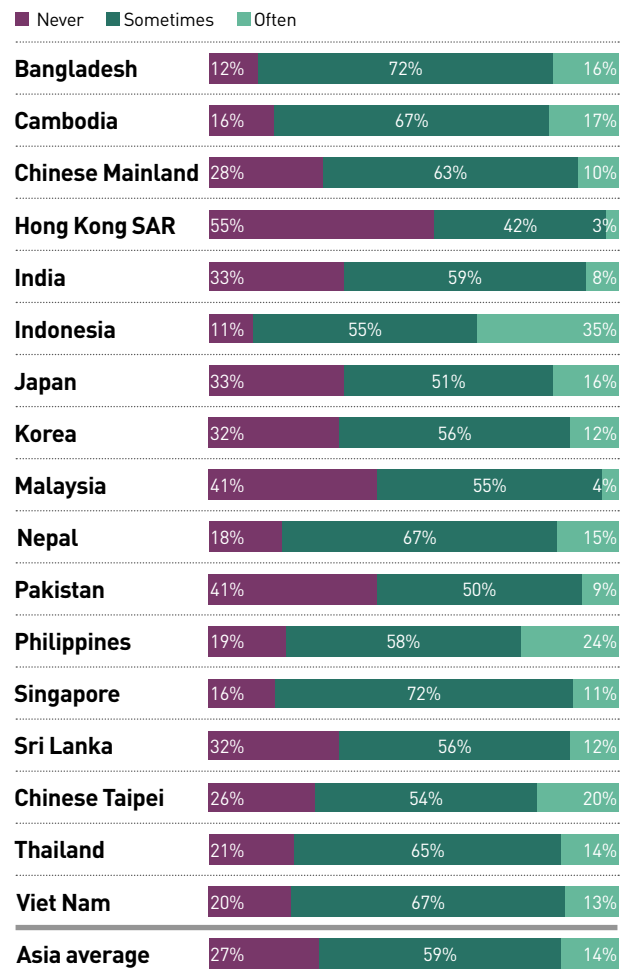
The complexity of laws remains a barrier. Although all economies publish social sector laws, 56% of SDOs report difficulty in understanding them, up from 40% in 2018. The challenge is particularly pronounced in Japan, Korea and Nepal, where over 70% of SDOs struggle to

interpret laws. By contrast, SDOs in Singapore, Chinese Mainland and Hong Kong report the least difficulty in navigating social sector regulations.

Governments are increasingly consulting SDOs in their policy and planning.

SDOs are actively engaged with government, with 73% of surveyed organizations reporting that they do so often or sometimes. Promisingly, this has increased from 63% since the *Index* launched in 2018. Engagement is highest in Indonesia, with 35% of SDOs often engaging with government, but it remains low in Hong Kong, Malaysia and Pakistan, where more than 40% of SDOs report never being consulted.

Percentage of SDOs involved in policy consultation*



* Any discrepancies in percentage totals are due to rounding.

WHAT DOES GOVERNMENT ENGAGEMENT IN THE SOCIAL SECTOR LOOK LIKE?

Government engagement in the social sector varies across Asia. Expert interviews as part of the *2026 Index* highlight the regular use of consultation mechanisms in many economies, both formal and informal. These include advisory bodies and deliberation councils in Japan; SDO alliances and federations in Nepal and Chinese Taipei; government committees with SDO representatives in Thailand; and consultation workshops in Viet Nam.

A policy launched by the Singaporean government in 2022 exemplifies a more comprehensive whole-of-society approach. Forward SG engages citizens and SDOs in shaping social priorities, and links consultation with capacity-building efforts through initiatives such as the Enabling Masterplan 2030 to build a more inclusive society.^{12,13}

Elsewhere, mechanisms tend to be more process-specific. In Indonesia, initiatives such as Open Parliament Indonesia offer SDOs formal opportunities to contribute to legislative debates and oversight.¹⁴ In some economies, engagement is more targeted to a specific social sector segment. For example, in Korea, regional consultations with social enterprises provide these organizations with a platform to be heard.

Experts also observed limitations to the quality and inclusiveness of policy engagement. In some cases, engagement remains with a small group of well-established SDOs or those with pre-existing government relationships. Smaller, regional or newer organizations often lack access to these opportunities, which narrows the diversity of perspectives.

REGULATING CROSS-BORDER PHILANTHROPY IN ASIA

Across Asia, several governments have introduced stringent regulations governing cross-border philanthropic funding in the social sector.

In our study, eight economies—Bangladesh, Chinese Mainland, India, Indonesia, Nepal, Pakistan, Sri Lanka and Viet Nam—require SDOs to obtain government clearances to receive foreign donations. Approval processes are often project-based and require approval from multiple agencies, taking anything from 30 days to two years.

In Indonesia, the number of clearances ranges from one to nine, depending on the type of donor; in Viet Nam, SDOs must seek authorization from up to eight different agencies. Pakistan mandates detailed memoranda of understanding and interdepartmental vetting. In India, amendments to the Foreign Contribution (Regulation) Act, 2010 (FCRA) have imposed strict controls on foreign funding. Nearly 2,000 nonprofit FCRA licenses were cancelled between 2020 and 2023.

Governments typically justify such measures on grounds of national security, financial transparency and preventing undue foreign interference. However, experts note that the cumulative effect has been increased administrative burdens, higher transaction costs and

uncertainty for SDOs that rely on international funding.

Restrictions are not limited to inflows. Several economies also regulate the outflow of philanthropic funds. Nepal prohibits overseas philanthropic donations altogether, while Chinese Mainland and India impose caps on donation amounts. Indonesia and Malaysia mandate prior approvals for outward donations. Notably, Singapore stands out as an exception, actively incentivizing overseas philanthropy through time-bound tax deduction schemes linked to family offices and humanitarian assistance.¹⁵

These regulations also have implications for diaspora philanthropy. Across Asia, migrant communities channel funds, expertise and networks back to their home countries to support social issues. However, complex approval processes and restrictions on foreign funding can create barriers that discourage or delay diaspora contributions.

Read more: CAPS (2026), *Policy Brief Series—Giving Back Home: Exploring Diaspora Philanthropy to China, India, the Philippines and Vietnam*



CHAPTER 2

TAX AND FISCAL POLICY AT A GLANCE

The Tax and Fiscal Policy chapter examines fiscal incentives for donors and social delivery organizations (SDOs), focusing on how tax policies and government funding support social investment.

WHY TAX AND FISCAL POLICY MATTER

Governments can use the power of the purse to shape philanthropic behavior. Tax policies are one of the most direct levers governments have to grow this pool of funding, not only signaling that the social sector is a legitimate and valued destination for funds. In Asia, where government endorsement carries particular weight in influencing individual and corporate behavior, this signaling effect can be as important as the financial benefit itself.

In practice, the effectiveness of these incentives is uneven. Across Asia, 16 of 17 economies in the *Doing Good Index 2026* offer individual tax incentives for charitable giving, and all 17 offer corporate incentives. However, only half of the surveyed SDOs report awareness of such incentives, and nearly 40% of SDOs say they are difficult to claim. An incentive that is too complex to use, or simply too obscure, is hardly an incentive at all, particularly when domestic donations account for over half of an average SDO’s budget.

There are, nonetheless, bright spots. Innovative schemes—such as Japan’s and Korea’s hometown tax programs and Singapore’s corporate volunteering deduction—show what is possible when incentives are accessible and well publicized. Government grants are also widely available across Asia, and corporate social responsibility (CSR) reporting requirements are expanding. Yet tax policies remain widely underutilized. In some economies, they are narrowly targeted or difficult to understand; in others, they constrain SDOs’ ability to build financial resilience. The role of tax incentives in other areas, such as legacy giving, also remains underexplored.

Despite major changes to Asia’s economic and financial landscape over the past decade, the *Index* finds that tax policies related to philanthropic giving remain mostly static. This suggests that there are still relatively easy policy levers available to incentivize the flow of private capital to the sector.

Tax and Fiscal Policy sub-index performance



KEY FINDINGS

Tax incentives for giving are widely available but often limited. Most economies cap eligible income deductions or restrict incentives to certain sectors.

While perceived as important, the potential of tax incentives is constrained by low awareness of their availability and administrative complexity. While 71% of surveyed SDOs believe tax incentives are important to encourage individual donations and 79% say the same for corporate giving, only 54% are aware that such incentives exist in their economy. Administrative complexity may further limit uptake, with around 40% of SDOs reporting that the process for claiming tax benefits is difficult.

When it comes to tax exemption, there is a gap between policy and implementation among SDOs. While all economies grant tax exemption to registered nonprofits, just over half of surveyed SDOs hold tax-exempt status.

Mandatory CSR and reporting requirements continue to expand across Asia. While only two economies (India and Nepal) set mandatory CSR contributions, sustainability and CSR reporting obligations are becoming more prevalent in the region.

Singapore, Chinese Taipei and Japan rank highest on the Tax and Fiscal Policy sub-index. All three economies provide strong fiscal support for the sector, with favorable tax policies for donors and recipients as well as direct and indirect government grants. Singapore offers unparalleled tax incentives for philanthropic giving, while Japan and Chinese Taipei are among the four economies with incentives for legacy giving.

Indonesia, Cambodia and Bangladesh perform on the lower end of the sub-index, largely due to limited or conditional tax incentives for donors and complex claims processes. Notably, Bangladesh has made improvements, particularly by making tax exemptions for SDOs more accessible.

CHAPTER 2

TAX AND FISCAL POLICY

INCENTIVES FOR DOING GOOD

Tax and fiscal policies aim to boost funding to the social sector through tax incentives for donors and tax breaks for SDOs. However, the effectiveness of these policies depends not only on their design but also on accessibility, clarity and implementation. Certain fiscal rules may also constrain the sector’s operation or financial sustainability.

The indicators in the Tax and Fiscal Policy sub-index are grouped into:

- **Tax policies affecting donors**—individuals and companies—that encourage or require giving. These include tax incentives for donations and charitable bequests.
- **Tax policies affecting recipient SDOs** include tax exemptions and other fiscal support mechanisms. This indicator also considers government funding mechanisms, such as grants and fiscal provisions that may shape how SDOs manage resources.

TAX POLICIES AFFECTING DONORS

Tax incentives and other fiscal policies are a central mechanism for influencing philanthropic activity. By lowering the “price of giving,” they provide a direct financial benefit.^{vii,16,17} They can also increase the volume of philanthropic contributions—although some studies suggest their overall impact is uneven and context-specific.¹⁸

In practice, the effectiveness of such policies depends on design and usability. Complex eligibility criteria, administrative burdens and low awareness can significantly limit uptake, reducing their influence on giving behavior. In many Asian economies, philanthropy often aligns with government priorities; these incentives also serve as a signaling function, reinforcing the legitimacy of charitable giving and determining where funds are directed.¹⁹

Tax incentives for giving are widely seen by SDOs as an important tool to mobilize giving.

71% of surveyed SDOs believe tax incentives are important for individual giving, and 79% believe this for corporate giving. When it comes to regulatory reforms they would like to see, 44% of SDOs proposed strengthening tax incentives, making it one of the most frequently suggested policy improvements.

TAX INCENTIVES

Different economies employ various mechanisms to reduce the donor’s tax, including tax deductions and tax credits.

A **tax deduction** is a reduction of the amount of income that is subject to tax. A 50% tax deduction rate means that for every \$1 donated to charity, the donor’s taxable income is reduced by \$0.50.

A **tax credit** is the actual amount that can be subtracted directly from taxes owed to the government on a dollar-for-dollar basis. A tax credit valued at \$1 lowers a donor’s tax bill by a corresponding \$1.

A **limit** on income eligible for tax incentives is a ceiling on the income on which deductions or credits can apply. A 50% limit means the tax incentive only applies to up to 50% of income. Even if a donor were to donate all their income, they could only claim tax deductions or credits on half of it.

vii In economic terms, the “price of giving” refers to the amount a donor effectively gives up after tax benefits are taken into account. For example, if a donor receives a 50% tax deduction on a \$100 donation, the effective cost of the donation falls to \$50.

Tax incentives for charitable donations[^]

Economy	For individuals		For corporations	
	Rate	Limit*	Rate	Limit*
Bangladesh	15%	3%	10%	20%
Cambodia	0%	0%	100%	5%
Chinese Mainland	100%	30%	100%	12%
Hong Kong SAR	100%	35%	100%	35%
India	50%	10%	50%	10%
Indonesia	100%	5%	100%	5%
Japan	#	25%	(Capital x 0.25% + Income x 2.5%)/4	
Korea	15%	30%	100%	10%
Malaysia	100%	10%	100%	10%
Nepal	100%	5%	100%	5%
Pakistan	100%	30%	100%	20%
Philippines	100%	10%	100%	5%
Singapore	250%	100%	250%	100%
Sri Lanka	100%	33%	100%	20%
Chinese Taipei	100%	20%	100%	10%
Thailand	100%	10%	100%	2%
Viet Nam	100%	100%	100%	100%

[^] Eligibility of incentives depends on the nature of the recipient organization as prescribed by each economy.

* Depending on the economy, the limit may act as a percentage of taxable income, tax payable or of the amount donated.

(Total donation - ¥2,000) x 40%

Tax incentives are common but are differently structured across economies.

All economies, except Cambodia, offer charitable tax incentives for individual giving, and all provide them for corporates. Most operate through tax deductions, while Bangladesh, Korea and Pakistan use tax credits.^{viii} Japan allows individual donors to choose between a tax deduction and a tax credit.

Many economies offer tax incentives at a rate of 100% or higher. Singapore stands out with a 250% deduction rate for both corporate and individual donations, without a cap. For every Singapore Dollar donated to charity in

Singapore, the donor's taxable income is reduced by SG\$2.50 (approximately US\$1.96).^{ix, 20}

Most economies cap or limit incentives. Except for Singapore and Viet Nam, all economies limit the share of income or profit eligible for tax deduction, ranging from 2% of corporate profit in Thailand to 35% of income for both individual and corporate donations in Hong Kong (see table).^x

In Bangladesh, Indonesia, Sri Lanka and Viet Nam, eligibility is only available for donations made to SDOs operating in certain sectors. For example, while tax incentives for charitable giving are available in Indonesia

viii Bangladesh has a tax rebate system that operates in the same way as a credit system, compared to what is commonly understood as a rebate system. For ease, we refer to Bangladesh's system as a tax credit system.

ix The exchange rate used for this report is SG\$1.27 for one US Dollar.

x Throughout this report, "Hong Kong" refers to the Hong Kong Special Administrative Region, China.

for donations to a broad range of social issue areas, environmental causes are notably excluded.

Why limit tax incentives for donations? Governments do it to prevent revenue loss, ensure tax fairness, and direct funds to priority sectors.²¹ While practical, these caps can stifle philanthropy and overlook underfunded causes. However, such restrictions can weaken the incentive to give and may disadvantage newer organizations, less visible causes, or underserved groups.²²

Low awareness and administrative complexity dampen the potential of tax incentives for charitable giving.

Just over half of the surveyed SDOs report being aware of tax incentives for donors. Only 54% and 56% of SDOs report knowing about individual incentives and corporate incentives, respectively, with awareness being lowest in Indonesia and Sri Lanka. Tax incentives only work if SDOs and donors are cognizant of them and know how to leverage them. Low awareness can limit the impact of tax incentives as organizations may fail to inform donors, issue necessary receipts or structure donations to maximize benefits. As a result, even well-designed policies may not translate into increased giving.

Claiming tax deductions is perceived as a challenge.

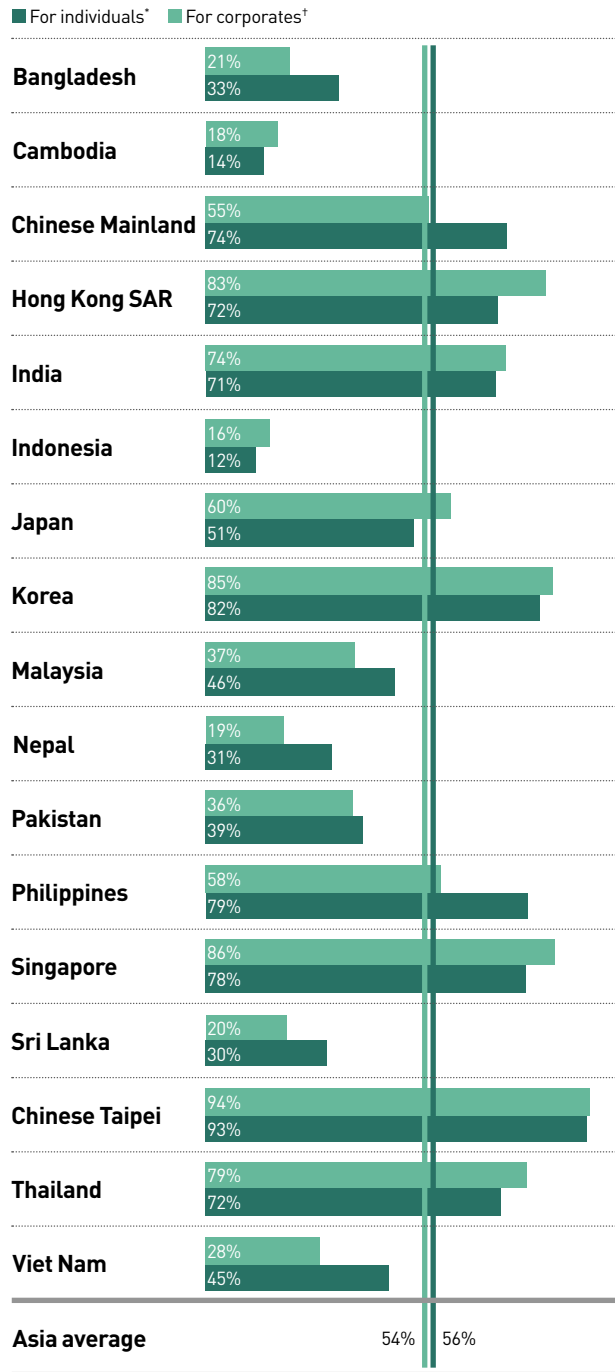
39% of SDOs report that donors find it difficult to claim individual incentives, and 43% say this of corporate donors.

Tax incentives have a limited role in encouraging legacy giving.

Japan, Korea, the Philippines and Chinese Taipei offer incentives for charitable bequests.^{xi} Of the six economies that have death or inheritance tax (Japan, Korea, the Philippines, Chinese Taipei, Thailand and Viet Nam), only these four allow tax deductions for charitable giving.

Where incentives exist, they typically take the form of exemptions. The Philippines exempts qualifying bequests from its 6% estate tax; Korea provides exemptions for donations to designated public-interest causes; Viet Nam exempts bequests to social assistance and charitable funds; and Japan exempts capital gains on certain donated assets transferred to eligible public-interest entities.

Percentage of SDOs aware of tax incentives for charitable donations



* % of SDOs aware of individual tax incentives.
 † % of SDOs aware of corporate tax incentives.

xi Bequests (also known as legacy giving, planned giving or estate giving) refer to donations that individuals arrange to make after their death, often through their will or estate plan.

The limited use of tax incentives to incentivize legacy giving is notable, given the role legacy giving plays in other regions. For example, charitable bequests accounted for 8-10% of total giving in the United States over the last four decades,²³ totaling US\$45.84 billion in 2024,²⁴ highlighting the potential scale of this funding source when supported by policy.

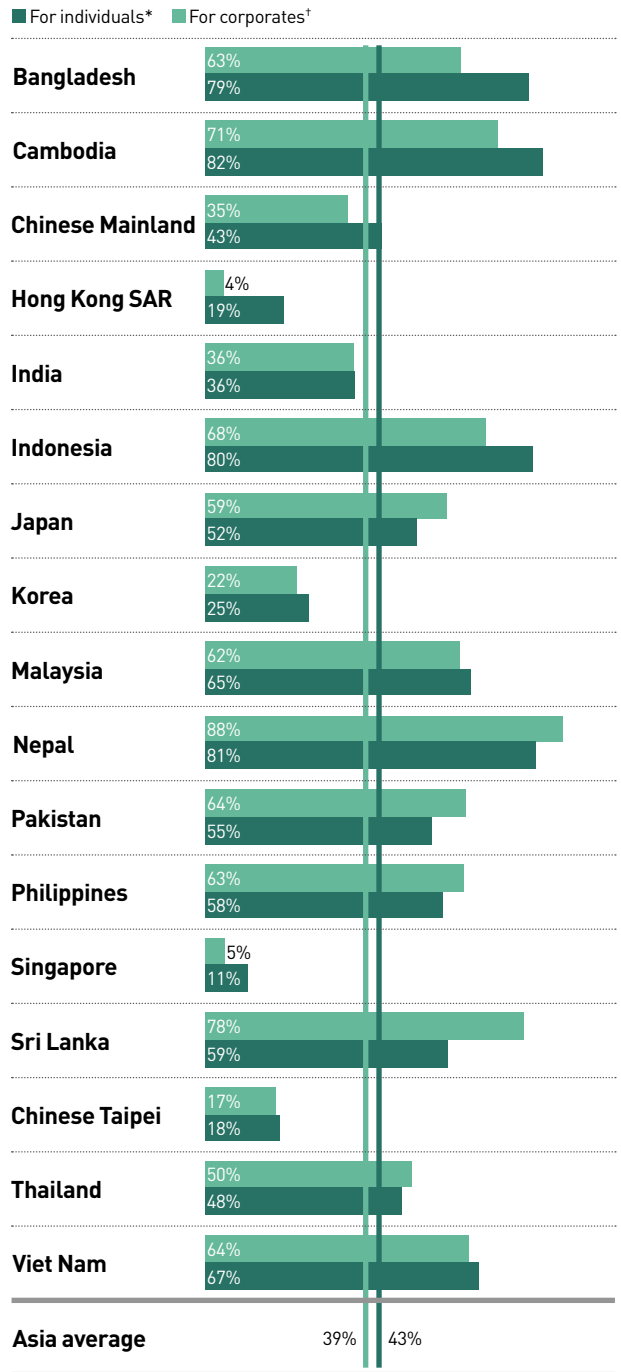
TAX INCENTIVES FOR FAMILY OFFICES IN SINGAPORE AND HONG KONG

Singapore and Hong Kong are positioning themselves as regional hubs for family offices, introducing targeted incentive schemes to attract private wealth and encouraging philanthropic giving.

In July 2023, the Singaporean government introduced the Philanthropy Tax Incentive Scheme for Family Offices as part of its drive to support greater philanthropic giving. The five-year scheme allows donors to claim a 100% tax deduction (capped at 40% of the donor’s statutory income) for their overseas donations made through qualifying local intermediaries from January 1, 2024, to December 31, 2028.²⁵

Hong Kong’s tax concessions for family offices began in May 2023. Under this scheme, profits of family-owned investment holding vehicles (FIHVs) and their special purpose entities from transactions in specified assets and any incidental income (e.g., interest) are exempt from tax. Certain asset and ownership thresholds, as well as other rules, such as anti-avoidance provisions to reduce tax evasion, apply.²⁶ Additionally, the scheme allows charitable entities to own up to 25% of an FIHV and/or a single eligible family office.²⁷

Percentage of SDOs that believe claiming tax incentives is difficult



* % of SDOs reporting donor difficulty in claiming individual tax incentives.

† % of SDOs reporting donor difficulty in claiming corporate tax incentives.

INNOVATIVE TAX INCENTIVES IN ASIA

Japan and Korea: Hometown tax schemes for individual donors

Introduced in 2008, Japan's Hometown Tax Donation scheme (*furusato nōzei*) allows taxpayers to donate to their hometowns or a municipality of their choice and receive tax breaks in their municipality of residence.^{xii,28} Donors also receive a thank-you gift from the local government, typically local products such as fruits and crafts, worth up to 30% of the donation. This scheme leverages personal tax choices to support Japan's rural areas, closing the gap in tax revenue with urban areas. The total donations through this scheme exceeded ¥1 trillion (approximately US\$6.27 billion) for the first time in fiscal 2023.²⁹

In 2023, Korea launched a similar initiative: the Hometown Love Donation Scheme. As in Japan, donors receive both tax breaks and a local specialty gift when contributing to their hometowns.^{xiii} The amount raised through the scheme surpassed ₩10 billion (US\$6.75 million) in 2025, representing a 55% increase since its launch.³⁰

Singapore: Corporate Volunteer Scheme

Complementing the exceptional 250% tax deduction rate for both individual and corporate giving,

Singapore's Corporate Volunteer Scheme, introduced in 2016, provides eligible businesses with a 250% tax deduction on qualifying expenditure for employee volunteer activities. This includes wages and expenses for sending employees, including part-time staff, to volunteer at registered charities, known as institutions of a public character (IPCs). Qualifying expenditure is capped at SG\$250,000 (approximately US\$196,341) per business per financial year. From January 1, 2024, eligible activities were broadened to include virtual volunteering and activities conducted outside IPC premises. Additionally, the qualifying expenditure cap per IPC was raised from SG\$50,000 (approximately US\$39,268) to SG\$100,000 (approximately US\$78,536) per calendar year.³¹

Thailand: Social Enterprise Investments

Thailand's Social Enterprises Promotion Act of 2019 officially recognizes social enterprises as a separate legal entity.³² Building on this framework, the Royal Decree (No. 735), issued in 2021, introduced tax incentives for both individuals and companies investing in registered social enterprises. Under the decree, such investments can be deducted from taxable income—up to ฿100,000 (approximately US\$3,114) for individuals, with no limit for companies.^{xiv,33}

TAX POLICIES AFFECTING RECIPIENT SDOs

SDOs often address unmet social needs while operating with limited resources. Exempting them from corporate tax allows more funds to be channeled directly and more efficiently to their mission. Beyond the financial impact, tax exemption also serves as an important signal of trust and recognition of the contributions SDOs make to society, setting them apart from for-profits. Governments can further support these organizations through a broader fiscal toolkit, including value-added tax (VAT) or consumption tax

exemptions, direct grants, and allowing SDOs to maintain operating surpluses as financial safety nets.

Tax exemptions are widely available to SDOs, although their application varies across economies.

All 17 economies in the *Doing Good Index* offer some form of tax exemption for registered SDOs. In Japan, Korea and Viet Nam, exemption is automatic upon registration. In the remaining economies, SDOs must apply separately for this.

xii The total donation minus ¥2,000 (approximately US\$12.54) can be deducted from taxable income. The exchange rate used for this report is ¥159.54 per one US Dollar.

xiii The donation amount can be fully deducted up to ₩100,000 (approximately US\$67.50). Those exceeding this amount receive a 16.5% deduction. The exchange rate used for this report is ₩1,481.44 per one US Dollar.

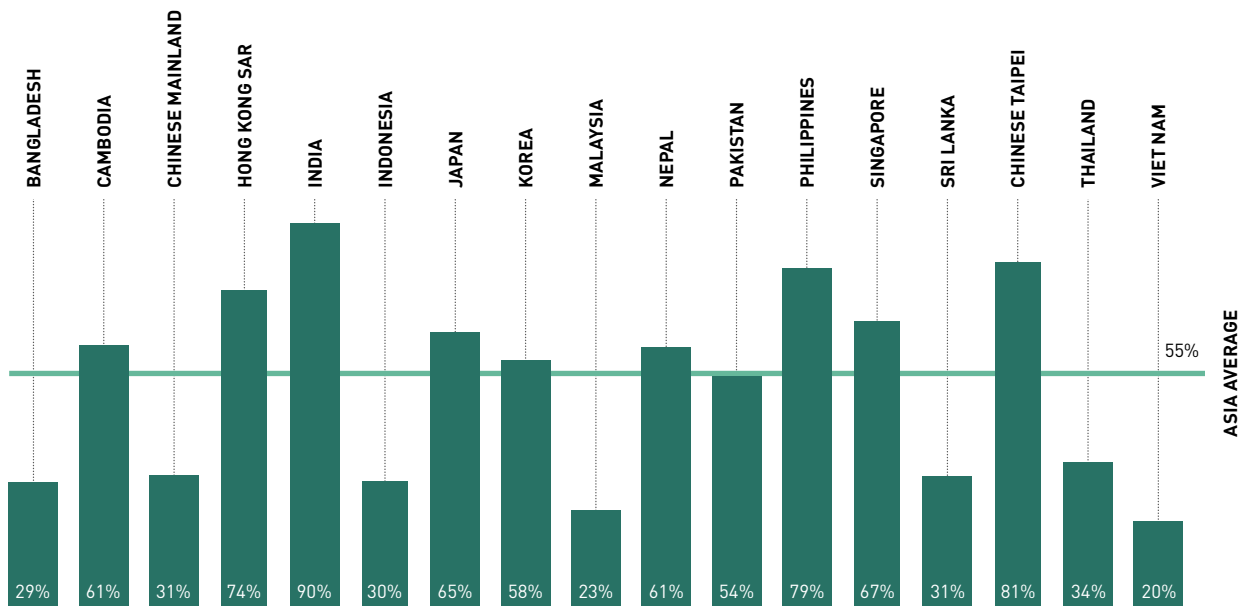
xiv The exchange rate used for this report is ฿32.11 per one US Dollar.

The nuances of tax exemptions differ across economies. In some economies, exemption is linked to charitable registration status. In others, it only applies to specific income streams (e.g., donations). The duration of the exemption also differs. In Cambodia, Hong Kong, Sri Lanka and Chinese Taipei, this is granted perpetually if regulatory requirements are met. In other economies, tax

exemptions need to be renewed periodically.

Tax exemptions are not always taken up by SDOs, despite their general availability. Only 55% of surveyed SDOs report holding tax-exempt status. In seven economies, more than 60% of SDOs do not have tax-exempt status, despite this being available to them, suggesting barriers in awareness, eligibility or administrative processes.

Percentage of SDOs with tax-exempt status



TAX-EXEMPT STATUS VS. TAX-DEDUCTIBLE DONATIONS

Tax-exemption is a distinct feature of nonprofit regulation that is not always paired with the availability of tax deductions and benefits for individual and corporate donors. Such status determines whether an organization is exempt from paying certain taxes. In some economies, as is the case in Indonesia, Japan and Korea, SDOs automatically obtain tax-exempt status when they register as a nonprofit or charitable organization. In other cases, SDOs are required to apply separately for tax exemption after completing the initial registration process.

Obtaining tax-exempt status does not necessarily mean that donations made by people and companies to

that organization are tax-deductible. Most economies in the 2026 *Index*—the exceptions being India and Chinese Taipei—require SDOs to complete an additional approval process before donors can receive tax deductions or credits on their gifts.

A few economies combine both tax-exempt status and donor tax-deductibility into a single regulatory process. In Hong Kong, for example, both are administered under Section 88 of the Inland Revenue Ordinance.³⁴ Organizations that meet the requirements under this provision are exempt from tax and can offer donors tax deductions without further administrative steps.

Restrictions on operating surpluses and endowment building reduce options for SDOs to build financial resilience.

In some economies, SDOs are penalized for having an operating surplus. For charitable entities, an operating surplus is the funds remaining after spending on programs and operational activities, which can be used as a financial buffer or to invest in growth or withstand unforeseen funding shocks. Limitations on operating surpluses are enforced in Korea, Pakistan and India. In the latter, SDOs must spend at least 85% of their annual income to qualify for tax exemption, with only 15% allowed to be accumulated for up to five years.

In other economies, there are restrictions on endowment building. An endowment is a donation

intended to generate a steady income stream—typically requiring an SDO to keep the principal amount intact while utilizing the investment income. SDOs in Korea, Malaysia and Chinese Taipei face restrictions on endowment building.

Government grants are widely available but not easy to access.

All economies—except Cambodia—offer direct grants to SDOs, and 10 economies also offer indirect grants.^{xv}

Experts consulted for this study agreed that government grants are an important fiscal tool for directing funding to the sector. However, the effectiveness of these grants depends not only on their availability but also on their accessibility: SDOs must be able to easily obtain information about available funding, and the application process needs to be clear and streamlined. For more on government grants, see Chapter 6.

Regulatory constraints on financial sustainability

Economy	Restrictions on endowment building	Penalty on operating surplus
Bangladesh	X	X
Cambodia	X	X
Chinese Mainland	X	X
Hong Kong SAR	X	X
India	X	✓
Indonesia	X	X
Japan	X	X
Korea	✓	✓
Malaysia	✓	X
Nepal	X	X
Pakistan	X	✓
Philippines	X	X
Singapore	X	X
Sri Lanka	X	X
Chinese Taipei	✓	X
Thailand	X	X
Viet Nam	X	X

MANDATES FOR CORPORATE SOCIAL RESPONSIBILITY

Beyond tax incentives for philanthropic giving, governments have other tools at their disposal to drive funding to the social sector, including mandated corporate social responsibility (CSR), in which CSR obligations are incorporated into law with CSR reporting requirements for listed companies.

Governments across Asia mandate CSR engagement and corporate reporting requirements.

Governments continue to drive support and funding to the social sector through mandated CSR. In our study, five economies—Chinese Mainland, India, Indonesia, Nepal and Chinese Taipei—mandate corporate CSR engagement. India and Nepal go further by requiring minimum levels of giving.^{xvi}

Many economies also require companies to disclose their social or sustainability initiatives. For example, in Bangladesh, banks and other financial institutions must report their CSR expenditures to regulators. More broadly, environmental, social and governance (ESG) reporting requirements are expanding: 13 economies

xv Indirect grants refer to government funding support of SDOs through third-party channels rather than direct allocations, e.g., proceeds from national lotteries or other earmarked public fundraising mechanisms.

xvi India requires eligible companies to allocate 2% of their profits to approved social impact categories (under the Companies Act, 2013) and to establish CSR committees to oversee implementation. Nepal mandates qualifying companies donate 1% of their net profits, with recent rulings specifying that funds must directly benefit marginalized communities and meet provincial distribution and planning requirements.

Economies mandating ESG Reporting by stock exchanges

Bangladesh	X
Cambodia	X
Chinese Mainland	✓
Hong Kong SAR	✓
India	✓
Indonesia	✓
Japan	✓
Korea	X
Malaysia	✓
Nepal	X
Pakistan	✓
Philippines	✓
Singapore	✓
Sri Lanka	✓
Chinese Taipei	✓
Thailand	✓
Viet Nam	✓

now require ESG disclosure for listed companies, up from 10 in 2024 and eight in 2022. For more on the emergence of CSR and ESG in Asia, see Chapter 5.

However, evidence from Southeast Asia suggests that effectiveness is constrained by a lack of standardization and clarity in how CSR is defined, measured and reported. This limits comparability across companies, reduces transparency and makes it more difficult for governments to guide or assess the strategic impact of corporate giving. Details on the limitations of these CSR approaches are outlined in our *Corporate Social Responsibility in ASEAN* report.

Read more: CAPS (2025). Corporate Social Responsibility in ASEAN



CHAPTER 3

ECOSYSTEM AT A GLANCE

The Ecosystem sub-index assesses the conduciveness of the societal environment for philanthropy and private social investment in each economy. It evaluates the extent to which key stakeholders—society, government, businesses, media and institutions—embrace, engage with and support the social sector.

WHY THE ECOSYSTEM MATTERS

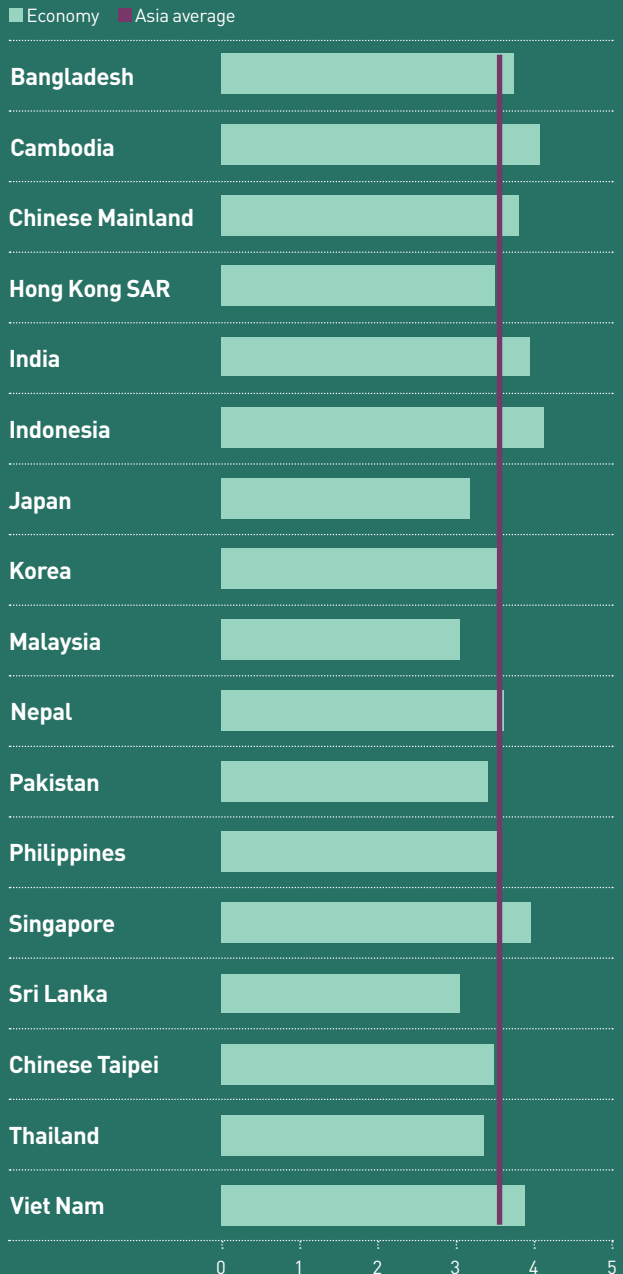
Societal and institutional engagement is crucial for creating an enabling environment for doing good.

It reflects the extent to which the notion of doing good is embraced and supported by a wide range of stakeholders, from governments and corporates to the broader public. At the heart of this ecosystem lies trust, the all-important linchpin for social delivery organizations (SDOs). Without it, donations don't flow, volunteers don't engage, corporate partnerships fail to deepen, and government recognition remains symbolic. Yet trust is fragile across Asia: 13 of the 17 economies in the *Doing Good Index* reported public scandals involving the social sector in the past two years alone, with 41% of surveyed SDOs experiencing increased donor scrutiny and 36% finding it harder to raise funds as a result. The fact that 96% of SDOs feel at least somewhat trusted by society is encouraging—but only 43% feel fully trusted.

Our ecosystem analysis shows that trust cannot be built solely through government policies. It is shaped by a broader set of conditions—talent, board governance, public perception and institutional support, each requiring sustained investment. Current pressures, including difficulties in staff recruitment and retention, declining media sentiment and low levels of giving, continue to constrain the social sector. At the same time, there are encouraging signs of momentum, including improved board governance, increased digital adoption, stronger corporate engagement and widespread institutional recognition.

Singapore stands out as a regional benchmark, combining high levels of societal trust, strong institutional recognition, and a government that has systematically used tax incentives, national giving days and corporate volunteering schemes to build Asia's most enabling environment for private social investment.

Ecosystem sub-index performance



KEY FINDINGS

Across Asia, the development of social sector ecosystems has been uneven. Only five out of 17 economies saw an increase in the ecosystem performance between 2024 and 2026, while the majority experienced stagnation or decline. Singapore is a notable exception, climbing sharply into the top three in the Ecosystem sub-index, driven by improvements in perceived trust and stronger board governance.

Trust in the social sector remains high but varies across economies. While 96% of surveyed SDOs report feeling generally trusted, levels of trust vary widely across the region.

Media sentiment toward the social sector has weakened. Less than a third (32%) of SDOs now rate media coverage of SDOs as positive, a marked decline from 2020.

Talent shortages persist as a region-wide constraint. More than 70% of SDOs face difficulty recruiting and retaining staff across Asia.

SDO governance structures are institutionalized widely across Asia. Most SDOs operate with boards and formal accountability mechanisms, although access to professional expertise from public and private sectors remains constrained.

Institutional recognition of doing good is widespread but not always well leveraged. Awards and volunteering schemes are widespread across the region, yet national giving days remain rare despite their perceived effectiveness.

Corporate contributions continue to grow but have not reached their full potential. Corporate funding, volunteering and in-kind support schemes are expanding, yet they account for only a relatively small share of SDO resources.

Cambodia, Indonesia and Singapore lead the Ecosystem sub-index. Their strong performance is driven by institutional recognition of the social sector, through awards, nationwide large-scale volunteer mobilization, high levels of trust (especially in Singapore) and strong governance structures.

Japan, Malaysia and Sri Lanka sit at the lower end of this category. In these three economies, SDOs face persistent difficulties recruiting staff and volunteers, alongside relatively low levels of perceived trust. Corporate engagement and donor support for staff capacity-building are also limited. None has government-sponsored giving days to mobilize broader participation.

CHAPTER 3

ECOSYSTEM

COMMUNITY FOR DOING GOOD

A supportive ecosystem depends on trust, talent, governance and institutional engagement. There is no single indicator to capture these conditions. Instead, the Ecosystem sub-index combines several dimensions to assess how conducive each economy is to civic participation and private social investment.

The Ecosystem sub-index evaluates four interrelated indicators:

- **Public perception**—the extent to which the sector is valued and trusted by society.
- **Talent infrastructure**—the availability and development of human capital for the social sector.
- **Good governance**—the strength of accountability and oversight structures within SDOs that can build credibility and trust.
- **Institutional recognition**—signals of support from government and business, including giving days, volunteer schemes and awards.

PUBLIC PERCEPTION

The way people and society perceive the social sector is indicative of how much it is trusted. A trusted sector is more likely to mobilize resources and deliver on its mission effectively. Positive media coverage and individual giving both serve as important signals of public trust and engagement. However, even when SDOs feel trusted and supported by the communities they serve, a gap can persist with donors, who may be more removed from on-the-ground impact.

Trust in Asia's social sector remains high—but it varies across economies and sectors.

Nearly all surveyed SDOs report feeling a foundational level of societal trust. 96% of surveyed SDOs feel at least *somewhat trusted* by society. However, less than half (43%) report feeling *fully trusted*.^{xvii}

Trust levels vary across economies. In Singapore, Nepal and the Philippines, more than two-thirds of SDOs report feeling fully trusted by society (69%, 69% and 66%, respectively). In contrast, trust is remarkably lower in North Asia, with fewer than a quarter of SDOs in Japan (9%), Chinese Mainland (11%) and Korea (20%) reporting the same.

Differences in trust are even sharper across sectors.

Only 36% of SDOs feel fully trusted by governments and 38% by companies, both notably lower than societal trust. In most economies, SDOs report the highest level of trust from society, and the lowest from government, suggesting a trust deficit with public institutions.

However, this pattern is not universal. In Hong Kong and India corporate trust meets or exceeds societal trust.^{xviii} Government trust also surpasses societal trust in a few economies, such as Thailand and Chinese Taipei. The Philippines stands out with the highest level of trust across all three stakeholders—society, government and corporates—while Japan consistently ranks lowest across the board.

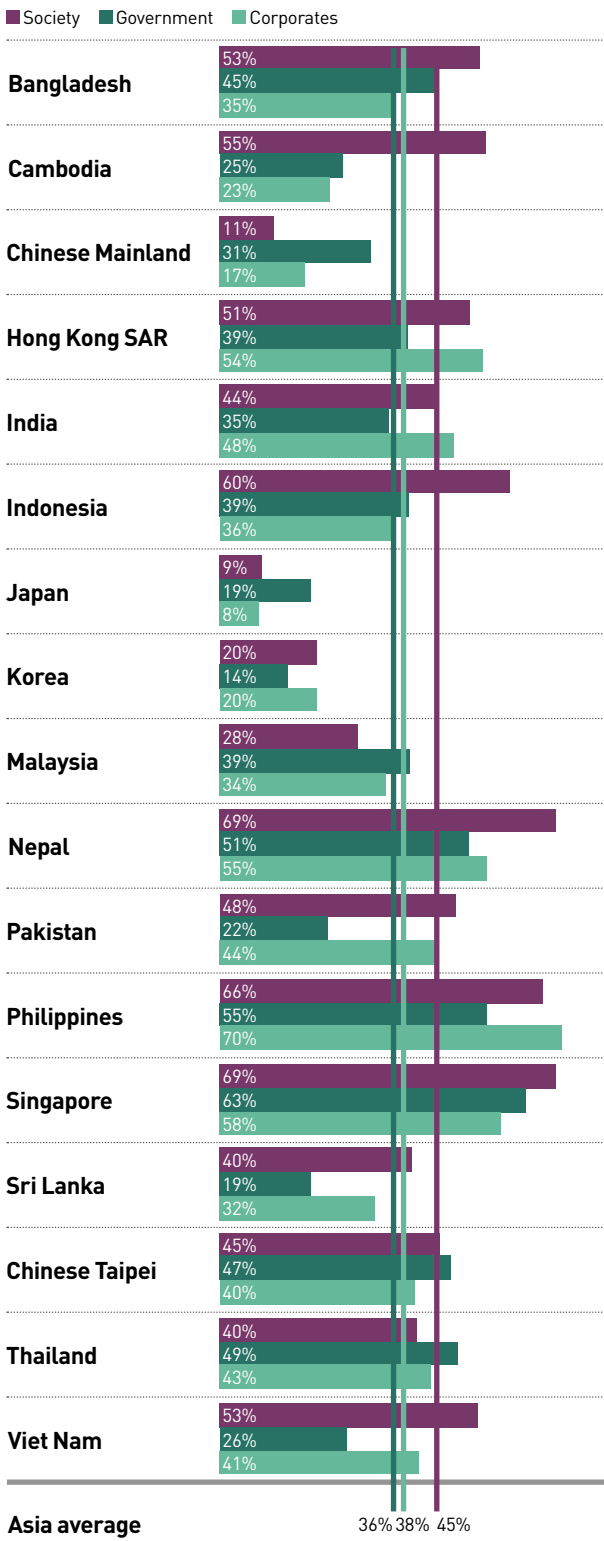
SDOs see public trust as key to their financial sustainability, and the erosion of it as highly detrimental.

Trust is perceived by SDOs as a key driver of funding. 60% of surveyed SDOs cite donor trust as the primary motivation for giving. Higher trust is also associated with greater access to unrestricted funding, which remains limited: 81% of SDOs still find it difficult to secure such funding.

^{xvii} SDOs were asked the extent to which they feel trusted by society, government and corporates. Answer options were: No, Somewhat, Yes.

^{xviii} Throughout this report, "Hong Kong" refers to the Hong Kong Special Administrative Region, China.

Percentage of SDOs that feel trusted by



Scandals are a major source of trust erosion.

Thirteen economies reported public social sector scandals spanning financial misconduct, governance failure and beneficiary abuse over the past two years. These incidents have direct operational consequences, increasing donor scrutiny and constraining fundraising.

SDOs say that greater accountability and transparency can help build trust in the social sector.

Many SDOs believe that reporting requirements (45%) help build trust between government and the social sector, while 21% say the same for overhead caps, although such measures can also constrain them.

Media sentiment is perceived by SDOs to have become less positive, although, overall, media engagement has increased.

SDOs perceive media coverage of the social sector to be less favorable over the past two years. Only 32% of surveyed SDOs view the media coverage as positive, continuing a downward trend from 2020. This weakening narrative environment risks amplifying the effects of scandals in media coverage, eroding public confidence.

Despite this, SDOs say that their engagement with the media has increased. Nearly three-quarters (72%) engage with media to promote or disseminate their work, up from 66% in 2020, reflecting SDO efforts to share their work with a broader audience, raise awareness and shape narratives.

SDOs see the importance of social media, but they lack sufficient support to communicate strategically.

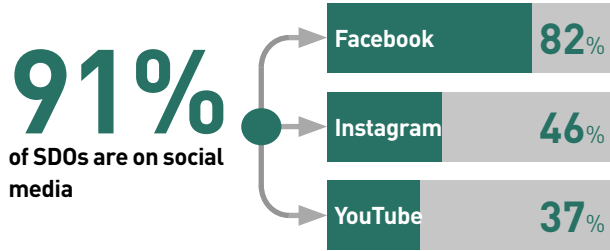
Social media continues to dominate SDO outreach strategies, far outpacing traditional or paid media. 75% of surveyed SDOs rely on social media platforms, far surpassing word of mouth (26%), traditional print media (14%) and broadcast channels (17%).

SDOs lack adequate support for strategic communications. 36% of SDOs have never received donor support for their communication needs, limiting their ability to shape public narratives and build trust.

TALENT INFRASTRUCTURE

Talent is as critical to the success of the social sector as financial capital. The ability of SDOs to attract and retain skilled staff and volunteers directly affects their effectiveness, and signals how much the social sector is

SDOs on social media



valued. High-quality talent drives better outcomes, which in turn builds trust and strengthens the sector. Examining the ease of recruiting staff and volunteers, as well as the availability of formal training pathways such as university courses in philanthropy and nonprofit management, provides insight into the talent infrastructure of an economy.

For most SDOs, recruiting and retaining talent remains a challenge despite a growing higher education pipeline.

Talent constraints remain one of the most enduring challenges across the ecosystem. Like previous years, nearly three-quarters (73%) of surveyed SDOs find recruiting staff difficult, and retention challenges are equally acute. These pressures are most pronounced in higher-income economies and aging societies—namely, Japan, Korea, Singapore, Chinese Taipei and Thailand—where competition for skilled labor is particularly intense.

A key structural constraint is the perception that nonprofit workers should earn less than their for-profit counterparts. This view remains widespread, with 69% of SDOs reporting this, a finding similar to previous iterations of the *Index*. Such perceptions weaken the sector’s ability to attract and retain talent, narrowing the pipeline for potential entrants and increasing the risk of attrition among experienced staff.

Experts shared that mitigating the talent shortage requires coordinated action. Commonly identified measures include better compensation, enhancing investment in capacity-building, and strengthening talent cultivation pathways through higher education. These can be combined with providing flexible working conditions, clearer career progression opportunities, promoting volunteerism and raising public awareness of the sector.

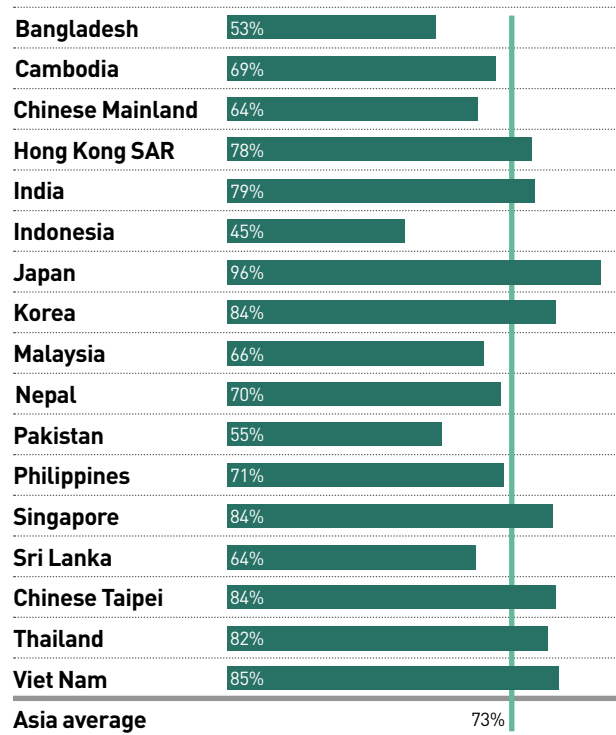
The higher education pipeline continues to strengthen. Courses on nonprofit management and philanthropy are available in almost all economies, generating a new pool of professional talent.

Capacity support is perceived by SDOs as lacking, and while volunteers help to fill gaps, they remain hard to recruit.

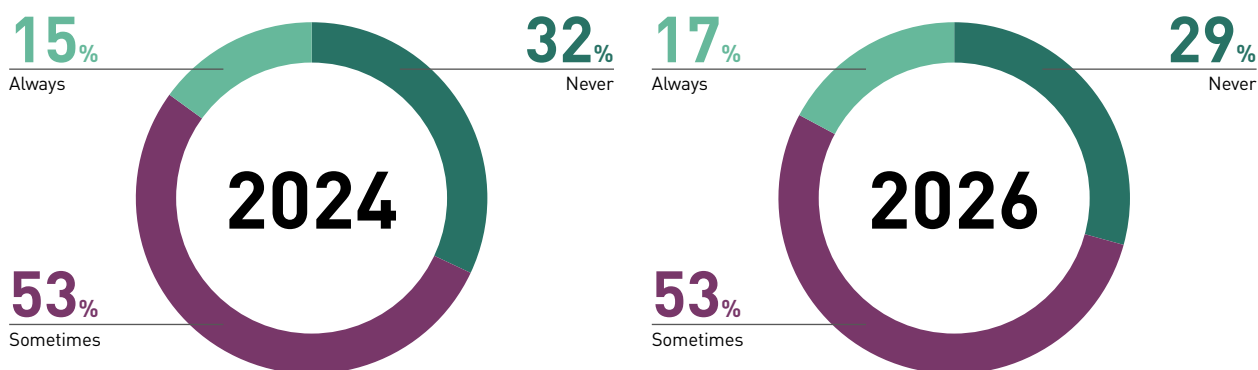
Donor support for capacity-building is limited. Only 17% of surveyed SDOs receive consistent support for staff development, while 29% have never received any. This gap is notable given that staff upskilling and reskilling (38%) is a top three priority for SDOs, trailing only funding (77%) and collaborations (56%).

Volunteer capacity is strong but difficult to sustain. There is a strong culture of volunteerism in Asia’s social sectors: 78% of surveyed SDOs work with volunteers, a figure that rises to over 90% in Chinese Mainland and Nepal. However, 60% of SDOs report difficulty in recruiting volunteers, reinforcing the need for structured mobilization schemes and stronger institutional support.

Percentage of SDOs finding it difficult to recruit staff



SDOs receiving donor support for capacity-building



BUILDING CAPACITY IN THE SOCIAL SECTOR

Across Asia, intermediary organizations are stepping up to provide much-needed capacity-building support through various approaches and models.^{xix}

Most commonly, intermediary organizations are membership-based, offering specific capacity-building training to their members. In the Philippines, the Association of Foundations offers various activities and programs to strengthen its members' capacity in areas such as board governance, leadership, institutional effectiveness and organizational stability.³⁵ Another example is the Japan NPO Center, which organizes forums and capacity development programs for nonprofit organizations (NPOs) and NPO intermediaries in its network.³⁶ Similarly, the Cooperation Committee for Cambodia provides learning and capacity-building services focusing on institutional effectiveness and program quality to its members. It also offers systems and tools to promote good governance in SDOs.³⁷

Aside from providing training, another approach is

to match NPOs with skilled volunteers. In Hong Kong, Asian Charity Services connects small- to medium-sized organizations (SMEs) with professional volunteers who offer support in strategic planning, board governance, fundraising and more.³⁸ Similarly, Impact in Singapore has a network of skilled volunteers who give their time and expertise pro bono or at subsidized rates to address organizational needs in areas such as finance, marketing, human resources and technology adoption.³⁹

Beyond intermediary organizations, grant-making foundations in some economies provide funds and platforms for SDO capacity-building. One example is DBS Foundation's capacity-building programs for social enterprises and SMEs.⁴⁰ In addition to providing grants, the Singapore-based foundation partners with regional organizations to deliver initiatives such as bootcamps, incubation programs, networking events and workshops, helping social enterprises and other SMEs build the skills needed for growth.⁴¹

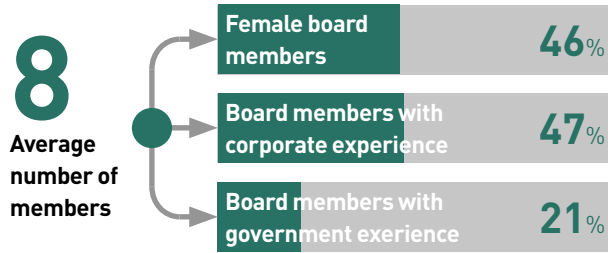
GOOD GOVERNANCE

Good governance underpins credibility in the sector. Effective boards of directors provide oversight, strategic direction and access to expertise, particularly important for resource-constrained organizations.

For efficacy, board composition and function are important: diverse and experienced board members, including those from the corporate sector, help strengthen accountability, financial management and operational rigor.

^{xix} Intermediary organizations may also be known as umbrella organizations, network bodies, ecosystem builders or social sector incubators. Their main role is to support the development of other social sector organizations and/or the social sector as a whole.

SDO board composition



Boards reflecting professional norms are widely established as a governance feature for SDOs.

SDOs report that board governance is widely institutionalized. 86% of surveyed SDOs operate with boards, and accountability frameworks are widely embedded. In 15 economies, board members are individually responsible for organizational noncompliance, further enhancing board accountability. (See the section on Accountability in Chapter 1.)

Board structures and practices broadly align with professional norms. On average, SDO boards have eight members, which aligns with the good practice for charities or not-for-profit organizations.⁴² The most common meeting frequency is quarterly, with 44% of SDOs reporting this, followed by twice a year (24%).

Slightly more women make up SDO boards, but corporate representation is gradually declining.

Gender diversity on SDO boards has improved by a slight margin. Female representation on boards of surveyed SDOs has risen to 46%, up from 42% in 2024, signaling a positive shift in board inclusivity.

Most SDO boards have some business representation, although the overall corporate composition of seats has fallen. While 82% of SDOs report having at least one corporate board member, bringing valuable business skills and access to resources. However, corporate representation accounts for less than half (47%) of total board seats—continuing a decline observed since 2022. Government expertise remains scarce (21%), which limits boards’ ability to navigate regulatory systems and engage effectively with public institutions.

INSTITUTIONAL RECOGNITION

Institutional recognition—from government and companies—reinforces the social sector’s legitimacy and visibility through awards, national giving days and volunteer programs. However, recognition alone is insufficient. Addressing complex social challenges increasingly requires collaboration across the public, private and social sectors, making cross-sector partnerships a critical component of a well-functioning ecosystem.

Awards and recognition for doing good are common, although SDOs think the potential of national giving days is underleveraged.

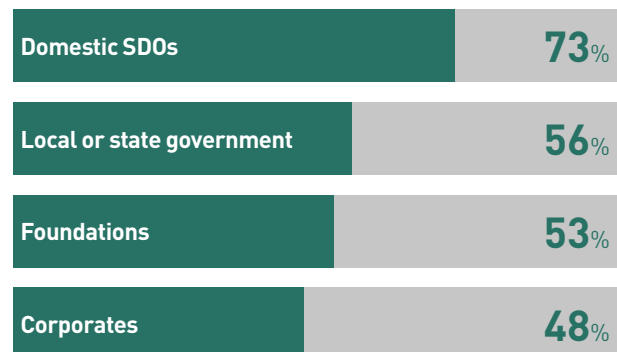
Symbolic recognition for doing good is widespread. Sixteen out of 17 economies in the *Index* offer awards for philanthropy or for corporate social responsibility (CSR), providing valuable public recognition for doing good while showcasing best practices. Additionally, all have established formal volunteer schemes.

National giving days remain underutilized. Despite a perception that national giving days directly boost donations to the sector—73% of surveyed SDOs believe this—only seven economies host public giving days or similar events. Of these, only four economies (Chinese Mainland, Korea, Singapore and Viet Nam) have such events sponsored by the government, which helps lend greater public credibility and signals unrealized potential for greater adoption.

Corporate engagement and cross-sector collaborations are ticking up.

Corporate engagement continues to expand with modest but consistent gains over time. In 2026, 57% of surveyed

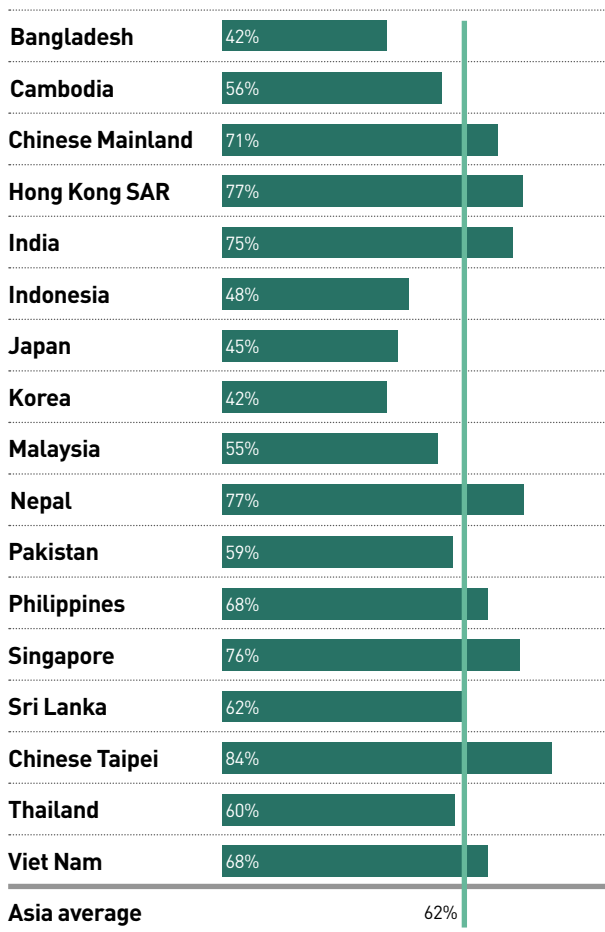
Who do SDOs collaborate with?



SDOs report receiving corporate funding (up from 54% in 2022), and 62% host corporate volunteers (up from 53% in 2022). However, this growth has not resulted in a significantly larger financial contribution, with corporate funding still accounting for only 15% of an SDO's budget (up marginally from 14% in 2022). This suggests that while more SDOs are engaging with corporates, the depth of that engagement remains limited.

Cross-sector collaborations are increasing—especially public-private partnerships for social good. While collaboration with peer SDOs remains the most common form of engagement (73%), SDOs also engage with local governments (56%), foundations (53%) and corporates (48%). Public-private partnerships for social good are now evident in almost all 17 economies, with experts in 10 economies pointing to an increase over the past two years.

Percentage of SDOs working with corporate volunteers



CHAPTER 4

PROCUREMENT— PARTNERSHIPS FOR DOING GOOD

In this chapter, we discuss findings from the Procurement sub-index, which examines the accessibility and effectiveness of government procurement from the social sector.

WHY PROCUREMENT MATTERS

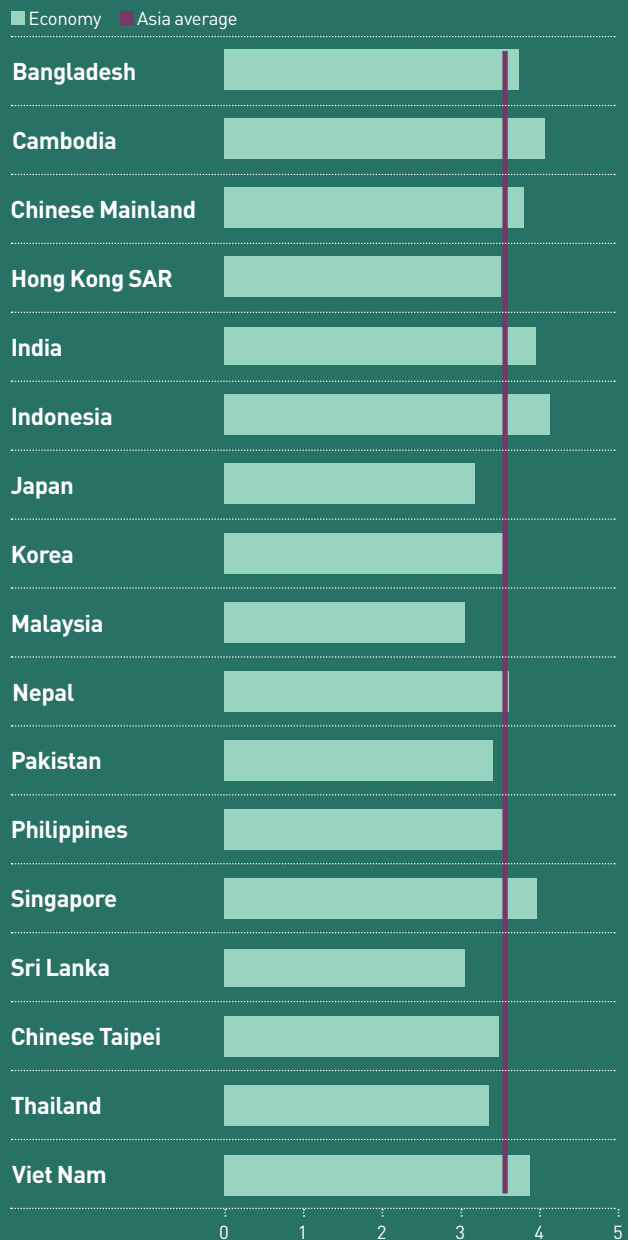
Government procurement can be a direct channel for public resources to flow to social delivery organizations (SDOs). When it works well, it is a genuine win-win for both sides of the partnership: governments access the expertise, local knowledge and community trust that SDOs have built over the years, while SDOs gain income, legitimacy and scale.

With some exceptions among the 17 economies in the *Doing Good Index*, government procurement is a channel that is open in theory, but limited in practice. While procurement opportunities are available in all economies, access is uneven, particularly for smaller and newer SDOs. Limited organizational capacity, cash flow constraints and complex administrative requirements can make it difficult for them to compete.

Chinese Taipei and Korea demonstrate what a more intentional approach looks like: both economies have built preferential procurement frameworks that prioritize social sector participation, with dedicated platforms and clear guidelines.

The broader question is whether governments are willing to treat the social sector not just as an eligible vendor but as a preferred partner in service delivery.

Procurement sub-index performance



KEY FINDINGS

Procurement opportunities for SDOs exist across Asia but remain difficult to access. All economies in the *Index* allow SDOs to bid for government contracts; however, structural and procedural barriers limit effective participation.

Access to information is the most persistent barrier for SDOs. Only 11% of surveyed SDOs report that information on government requests for proposals (RFPs) is easily accessible, making it the most consistent chokepoint across economies.

Procurement income is diminishing as a source of SDO income. Just 28% of surveyed SDOs received procurement-related income in the last financial year, with such income accounting for an average of just 6% of an SDO's budget.

SDOs report growing difficulties in securing procurement contracts. Nearly three-quarters (73%) of SDOs reported difficulty in accessing information and applying for procurement opportunities, reflecting rising concerns around process transparency and accessibility.

Capacity and cash-flow constraints undermine SDO's competitiveness as a potential vendor. Across all 17 economies, experts cite slow government payment processes, administrative burden and limited organizational capacity as key barriers to effective participation in government procurement.

Chinese Taipei, Korea and Chinese Mainland remain the top three performers on the Procurement sub-index. Their strong performance can be attributed to the availability of incentives for SDOs to bid for procurement contracts as well as relatively easy and transparent approval processes.

The Philippines, Hong Kong and Sri Lanka are at the lower end of the sub-index.^{xx} As in previous years, their underperformance stems from the absence of incentives for SDOs to participate in procurement, perceived difficulties in obtaining information about procurement opportunities and insufficient transparency in the application and approval processes.

xx Throughout this report, "Hong Kong" refers to the Hong Kong Special Administrative Region, China.

CHAPTER 4

PROCUREMENT

PARTNERSHIPS FOR DOING GOOD

Government procurement can be an important mechanism for engaging the sector in service delivery, providing both funding and recognition. However, the potential benefits of government procurement depend on transparent processes, accessible information and adequate organizational capacity.

The Procurement sub-index examines two dimensions:

- **Access to procurement opportunities**—the extent to which SDOs can identify and qualify for opportunities, as shaped by eligibility criteria, availability of information and targeted incentives.
- **Procurement process**—the transparency, efficiency and ease of the application, selection and approval processes, which help facilitate SDO participation in procurement.

ACCESS TO PROCUREMENT OPPORTUNITIES

Access to procurement opportunities is a fundamental determinant of SDO participation.

It depends on the clarity of eligibility criteria, the visibility of opportunities and the availability of targeted incentives. Ensuring that information is available and requirements are proportionate can help level the playing field, enabling a wider range of SDOs—including smaller and newer organizations—to compete.

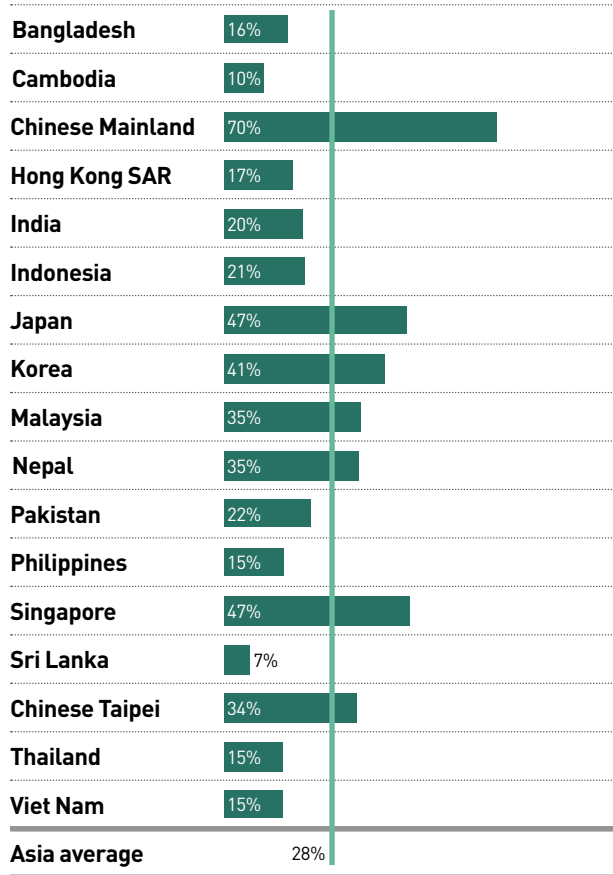
While SDOs can seek government contracts in all 17 economies, some SDOs say they lack the required information and preferential access to such opportunities.

Opportunities to participate in government procurement are widely available to SDOs.

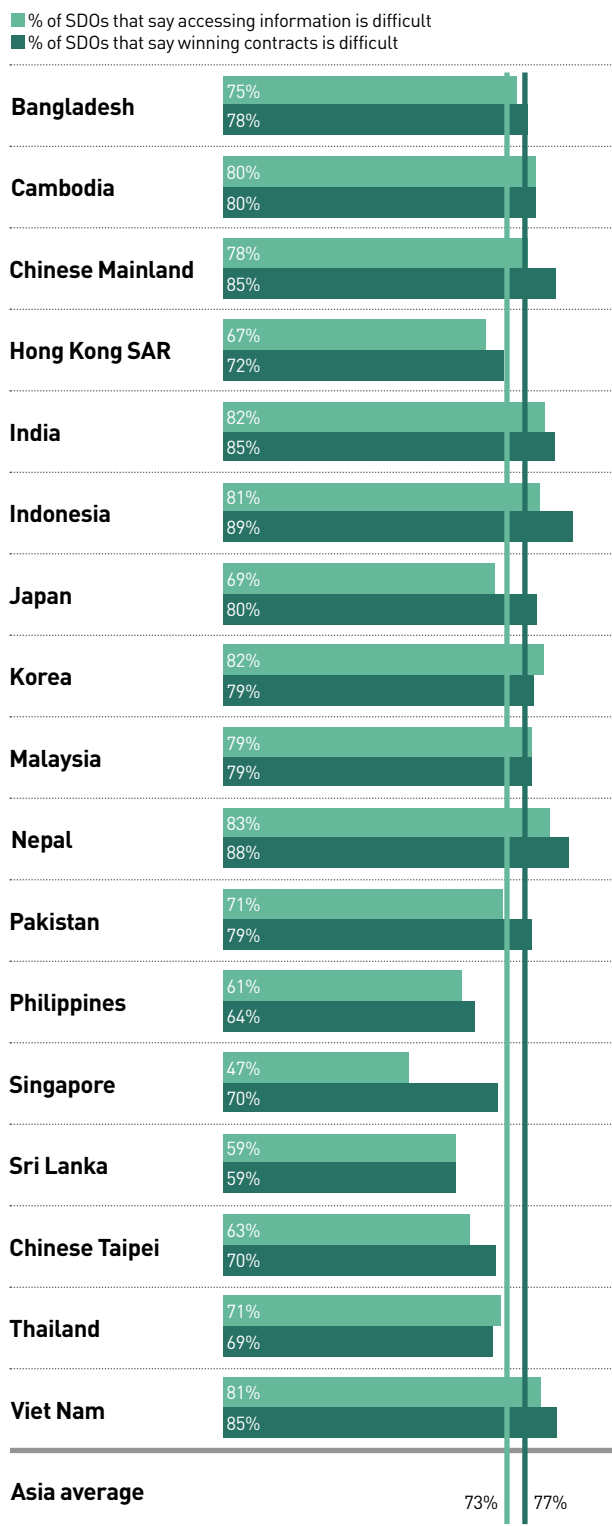
Governments in all economies of the *Index* allow SDOs to bid for government contracts. Yet surveyed SDOs say these opportunities are difficult to access, and less than a third (28%) of SDOs report receiving income from government procurement contracts, with such funding representing only 6% of their budget (see Chapter 6).

Access to information remains the biggest challenge. 73% of SDOs reported difficulty in accessing information about and applying for procurement

Percentage of SDOs with government procurement contracts



Difficulty in accessing government procurement opportunities



opportunities. The challenge is particularly acute in Nepal (83%), India (82%) and Korea (82%), where more SDOs reported such difficulty.

Procurement schemes that give SDOs special consideration in public tenders are rare. Only two economies (Korea and Chinese Taipei) operate explicit preferential procurement systems that systematically encourage participation by the social sector. Other economies offer sector-specific or targeted preferential procurement measures, but these do not always target SDOs (see box). The creation of a preferential procurement policy was one of the top regulatory reforms SDOs indicated they would like to see (22%).

PROCUREMENT PROCESS

The transparency and efficiency of the procurement process are significant determinants of an SDO's ability to engage in procurement. Transparency requires openness and clarity at every stage to make information about procurement opportunities, selection criteria and evaluations fully accessible to SDOs. Minimizing delays and optimizing resource utilization can improve the efficiency of the procurement process.

Administrative processes and limited capacity are major challenges for SDOs pursuing such opportunities.

SDOs continue to face multiple challenges during the approval process. More than three-quarters (77%) of surveyed SDOs say that winning government contracts is difficult or very difficult, and 60% think the approval process is not or only somewhat transparent, both at a higher level compared to the 2024 iteration of the *Index*.

Cash-flow and capacity constraints limit the competitiveness of SDOs in government procurement. Across all 17 economies, experts consistently highlight late payments, compliance requirements, heavy administrative burdens and limited organizational capacity as key barriers for SDOs even to participate. Many SDOs lack the financial resilience to absorb payment delays and the staff or systems needed to prepare bids, manage compliance requirements or deliver large-scale contracts, effectively excluding them from procurement opportunities, even where formal access exists.

PREFERENTIAL SOCIAL PROCUREMENT FOR SDOS

To boost their chance of success, SDOs can receive special consideration in government tenders. This may include being awarded extra points during tender evaluations, enjoying preference for certain contracts or having social value explicitly factored alongside market criteria such as price and technical capacity.⁴³

Only two Asian economies offer such opportunities. In Korea, preferential social procurement was introduced under the *Social Enterprise Promotion Act (2007)*, applying to certified social enterprises rather than SDOs in general.⁴⁴ Government agencies and public institutions must prioritize procurement from social enterprises where possible, and an online marketplace, Store 36.5, has been established specifically for this.⁴⁵ In Chinese Taipei, preferential procurement is rooted in social welfare policy, with legislation promoting procurement from disability welfare institutions.⁴⁶ Eligible organizations can also market their goods and services through the Priority Procurement Network Information platform.⁴⁷

Elsewhere, preferential procurement tends to be targeted rather than comprehensive schemes. In

Japan, public bodies are encouraged to procure goods and services from facilities that employ persons with disabilities.⁴⁸ In the Philippines, government bodies must endeavor to allocate at least 10% of their budget to goods and services produced by cooperatives employing persons with disabilities under Executive Order No. 417,⁴⁹ while cooperatives are granted preferential rights to supply agricultural commodities to government agencies.⁵⁰ Malaysia's ePerolehan platform lists registered social enterprise vendors eligible for government procurement, although uptake varies across ministries.⁵¹

*Read more: CAPS (2024). Policy Brief Series—
Procurement for Good:
Procurement from the Social
Sector in Asia*



PART II: DEEP DIVES— SOCIAL SECTOR INSIGHTS

While the *Doing Good Index* focuses on a defined set of indicators used to calculate economy scores, the surveys conducted collect a broader range of information from social delivery organizations (SDOs) and sector experts. Part II draws on these additional data points to explore key developments shaping the social sectors in Asia.

These chapters provide a deeper insight into three areas: the social sector's perspectives on engagement with the **UN Sustainable Development Goals** (SDGs) (Chapter 5), **funding patterns** (Chapter 6), and **technology adoption** (Chapter 7). This section also includes a special **economy profile on Mongolia** (Chapter 8), offering a snapshot of its evolving social sector as a stepping stone toward potential inclusion in the 2028 *Index*. Although the findings from these chapters do not form part of the *Index* calculation, they help contextualize the results and highlight emerging trends affecting the sector.

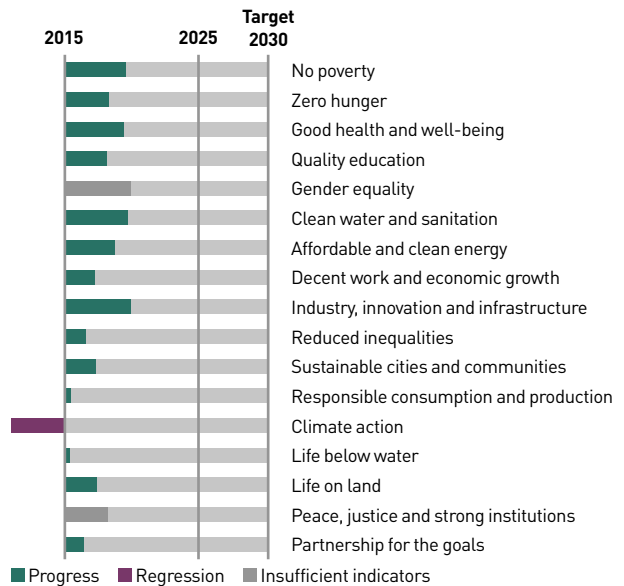
CHAPTER 5

ASIA'S SOCIAL SECTORS AND THE SDGs

Since their adoption in 2015, the Sustainable Development Goals (SDGs) have shaped how governments, businesses and the social sector have framed development priorities. With the 2030 deadline for SDG achievement approaching—and environmental, social and governance (ESG) standards gaining prominence, we asked social delivery organizations (SDOs) about their perspectives on how Asia’s social sector engages with the SDGs.

In the run-up to 2030, global progress toward the SDGs has fallen short of ambition. In Asia and the Pacific, progress is far off track, with the region not expected to achieve any of the 17 SDGs.⁵² Still, the SDOs in our study expounded the value of the SDGs as a way to prioritize their efforts and as a valuable framework for cross-sector collaboration and bolstering ESG. Beyond 2030, the legacy of the SDGs in Asia may ultimately be as a mechanism for directing resources and efforts, and bringing together different stakeholders in society.

SDG progress in Asia and the Pacific



Adapted from Snapshot of Regional SDG Progress Since 2015—ESCAP (2026). *Asia and the Pacific SDG Progress Report 2026*.

WHAT ARE THE SDGs?

The Sustainable Development Goals (SDGs) were adopted by the United Nations in 2015 as a global framework for achieving sustainable development by 2030. Comprising 17 goals and 169 targets, the SDGs are designed as a universal agenda to guide government policies, international cooperation and collective action across social, economic and environmental domains. Although not legally binding, the SDGs offer a shared language for collaboration and have become a central reference point for national development strategies, donor priorities and public discourse.

In its 2025 report, the United Nations estimates that only 18% of SDG targets are currently on track globally.⁵³ In the Asia-Pacific region, this progress gap

is even more pronounced.⁵⁴ Persistent poverty, widening inequalities and accelerating climate risk action are compounding environmental and social vulnerabilities across the region.^{55,56}



Source: United Nations, Communication Materials. <https://www.un.org/sustainabledevelopment/news/communications-material/>

Top 3 ways SDOs use the SDGs in their work



OBSERVATIONS

SDOs believe the SDGs are still visible and widely used as a reference point.

Despite initial optimism and momentum around the SDGs when they were adopted, SDOs believe momentum has slowed. International discourse reflects a shift from early optimism to concern that progress is off track and implementation fatigue is growing.^{57,58} Data from the *Doing Good Index 2026* show that surveyed SDOs echo this concern and point to the SDGs' nonbinding nature, difficulty in tracking progress and excessive number of goals as challenges.

Nevertheless, the SDGs remain a widely recognized reference for the social sector and economies across Asia. All 17 economies in the *Index* have integrated SDG targets into national development plans. Several economies have even created localized frameworks, adding specific goals and tailoring targets and indicators to domestic challenges. For example, Cambodia and Chinese Taipei introduced an additional goal aligned to their own contexts, addressing landmines and promoting a nuclear-free homeland, respectively.^{59,60} Korea and Viet Nam have developed national customized SDG frameworks that retain the global structure but refine targets and implementation approaches to fit local social, economic and environmental realities.^{61,62}

SDOs see the SDGs as a useful way to organize their work and coordinate with others, rather than as an accountability mechanism to achieve set targets.

SDOs have widely adopted the SDGs into their operations. SDGs are a guiding North Star for their

decision-making and goal-setting: 84% of surveyed SDOs report using them in their operations, and 90% say aligning their work with the SDGs is beneficial, while 68% think the SDGs will become more important for their organization in the future.

SDOs value the SDGs for advancing sustainable development, but they primarily see them as a framework for coordination rather than a binding accountability mechanism. SDOs score the SDGs 70/100 for overall usefulness, with only six economies scoring below this average. They value the SDGs most for increasing public awareness (70%), creating a shared sense of purpose (66%) and helping government set priorities (61%).

The rise of ESG has not displaced SDGs, which are widely viewed by SDOs as complementary efforts. Most surveyed SDOs see the SDG framework as being complementary to the proliferation of ESG standards in Asia. A strong majority of respondents (84%) view SDGs and ESG as complementary rather than competing frameworks, suggesting that the rise of ESG has expanded the sustainability landscape rather than replacing the SDGs (See box on page 51).

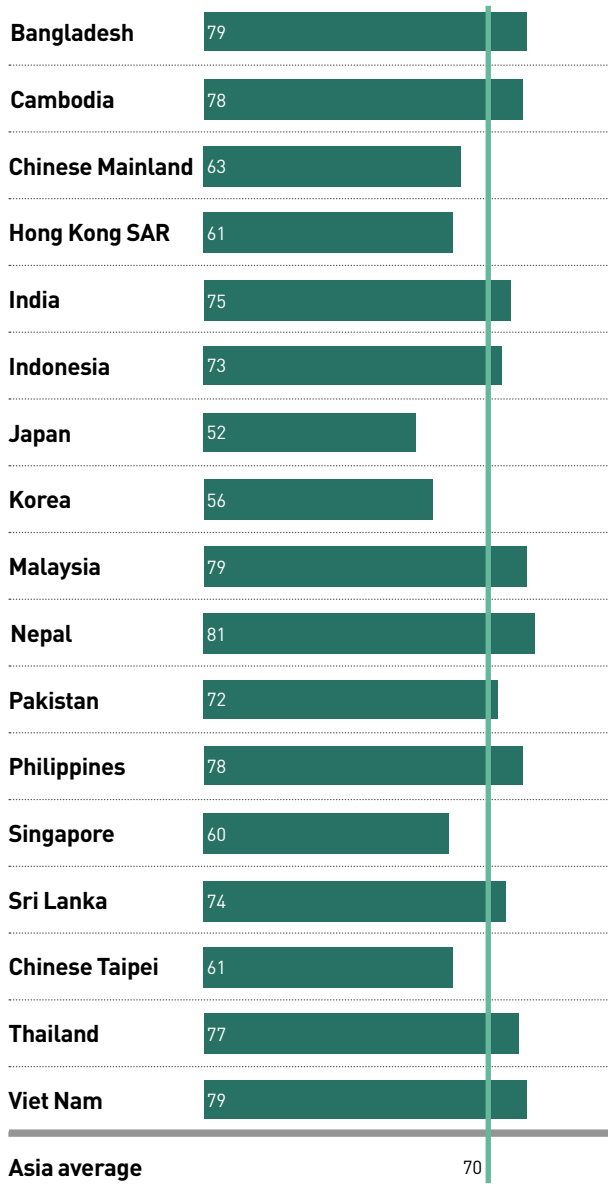
Top 3 ways in which SDOs believe the SDGs are unhelpful



Top 3 ways in which SDOs believe the SDGs are helpful



SDG usefulness according to SDOs (score out of 100)

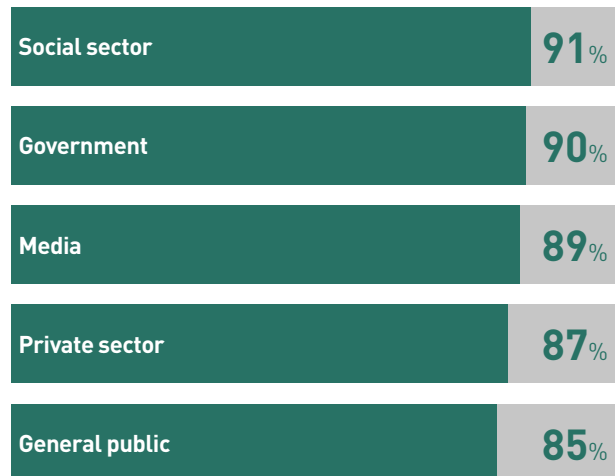


Across all economies, there is near-universal agreement among SDOs that making progress on the SDGs requires engagement from multiple sectors.

Our survey data reflect a broad consensus that achieving the SDGs requires a whole-of-society approach. More than four in five survey respondents view the involvement of every major stakeholder group as important for making progress toward the SDGs.

While all sectors are considered important, there is a subtle hierarchy in perceived importance. The social sector receives the highest importance rating, followed closely by the government, media, private sector and the general public. This suggests that respondents see organized institutions as the primary drivers of SDG progress, with SDOs seen as central actors in implementing and coordinating SDG-related activities.

Which sector do SDOs think is important to achieve the SDGs?



THE EMERGENCE OF ESG AS A DRIVER FOR CORPORATE IMPACT IN ASIA

Environmental, Social and Governance (ESG) refers to a set of standards that assess how companies manage environmental and social responsibilities and governance practices.⁶³ It evaluates environmental factors such as climate change mitigation, resource management and pollution reduction; social aspects such as diversity, employee well-being and community relations; and governance issues such as board independence, transparency and ethical compliance.

Unlike the SDGs, ESG did not originate as a global development agenda but from responsible investing and corporate governance. Since the term was popularized in 2004, ESG has become widely used by companies, investors and regulators to guide investment decisions, sustainability reporting and regulatory compliance. Thus, it serves less as a shared vision for society and more as a framework

for assessing corporate risk, meeting stakeholder expectations and signaling credibility to markets.

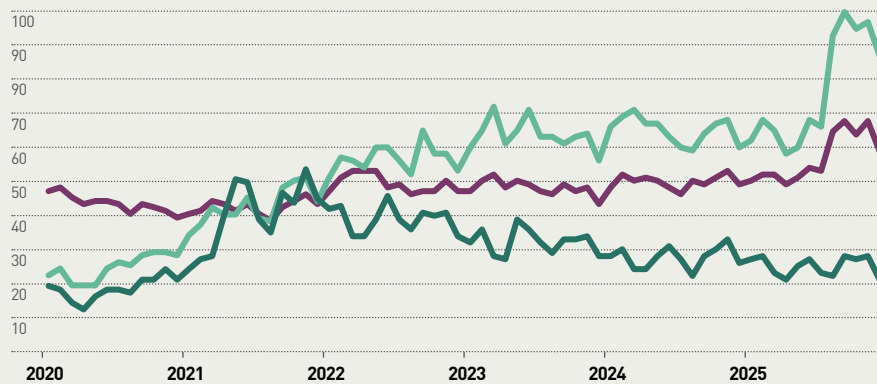
Due to its increased usage, ESG has gained increasing prominence in corporate and investment contexts.⁶⁴ Across Asia, a growing number of stock exchanges now require or strongly encourage listed companies to disclose ESG or sustainability information as part of their listing obligations or on a “comply or explain” basis. Exchanges in 13 of the 17 economies in the *Doing Good Index 2026* have introduced ESG reporting requirements, up from eight in the 2022 iteration, reflecting a shift toward integrating ESG disclosure into financial market regulation.

The growing ESG focus is also visible in public discourse. Online search trends indicate a steady rise in global attention in recent years, with ESG-related searches increasing relative to corporate social responsibility (CSR) and the SDGs.

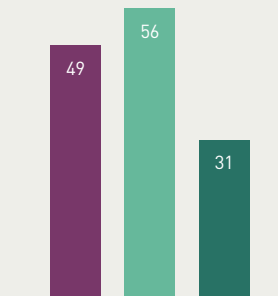
Google search popularity: SDGs, ESG & CSR (2020–25)⁶⁵

■ CSR ■ ESG ■ SDGs

Interest over time



Average interest



CHAPTER 6

FUNDING

RESOURCES FOR DOING GOOD

Funding is critical for social delivery organizations (SDOs) to operate, implement programs and achieve their mission. Financial support can come from various sources, including individual donors, foundations, companies and governments; and the availability of funding can be an important indicator of the health of an economy's social sector. This chapter examines the current funding landscape for Asian SDOs. Drawing on our survey and consultations with experts, we explore key funding sources, emerging trends and opportunities to strengthen financial support for Asia's social sectors.

Our findings suggest that Asian SDOs face increasingly complex funding dynamics. Many SDOs report rising demand for services and increasing operational costs, while noting a decline in their donor numbers. Domestic funding—from local individuals, foundations, and companies—remains

the primary source of support for most SDOs, yet many organizations perceive domestic funding in their economy as insufficient. Foreign funding is a significant source of income for SDOs in some economies, but recent reductions in overseas development assistance could threaten the sustainability of this funding stream. Meanwhile, government support—through grants and procurement—also appears to be declining, while earned income is emerging as a complementary but still limited source of revenue.

OBSERVATIONS

There is increasing demand for funding in an uneven and shifting funding landscape.

SDOs in Asia are navigating both rising demand and increasing costs. Across 15 of the 17 economies in the *Doing Good Index 2026*, the majority of surveyed SDOs report higher expenditures, and

FUNDING SOURCES

Domestic funding

- **Funding from local foundations or local individuals, including crowdfunding:** This does not include funding from local corporate foundations, as they are part of corporate funding below.
- **Corporate funding:** funding from corporate foundations or corporate entities (local and foreign), including corporate social responsibility (CSR), corporate sponsorship and in-kind donations.
- **Income from sales:** Income earned through the sales of products or services.

Foreign funding

- **Foreign funding:** Funding from foreign foundations (such as the Ford Foundation or the Gates Foundation), bilateral or multilateral agencies (such as the US Agency for International Development [USAID], Australian Agency for International Development [AusAID] or United Nations), or foreign individuals.

Government funding

- **Government grants:** Grants given to SDOs by the government.
- **Government procurement:** Income earned from providing goods or services commissioned by the government.

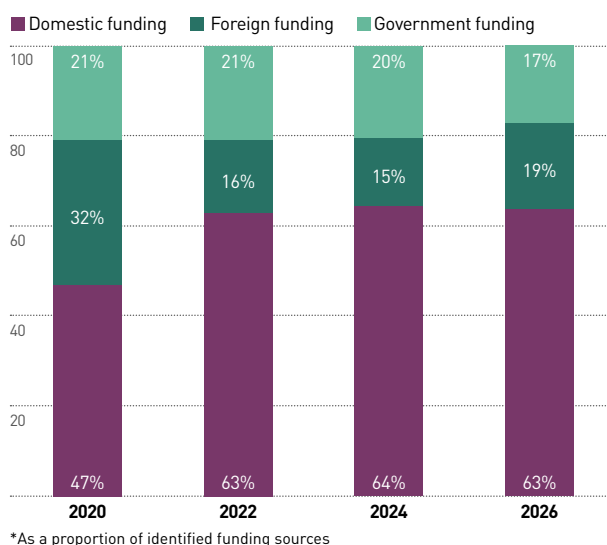
60% of SDOs indicate increased demand for their services and products.

At the same time, SDOs face funding constraints and a reduction in donor numbers. Only 40% of SDOs report increased income, and in eight out of 17 economies, most SDOs experienced a decline in the past financial year. Nearly a third (31%) also reported a drop in donors over the last 12 months.

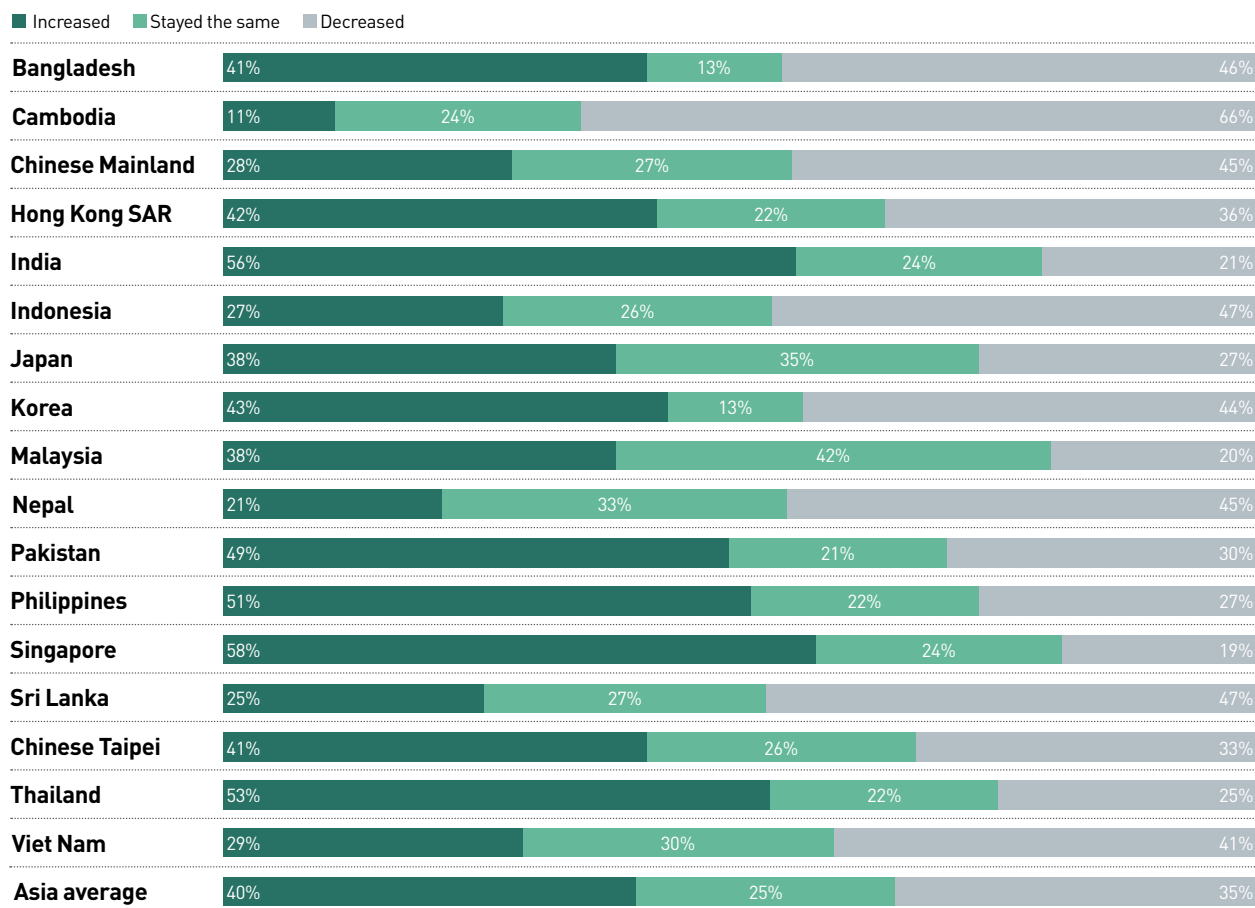
The composition of funding for SDOs in Asia has remained largely consistent since 2024.

The majority of funding comes from domestic sources (63%), including local individuals, foundations, corporates and income from sales. In 2026, foreign funding and government funding account for 19% and 17% of an SDO's budget, respectively.

Source of SDO funding 2020-26*

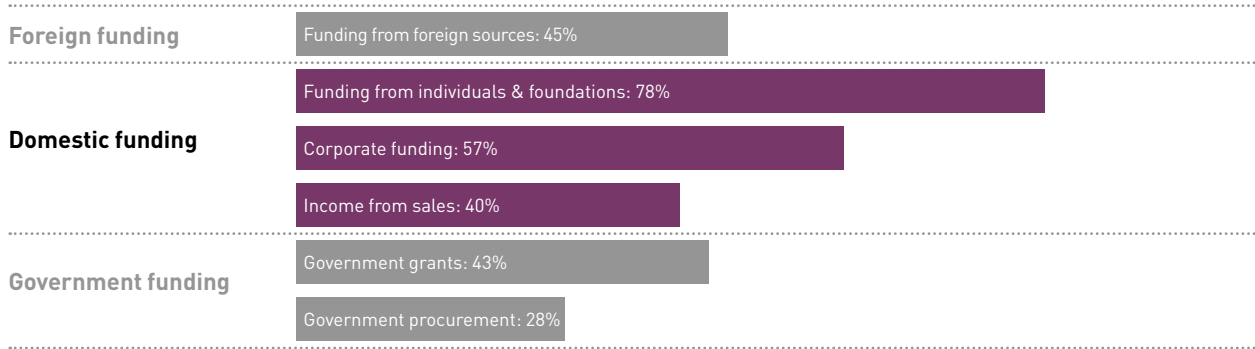


Change in SDO Income in the Last Financial Year*

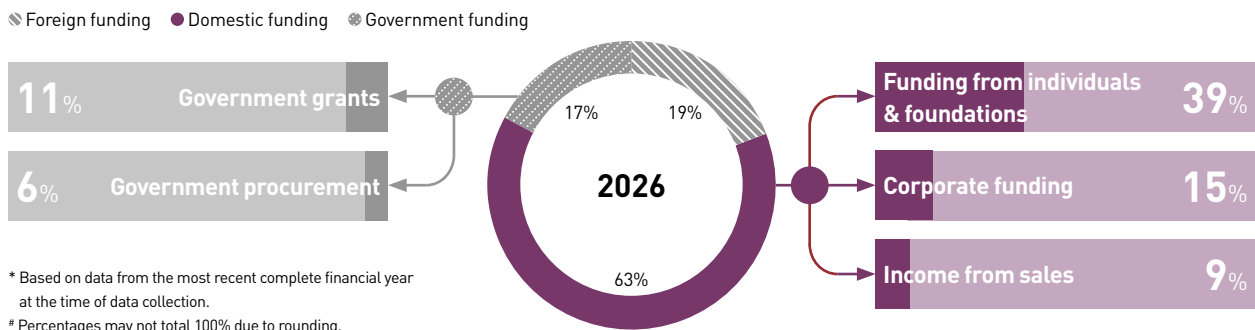


* % of SDOs reporting that their income had increased, decreased or stayed the same. Any discrepancies in percentage totals are due to rounding.

Percentage of SDOs receiving domestic funding



Domestic funding as a proportion of an SDO's budget*#



DOMESTIC FUNDING TO SDOS

Funding from local individuals and foundations remains a key source of funding for SDOs, but the potential for crowdfunding has not been fully tapped.

Funding from individuals and foundations remains the primary source of SDO income, but it is weakening. 78% of surveyed SDOs receive contributions from individuals and foundations (down from 82% in 2024), making up

39%, by proportion, of an SDO's budget, down from 42% in 2024. It remains the primary source of income in 10 out of 17 economies.

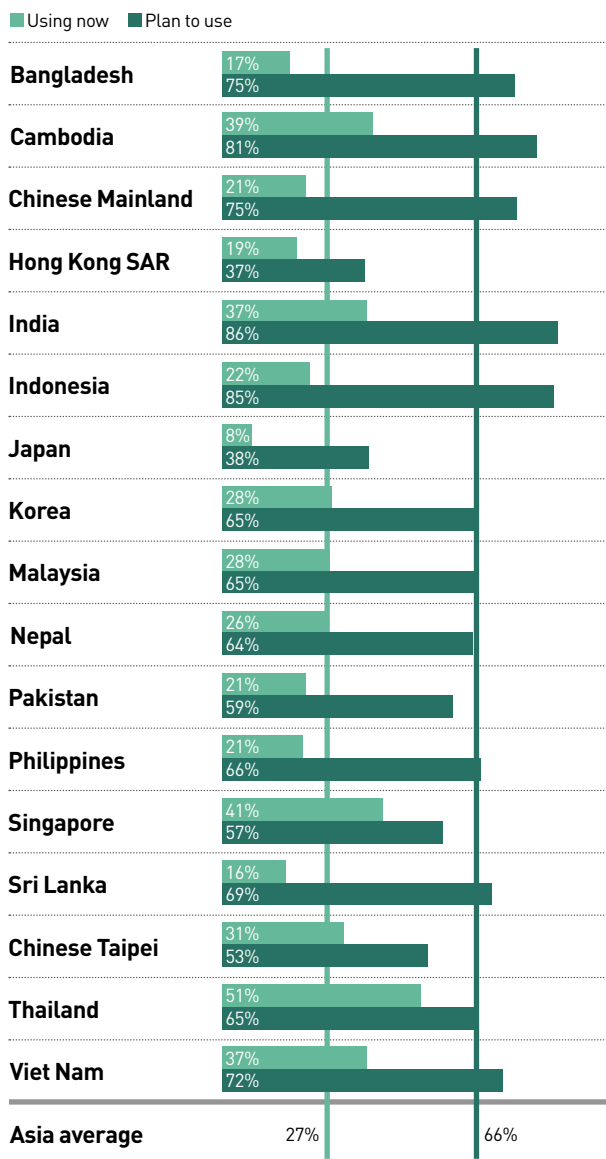
Domestic giving is widely seen as insufficient. 78% of SDOs believe domestic funding is low. These concerns are highest in Bangladesh, Japan and Nepal (>90%). The most cited reasons for this are that people prefer to give directly to beneficiaries (36%), lack sufficient resources to donate (34%), and are unsure of how or to whom to give (33%).

Top 3 reasons SDOs believe domestic giving is low



Online fundraising shows potential but has yet to be fully leveraged. 66% of SDOs plan to adopt crowdfunding in the future, up from 64% in 2024 and 59% in 2022. Nevertheless, only 27% of SDOs crowdfund currently, which points to a need for more supportive ecosystems in terms of regulations, digital infrastructure and staff capacity.

Percentage of SDOs using or planning to use crowdfunding

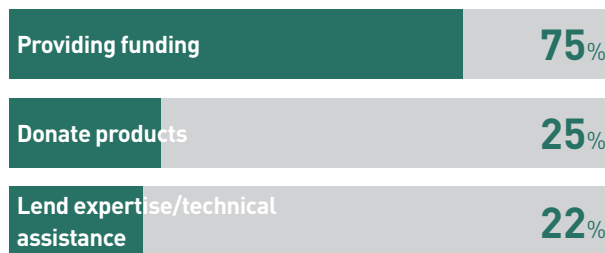


While corporate funding remains a relatively small proportion of their income, SDOs see opportunity for financial, in-kind and expert support.

Corporate funding is widespread but remains relatively small in volume. While 57% of surveyed SDOs receive such funding, it accounts for only 15% of their total budgets, a finding similar to previous years.

The number of SDOs receiving corporate funding also varies significantly across economies. It is highest

What kind of support do SDOs seek from companies?



in Chinese Taipei (86%), Singapore (81%) and Hong Kong (80%), while less than 40% of SDOs in Bangladesh and Cambodia receive such support.

There is an opportunity for companies to increase support for the social sector, both financially and nonfinancially. Beyond financial support, SDOs believe that companies can best support their organizations by donating products (e.g., computers, software, office supplies) and lending technical expertise (e.g., accounting, legal, technology support).

Some SDOs are exploring ways to generate revenue as an additional source of income.

Earned income for SDOs is a limited but emerging pathway to financial sustainability. Currently, 40% of surveyed SDOs generate income from sales, although this accounts for only 9% of an SDO’s budget. However, 47% of SDOs that do not yet earn revenue plan to do so, signaling a growing interest in diversifying income streams, strengthening self-sufficiency and aligning with donor interests.

SDOs are exploring ways to establish sustainable and resilient financial models in response to shifting donor priorities and complex regulatory environments.

For example, complex rules for cross-border giving are prompting diaspora donors to experiment with commercial engagement models, such as service contracts and impact investing.

Read more: CAPS (2026), *Policy Brief Series—Giving Back Home: Exploring Diaspora Philanthropy to China, India, the Philippines and Vietnam*



WHAT ARE SDOs DOING TO EARN INCOME?

Amid rising funding pressures, SDOs are turning to income-generating activities to strengthen their financial sustainability. Income can be earned from product sales, facility rental, service provision and membership fees, among other activities. It is not uncommon for an SDO to establish a legally separate business entity—in the form of a social enterprise or for-profit subsidiary—to manage its commercial operations.

Examples from Asian SDOs illustrate the diversity of approaches. Malaysia's Autism Café Project operates a food and beverage business that trains autistic youth, while the GFC Foundation in Chinese Taipei offers facilities for rental.^{66,67} Agewhale in Hong Kong earns income through advisory services on companies'

caregiver-friendly policies, educational sessions, and consultations for caregiving employees.⁶⁸ In Japan, Smiling Hospital Japan generates income from membership fees and information dissemination initiatives.⁶⁹

Sustaining these activities is not always straightforward. In some economies, income from business activities is taxable, which hinders the financial viability of commercial models. Capacity constraints and limited business experience also pose challenges. As an exemplary supporting approach, the Commissioner of Charities in Singapore helps charities to navigate business activities more effectively by providing guidelines on topics such as governance, tax implications and potential risks.⁷⁰

FOREIGN FUNDING TO SDOs

Continued SDO reliance on foreign sources poses risks for some economies, while regulatory constraints on funding flows present challenges across much of the region.

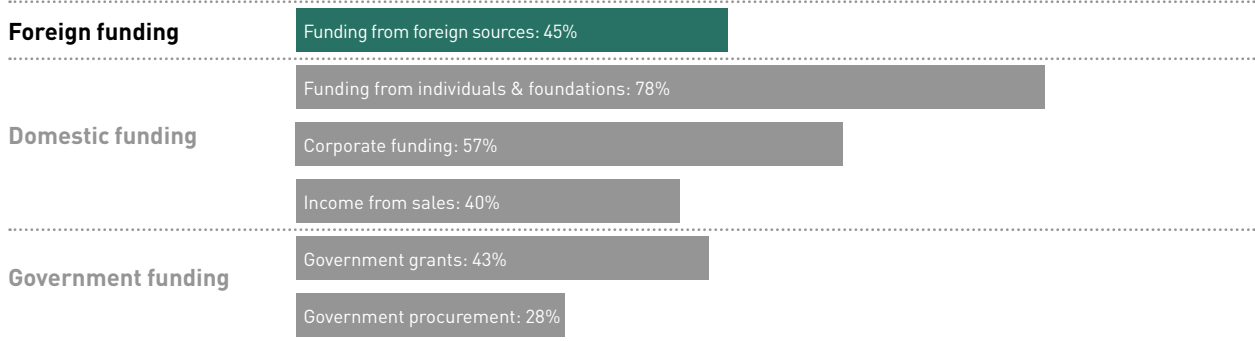
Foreign funding remains a critical source of funding in several middle-income economies in our study. While SDOs in Asia's most developed economies receive little foreign support, those in some lower- and middle-income economies continue to rely heavily on it, with foreign funding comprising the largest share of their budgets.

After a period of decline, SDOs reported a slight uptick in foreign funding. 45% of surveyed SDOs in the 2026 *Index* received income from foreign sources (up from 41% in 2024 and 39% in 2022), and the average budget share increased to 19% (up from 15% and 16% in 2024 and 2022, respectively).

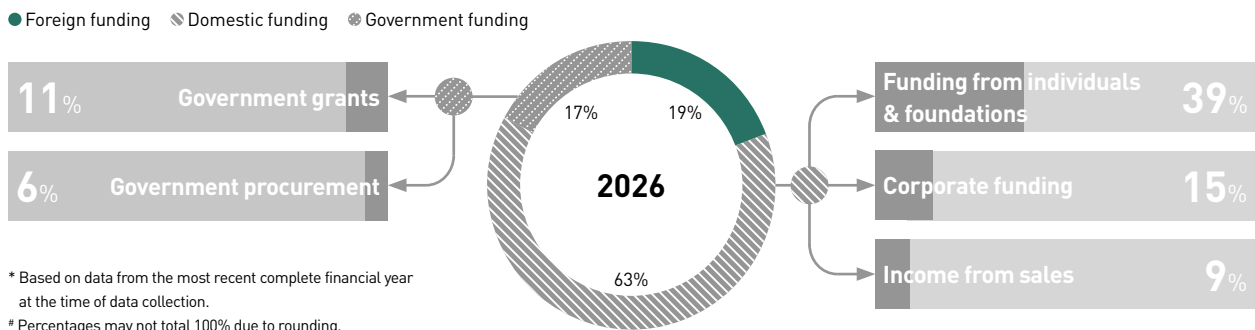
This dependency poses risks in light of recent cuts to international aid. Reliance on foreign funding is particularly high in Bangladesh, Cambodia, Indonesia, Nepal and Sri Lanka, with foreign funding accounting for more than half of an SDO's budget. Aid reductions by the United States and other major donors, including an estimated US\$2 billion decline in assistance to Southeast Asia in 2026,⁷¹ are likely to have a significant downstream effect.

Regulations continue to constrain foreign funding flows in some economies. In eight economies—Bangladesh, Chinese Mainland, India, Indonesia, Nepal, Pakistan, Sri Lanka, and Viet Nam—SDOs must obtain government approval before accepting foreign funds. These regulatory requirements can add uncertainty and delay to an already fragile funding stream.

Percentage of SDOs receiving foreign funding



Foreign funding as a proportion of an SDO's budget*#



ASIA'S SOCIAL SECTOR AFTER FOREIGN FUNDING RETREATS

Asia's social sector is feeling the negative fallout from the massive withdrawal of foreign aid. The 2025 dismantling of the United States Agency for International Development (USAID), alongside cuts from the United Kingdom, European Union and other Western donors, is impacting development financing in the region.

Asia's middle-income economies have been hardest hit. For instance, Bangladesh saw nearly 100 projects worth US\$450 million halted immediately.⁷² In Nepal, SDOs face up to 60% budget cuts.⁷³ Southeast Asia could lose over US\$2 billion in development financing

over the coming years, creating a substantial funding gap.⁷⁴ Critical development priorities are particularly exposed, with global health programs facing severe reductions. For example, the United States' foreign funding for maternal and child health dropped by 28% in India and 84% in Indonesia between 2024 and 2025.⁷⁵

Such funding retreats are triggering program closures, cutbacks and staff layoffs, putting a greater strain on SDOs and the communities they serve. Alarmingly, a 2025 Asia Philanthropy Circle survey found 20% of Asian SDOs expect to lose half or more of their workforce.⁷⁶

GOVERNMENT FUNDING TO SDOS

Government grants are widely available but not easily accessible or are an insignificant funding source for many SDOs.

Government grants are generally available but difficult to access. In our study, 16 economies—all except Cambodia—offer direct government grants, and 10 also provide indirect grants through mechanisms such as national lotteries.^{xxi} Overall, 43% of surveyed SDOs receive government grants, although this figure varies widely from 18% in Sri Lanka to 82% in Singapore.

Despite broad availability, government grants contribute relatively little to SDO budgets. On average, grants account for only 11% of an SDO’s funding, dropping to 1% in Indonesia, the Philippines and Sri Lanka.

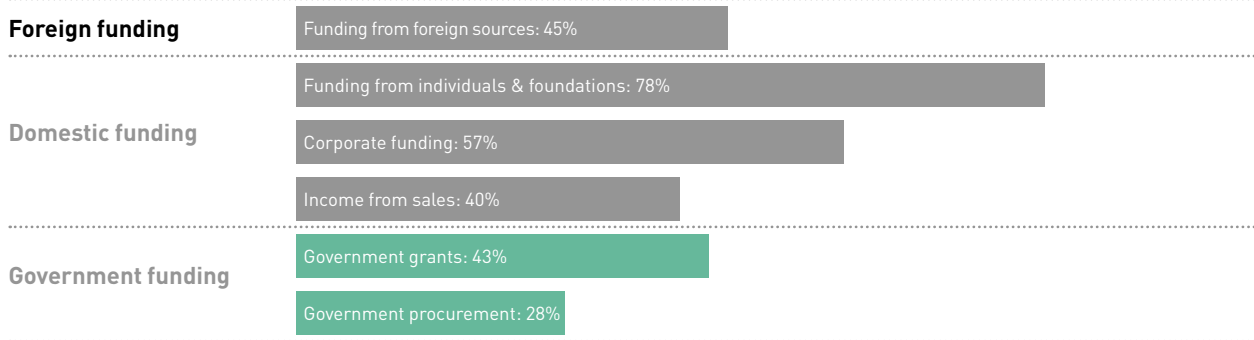
Accessing and securing grants remains challenging. 74% of SDOs report difficulty accessing grant information or navigating applications (up from 71% in 2024 and 66%

in 2022). Singapore is the only economy where most respondents (65%) find it easy to obtain information. Having negotiated the application stage, securing a grant is even harder: 82% of SDOs say winning a government grant is difficult.

Government procurement as a source of funds is an option in all economies, but SDOs say access to information and processes are impediments.

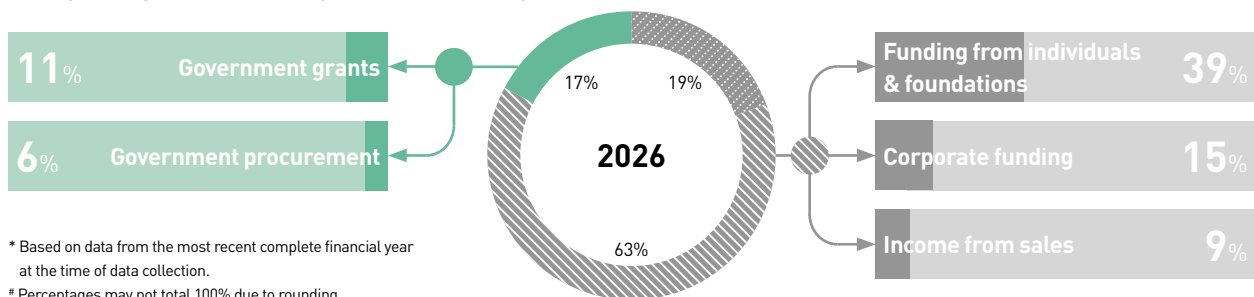
Government procurement is open to SDOs in all 17 economies but remains limited in practice. Only 28% of surveyed SDOs received procurement income in the past financial year, down from 32% in 2024, and it varies enormously across economies—from 7% in Sri Lanka to 70% in Chinese Mainland. Income from procurement contracts has dropped to 6% of an SDO’s budget (down from 9% in 2024). Chinese Mainland stands out with procurement accounting for 30% of an SDO’s funding.

Percentage of SDOs receiving government funding



Government funding as a proportion of an SDO's budget^{*#}

Foreign funding Domestic funding Government funding



* Based on data from the most recent complete financial year at the time of data collection.

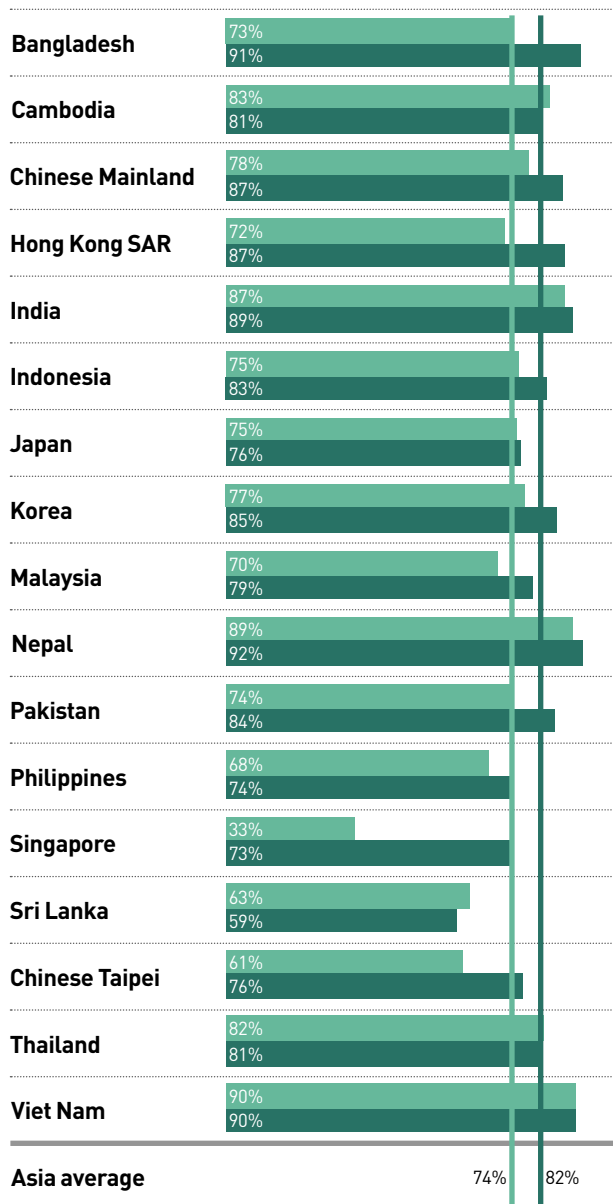
Percentages may not total 100% due to rounding.

xxi The 10 economies are Chinese Mainland, Hong Kong, Japan, Korea, Malaysia, the Philippines, Singapore, Chinese Taipei, Thailand and Viet Nam.

Access and process challenges remain the biggest barriers. A majority of SDOs struggle to engage with procurement systems: 73% find it difficult to access information or apply, and 77% say that winning contracts is hard, citing low transparency, complex requirements, limited incentives and late payments. For more on government procurement, see Chapter 4.

Accessibility of government grants for SDOs

■ % of SDOs that say accessing information is difficult
 ■ % of SDOs that say winning grants is difficult



Do governments give grants to SDOs?

Economy	Direct grants	Indirect grants
Bangladesh	✓	X
Cambodia	X	X
Chinese Mainland	✓	✓
Hong Kong SAR	✓	✓
India	✓	X
Indonesia	✓	X
Japan	✓	✓
Korea	✓	✓
Malaysia	✓	✓
Nepal	✓	X
Pakistan	✓	X
Philippines	✓	✓
Singapore	✓	✓
Sri Lanka	✓	X
Chinese Taipei	✓	✓
Thailand	✓	✓
Viet Nam	✓	✓

CHAPTER 7

DIGITAL TECHNOLOGY AND ASIA'S SOCIAL SECTORS

The rapid expansion of digital technologies has reshaped how social delivery organizations (SDOs) operate, deliver services and engage with stakeholders.

From basic communication tools to more advanced data systems and artificial intelligence (AI), technology is increasingly seen as a critical enabler of scale, efficiency and impact.

In the *Doing Good Index 2024*, we assessed the technological readiness of Asia's SDOs in terms of foundational and operational readiness.⁷⁷ While many SDOs had achieved basic digital access—such as internet connectivity and essential information technology (IT) infrastructure—most lacked the funding and skills needed to fully leverage these tools or to safeguard against associated risks.

Since then, AI has rapidly moved to the forefront, with significant implications for the social sector, bringing both new opportunities and risks. In this iteration of the *Index*, drawing on our latest SDO survey, we take a pulse check on whether and how digital adoption has changed across Asia.

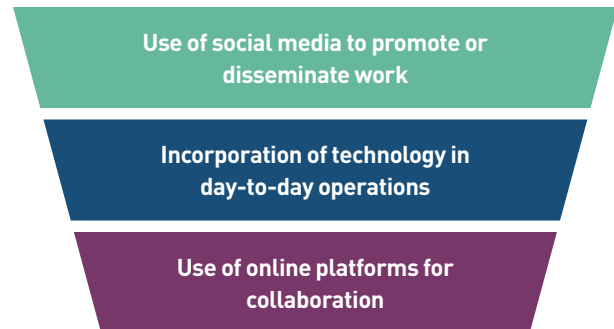
While digital technology uptake appears to have broadened, the depth and sophistication of use by surveyed SDOs remain mixed. Persistent constraints, particularly relating to funding, skills, and capacity-building support, continue to shape adoption patterns, suggesting that while technology and AI have the potential to transform service delivery and outcomes, this potential is unevenly realized across Asia's social sectors.

OBSERVATIONS

Basic digital adoption among SDOs is widespread, but advanced integration remains limited.

Asia's social sector has achieved basic digital adoption, but the adoption of more advanced technology varies across the economies. Over the past two years, 65% of surveyed SDOs have increased their technology use in daily operations, and over half (51%) are expanding their online services.

Top 3 ways in which SDOs have increased their use of digital technology



However, the primary modes of digital service delivery are relatively foundational: instant messaging (64%), hosting online events (52%), and video or telephone calls (48%). In contrast, the uptake of more advanced solutions, such as customized applications and digital disbursement platforms, remains low (below 30%), indicating that the social sector has not yet transitioned to more sophisticated digital integration.

Asian SDOs maintain a strong online presence, particularly on social media. Most surveyed SDOs have social media profiles (91%) and websites (77%), while 54% send digital newsletters. Social media remains the primary outreach tool, with 68% of SDOs increasing their use of social media platforms. Facebook (82%) is the most widely used platform, followed by Instagram (46%) and YouTube (37%).

Cybersecurity preparedness is improving but remains uneven.

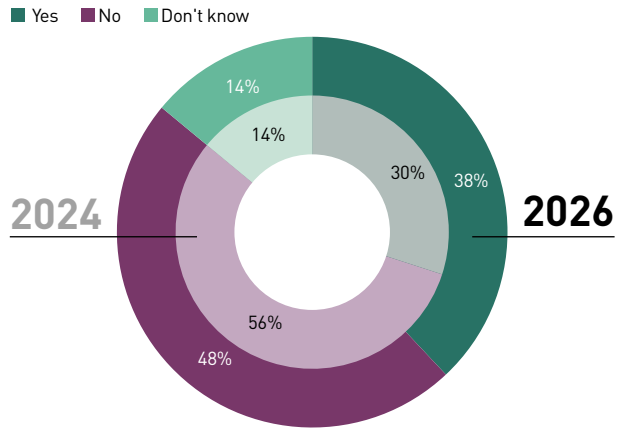
Modest gains have been made among SDOs in preparing for cybersecurity threats. Encouragingly, 38% of surveyed SDOs now report having a cybersecurity strategy, up from 30% in 2024. However, nearly half (48%) still do not have one, and 14% are unsure. Preparedness is highest in Chinese Taipei (71%), Singapore (54%) and Cambodia (50%).

AI adoption is growing, but usage remains limited.

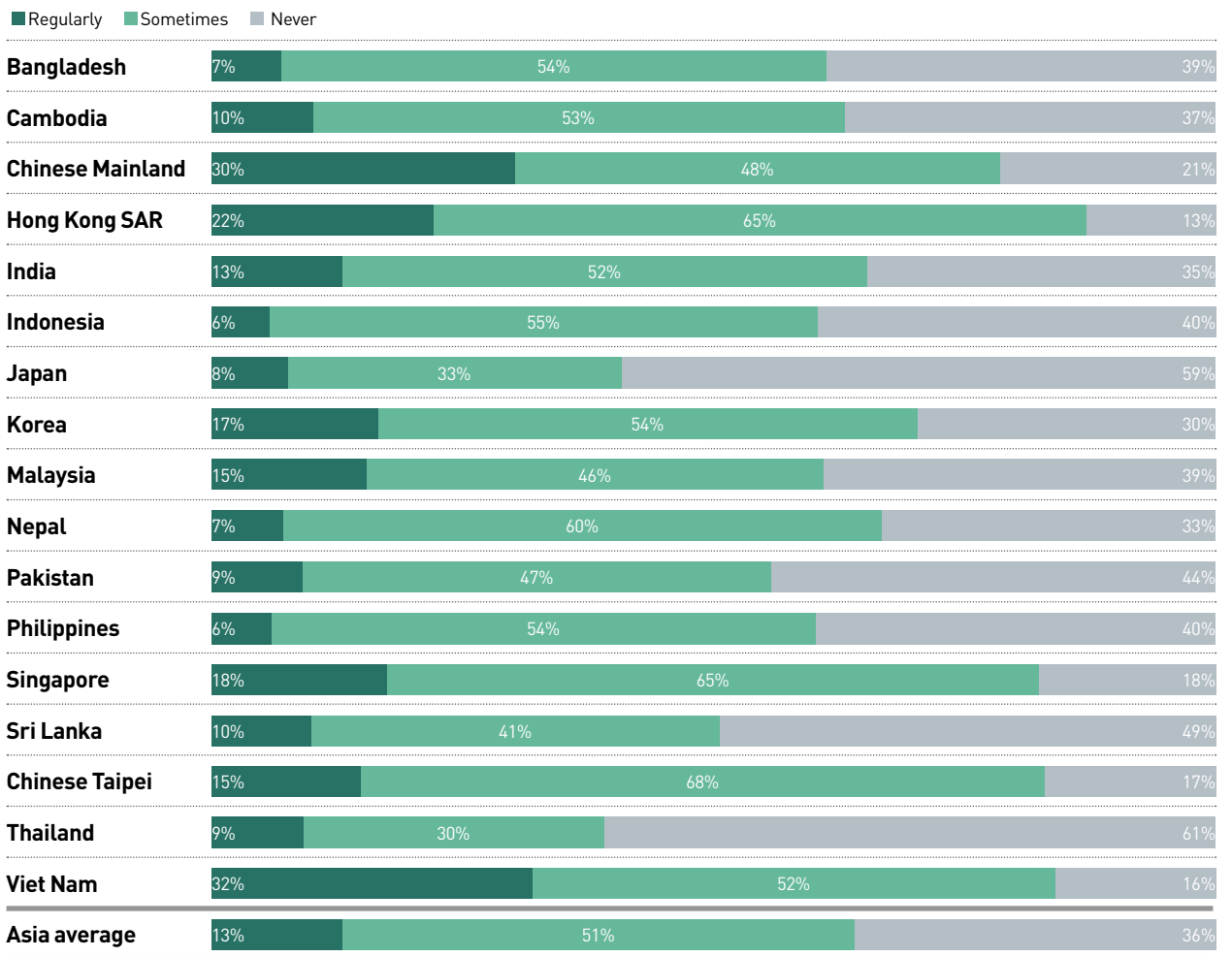
The exploration of AI among SDOs is underway across much of Asia, but regular use is limited. Overall, 13% of surveyed SDOs report using AI regularly, while 51% report using it occasionally. Usage rates exceed 80% in Hong Kong, Singapore, Chinese Taipei and Viet Nam, while more than half of the SDOs in Japan and Thailand report no experience with AI.

AI use is focused on operational efficiency rather than program delivery. Current AI applications are concentrated in communications (66%), administrative processes (53%), and research and analysis (51%), while only 20% of SDOs use AI in direct service delivery.

Percentage of SDOs with a cybersecurity strategy (2026 vs 2024)



AI usage in Asia's social sectors*

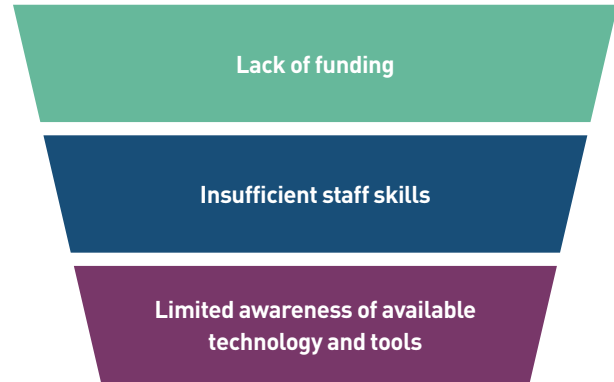


* Any discrepancies in percentage totals are due to rounding.

Structural constraints continue to limit digital and AI adoption.

The limited use of digital technology and AI is due to structural constraints in the social sector. Surveyed SDOs expressed that lack of funding (65%), insufficient staff skills (58%), and limited awareness of available tools (41%) remain the primary constraints to digital transformation, consistent with findings from the 2024 *Index*. These challenges have been found to be particularly pronounced in the context of AI, which requires greater technical capacity and investment.⁷⁸ Moreover, experts shared that these challenges are disproportionately felt by smaller, resource-constrained SDOs, raising the risk that advances in digital technology and AI will widen existing capability gaps across the social sector.

Top 3 challenges for SDOs in adopting digital technology



DIGITALIZATION TO EASE REGULATORY AND SDO REGISTRATION PROCESSES

Digital technologies are also increasingly being applied to streamline regulatory processes. Our survey highlights that registration remains a challenge for SDOs in many economies, yet 57% of surveyed SDOs indicate that having an online registration platform could make the process easier. While online registration has been available in some economies for years, others have more recently begun moving the process, or parts of it, online.

For example, Indonesia has introduced systems such as the Online Single Submission system, which simplifies licensing, and the AHU Online platform to improve the efficiency of legal entity registration.^{xxii,79} Similarly, the Philippines Securities and Exchange Commission (SEC) offers the SEC eSPARC (Electronic Simplified Processing of Application for Registration of Company) system and other online services to accelerate registration and compliance.⁸⁰

xxii AHU refers to *Administrasi Hukum Umum*, the Directorate General of the General Legal Administration under Indonesia's Ministry of Law and Human Rights, which manages the registration of legal entities.

CHAPTER 8

MONGOLIA ECONOMY PROFILE

Demographics

Population (2024): 3.5 million⁸¹

GDP per capita, PPP (2024): \$6,750⁸²

Number of (active) nonprofits (2025): 8,845⁸³

Estimated nonprofit-to-population ratio: 1 for every 396 people⁸⁴

Annual GDP growth (2024): 5.1%⁸⁵

Income status, World Bank classification (2024): Upper-middle income⁸⁶

Human Development Index rank (2023): 104/193⁸⁷

Mongolia's modern social sector emerged alongside the economy's peaceful democratic transition in the early 1990s. The new political system introduced constitutional protections for freedom of expression, association and assembly, creating space for civil society to develop. Over the decades that followed, nongovernmental organizations (NGOs) expanded rapidly, playing essential roles in service delivery, environmental protection, human rights and community development.

Today, Mongolia has nearly 32,800 registered NGOs, although only around 8,845 are considered active.⁸⁸ Even so, the proportion of active organizations relative to the small population size of 3.5 million illustrates the essential role that civil society continues to play in addressing social and development needs.

The social sector has developed against the backdrop of rapid economic and social change. Mongolia is heavily resource-dependent, with mining accounting for a significant share of national income. While this has driven growth, it also exposes the economy to fluctuating commodity cycles and external shocks. At the same time, uneven public spending and geographic disparities, particularly between the capital Ulaanbaatar and rural regions, have created gaps in service delivery, which NGOs help to address.

THE STATE OF MONGOLIA'S SOCIAL SECTOR

Mongolia's regulatory environment is generally considered enabling for the social sector. NGOs can operate openly, advocate on public issues and receive funding from both domestic and international sources.

At the same time, the legal framework governing NGOs can be complex. Several laws shape the sector, including the Law on Nongovernmental Organizations (1997),⁸⁹ the Law on State Registration of Legal Entities,⁹⁰ and the Civil Code.⁹¹ These overlapping frameworks sometimes create inconsistencies, particularly around organization form and classification.^{xxiii,92}

In practice, however, setting up an NGO is relatively straightforward. Organizations are considered established once their founder adopts a charter. Formal registration is only required to obtain legal personality, necessary for entering into contracts, owning property and opening bank accounts. Local NGOs register with the General Authority for State Registration, while foreign NGOs register with the Immigration Agency of Mongolia.

Once established, NGOs generally operate with considerable autonomy. They are free to define their activities, engage in advocacy and conduct economic activities to support their work. Oversight of the social sector

xxiii For example, the Civil Code recognizes several types of nonprofit entities, including foundations, associations and cooperatives, whereas the NGO law defines NGOs primarily as associations. Meanwhile, the Law State Registration lists multiple legal entity categories. Although these laws are not necessarily contradictory, their interaction can create uncertainty for organizations navigating the regulatory system.

is shared across several government institutions rather than concentrated in a single regulatory body. Registration and legal recognition fall under the Ministry of Justice and Home Affairs, through the General Authority for State Registration. Financial oversight is handled by the Ministry of Finance and the General Tax Authority, while NGOs in certain fields also interact with relevant line ministries such as health, education, labor and social protection.

Despite this relatively open operating environment, structural challenges continue to shape the sector’s development. Mongolia’s vast geography and dispersed population make service delivery difficult, particularly in rural areas where organizations often face higher operating costs and fewer funding opportunities.

FUNDING LANDSCAPE

Financial sustainability remains one of the central challenges for Mongolia’s social sector. Many NGOs depend heavily on foreign donors, including international foundations and development agencies. While international support has played a major role in the sector’s growth over the past three decades, this also leaves organizations vulnerable to shifting international priorities and funding cycles.

Domestic philanthropy remains limited. In 2020, individual donations accounted for roughly 13% of Mongolian NGO income,⁹³ well below the 27% average reported across economies in the *Doing Good Index* for that year.⁹⁴ Public awareness of structure giving remains relatively low, and tax incentives for individual donors are limited, applicable

only to the protection of cultural heritage.⁹⁵

Corporate philanthropy exists but is concentrated largely in the mining and energy sectors, reflecting Mongolia’s economic structure. While some companies support social initiatives, corporate giving has not yet become a widespread or systematic practice across the social sector.

Recent government policy changes aim to encourage greater corporate engagement. Since August 2024, companies may claim a corporate income tax credit for qualifying social responsibility expenditures, with a credit rate of 100% capped at 1% of taxable income.^{96,97} Eligible activities include environmental protection, care services for vulnerable groups, cultural heritage restoration, sports development, scholarships in priority fields and certain public-interest activities.

Mongolia’s tax regime offers limited incentives for charitable giving, applicable mainly to contributions related to the protection of cultural heritage. NGOs, on the other hand, are exempt from income tax on nonprofit activities, and goods or services donated for humanitarian purposes are tax-free.

LOOKING AHEAD

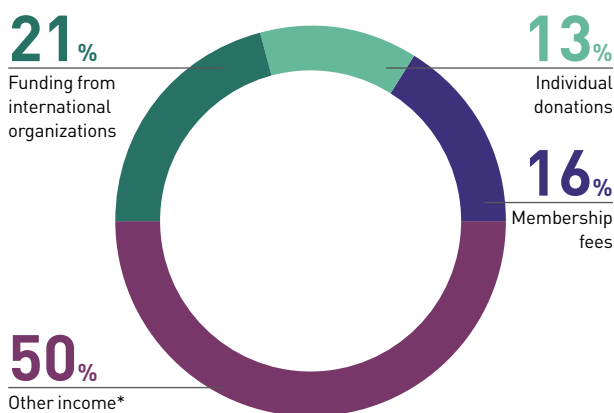
More than three decades after Mongolia’s democratic transition, the social sector remains vibrant and active. NGOs continue to hold a key role in addressing social and environmental challenges, often working alongside government and community actors.

Looking ahead, several developments could strengthen the sector’s long-term sustainability. Expanding tax incentives for individual giving could help mobilize more domestic philanthropy, while clearer regulatory frameworks could reduce confusion around organizational structures. Greater support for rural organizations would also help address geographic disparities in service delivery.

The government’s Vision 2050 development strategy signals a growing national focus on social development, with priorities including education, health and community wellbeing.⁹⁸ If supported by stronger domestic philanthropy and deeper collaboration between government, business and civil society, the social sector could play an increasingly important role in shaping Mongolia’s future development.

We wish to thank Systems Engineering Institute for its contribution to this profile

NGO funding by source (2020)



* Includes contracts and other economic activities
Source: National Statistical Committee of Mongolia (2022)

CONCLUSION

The fifth iteration of the *Doing Good Index* is a data-driven view of Asia’s social sector at a moment of significant transition. Drawing on insights from social delivery organizations (SDOs) and experts across 17 economies, it builds on a growing body of evidence that Asia has made meaningful progress in developing the components to enable doing good. Regulatory frameworks have matured, incentives for giving have expanded and SDOs have become more established, reflecting sustained efforts by governments, philanthropists and civil society to strengthen the infrastructure for doing good.

At the same time, the context in which these systems operate has undergone a dramatic shift. Demographic change, climate pressures, geopolitical uncertainty and the dizzying pace of technological advancement are increasing the demand for social services, even as funding shortfalls, talent shortages and policy gaps become more pronounced.

These pressures result in operational constraints for SDOs. Many face persistent challenges in securing sufficient and flexible funding, attracting and retaining talent, and building the capacity needed to sustain and scale their work. While trust in SDOs remains high, the conditions that support it are under strain, with weakening media sentiment, limited investment in capacity-building and growing pressures on organizational resilience.

This comes at a time when the role of private capital is increasingly important for doing good. The retreat of international aid from Asia and growing fiscal pressures mean that public resources alone are insufficient to meet the scale of need in economies across the region. The potential of domestic private capital is clear, but unlocking it depends on the strength of the enabling environment.

Singapore’s performance illustrates what is possible. As the first economy to reach the “Doing Excellent” cluster, it demonstrates how coherent policies, strong institutional support and efforts to promote giving and volunteering

can create an environment that enables private social investment. However, Singapore’s sustained efforts to build a strong culture of giving and civic engagement remain the exception rather than the norm.

The challenge ahead is therefore not only to improve the individual components for doing good but also to ensure the systems work effectively together.

This requires investing in regulatory and policy reform, procurement programs and the underlying ecosystem—talent, institutional recognition and governance—as well as strengthening coordination across governments, business and civil society. In this context, the SDGs provide a useful framework for aligning efforts and fostering collaboration.

The *Doing Good Index 2026* reinforces the overarching insight that the quality of the enabling environment is not determined by any single component. It is the alchemy of regulations, tax incentives, ecosystem and procurement mechanisms working together that turns doing good into doing excellent.

PART III: ECONOMY SNAPSHOTS

The following economy snapshots show a selection of data from the survey administered to 2,166 SDOs and consultations with 132 experts across Asia. For more data and economy comparisons, please visit our doinggoodindex.caps.org



ASIA*

* Due to rounding, totals may not add up to 100%.

SDO DEMOGRAPHICS



19 years
Median age of SDOs



54 staff
Average number



55%
of staff that are female

FUNDING

Proportion of an SDO's budget by funding source

Funding Source	2026	2024
Corporate funding	15%	14%
Funding from individuals and foundations	39%	42%
Foreign funding	19%	15%
Government grants	11%	12%
Government procurement	6%	9%
Income from sales	9%	9%

REGULATIONS

Ease of setting up an SDO



3 clearances
required to set up an SDO



91 days
to acquire clearances

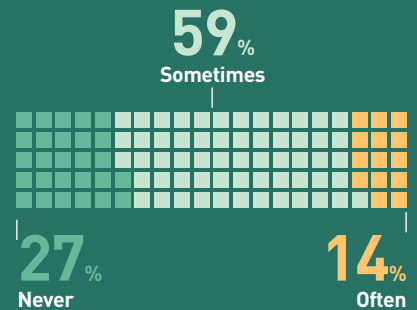


37%
of SDOs find it easy to register

Ease of understanding laws



SDOs involved in policy consultation



TAX AND FISCAL POLICY

Tax incentives for charitable donations

Individual donors		Corporate donors	
Rate	Limit (Asia average)*	Rate	Limit (Asia average)*
—	27%	—	23%

*The limit may act as a % of taxable income, tax payable or the amount donated.



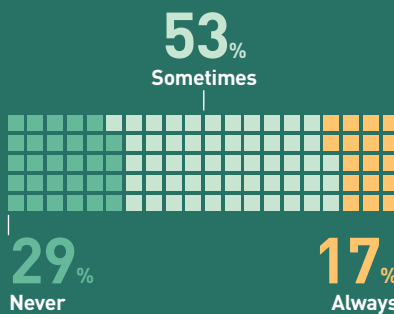
55%
of SDOs are tax-exempt

ECOSYSTEM

Difficulty in recruiting staff



SDOs that receive donor support for capacity-building



Corporate engagement



62%
of SDOs work with corporate volunteers



57%
of SDOs receive corporate funding

SDOs that feel trusted by

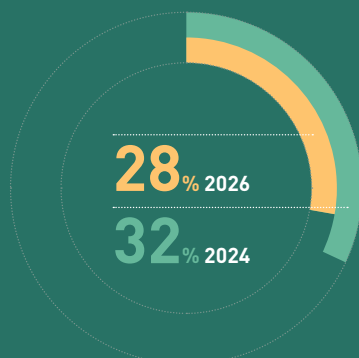
	2026	2024
Society	43%	44%
Government	36%	36%
Corporates	38%	40%

78%

of SDOs believe domestic giving is low

PROCUREMENT

SDOs that receive government procurement contracts



Government procurement process

	2026	2024
SDOs that find accessing information difficult	73%	67%
SDOs that find the procurement process transparent	18%	19%

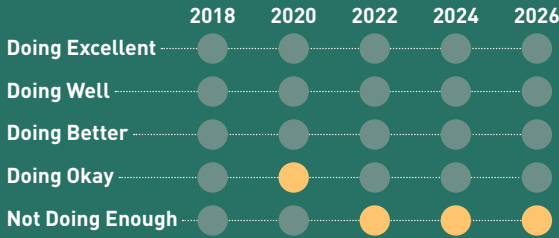
Explore and compare data on our microsite.



BANGLADESH*

* Due to rounding, totals may not add up to 100%.

INDEX PERFORMANCE*



*Did not participate in the *Doing Good Index 2018*.

ECONOMY DEMOGRAPHICS*

Population (2024): 173,562,364

GDP per capita, PPP (2024): \$9,646.77

Estimated nonprofit-to-population ratio: 1 to 62,500^

Income status, World Bank (2024): Lower-middle income

*Based on World Bank data (unless otherwise cited)

^Calculated by CAPS based on the most recently publicly available data.

SDO DEMOGRAPHICS



30 years
Median age of SDOs



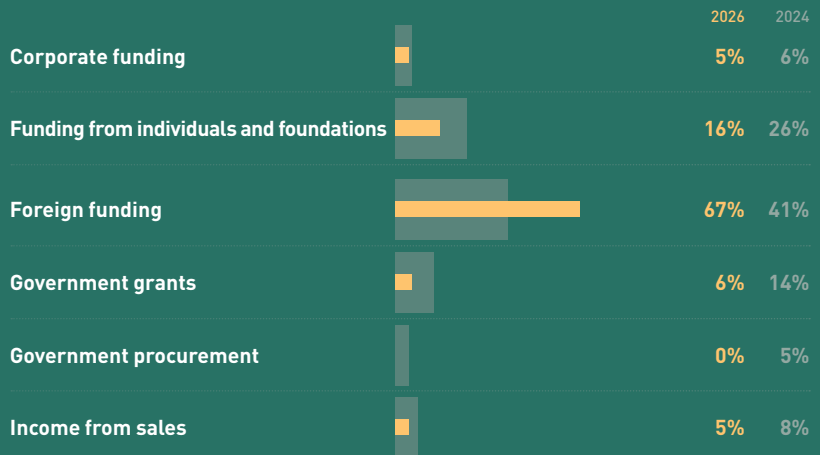
197 staff
Average number



40%
of staff that are female

FUNDING

Proportion of an SDO's budget by funding source



REGULATIONS

Ease of setting up an SDO



5 clearances
required to set up an SDO



179 days
to acquire clearances

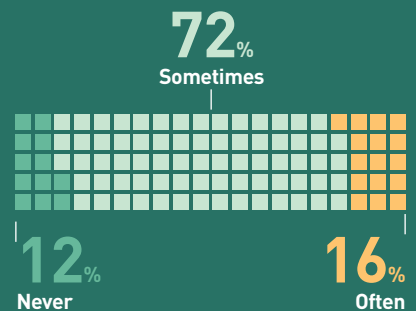


18%
of SDOs find it easy to register

Ease of understanding laws



SDOs involved in policy consultation



TAX AND FISCAL POLICY

Tax incentives for charitable donations

Individual donors		Corporate donors	
Rate	Limit*	Rate	Limit*
15%	3%	10%	20%

*The limit may act as a % of taxable income, tax payable or the amount donated.



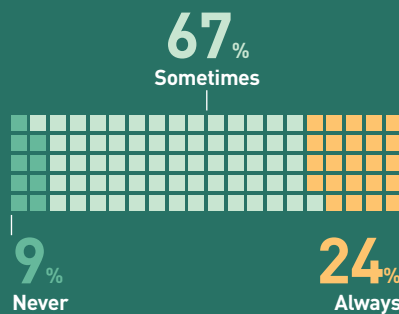
29%
of SDOs are tax-exempt

ECOSYSTEM

Difficulty in recruiting staff



SDOs that receive donor support for capacity-building



Corporate engagement

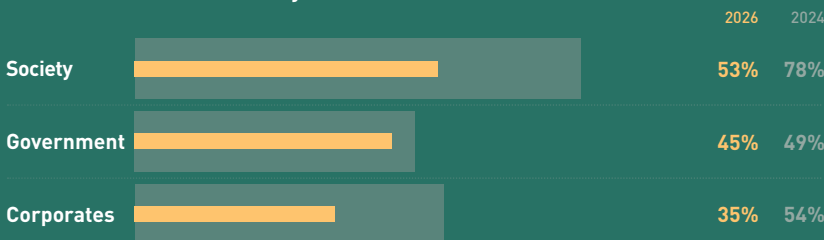


42%
of SDOs work with corporate volunteers



38%
of SDOs receive corporate funding

SDOs that feel trusted by

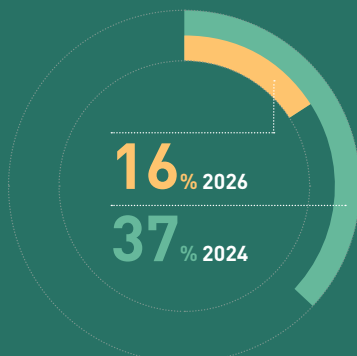


94%

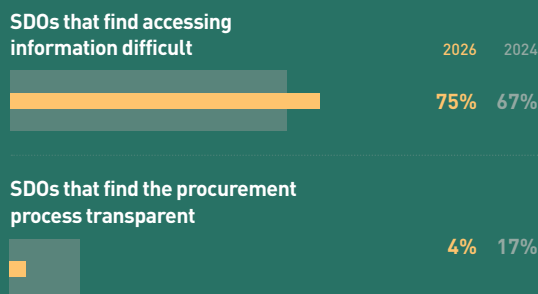
of SDOs believe domestic giving is low

PROCUREMENT

SDOs that receive government procurement contracts



Government procurement process



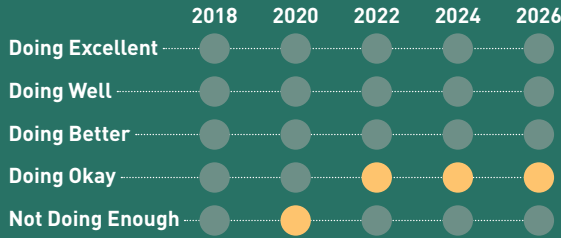
Explore and compare data on our microsite.



CAMBODIA*

* Due to rounding, totals may not add up to 100%.

INDEX PERFORMANCE*



*Did not participate in the *Doing Good Index 2018*.

ECONOMY DEMOGRAPHICS*

Population (2024): 17,638,801

GDP per capita, PPP (2024): \$7,966.87

Estimated nonprofit-to-population ratio: 1 to 2,653[^]

Income status, World Bank (2024): Lower-middle income

*Based on World Bank data (unless otherwise cited)

[^]Calculated by CAPS based on the most recently publicly available data.

SDO DEMOGRAPHICS

21 years
Median age of SDOs

39 staff
Average number

47%
of staff that are female

FUNDING

Proportion of an SDO's budget by funding source



REGULATIONS

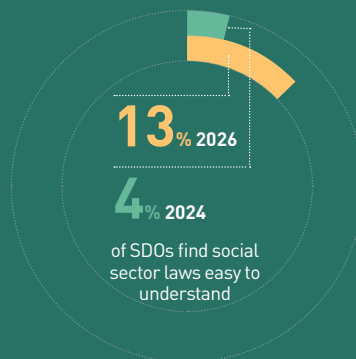
Ease of setting up an SDO

1 clearances
required to set up an SDO

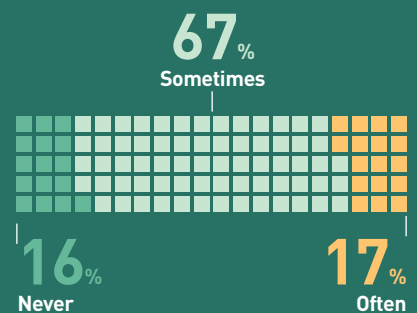
45 days
to acquire clearances

31%
of SDOs find it easy to register

Ease of understanding laws



SDOs involved in policy consultation



TAX AND FISCAL POLICY

Tax incentives for charitable donations

Individual donors		Corporate donors	
Rate	Limit*	Rate	Limit*
0%	0%	100%	5%

*The limit may act as a % of taxable income, tax payable or the amount donated.



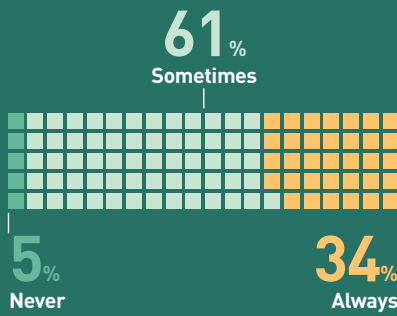
61%
of SDOs are tax-exempt

ECOSYSTEM

Difficulty in recruiting staff



SDOs that receive donor support for capacity-building



Corporate engagement

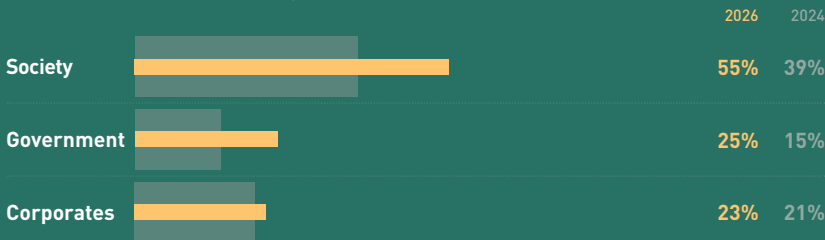


56%
of SDOs work with corporate volunteers



30%
of SDOs receive corporate funding

SDOs that feel trusted by

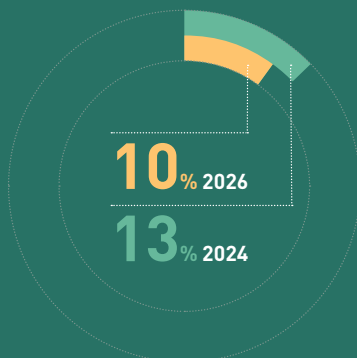


88%

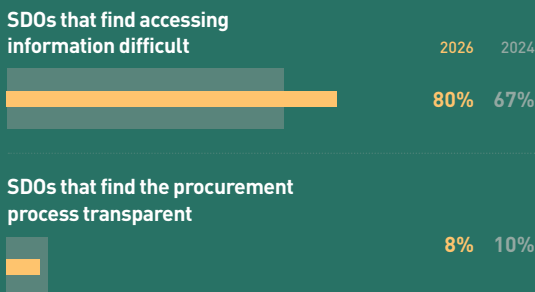
of SDOs believe domestic giving is low

PROCUREMENT

SDOs that receive government procurement contracts



Government procurement process



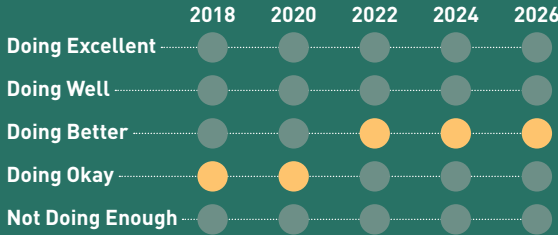
Explore and compare data on our microsite.



CHINESE MAINLAND*

* Due to rounding, totals may not add up to 100%.

INDEX PERFORMANCE



ECONOMY DEMOGRAPHICS*

Population (2024): 1,408,975,000
 GDP per capita, PPP (2024): \$27,104.87
 Estimated nonprofit-to-population ratio: 1 to 1,603^
 Income status, World Bank (2024): Upper-middle income

*Based on World Bank data (unless otherwise cited)
 ^Calculated by CAPS based on the most recently publicly available data.

SDO DEMOGRAPHICS

8 years
 Median age of SDOs

28 staff
 Average number

49%
 of staff that are female

FUNDING

Proportion of an SDO's budget by funding source



REGULATIONS

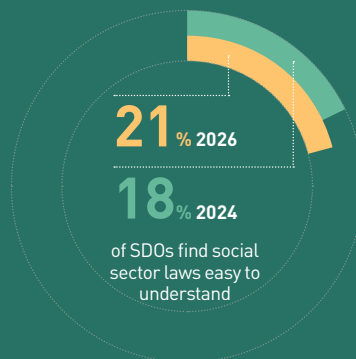
Ease of setting up an SDO

1 clearances
 required to set up an SDO

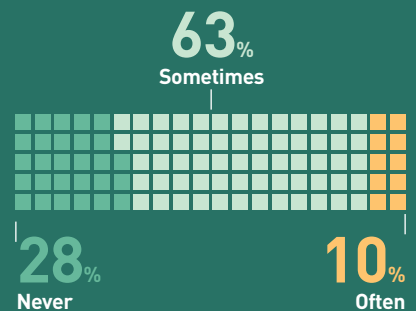
30 days
 to acquire clearances

23%
 of SDOs find it easy to register

Ease of understanding laws



SDOs involved in policy consultation



TAX AND FISCAL POLICY

Tax incentives for charitable donations

Individual donors		Corporate donors	
Rate	Limit*	Rate	Limit*
100%	30%	100%	12%

*The limit may act as a % of taxable income, tax payable or the amount donated.



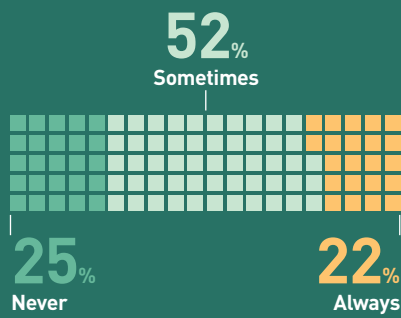
31%
of SDOs are tax-exempt

ECOSYSTEM

Difficulty in recruiting staff



SDOs that receive donor support for capacity-building



Corporate engagement



71%
of SDOs work with corporate volunteers



58%
of SDOs receive corporate funding

SDOs that feel trusted by

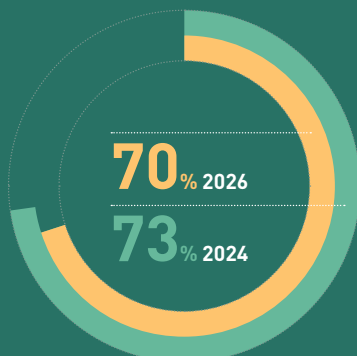


69%

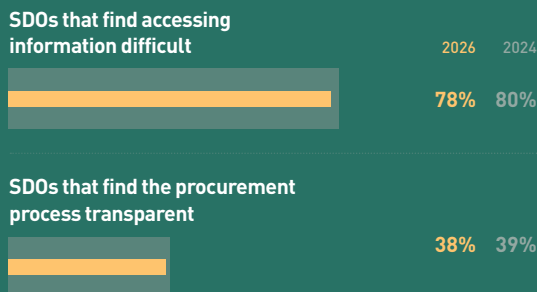
of SDOs believe domestic giving is low

PROCUREMENT

SDOs that receive government procurement contracts



Government procurement process



Explore and compare data on our microsite.

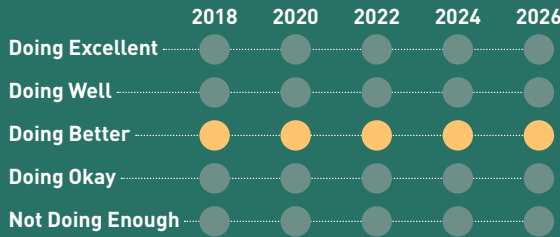


HONG KONG SAR^{*+}

* Due to rounding, totals may not add up to 100%.

+ Hong Kong SAR refers to the Hong Kong Special Administrative Region, China.

INDEX PERFORMANCE



ECONOMY DEMOGRAPHICS^{*}

Population (2024): 7,524,100

GDP per capita, PPP (2024): \$75,195.99

Estimated nonprofit-to-population ratio: 1 to 694[^]

Income status, World Bank (2024): High income

^{*}Based on World Bank data (unless otherwise cited)

[^]Calculated by CAPS based on the most recently publicly available data.

SDO DEMOGRAPHICS

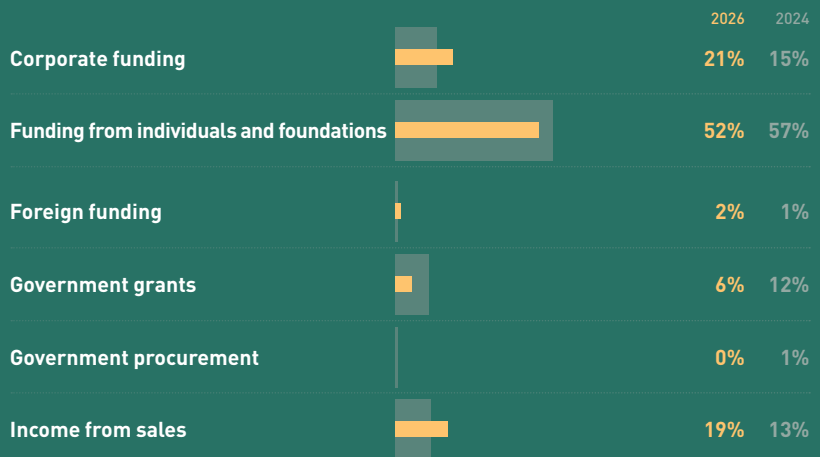
12 years
Median age of SDOs

35 staff
Average number

64%
of staff that are female

FUNDING

Proportion of an SDO's budget by funding source



REGULATIONS

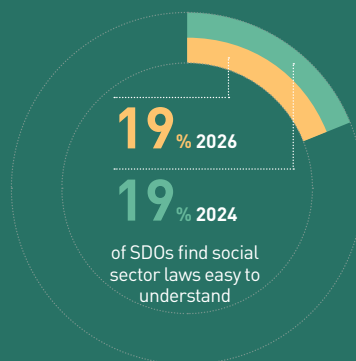
Ease of setting up an SDO

2 clearances
required to set up an SDO

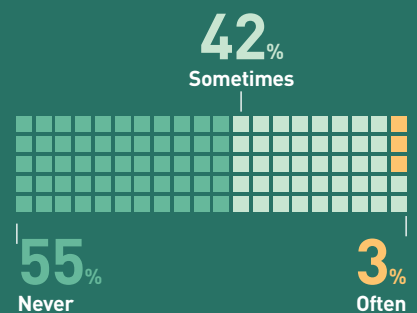
120 days
to acquire clearances

32%
of SDOs find it easy to register

Ease of understanding laws



SDOs involved in policy consultation



TAX AND FISCAL POLICY

Tax incentives for charitable donations

Individual donors		Corporate donors	
Rate	Limit*	Rate	Limit*
100%	35%	100%	35%

*The limit may act as a % of taxable income, tax payable or the amount donated.



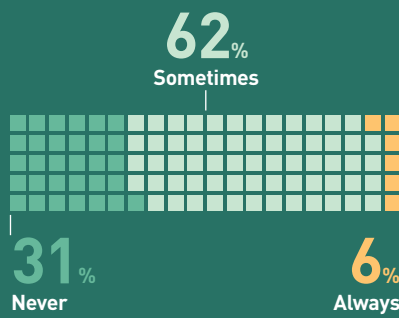
74%
of SDOs are tax-exempt

ECOSYSTEM

Difficulty in recruiting staff



SDOs that receive donor support for capacity-building



Corporate engagement

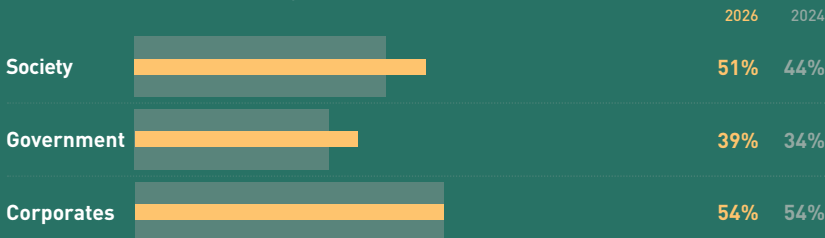


77%
of SDOs work with corporate volunteers



80%
of SDOs receive corporate funding

SDOs that feel trusted by

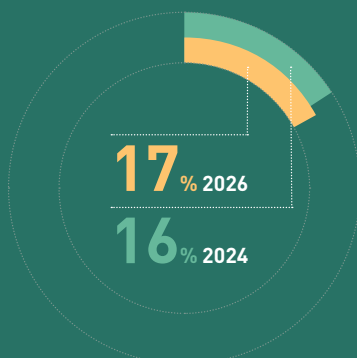


55%

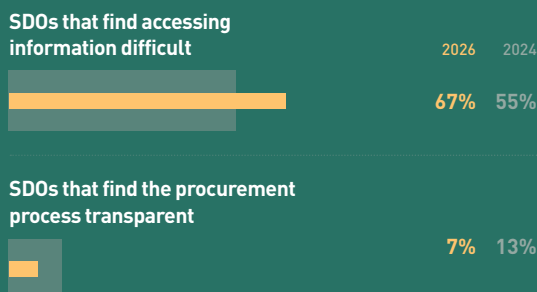
of SDOs believe domestic giving is low

PROCUREMENT

SDOs that receive government procurement contracts



Government procurement process



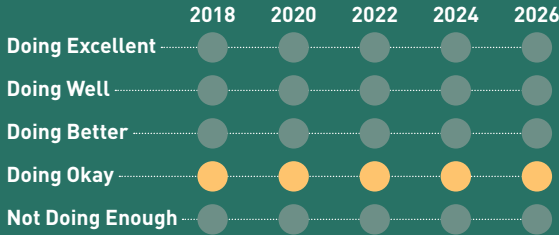
Explore and compare data on our microsite.



INDIA*

* Due to rounding, totals may not add up to 100%.

INDEX PERFORMANCE



ECONOMY DEMOGRAPHICS*

Population (2024): 1,417,173,170
 GDP per capita, PPP (2024): \$11,159.99
 Estimated nonprofit-to-population ratio: 1 to 429^
 Income status, World Bank (2024): Lower-middle income

*Based on World Bank data (unless otherwise cited)
 ^Calculated by CAPS based on the most recently publicly available data.

SDO DEMOGRAPHICS

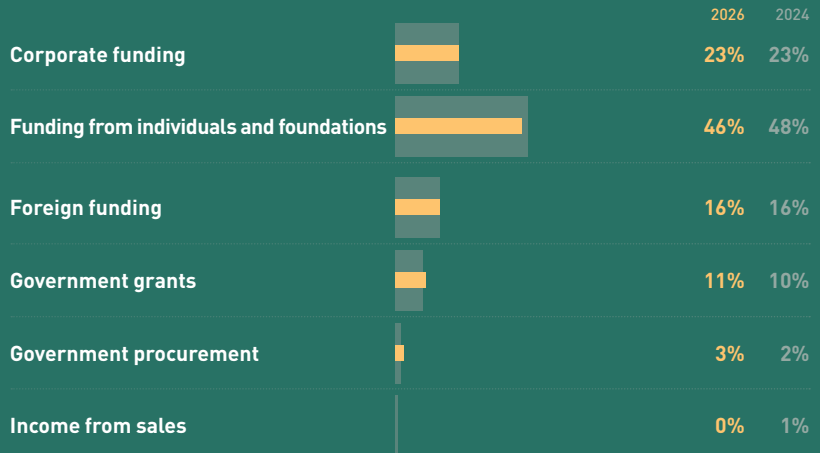
21 years
 Median age of SDOs

55 staff
 Average number

46%
 of staff that are female

FUNDING

Proportion of an SDO's budget by funding source



REGULATIONS

Ease of setting up an SDO

2 clearances
 required to set up an SDO

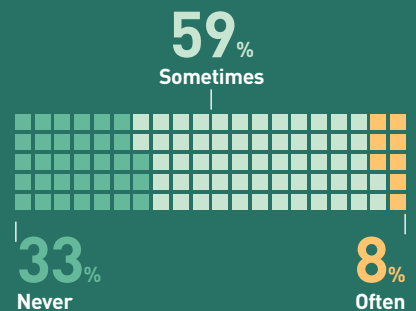
120 days
 to acquire clearances

46%
 of SDOs find it easy to register

Ease of understanding laws



SDOs involved in policy consultation



TAX AND FISCAL POLICY

Tax incentives for charitable donations

Individual donors		Corporate donors	
Rate	Limit*	Rate	Limit*
50%	10%	50%	10%

*The limit may act as a % of taxable income, tax payable or the amount donated.



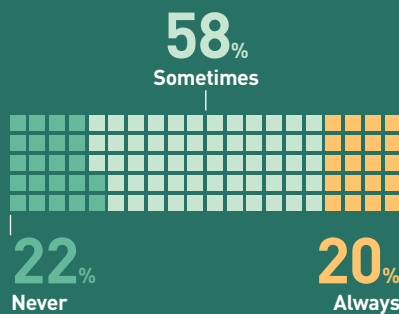
90%
of SDOs are tax-exempt

ECOSYSTEM

Difficulty in recruiting staff



SDOs that receive donor support for capacity-building



Corporate engagement



75%
of SDOs work with corporate volunteers



54%
of SDOs receive corporate funding

SDOs that feel trusted by

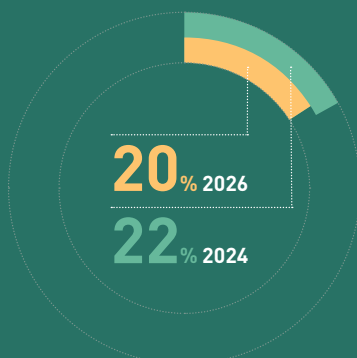


85%

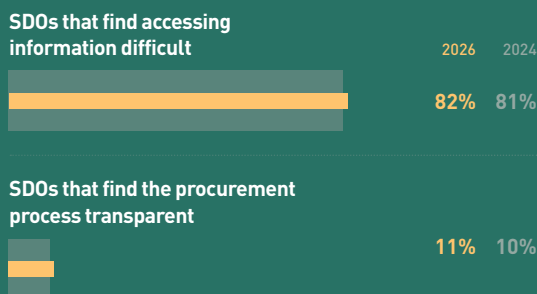
of SDOs believe domestic giving is low

PROCUREMENT

SDOs that receive government procurement contracts



Government procurement process



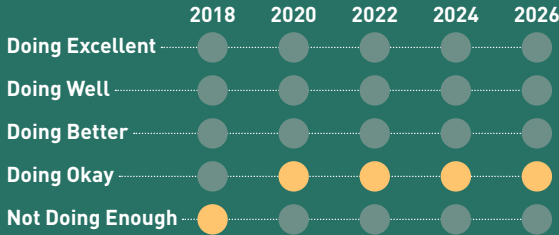
Explore and compare data on our microsite.



INDONESIA*

* Due to rounding, totals may not add up to 100%.

INDEX PERFORMANCE

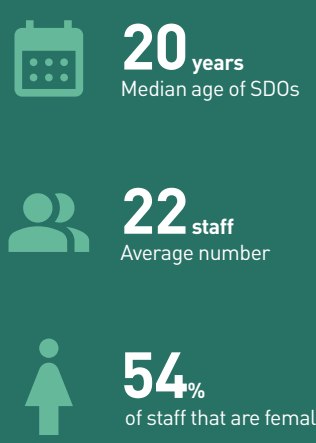


ECONOMY DEMOGRAPHICS*

Population (2024): 283,487,931
 GDP per capita, PPP (2024): \$16,448.28
 Estimated nonprofit-to-population ratio: 1 to 511^
 Income status, World Bank (2024): Upper-middle income

*Based on World Bank data (unless otherwise cited)
 ^Calculated by CAPS based on the most recently publicly available data.

SDO DEMOGRAPHICS



FUNDING

Proportion of an SDO's budget by funding source



REGULATIONS

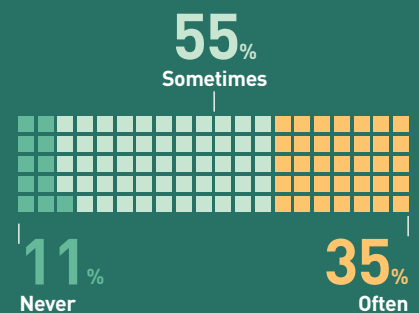
Ease of setting up an SDO



Ease of understanding laws



SDOs involved in policy consultation



TAX AND FISCAL POLICY

Tax incentives for charitable donations

Individual donors		Corporate donors	
Rate	Limit*	Rate	Limit*
100%	5%	100%	5%

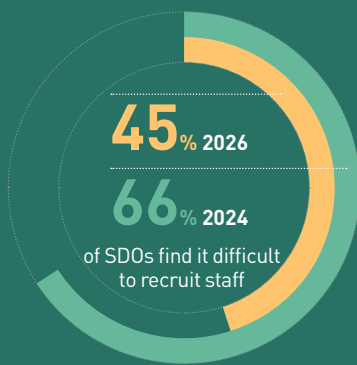
*The limit may act as a % of taxable income, tax payable or the amount donated.



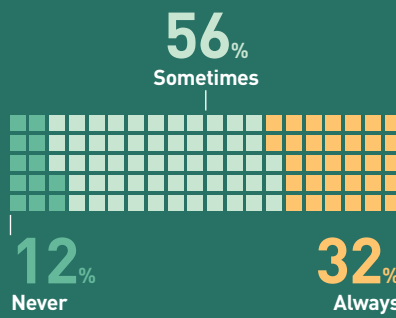
30%
of SDOs are
tax-exempt

ECOSYSTEM

Difficulty in recruiting staff



SDOs that receive donor support for capacity-building



Corporate engagement



48%
of SDOs work with corporate
volunteers



48%
of SDOs receive corporate funding

SDOs that feel trusted by

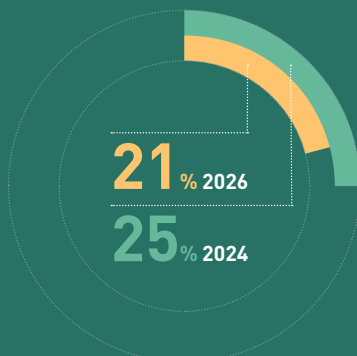


84%

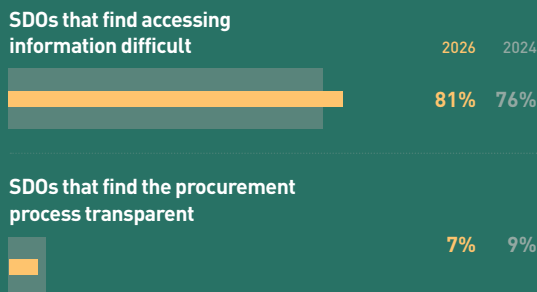
of SDOs believe domestic
giving is low

PROCUREMENT

SDOs that receive government procurement contracts



Government procurement process



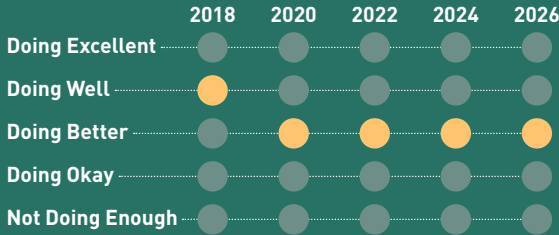
Explore and
compare data on
our microsite.



JAPAN*

* Due to rounding, totals may not add up to 100%.

INDEX PERFORMANCE



ECONOMY DEMOGRAPHICS*

Population (2024): 123,975,371
 GDP per capita, PPP (2024): \$52,039.17
 Estimated nonprofit-to-population ratio: 1 to 311^
 Income status, World Bank (2024): High income

*Based on World Bank data (unless otherwise cited)
 ^Calculated by CAPS based on the most recently publicly available data.

SDO DEMOGRAPHICS

19 years
 Median age of SDOs

14 staff
 Average number

66%
 of staff that are female

FUNDING

Proportion of an SDO's budget by funding source



REGULATIONS

Ease of setting up an SDO

2 clearances
 required to set up an SDO

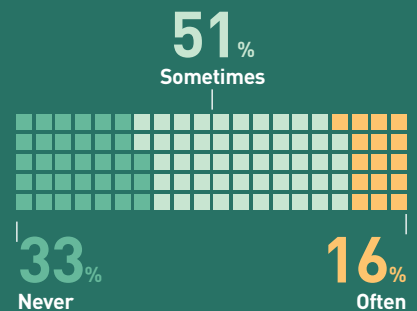
67 days
 to acquire clearances

39%
 of SDOs find it easy to register

Ease of understanding laws



SDOs involved in policy consultation



TAX AND FISCAL POLICY

Tax incentives for charitable donations

Individual donors		Corporate donors	
Rate	Limit*	Rate	Limit*
#	25%	[Capital x 0.25% + Income x 2.5%]/4	

*The limit may act as a % of taxable income, tax payable or the amount donated.
 #[(Total donation - ¥2,000) x 40%



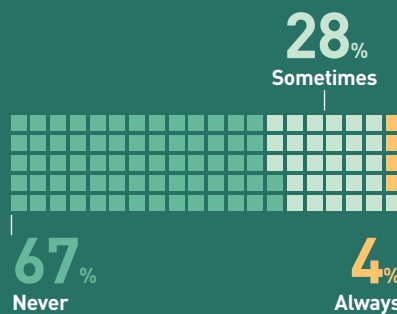
65%
of SDOs are tax-exempt

ECOSYSTEM

Difficulty in recruiting staff



SDOs that receive donor support for capacity-building



Corporate engagement



45%
of SDOs work with corporate volunteers



55%
of SDOs receive corporate funding

SDOs that feel trusted by

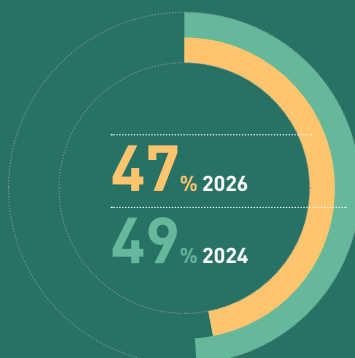


90%

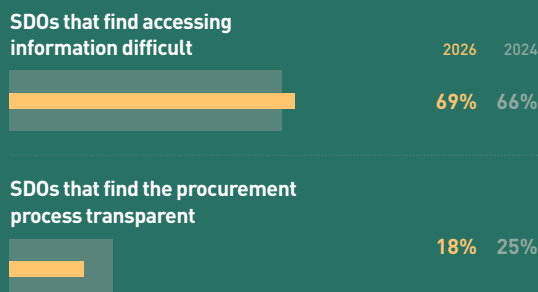
of SDOs believe domestic giving is low

PROCUREMENT

SDOs that receive government procurement contracts



Government procurement process



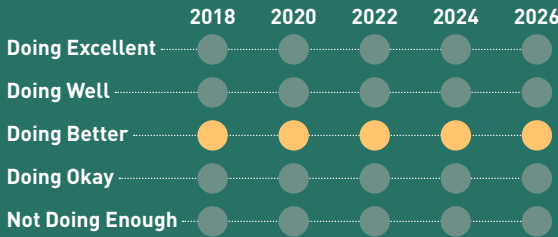
Explore and compare data on our microsite.



KOREA*

* Due to rounding, totals may not add up to 100%.

INDEX PERFORMANCE



ECONOMY DEMOGRAPHICS*

Population (2024): 51,751,065

GDP per capita, PPP (2024): \$61,051.35

Estimated nonprofit-to-population ratio: 1 to 1,179^

Income status, World Bank (2024): High income

*Based on World Bank data (unless otherwise cited)

^Calculated by CAPS based on the most recently publicly available data.

SDO DEMOGRAPHICS



17 years
Median age of SDOs



88 staff
Average number



65%
of staff that are female

FUNDING

Proportion of an SDO's budget by funding source



REGULATIONS

Ease of setting up an SDO



2 clearances
required to set up an SDO

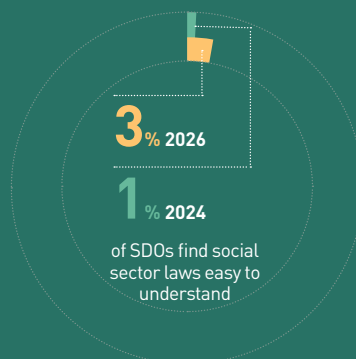


90 days
to acquire clearances

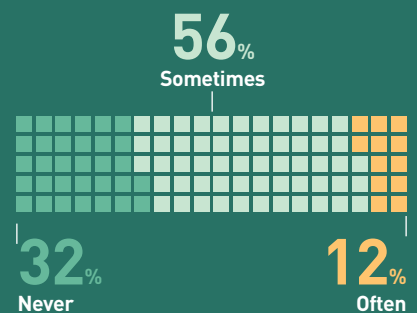


19%
of SDOs find it easy to register

Ease of understanding laws



SDOs involved in policy consultation



TAX AND FISCAL POLICY

Tax incentives for charitable donations

Individual donors		Corporate donors	
Rate	Limit*	Rate	Limit*
15%	30%	100%	10%

*The limit may act as a % of taxable income, tax payable or the amount donated.



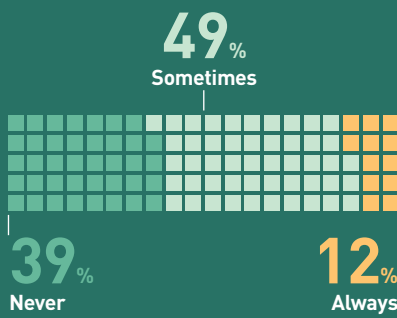
58%
of SDOs are tax-exempt

ECOSYSTEM

Difficulty in recruiting staff



SDOs that receive donor support for capacity-building



Corporate engagement



42%
of SDOs work with corporate volunteers



65%
of SDOs receive corporate funding

SDOs that feel trusted by

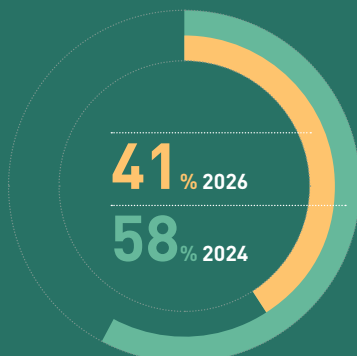


80%

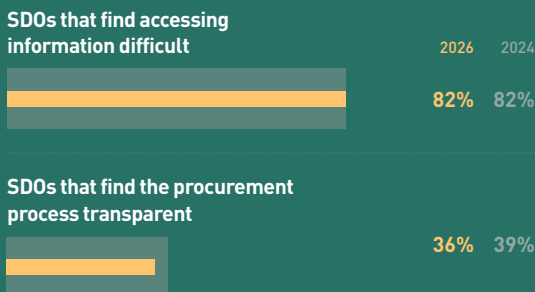
of SDOs believe domestic giving is low

PROCUREMENT

SDOs that receive government procurement contracts



Government procurement process



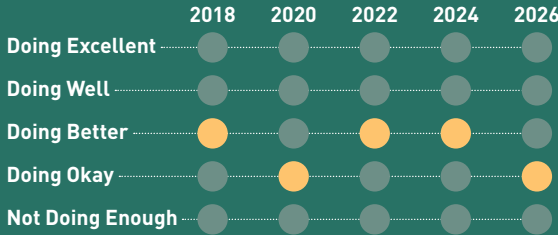
Explore and compare data on our microsite.



MALAYSIA*

* Due to rounding, totals may not add up to 100%.

INDEX PERFORMANCE



ECONOMY DEMOGRAPHICS*

Population (2024): 35,557,673

GDP per capita, PPP (2024): \$38,779.28

Estimated nonprofit-to-population ratio: 1 to 372^

Income status, World Bank (2024): Upper-middle income

*Based on World Bank data (unless otherwise cited)

^Calculated by CAPS based on the most recently publicly available data.

SDO DEMOGRAPHICS



9 years
Median age of SDOs



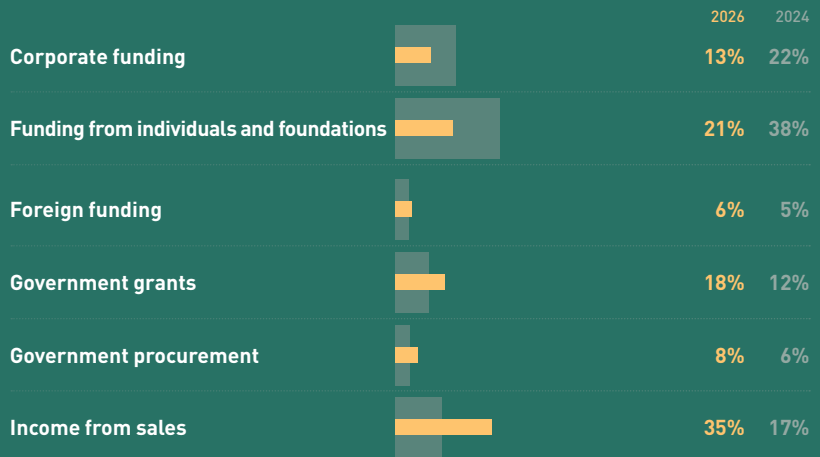
15 staff
Average number



61%
of staff that are female

FUNDING

Proportion of an SDO's budget by funding source



REGULATIONS

Ease of setting up an SDO



2 clearances
required to set up an SDO



9 days
to acquire clearances

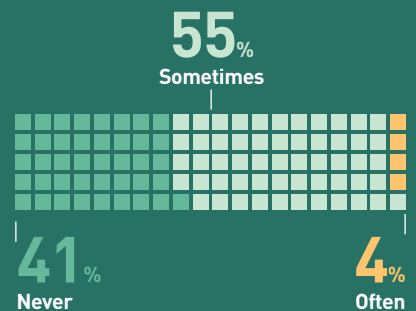


39%
of SDOs find it easy to register

Ease of understanding laws



SDOs involved in policy consultation



TAX AND FISCAL POLICY

Tax incentives for charitable donations

Individual donors		Corporate donors	
Rate	Limit*	Rate	Limit*
100%	10%	100%	10%

*The limit may act as a % of taxable income, tax payable or the amount donated.



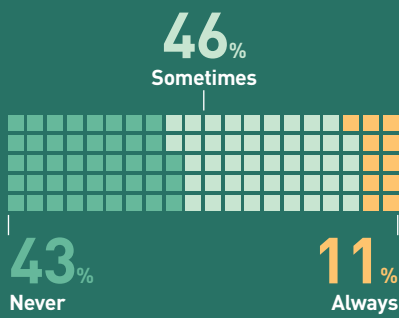
23%
of SDOs are tax-exempt

ECOSYSTEM

Difficulty in recruiting staff



SDOs that receive donor support for capacity-building



Corporate engagement



55%
of SDOs work with corporate volunteers



41%
of SDOs receive corporate funding

SDOs that feel trusted by

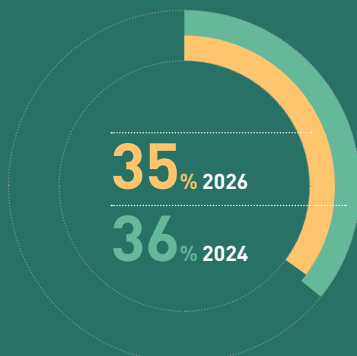


83%

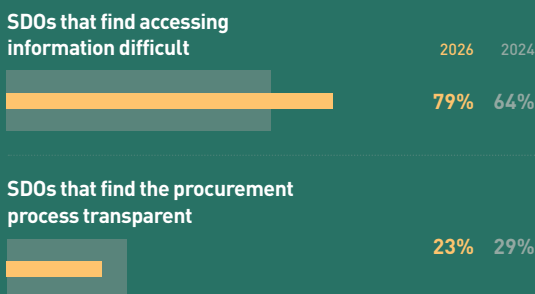
of SDOs believe domestic giving is low

PROCUREMENT

SDOs that receive government procurement contracts



Government procurement process



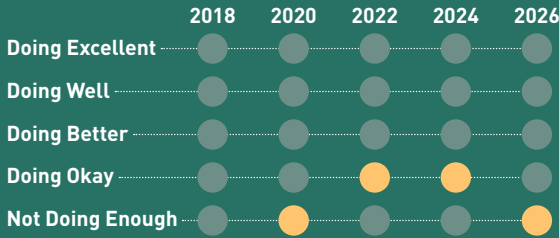
Explore and compare data on our microsite.



NEPAL*

* Due to rounding, totals may not add up to 100%.

INDEX PERFORMANCE*



*Did not participate in the *Doing Good Index 2018*.

ECONOMY DEMOGRAPHICS*

Population (2024): 29,651,054

GDP per capita, PPP (2024): \$5,736.62

Estimated nonprofit-to-population ratio: 1 to 553^

Income status, World Bank (2024): Lower-middle income

*Based on World Bank data (unless otherwise cited)

^Calculated by CAPS based on the most recently publicly available data.

SDO DEMOGRAPHICS



21 years
Median age of SDOs



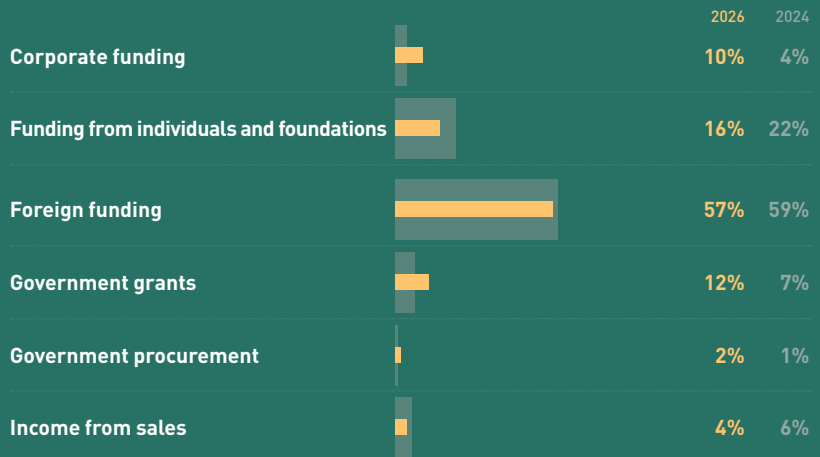
24 staff
Average number



40%
of staff that are female

FUNDING

Proportion of an SDO's budget by funding source



REGULATIONS

Ease of setting up an SDO



4 clearances
required to set up an SDO



21 days
to acquire clearances

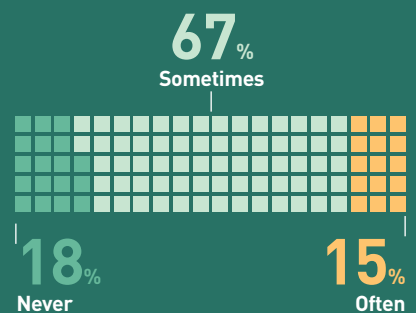


35%
of SDOs find it easy to register

Ease of understanding laws



SDOs involved in policy consultation



TAX AND FISCAL POLICY

Tax incentives for charitable donations

Individual donors		Corporate donors	
Rate	Limit*	Rate	Limit*
100%	5%	100%	5%

*The limit may act as a % of taxable income, tax payable or the amount donated.



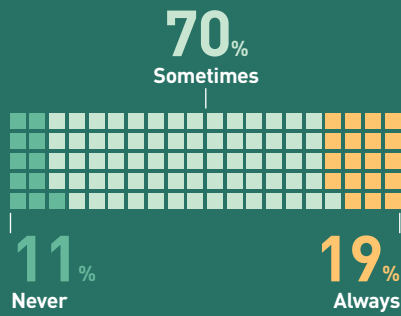
61%
of SDOs are tax-exempt

ECOSYSTEM

Difficulty in recruiting staff



SDOs that receive donor support for capacity-building



Corporate engagement

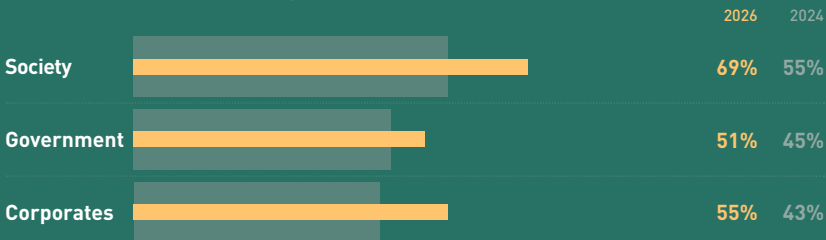


77%
of SDOs work with corporate volunteers



40%
of SDOs receive corporate funding

SDOs that feel trusted by

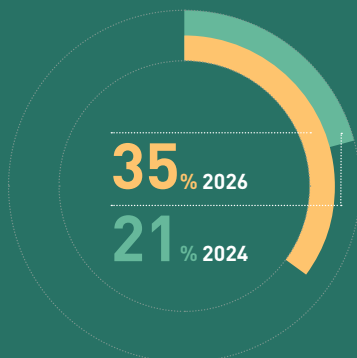


92%

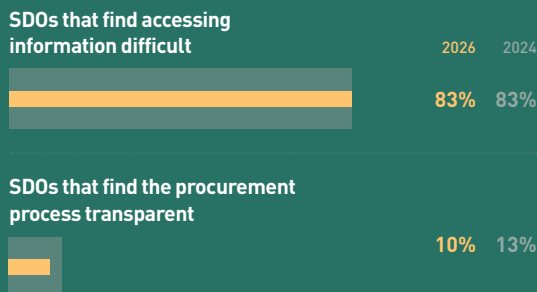
of SDOs believe domestic giving is low

PROCUREMENT

SDOs that receive government procurement contracts



Government procurement process



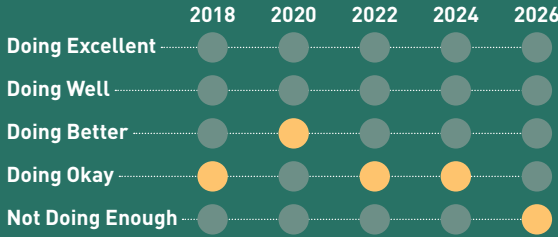
Explore and compare data on our microsite.



PAKISTAN*

* Due to rounding, totals may not add up to 100%.

INDEX PERFORMANCE



ECONOMY DEMOGRAPHICS*

Population (2024): 251,269,164

GDP per capita, PPP (2024): \$6,252.12

Estimated nonprofit-to-population ratio: 1 to 5,584^

Income status, World Bank (2024): Lower-middle income

*Based on World Bank data (unless otherwise cited)

^Calculated by CAPS based on the most recently publicly available data.

SDO DEMOGRAPHICS



23 years
Median age of SDOs



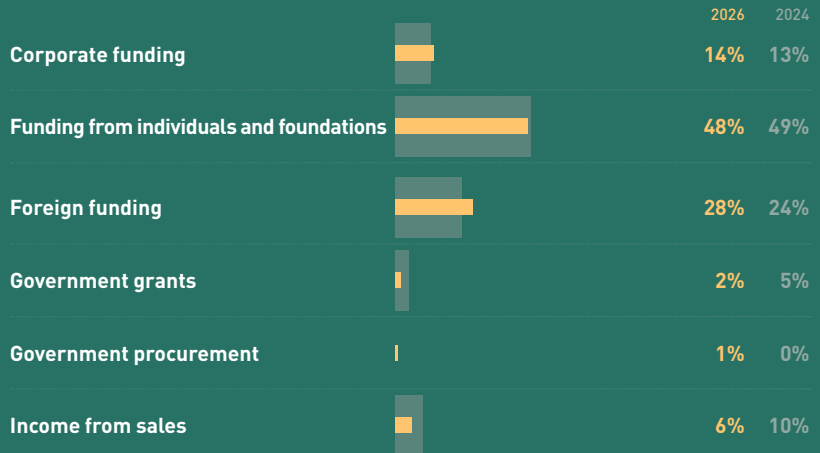
97 staff
Average number



47%
of staff that are female

FUNDING

Proportion of an SDO's budget by funding source



REGULATIONS

Ease of setting up an SDO



3 clearances
required to set up an SDO



180 days
to acquire clearances

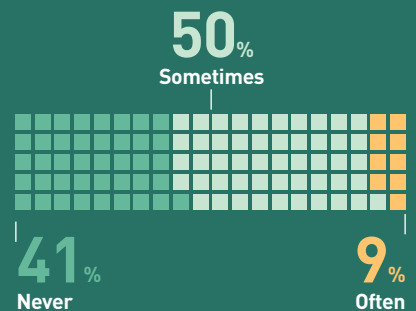


18%
of SDOs find it easy to register

Ease of understanding laws



SDOs involved in policy consultation



TAX AND FISCAL POLICY

Tax incentives for charitable donations

Individual donors		Corporate donors	
Rate	Limit*	Rate	Limit*
100%	30%	100%	20%

*The limit may act as a % of taxable income, tax payable or the amount donated.



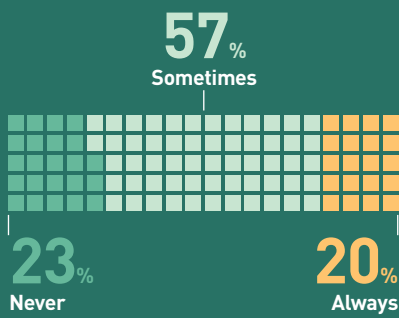
54%
of SDOs are tax-exempt

ECOSYSTEM

Difficulty in recruiting staff



SDOs that receive donor support for capacity-building



Corporate engagement



59%
of SDOs work with corporate volunteers



48%
of SDOs receive corporate funding

SDOs that feel trusted by

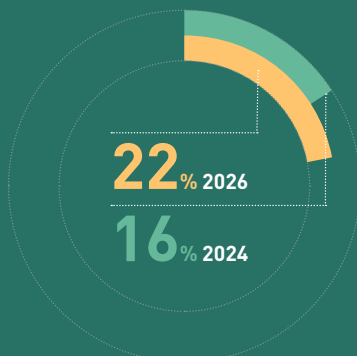


76%

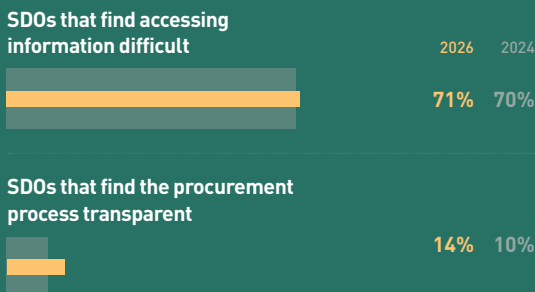
of SDOs believe domestic giving is low

PROCUREMENT

SDOs that receive government procurement contracts



Government procurement process



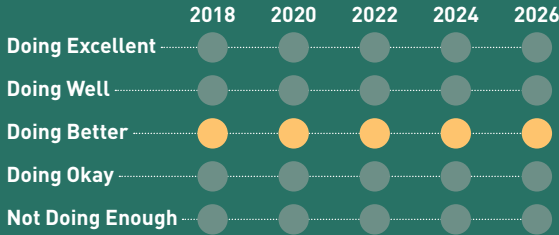
Explore and compare data on our microsite.



PHILIPPINES*

* Due to rounding, totals may not add up to 100%.

INDEX PERFORMANCE



ECONOMY DEMOGRAPHICS*

Population (2024): 115,843,670
 GDP per capita, PPP (2024): \$11,794.14
 Estimated nonprofit-to-population ratio: 1 to 305^
 Income status, World Bank (2024): Lower-middle income

*Based on World Bank data (unless otherwise cited)
 ^Calculated by CAPS based on the most recently publicly available data.

SDO DEMOGRAPHICS

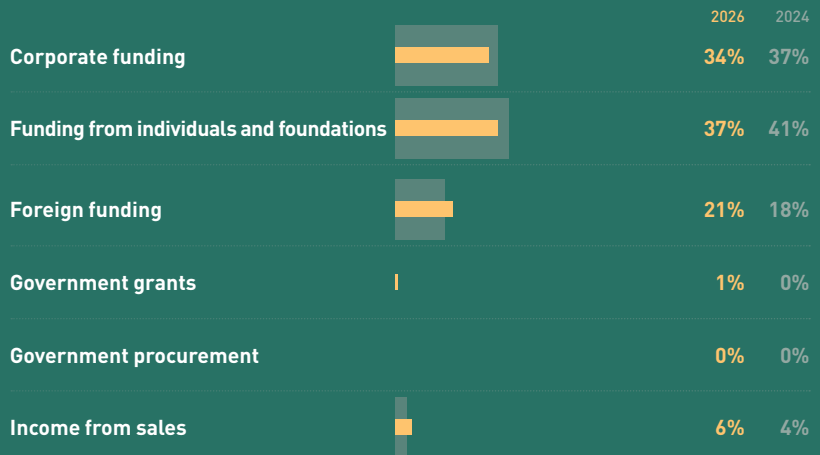
29 years
 Median age of SDOs

41 staff
 Average number

63%
 of staff that are female

FUNDING

Proportion of an SDO's budget by funding source



REGULATIONS

Ease of setting up an SDO

3 clearances
 required to set up an SDO

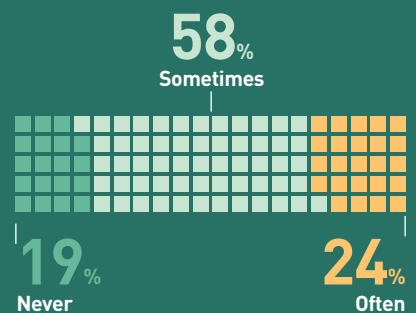
21 days
 to acquire clearances

32%
 of SDOs find it easy to register

Ease of understanding laws



SDOs involved in policy consultation



TAX AND FISCAL POLICY

Tax incentives for charitable donations

Individual donors		Corporate donors	
Rate	Limit*	Rate	Limit*
100%	10%	100%	5%

*The limit may act as a % of taxable income, tax payable or the amount donated.



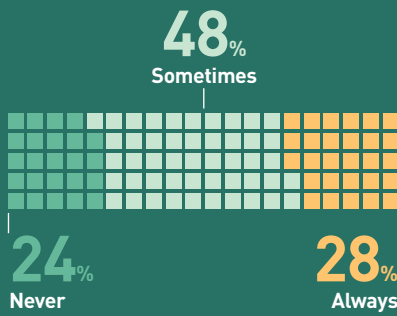
79%
of SDOs are tax-exempt

ECOSYSTEM

Difficulty in recruiting staff



SDOs that receive donor support for capacity-building



Corporate engagement



68%
of SDOs work with corporate volunteers



79%
of SDOs receive corporate funding

SDOs that feel trusted by

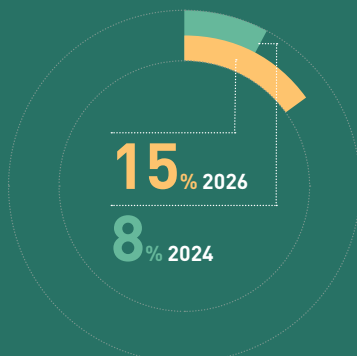


80%

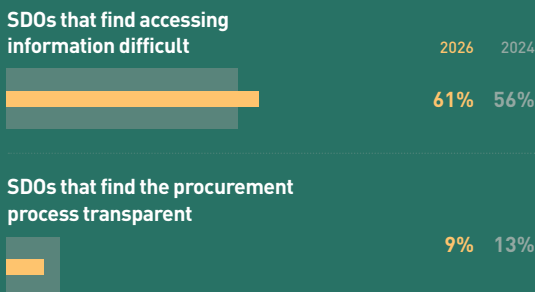
of SDOs believe domestic giving is low

PROCUREMENT

SDOs that receive government procurement contracts



Government procurement process



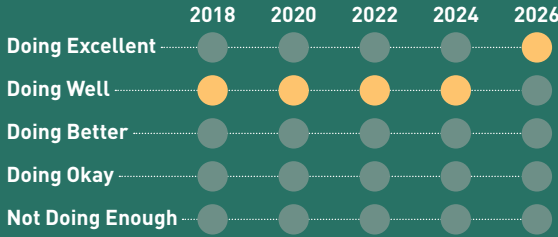
Explore and compare data on our microsite.



SINGAPORE*

* Due to rounding, totals may not add up to 100%.

INDEX PERFORMANCE



ECONOMY DEMOGRAPHICS*

Population (2024): 6,036,860
 GDP per capita, PPP (2024): \$150,689.30
 Estimated nonprofit-to-population ratio: 1 to 2,509^
 Income status, World Bank (2024): High income

*Based on World Bank data (unless otherwise cited)
 ^Calculated by CAPS based on the most recently publicly available data.

SDO DEMOGRAPHICS

14 years
 Median age of SDOs

77 staff
 Average number

67%
 of staff that are female

FUNDING

Proportion of an SDO's budget by funding source



REGULATIONS

Ease of setting up an SDO

2 clearances
 required to set up an SDO

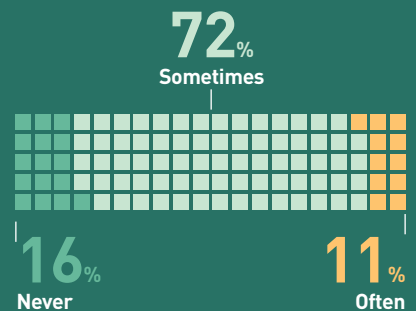
270 days
 to acquire clearances

45%
 of SDOs find it easy to register

Ease of understanding laws



SDOs involved in policy consultation



TAX AND FISCAL POLICY

Tax incentives for charitable donations

Individual donors		Corporate donors	
Rate	Limit*	Rate	Limit*
250%	100%	250%	100%

*The limit may act as a % of taxable income, tax payable or the amount donated.



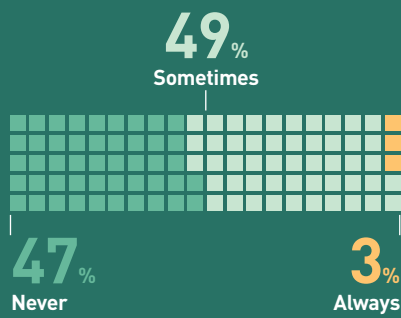
67%
of SDOs are tax-exempt

ECOSYSTEM

Difficulty in recruiting staff



SDOs that receive donor support for capacity-building



Corporate engagement

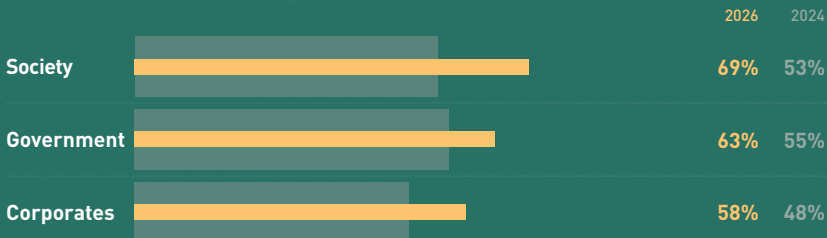


76%
of SDOs work with corporate volunteers



81%
of SDOs receive corporate funding

SDOs that feel trusted by

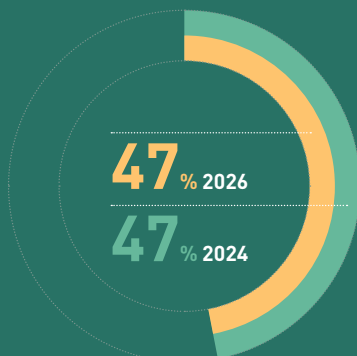


62%

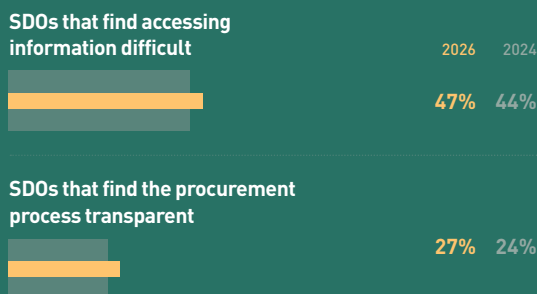
of SDOs believe domestic giving is low

PROCUREMENT

SDOs that receive government procurement contracts



Government procurement process



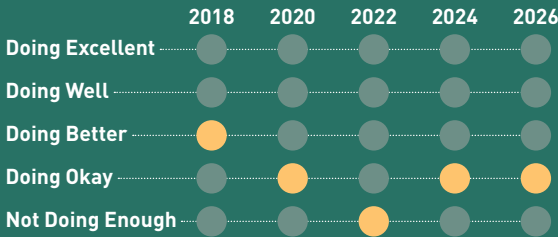
Explore and compare data on our microsite.



SRI LANKA*

* Due to rounding, totals may not add up to 100%.

INDEX PERFORMANCE



ECONOMY DEMOGRAPHICS*

Population (2024): 21,916,000

GDP per capita, PPP (2024): \$15,632.59

Estimated nonprofit-to-population ratio: 1 to 11,285^

Income status, World Bank (2024): Lower-middle income

*Based on World Bank data (unless otherwise cited)

^Calculated by CAPS based on the most recently publicly available data.

SDO DEMOGRAPHICS



23 years
Median age of SDOs



24 staff
Average number



60%
of staff that are female

FUNDING

Proportion of an SDO's budget by funding source



REGULATIONS

Ease of setting up an SDO



1 clearances
required to set up an SDO



60 days
to acquire clearances

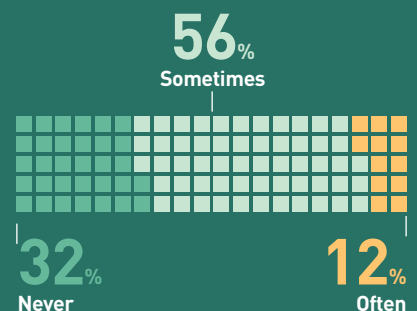


38%
of SDOs find it easy to register

Ease of understanding laws



SDOs involved in policy consultation



TAX AND FISCAL POLICY

Tax incentives for charitable donations

Individual donors		Corporate donors	
Rate	Limit*	Rate	Limit*
100%	33%	100%	20%

*The limit may act as a % of taxable income, tax payable or the amount donated.



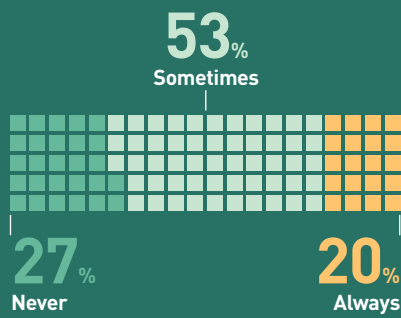
31%
of SDOs are tax-exempt

ECOSYSTEM

Difficulty in recruiting staff



SDOs that receive donor support for capacity-building



Corporate engagement



62%
of SDOs work with corporate volunteers



40%
of SDOs receive corporate funding

SDOs that feel trusted by

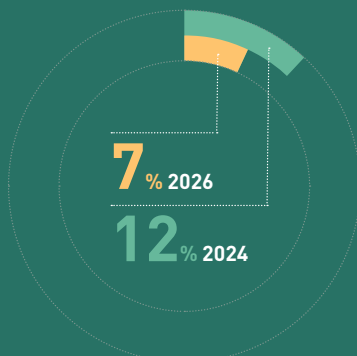


85%

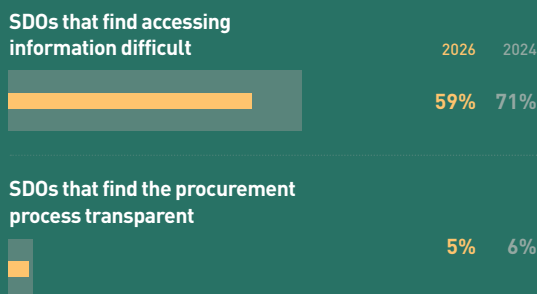
of SDOs believe domestic giving is low

PROCUREMENT

SDOs that receive government procurement contracts



Government procurement process



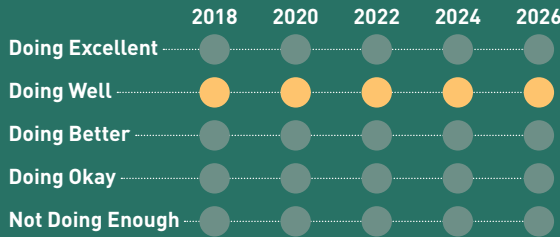
Explore and compare data on our microsite.



CHINESE TAIPEI*

* Due to rounding, totals may not add up to 100%.

INDEX PERFORMANCE



ECONOMY DEMOGRAPHICS*

Population (2024): 23,416,375
 GDP per capita, PPP (2024): \$69,500.03
 Estimated nonprofit-to-population ratio: 1 to 376^
 Income status, World Bank (2024): High income

*Based on World Bank data (unless otherwise cited)
 ^Calculated by CAPS based on the most recently publicly available data.

SDO DEMOGRAPHICS

21 years
 Median age of SDOs

113 staff
 Average number

70%
 of staff that are female

FUNDING

Proportion of an SDO's budget by funding source



REGULATIONS

Ease of setting up an SDO

2 clearances
 required to set up an SDO

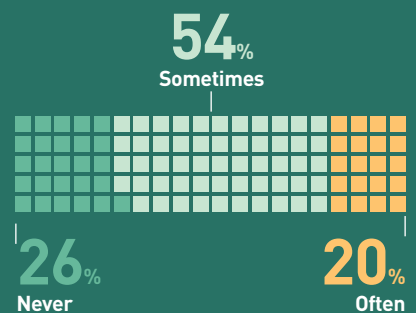
45 days
 to acquire clearances

66%
 of SDOs find it easy to register

Ease of understanding laws



SDOs involved in policy consultation



TAX AND FISCAL POLICY

Tax incentives for charitable donations

Individual donors		Corporate donors	
Rate	Limit*	Rate	Limit*
100%	20%	100%	10%

*The limit may act as a % of taxable income, tax payable or the amount donated.



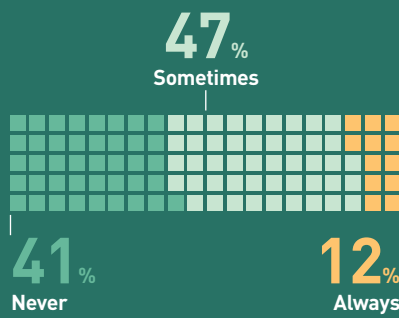
81%
of SDOs are tax-exempt

ECOSYSTEM

Difficulty in recruiting staff



SDOs that receive donor support for capacity-building



Corporate engagement

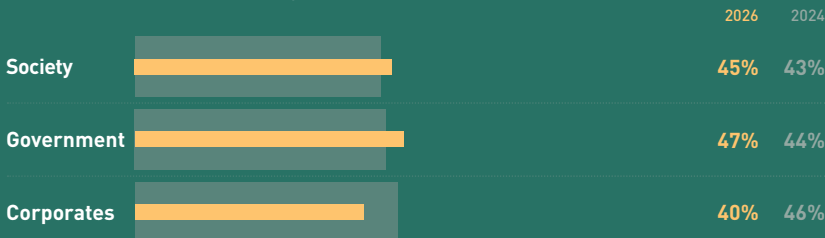


84%
of SDOs work with corporate volunteers



86%
of SDOs receive corporate funding

SDOs that feel trusted by

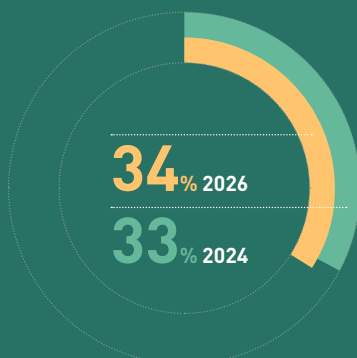


44%

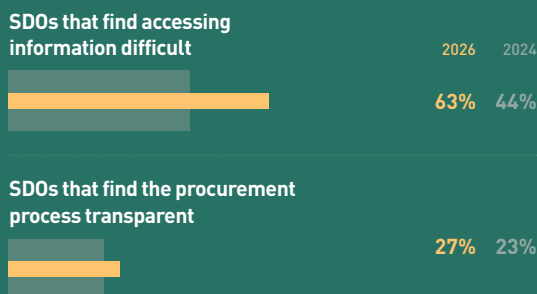
of SDOs believe domestic giving is low

PROCUREMENT

SDOs that receive government procurement contracts



Government procurement process



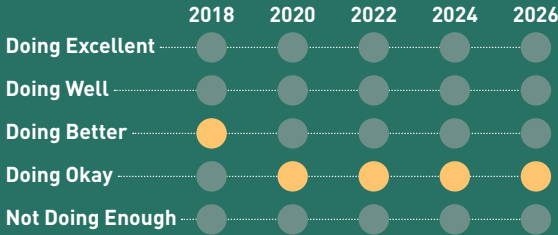
Explore and compare data on our microsite.



THAILAND*

* Due to rounding, totals may not add up to 100%.

INDEX PERFORMANCE



ECONOMY DEMOGRAPHICS*

Population (2024): 71,668,011

GDP per capita, PPP (2024): \$24,712.07

Estimated nonprofit-to-population ratio: 1 to 2,858^

Income status, World Bank (2024): Upper-middle income

*Based on World Bank data (unless otherwise cited)

^Calculated by CAPS based on the most recently publicly available data.

SDO DEMOGRAPHICS



17 years
Median age of SDOs



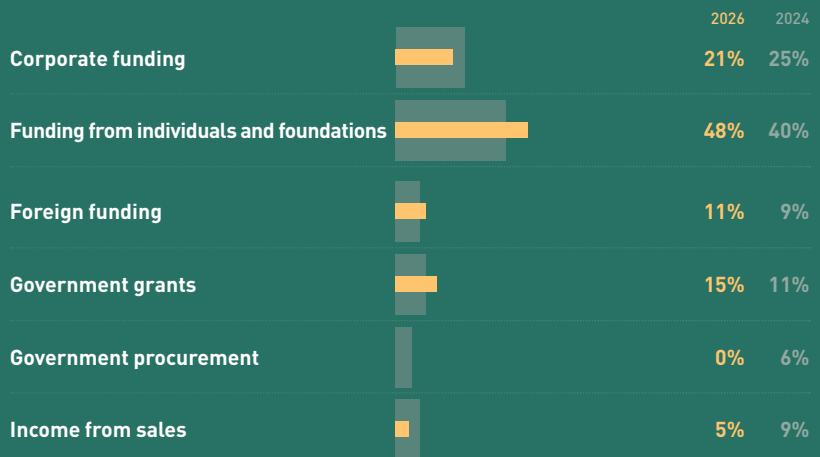
32 staff
Average number



62%
of staff that are female

FUNDING

Proportion of an SDO's budget by funding source



REGULATIONS

Ease of setting up an SDO



3 clearances
required to set up an SDO

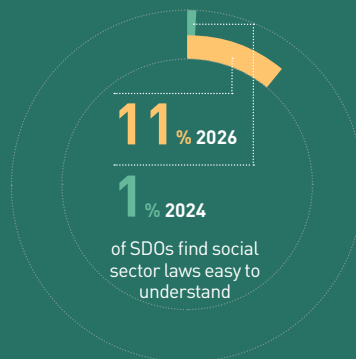


90 days
to acquire clearances

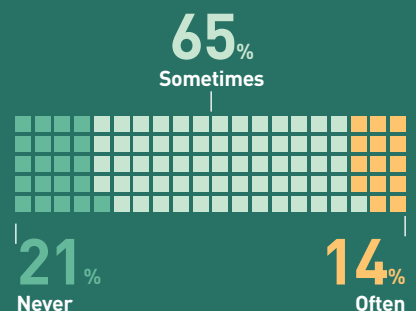


29%
of SDOs find it easy to register

Ease of understanding laws



SDOs involved in policy consultation



TAX AND FISCAL POLICY

Tax incentives for charitable donations

Individual donors		Corporate donors	
Rate	Limit*	Rate	Limit*
100%	10%	100%	2%

*The limit may act as a % of taxable income, tax payable or the amount donated.



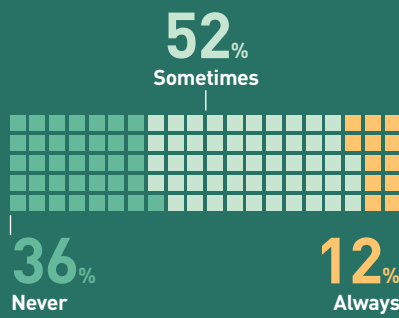
34%
of SDOs are tax-exempt

ECOSYSTEM

Difficulty in recruiting staff



SDOs that receive donor support for capacity-building



Corporate engagement



60%
of SDOs work with corporate volunteers



60%
of SDOs receive corporate funding

SDOs that feel trusted by

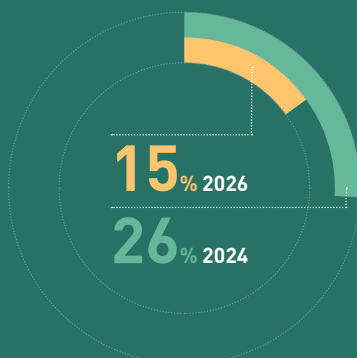


67%

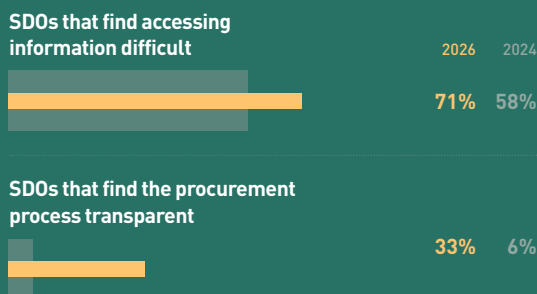
of SDOs believe domestic giving is low

PROCUREMENT

SDOs that receive government procurement contracts



Government procurement process



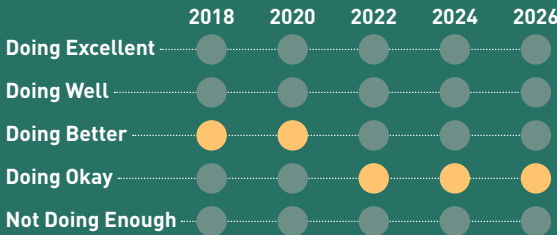
Explore and compare data on our microsite.



VIET NAM*

* Due to rounding, totals may not add up to 100%.

INDEX PERFORMANCE



ECONOMY DEMOGRAPHICS*

Population (2024): 100,987,686
 GDP per capita, PPP (2024): \$16,385.51
 Estimated nonprofit-to-population ratio: 1 to 645^
 Income status, World Bank (2024): Lower-middle income

*Based on World Bank data (unless otherwise cited)
 ^Calculated by CAPS based on the most recently publicly available data.

SDO DEMOGRAPHICS

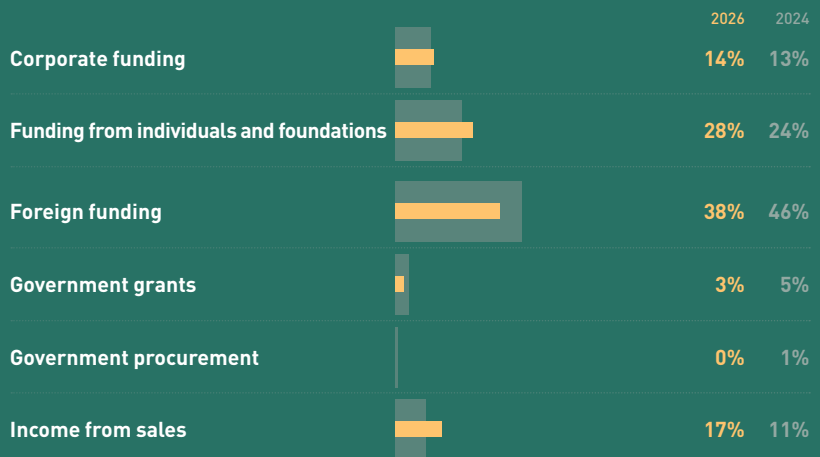
11 years
 Median age of SDOs

38 staff
 Average number

65%
 of staff that are female

FUNDING

Proportion of an SDO's budget by funding source



REGULATIONS

Ease of setting up an SDO

5 clearances
 required to set up an SDO

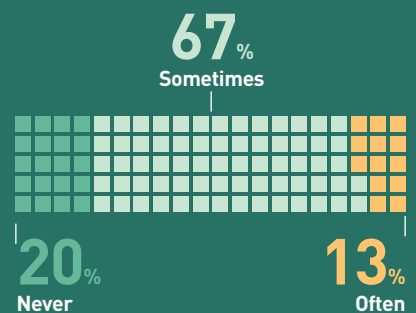
180 days
 to acquire clearances

42%
 of SDOs find it easy to register

Ease of understanding laws



SDOs involved in policy consultation



TAX AND FISCAL POLICY

Tax incentives for charitable donations

Individual donors		Corporate donors	
Rate	Limit*	Rate	Limit*
100%	100%	100%	100%

*The limit may act as a % of taxable income, tax payable or the amount donated.



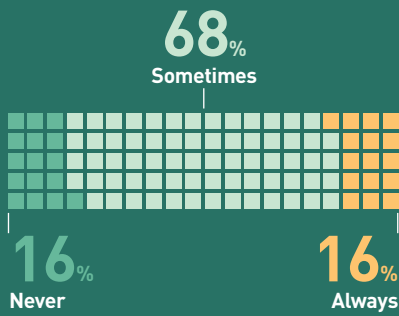
20%
of SDOs are tax-exempt

ECOSYSTEM

Difficulty in recruiting staff



SDOs that receive donor support for capacity-building



Corporate engagement



68%
of SDOs work with corporate volunteers



56%
of SDOs receive corporate funding

SDOs that feel trusted by

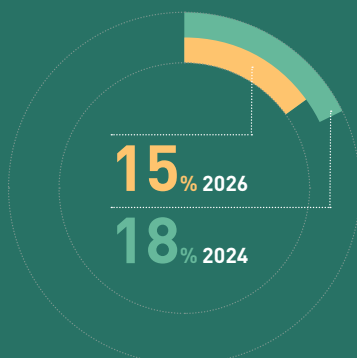


81%

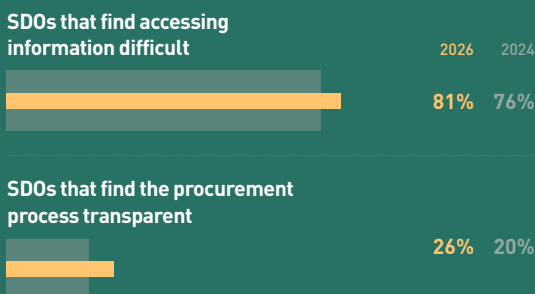
of SDOs believe domestic giving is low

PROCUREMENT

SDOs that receive government procurement contracts



Government procurement process



Explore and compare data on our microsite.



APPENDIX I: DATA SOURCES & METHODOLOGY

DATA SOURCES

The *Doing Good Index* is built upon an extensive data-collection process from two complementary sources: social delivery organizations (SDOs) and sector experts. Separate surveys were designed to capture both on-the-ground operational realities and broader sectoral insights. For the 2026 iteration, we gathered data from 2,166 SDOs and 132 experts across 17 Asian economies: Bangladesh, Cambodia, Chinese Mainland, Hong Kong, India, Indonesia, Japan, Korea, Malaysia, Nepal, Pakistan, the Philippines, Singapore, Sri Lanka, Chinese Taipei, Thailand and Viet Nam.^{xxiv}

EXPERT SURVEY

The purpose of the expert survey is to capture the regulatory and policy environment of the social sector in each economy. The survey contains factual questions on topics such as SDO registration procedures, governance requirements, funding restrictions and tax incentives for charitable giving. To complete the expert survey, our local partner organizations convened a panel of social experts, with at least one expert from each of the following backgrounds in attendance:

- A leader from another social sector organization
- An accountant with tax filing experience
- A lawyer familiar with nonprofit law
- An academic focused on the social sector
- A government representative from a ministry/agency that oversees the social sector
- A government representative from the ministry/department of finance/revenue

Experts were brought together for face-to-face and/or virtual meetings. During the meeting, experts were expected to reach consensus on each answer and submit one completed survey per economy. While answers to certain questions may differ across organization types,

Experts consulted

Economy	Number of experts consulted
Bangladesh	6
Cambodia	10
Chinese Mainland	5
Hong Kong SAR	6
India	6
Indonesia	12
Japan	8
Korea	6
Malaysia	6
Nepal	12
Pakistan	7
Philippines	16
Singapore	4
Sri Lanka	6
Chinese Taipei	6
Thailand	8
Viet Nam	8
Total	132

experts were instructed to provide responses applicable to the most common type of SDO in their economy. All data collected during the meeting was further cross-checked and verified by our local partners and the CAPS team.

SDO SURVEY

The SDO survey aims to provide a snapshot of social sector organizations in each economy, including the areas they work in, operations, funding sources and their general outlook on the social sector. Data collection took place from April to August 2025 via an online survey platform. Our local partners were responsible for survey dissemination, administration and monitoring.

xxiv Throughout this report, "Hong Kong" and "Korea" refer to the Hong Kong Special Administrative Region, China; and the Republic of Korea.

SAMPLE SIZE CALCULATIONS

A minimum sample size (N) required for each economy was calculated. For a 90% confidence level with a 7.5% margin of error, the calculation is:

$$N = \frac{[(1.65^2)[0.5(1-0.5)]/(0.075^2)}{[1+(1.65^2)[0.5(1-0.5)]/(0.075^2)}X$$

Where X is the estimated number of SDOs in each economy, based on numbers provided by our local partners and validated by desk research.

Twelve of the 17 economies collected (or exceeded) the minimum sample required, with a 7.5% margin of error. In other economies, the response rate was lower than expected, and a revised margin of error was accepted. A 90% confidence level was maintained for all economies.

SDO sample size

Economy	Sample size (N)	Accepted margin of error (%)
Bangladesh	116	7.5
Cambodia	119	7.5
Chinese Mainland	126	7.5
Hong Kong SAR	109	8.5
India	224	7.5
Indonesia	121	7.5
Japan	186	7.5
Korea	121	7.5
Malaysia	123	7.5
Nepal	84	9.0
Pakistan	122	7.5
Philippines	151	7.5
Singapore	97	8.5
Sri Lanka	91	8.5
Chinese Taipei	135	7.5
Thailand	141	7.5
Viet Nam	100	8.5
Total	2166	-

DATA TRANSFORMATION

Our data set comprises a mix of indicator types and scales, from binary to continuous variables with differing directions. To ensure comparability and mitigate scale bias while preserving meaningful variation, we transformed all indicators to a continuous scale in a consistent direction. The data were homogenized on a

scale of 0 to 5 using the following formulas:

Indicator description	Data transformation formula
Indicators that flow in a positive direction (e.g., higher values reflect a greater proportion of SDOs stating that tax deductions are easy to claim in their economy—a positive outcome)	$\text{Indicator}_{ik} = 5 \left(\frac{X_{ik}}{\text{Max}[X_j]} \right)$
Indicators that flow in a negative direction (e.g., higher values reflect a greater proportion of SDOs reporting that in their economy, more SDOs think social sector staff should earn less than their for-profit counterparts—a negative outcome)	$\text{Indicator}_{ik} = 5 \left(\frac{1}{\frac{X_{ik}}{\text{Min}[X_j]}} \right)$
Binary indicators	Scaled into indicator values of 0 or 5, depending on the direction of the question. An answer of “yes” received a score of 5 for indicators flowing positively, while it received a score of 0 for indicators flowing negatively.

Where:

- X is the raw value of the indicator
- i stands for the i^{th} indicator
- k stands for the economy
- $\text{Max}[X_j]$ is the maximum value of the i^{th} indicator across the economies in the sample
- $\text{Min}[X_j]$ is the minimum value of the i^{th} indicator across the economies in the sample

WEIGHTING SYSTEM

For the *Doing Good Index*, the assigned weights indicate the relative importance of each indicator and sub-index in measuring the effectiveness of social and policy

environments for doing good. To determine these weights, we convened a roundtable workshop with sector experts from each economy. The sub-indexes are weighted as follows:

Regulations	31%
Tax and Fiscal Policy	31%
Ecosystem	31%
Procurement	7%

INDEX CALCULATION

The *Doing Good Index* was constructed using a linear aggregation process. Separate sub-indexes were first constructed by aggregating the relevant indicators. These four sub-indexes were then aggregated to construct the overall Index. Both sub-index and final index scores are on a scale from 0 to 5.

Aggregation formula

$$Subindex_{ik} = \sum W_i X_{ik}$$

$$Index_k = \sum W_i I_{ik}$$

Where:

- W* is the indicator weight
- X* is the indicator
- I* is the sub-index
- i* goes from 1 to n
- k* stands for the economy

CLUSTER PERFORMANCE

Once each economy has a final index score, the mean and standard deviation (SD) of the index score are calculated. Economies are allocated to performance clusters based on their score relative to the mean:

Cluster	Score cutoff
Doing Excellent	$Index_k > \bar{x} + 2\sigma$
Doing Well	$\bar{x} + \sigma < Index_k < \bar{x} + 2\sigma$
Doing Better	$\bar{x} < Index_k < \bar{x} + \sigma$
Doing Okay	$\bar{x} - \sigma < Index_k < \bar{x}$
Not Doing Enough	$Index_k < \bar{x} - \sigma$

Where:

- k* stands for the economy
- \bar{x} is the mean
- σ is the standard deviation

CHANGES TO THE 2026 INDEX

To ensure the *Doing Good Index* is as robust as possible, we conduct biannual revisions to the survey and *Index* components with our local partner organizations and other sector experts. For the 2026 iteration, we held a two-day in-person workshop in February 2025 with local partners to review the survey questions, debrief on the data collection process and discuss the overall framework for the 2026 *Index*.

Our methodology remains largely consistent with previous years, with only minor wording refinements to enhance precision. For example, Indicator 15 now reads: “Does the government impose a penalty on SDOs for maintaining an operating surplus for more than one year?” Based on feedback from local partners, we removed the term “financial” to reflect that penalties can also take other forms, such as administrative.

Doing Good Index

REGULATIONS	Efficiency	<ul style="list-style-type: none"> • Number of registration clearances • Time and cost required to obtain clearances • Single-window facility
	Flow of funds	<ul style="list-style-type: none"> • Number of clearances required to receive foreign funding • Time and cost required to obtain these clearances • Limit on amount of foreign funding • Inhibitors on flow of funds
	Accountability	<ul style="list-style-type: none"> • Number of reporting requirements • Legal liability of board members • Legal liability of senior staffers • Enforcement of regulations
	Communication	<ul style="list-style-type: none"> • Publicly available laws • Easily understandable laws • Involvement in policymaking
TAX AND FISCAL POLICY	Incentives for donors	<ul style="list-style-type: none"> • Rate of individual and corporate tax incentives • Limits on tax incentives • Ease of claiming tax incentives • Tax incentives for bequests • Mandated corporate giving and reporting
	Incentives for recipients	<ul style="list-style-type: none"> • Tax exemption for SDOs • Availability of government grants • Penalty on operating surplus
ECOSYSTEM	Public perception	<ul style="list-style-type: none"> • Level of trust in SDOs • Public scandals • Level of individual giving • Cap on overheads
	Institutional recognition	<ul style="list-style-type: none"> • Awards for philanthropy, SDOs and CSR • National giving day and volunteering programs
	Talent infrastructure	<ul style="list-style-type: none"> • Recruitment of staff and volunteers • Support for capacity building • University courses on nonprofits and/or philanthropy • Compensation gap
	Good governance	<ul style="list-style-type: none"> • Prevalence of boards and their composition • Corporate representation on boards • Government representation on boards • Connections to elite • Cap on overheads
PROCUREMENT	Access to procurement opportunities	<ul style="list-style-type: none"> • Eligibility for Requests for Proposals (RFPs) • Incentives for SDOs
	Procurement process	<ul style="list-style-type: none"> • Access to information, transparency and ease of process

APPENDIX II: LIST OF PARTNER ORGANIZATIONS

List of partner organizations

Economy	Partner organizations
Bangladesh	Centre for Policy Dialogue (CPD)
Cambodia	Cooperation Committee for Cambodia (CCC) The NGO Forum on Cambodia
Chinese Mainland	China Foundation Center (CFC)
Hong Kong SAR	Asian Charity Services Limited (ACS)
India	GuideStar India Centre for Advancement of Philanthropy (CAP) Centre for Asian Philanthropy India (CAPI)
Indonesia	Public Interest Research and Advocacy Center (PIRAC)
Japan	Japan NPO Center (JNPOC)
Korea	The Beautiful Foundation
Malaysia	myHarapan—Youth Trust Foundation
Nepal	Chaudhary Foundation
Pakistan	Pakistan Centre for Philanthropy (PCP) Sustainable Development Policy Institute (SDPI)
Philippines	Association of Foundations (AF)
Singapore	Empact
Sri Lanka	Institute of Policy Studies of Sri Lanka (IPS)
Chinese Taipei	Center for the Third Sector, National Chengchi University Eastern Online Company Limited
Thailand	School of Development Studies, Thammasat University
Viet Nam	Management and Sustainable Development Institute - MSD United Way Vietnam

ENDNOTES

- ¹ Giving USA. (2025, June 24). *Giving USA 2025: US Charitable Giving Grew to \$592.50 Billion in 2024, Lifted by Stock Market Gains*. Retrieved February 11, 2026, from <https://givingusa.org/giving-usa-2025-u-s-charitable-giving-grew-to-592-50-billion-in-2024-lifted-by-stock-market-gains/>
- ² World Bank Group. (2024). GDP (Current US\$) [Data Set]. Retrieved February 11, 2026, from <https://data.worldbank.org/indicator/NY.GDP.MKTP.CD>
- ³ Giving USA. (2025, June 24). *Giving USA 2025: US Charitable Giving Grew to \$592.50 Billion in 2024, Lifted by Stock Market Gains*. Retrieved February 11, 2026, from <https://givingusa.org/giving-usa-2025-u-s-charitable-giving-grew-to-592-50-billion-in-2024-lifted-by-stock-market-gains/>
- ⁴ World Bank Group. (2024). GDP (Current US\$) [Data Set]. Retrieved February 11, 2026, from <https://data.worldbank.org/indicator/NY.GDP.MKTP.CD>
- ⁵ Organisation for Economic Co-operation and Development (OECD). *OECD Data Explorer—DAC2A: Aid (ODA) Disbursements to Countries and Regions* [Data Set]. Retrieved March 30, 2026, from <https://shorturl.at/doBbQ>
- ⁶ United Nations Development Programme. (2025, June 21). *In Asia and the Pacific, the Market Meets Its Development Match*. Retrieved from <https://www.undp.org/asia-pacific/stories/asia-and-pacific-market-meets-its-development-match>
- ⁷ The Daily Star. (2025, November 29). *Advisory Council Approves Draft Ordinance Simplifying NGO Registration*. Retrieved from <https://online.thedailystar.net/news/bangladesh/news/advisory-council-approves-draft-ordinance-simplifying-ngo-registration-4046296>
- ⁸ Shiraiishi, Y. (2026). *Room for Reform: The Legal Framework for Nonprofit Organizations in Japan*. The International Center for Not-for-Profit Law. Retrieved from <https://www.icnl.org/wp-content/uploads/ICNL-White-Paper-Japan-2026.pdf>
- ⁹ CANPAN. *Nationwide Database of Organization that Carry Out Public Interest Activities such as NPOs*. Retrieved January 2026 from <https://fields.canpan.info/organization/>
- ¹⁰ GuideStar India. *Home*. Retrieved February 11, 2026, from <https://guidestarindia.org/>
- ¹¹ Taiwan NPO Self-Regulation Alliance. *Home*. Retrieved February 11, 2026, from <https://twnpos.org.tw/>
- ¹² Government of Singapore. *Building our Shared Future, Together*. Retrieved February 11, 2026, from <https://www.forwardsingapore.gov.sg/building-our-shared-future/>
- ¹³ Ministry of Social and Family Development. *Enabling Masterplan (EMP) 2030*. Retrieved from <https://www.msf.gov.sg/what-we-do/enabling-masterplans/emp2030>
- ¹⁴ Openparliament.id. *Connecting People & Parliament*. Retrieved February 11, 2026, from <https://openparliament.id>
- ¹⁵ Inland Revenue Authority of Singapore. (2026, February 11). *Donations & Tax Deductions*. Retrieved from <https://www.iras.gov.sg/taxes/other-taxes/charities/donations-tax-deductions>
- ¹⁶ Han, X., Hungerman, D., & Ottoni-Wilhelm, M. (2024). *Tax Incentives for Charitable Giving: New Findings from the TCJA*. Retrieved from <https://doi.org/10.3386/w32737>

- ¹⁷ Saeri, A. K., Slattery, P., Lee, J., Houlden, T., Farr, N., Gelber, R. L., Stone, J., Huuskes, L., Timmons, S., Windle, K., Spajic, L., Freeman, L., Moss, D., Behar, J., Schubert, S., Grundy, E. A. C., & Zorker, M. (2022). What Works to Increase Charitable Donations? A Meta-Review with Meta-Meta-Analysis. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 34(3), 626-642.
- ¹⁸ Organisation for Economic Co-operation and Development (OECD). (2020). *Policy Brief: Taxation and Philanthropy*. Retrieved from <https://www.oecd.org/content/dam/oecd/en/topics/policy-issues/tax-policy/policy-brief-taxation-and-philanthropy.pdf>
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