

Philanthropy Support Ecosystem in Kenya, Uganda, Tanzania, and Rwanda

Part II

Prepared for WINGS
and the East Africa
Philanthropy Network



W I N G S
ELEVATING PHILANTHROPY

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EXECUTIVE SUMMARY

Olugend'enjala terudda –
The stomach that goes hungry is unlikely to return on a visit.
Buganda saying¹

The purpose of this study was to identify and map the philanthropy ecosystem and support organizations in East Africa (Kenya, Uganda, Rwanda, and Tanzania) including the key actors, the legal environment, resources, the enablers as well as what limits the philanthropy ecosystem. Philanthropic support organizations play different roles in the growth of philanthropy. These include local and international organizations providing philanthropic funding, intermediary organizations that support the growth of local philanthropy by raising both local as well as international funding and organizations that support the growth of philanthropy in other ways such as promoting capacity, capability, and credibility of non-profits to enable them to attract and wisely utilise mobilised resources. Data was collected using both primary and secondary data collection methods. A total of 56 respondents drawn from the four countries participated in the study. The primary findings were triangulated with secondary data. This report is presented in two parts with the first part providing a general overview of the philanthropy support ecosystem in East Africa and the second part providing country level reports. The second part also sheds light on applicable laws that affect CSOs in East Africa and their involvement in philanthropy.

Findings indicate that a majority of civil society organizations (CSO) in East Africa continue to depend on external resources from developed countries for the implementation of their programs. Despite this, there is a growing recognition of the potential for local philanthropy in the region. This is backed by evidence of growing local giving, corporate giving and a rapid rise in high net worth individuals getting into the social sector through foundations. To maximize giving from the ordinary individuals, middle class, high net worth individuals (HNWIs), corporates, and major donors, CSOs must address issues such as trust, transparency, accountability, and demonstration of impact.

There is a great potential for developing long term giving programs. CSOs operating in East Africa have a chance of formalising fundraising efforts including the promotion of home-grown philanthropy in driving sustainability and long-term financial security. Corporate actors are increasingly giving to charitable causes. Critiques have argued that this giving is most of the time driven by business needs. Nevertheless, it offers a great window for CSO sustainability. Giving by high net worth individuals is also on the rise in East Africa as more wealthy people establish charitable foundations to carry out their philanthropic work. Local non-profits have begun to tap into new and diversified networks in order to engage with a broader range of donors and private sector partners. The emerging opportunities include the need for more coordination and collaboration of large scale funders, and the need for investment in capacity development in the holistic sense. Philanthropists are becoming increasingly more sophisticated in their giving, thus there is a compelling need for organisations to understand the interests of their donors and manage these relationships well.

A major internal challenge to CSOs is a lack of transparency and accountability for the funds raised. There is also inadequate investment by organisations in building robust fundraising architectures over the years. This is particularly evident in terms of low investment in staff and infrastructure, underdeveloped communication systems e.g., websites, and weak governance structures (board/trustee engagement).

¹ CivSource 2022

Organisations need to focus a greater proportion of their efforts to promoting more opportunities for philanthropists and the general public to give, including harnessing the power of digital fundraising and the potential associated with donating through local and global online channels such as M-Pesa, M-changa, PayPal, JustGiving, etc. Investment in digital marketing and communications will support the growth and prevalence of individual giving programmes. Other areas for further development include the growth in family and community philanthropy, impact investment, platforms for high net worth individuals to showcase their philanthropy and build networks with peers; and building endowment funds.

There is also an opportunity to nurture local initiatives that have proven successful such as cooperative movements, solidarity actions such as *harambee* in Kenya, *omuganda* in Uganda and Rwanda and *ujamaa* in Tanzania. To respond to global challenges, CSOs must become abreast with new models for international funding such as growth of social business, corporate social investments, climate financing, and use of social bonds.

For Africa CSOs to thrive, there is a need for sustainability and collaboration through sharing of donors and information about philanthropy. Networking is key- the more extensive the network, the bigger and stronger the ecosystem. There is also a need to leverage locally raised funds to promote overall local resource mobilization efforts of African CSOs. Researchers and practitioners are called upon to write contextual reports and books on Philanthropy in the region and demonstrate what is being done in the region. The philanthropy sector requires clear structures to be developed just as seen with other sectors, such as law and manufacturing, where professionals collaborate.

There is also a need for enabling legislation. However, although legislation is good, it can also have its limitations, especially in Africa, where the civic space is shrinking. Laws might not favour CSOs organizations and should thus be allowed to emerge organically. There is also a need to decolonize aid because policies and laws tend to favour donors from the West rather than considering local dynamics. On the gender perspective, men philanthropists are more visible than women, but many women play a significant role in mobilization. The question is- how can CSOs integrate the nexus between gender and philanthropy. This calls for an exploration of the intersections between feminist principles and philanthropy. In conclusion, philanthropy should remain an enabler, not an end, and not a replacement of the government.

INTRODUCTION

Philanthropy support organisations, sometimes referred to as ‘intermediary’ or ‘infrastructure’ organisations, include entities that provide a variety of services to support and strengthen philanthropy in a region or around a theme. Some PSOs e.g., East Africa Philanthropy Network do not directly fund philanthropic programs, but rather provide services to support those that do. That said, some philanthropic funders provide ecosystem support services too, so the distinction is not always clear-cut. PSOs are divided into three main groups; those that focus purely on philanthropy, organizations that enable philanthropy as a subset of their main functions and funders of the PSE (WINGS, 2021).

PSOs are understood as non-market, non-state organizations outside of the family that provide services for the public good. It includes, but is not limited to foundations (grant-making, operating, corporate, community, or government sponsored/created), community-based organizations and village associations, professional associations, environmental groups, advocacy groups, co-operatives, charitable organizations, faith-based organizations, mutual entities, labour unions, societies, research institutes, diasporic organizations, online social-purpose portals, and transnational and cross-sectoral coalitions (Mati, nd)².

A philanthropy support ecosystem (PSE) is defined as the community of interacting organisations, functions and activities that assists and enables the achievement of philanthropy’s potential by nurturing its capacity, capabilities, connection, and credibility (WINGS, 2021). To fulfil its role, philanthropy needs an enabling environment. Such an environment is usually regarded as possessing five main features: a legal framework that empowers, rather than shackles; a tax structure that provides incentives, rather than penalties; an accountability system that builds confidence in philanthropy and civil society; sufficient institutional capacity to implement effective activities; and enough resources to undertake these activities.

According to the Worldwide Initiatives for Grantmaker Support (WINGS, 2019) the building blocks for local philanthropy includes: (1) Policy: laws for civil society, giving, association, free speech, assembly; regulatory frameworks for dialogue with the government, (2) Inclusive Infrastructure: e-commerce and e-philanthropy, communications, community building, networking, (3) Knowledge & Support: trainers and mentors, communities of practice, best practices, repositories, organizational development, and resiliency, (4) Tools and Data: resource guides, policy guides, digital tool kits, data, learning and reporting tools and guides, access to technology and (5) Funding: variety of funding types and sources, accessibility of funding; support for innovation and learning local philanthropic practice including tax incentives and state support and public-private partnerships. The OECD (2017) voluntary and non-binding guidelines³ for *Effective Philanthropic Engagement* (“the Guidelines”) highlight the above too as a way foundations and governments can collaborate to improve development outcomes.

²<https://scholarworks.iupui.edu/bitstream/handle/1805/26300/kenya-report21.pdf?sequence=1>

³www.oecd.org/site/netfwd/theguidelinesforeffectivephilanthropicengagementpeps.htm

THE STATE OF PHILANTHROPY IN KENYA

Introduction

While the poverty headcount is estimated at 46%, Kenya's wealth is concentrated in just a few hands, with 8,300 people controlling 62% of the national wealth. Mati (2020) has described the various forms of formal and informal philanthropy practised in the country, summing them to include corporate businesses, High Net Worth Individuals, foundations and faith-based philanthropy, day to day giving by ordinary people. He goes on to identify the scope, structure and trends in philanthropists observing that most philanthropists are driven by everyday moral and ethical compulsions drawn from religious beliefs and the existence of widespread individual and community needs.

Why Kenyans give.

Philanthropic giving has long been ingrained in Kenyan society, and indeed, many African cultures. It is customary for people to give to their community, neighbours, and family in time of need, whether as individuals contributing to friends and neighbours, or when businesses celebrate their success by giving back to the localities they operate in. Philanthropy has served as a uniting factor, bringing communities together to achieve common objectives.⁴ [The Why Kenyans give](#) report summarizes that a majority of Kenyans give to causes in benefit of individuals, and fewer give to those launched by CSOs (AKDN, 2017). In the study, 93% Kenyans stated that they had given to a cause while 7% had not.

The study also established that there are more people who give as individuals than those who give as part of a group. There are more people who give towards individuals in need than those who give to non-profit organizations. For those who have given towards a cause, the main motivator is to improve the condition of the beneficiary. Majority give to support causes in health, education, and poverty alleviation. Kenyans believe that half of those in need are mainly helped through the religious organizations, while others are mostly helped through Harambees (fundraising) or through family and friends.

Another study by the [Yetu Initiative- Civil Society Sustainability](#)⁵ in Kenya concluded that, given the lack of success local CSOs/NGOs have had raising funds from local sources in Kenya, and given the perspectives of typical individual Kenyan givers toward CSOs/NGOs; local fundraising targeting individual Kenyan givers is not likely to be substantial enough to reduce local CSO/NGO dependence on international donor funding to any degree in the near- or medium-term future. However, the typical individual Kenyan giver could be willing to give to local CSOs/NGOs, but they are not likely to give to these organizations as they are currently structured and operated in Kenya.

In Kenya, the harambee philosophy of self-reliance has been instrumental in mobilizing resources for community development. Corporate philanthropy has also grown overtime from one off charity events to embrace strategic giving. Organizations in the Information Communication and Technology, Banking and Finance sectors emerge as the most notable players having consistently

⁴Why Kenyans Give Report by the Aga Khan Foundation. The report studied the motivations for giving in Kenya with focus on individuals.

⁵Civil Society Organization Sustainability (2017)

given KES 1 million and above between 2014 and 2016⁶. These include telcos such as Safaricom through its corporate social investment programs in the Safaricom Foundation and Mpesa Foundation, and banks such as I&M. The entry into the scene of corporate foundations such as the Safaricom Foundation, Mastercard and Equity Foundation, Kenya Commercial Bank Foundation, and the Aga Khan Foundation, has led to an unprecedented expansion of the charity work of local Kenyan corporates⁷.

Laws and policies governing local philanthropy in Kenya.

CSOs in Kenya are registered under different laws including Society Act, Trustee and Cooperation Act, Company Limited by Guarantee Act, NGO Act, PBO Act 2012, (OECD, 2017). The legal and policy frameworks that regulate the different organizations differ including tax compliance, engagement and activities conducted and the implementation of PBO Act 2012 is still a challenge.

A collaborative initiative between KCDF and Strathmore University Tax Research Centre⁸ concluded that there is a lack of or limited levels of public awareness about the income tax regime that governs PBO's in Kenya. The study revealed that a majority of Kenyans did not have accurate information, knowledge or understanding of the tax laws governing the philanthropy space in Kenya. It also concluded that the law on charitable donations and tax deductions for charitable donations was limited and needed reforms. Nevertheless, the study emphasised the need for non-tax incentives such as public education about legacy giving, use of ICT, credibility of institutions, collaboration between CSOs and government in order to promote an enabling environment.

The study further highlighted the factors constraining philanthropy and charitable giving within the tax policy framework in East Africa. One of the functions of an enabling environment for philanthropy is a favourable tax regime. According to the report, while this is important, there is mixed evidence on the role of tax incentives on giving. At the individual level, tax incentives may not be effective in promoting philanthropy.

The report suggests that philanthropy should be nurtured based on a country's values and aspirations with tax incentives only playing the role of making it easier to give.

On the other hand, many people are not aware of the benefits that exist in law. Furthermore, the laws are not very clear on how the incentives should be administered, and thus many individuals and companies do not make use of them. Other key highlights from the report include questions about accountability and credibility of CSOs. Several suggestions were made in the report including revising the tax regimes to incentivize giving.

Ngondi-Houghton (2004) undertook a study on the tax reforms needed to promote philanthropy in Kenya. The study provides a detailed analysis of the various taxes that are existing in Kenya that promote philanthropy and makes key recommendations for developing an effective campaign for tax reforms.

⁶ Strathmore University. n.d. "Corporate Philanthropy in Kenya: Debunking myths and realities." Strathmore University. Accessed July 30, 2021. <https://strathmore.edu/news/corporate-philanthropy-in-kenya-debunking-myths-and-realities/>.

⁷ IMPACT Philanthropy Africa. n.d. "Catalyzing Local Philanthropy In Kenya." IMPACT Philanthropy Africa. <https://impactphilanthropyafrika.org/resource/catalyzing-local-philanthropy-in-kenya/>

⁸ <https://www.kcdf.or.ke/downloads/KCDF%20Philanthropy%20Report.pdf>

Institutional Framework for Civil Society Organizations (CSOs)

Kenyan law provides for various types of NPOs, including public benefit organizations (PBOs), non-governmental organizations (NGOs), companies limited by guarantee, societies, and trusts. The [Non-Governmental Organizations Co-ordination Board](#) (hereinafter referred to as “the Board”) is a State corporation established under Section 3 of the Non-Governmental Organizations Co-ordination Act. Broadly, the Board has the responsibility of regulating and facilitating the NGO sector in Kenya to complement government development efforts. The Board started operations in 1992 under the Ministry of State in the Office of the President. Currently, the Board is under the Ministry of Interior and Coordination of National Government.

Regulatory Environment

There are no fiscal incentives for charitable giving in Kenya⁹. There is, however, a tax exemption certificate that civil society organizations can apply for, though this has been poorly implemented. Proposed amendments to legislation affecting Public Benefit Organizations (PBOs) could result in reduced international funding for PBOs. Many Kenyan PBOs rely heavily on external aid for their operations and programs, so such a restriction would mean that local resources will be vital to their survival.

Registrar of Societies

The Societies section is a Department under the office of the Attorney General that deals with registration of societies. Societies are registered and exempted from registration under the Societies Act, Cap 108 which came into operation on 16th February, 1968 to make provision for the registration and regulation of Societies operating in Kenya.

Relationship between Foundations and Government

The government of Kenya recognises the important role played by private sector organizations including foundations, academia, civil society, local communities, philanthropy, and development partners that tackles the information aspects of development decision-making, in support of the [Sustainable Development Goals](#) (SDGs), (OECD, 2017). In 2015, the Office of the Deputy President launched the Social Investment Focused Agenda (SIFA). It aims to leverage private resources from the corporate sector and foundations and align them towards Vision 2030.

While several foundations were set up during the colonial era, most have emerged in the last 15 years. The two most common types of foundations are community (36%) and corporate (21%). This well-developed domestic component operates alongside many large international foundations (13%) working in Kenya such as the [Aga Khan](#), [Ford](#) and [Rockefeller foundations](#). Intermediate foundations account for (11%), formed to administer funds from public or private entities, and family foundations (11%) represent the balance. Education, social and economic development, and health are the sectors offering foundations and government the highest engagement opportunities, (OECD, 2017 pp.9).

⁹ Based on an interview with a key informant who reported that a lack of incentives for giving makes it difficult for people to give large amounts on a regular basis.

The degree of engagement between foundations and the government varies greatly across countries in East Africa. Engagement includes three components: dialogue, data and information sharing, and partnership (or collaboration). Kenya has a high level of engagement between foundations and the government. Of the surveyed foundations, 91% have participated in dialogue opportunities offered by the government in the last year. [The Kenya Philanthropy Forum](#) aims to offer a platform for dialogue between foundations and the government. Data sharing happens on a regular basis through official channels of communication or publicly available information, e.g., official reports, media, and official requests to relevant government agencies. The Kenya Philanthropy Forum supports the [Kenya Data Forum](#), a government-led initiative, through its data sub-group, by actively promoting data sharing among foundations. Partnerships are less common but likely to increase as parties continue to recognize and appreciate each other's roles, potential and objectives.

A study by [Ufadhili Trust](#), a local organization that promotes Corporate Social Responsibility (CSR), showed that a total of \$1 Billion was raised locally in one year to help communities who were displaced or negatively affected by the post-election violence. Kenyans also came together to raise close to \$10 Million shillings in response to famine that was experienced in northern Kenya during the *Kenyans for Kenya initiative*.¹¹

The 2019 East Africa Philanthropy Conference themed "*Philanthropy in East Africa: Opportunities in emerging trends and practices*", provided a platform for discussing the emerging trends and forms of philanthropy, innovation, conceptual frameworks on practices and policy and experience sharing on best practices and lessons learnt. In the report, the important role of philanthropy was restated including being a key component in the development ecosystem that needs to respond to the changing scenario of development by use of data. The report concludes that there is a growing interest in Africa as the frontier of development.

However, past successful initiatives for philanthropy have not gone without criticism. While being acclaimed as a successful initiative to pull resources, the [Kenyans for Kenya](#) received a backlash due to the public perception that it lacked accountability. This is a fundraiser that was started in July 2011 by corporate leaders and the [Red Cross](#) in response to media reports of famine and deaths from starvation in Turkana County. \$10M was raised.

This backlash may explain why subsequent campaigns by the Kenya Red Cross to mobilize resources from Kenyans performed dismally. For this reason, accountability in the sector is key at all levels. Decentralizing the philanthropy agenda can enhance creativity, opportunity identification, cultivation of new opportunities, monitoring, evaluation, and reporting are key for upwards and downwards accountability, partnering with government, corporates, and involvement of community in decision making.

According to the [Charities Aid Foundation](#) (CAF) 2021 report, Kenya is the second most generous country with a score of 58% following Indonesia at 69%. In other words, Kenya has a developed culture of giving ranging from helping a stranger who needed help (76%), donating money to a charity (49%), and volunteering time to an organization (49%). Six of the 10 countries where people are most likely to help a stranger are located in Africa. This is likely the result of ubuntu. Ubuntu can be described as the capacity in an African culture to express compassion, reciprocity, dignity, humanity, and mutuality in the interests of building and maintaining communities with justice and

¹⁰ Based on feedback from a key informant from a corporate foundation who reported that the government has been in the forefront challenging corporations and individuals to support development activities that complement government efforts.

¹¹ <https://www.kcdf.or.ke/index.php/about-us/promoting-philanthropy>

mutual caring¹². The study shows that the COVID Pandemic has greatly affected generosity. Despite that, there is hope when looking at the giving cultures in countries affected by COVID-19. The Pan-African tradition of ubuntu is evident in the rankings of Kenya and other sub-Saharan nations (CAF, 2021).

Philanthropy as a sector has contributed to the national development of Kenya for decades. Despite its significant participation in working towards achieving national development goals philanthropy is rarely recognized for the role it plays

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Forms of philanthropy in Kenya

In a ground-breaking study carried out in 2021 on the state of philanthropy in Kenya, the major forms of philanthropy in Kenya were identified as; family or individual philanthropy, faith-based giving, community philanthropy and corporate philanthropy (EAAG, 2012). The study recommended that: communities need to be sensitized on how to organize themselves to access other forms of giving (particularly corporate philanthropy); relatively wealthy individuals should be encouraged and legally facilitated to establish foundations; the middle-income earners should be given recognition as givers; and faith-based giving needs to be more streamlined and the faithful encouraged to monitor financial dealings of the clergy. Finally, corporate philanthropy needs to be structured (legally) to unlock its enormous potential. Generally, there is a need for better synchronization and networking among the various players involved in giving.

Harambee concept of giving

Philanthropy takes many forms in Kenya. *Harambee* ("all pull together" in Swahili) is a traditional localized funding event that was adopted as a development strategy by President Jomo Kenyatta in 1963. There are also other forms of individual and community philanthropy activities ranging from merry-go-rounds (savings and/or credit cooperatives), religious tithing, community revolving funds (such as stokvels) and chamas. Philanthropic behaviour in Kenya is a product of multi-directional interaction between individual agency, experiences, and the social-institutional structures. These socio-institutional factors result from faith, African philosophical worldview, the legal environment, and the widespread economic precariousness (Mati, 2020).

Harambee is a Kenyan tradition of supporting community self-help events, e.g., fundraising or development activities. The word means "all pull together" in Swahili, and is the official motto of Kenya, appearing on its coat of arms¹⁴. Harambee events may range from informal affairs lasting a few hours, in which invitations are spread by word of mouth, to formal, multi-day events advertised in newspapers. These events have long been important in parts of East Africa, as ways to build and maintain communities.

Critics have accused politicians of using harambee to solicit for votes and also as a conduit for embezzlement of public funds. The Harambee Movement was client list, forced candidates in legislative elections to spend personal resources on local development projects, and shaped the political market. In 2003, legislators passed the CDF Act which, building on the legacy of Harambee, provided legislators with public funds for local development and constituency service. In many ways, the CDF was an attempt to formalize the Harambee Movement (Opalo, nd).

¹² [The Ubuntu Philosophy https://en.wikipedia.org/wiki/Ubuntu_philosophy](https://en.wikipedia.org/wiki/Ubuntu_philosophy)

¹³ KENYA Data Strategy and Capacity Building a Collective Philanthropy Data System Fourth Workshop November 30, 2017 Crowne 12Plaza Hotel, Nairobi, Kenya. The program is a joint effort led by Foundation Center (FC) and East Africa Philanthropy Network 13(EAPN) in partnership with Kenya Philanthropy Forum (KPF), the Kenya Community Development Foundation (KCDF), SDG Philanthropy Platform (SDGPP), and more than 40 Kenyan philanthropic organizations.

¹⁴ <https://www.bbc.com/travel/article/20201004-harambee-the-kenyan-word-that-birthered-a-nation#:~:text=According%20to%20historian%20Njuguna%20Ng,together%20at%20the%20same%20time>

Christians in Kenya have criticised the use of the word harambee as an official term due to its alleged Hindu origin. In January 2002, the Risk Advisory Group Ltd commissioned by President Moi's administration as part of the anti-corruption efforts recommended the abolition of harambee, or the spirit of pulling together. In 2003 President Mwai Kibaki enacted the Public Officers Ethics Act which prohibited members of parliament and cabinet secretaries from presiding over harambee events.

High Net Worth Individuals in Kenya

Africa has the fastest growing market of HNWI's in the world (World Wealth Report, 2016). Philanthropists from the corporate sector have introduced private sector tools. According to the Wealth Report (2014), Kenya had the fourth highest number of High-Net-Worth individuals (HNWI) in Africa. In 2013 there were approximately 8,300 HNWI's in Kenya with a combined wealth of USD 31 billion. The report sees Kenya's number of HNWI's growing by 28% over four years, reaching 10,700 by 2017, with High-Net-Worth wealth increasing by 30% to USD 41 billion in 2017. With a few very notable exceptions, the majority of wealthy individuals visibly practising 'institutionalized' philanthropy are Kenyan Asians who have set up, for example, foundations/trusts or corporate-linked entities. The other large group, primarily in the field of conservation and wildlife, are Kenyan whites or expatriates.

Giving by the wealthy among black Kenyans through a formalized vehicle is not very visible. It is difficult to tell whether newly rich Kenyans are giving little or whether their giving happens at lower, less visible levels rather than through established or formalized mechanisms. Wealthy individuals tend to come from two main ethnic communities in Kenya linked to political power. One separate growing area of philanthropy is among Kenyan athletes and musicians. Many of the visible wealthy Kenyans are male and of the older generation.

[Kenya Revenue Authority's](#) (KRA) publication of the top taxpayers' list has uncovered more than 100 little-known billionaires, whose net worth appears to have grown only recently, catapulting them into the coveted club of the rich¹⁵. The fortunes of high-net-worth individuals (HNWI's) with gross annual incomes of between Sh350 million and Sh1 billion have defied the tough economic times that have characterised Kenya in the past six years to grow at a robust speed, according to the taxman's latest ranking of the leading taxpayers.

Top on the list of the silent billionaires are KPMG's chief executive, Josphat Mwaura, Ernst & Young's CEO, [Gitahi Gichahi](#) and [Philip Kinisu](#), the former chairman of the ethics and anti-corruption commission. KPMG CEO Josphat Mwaura. Others are SportPesa chairman [Paul Ndung'u](#) and Andrew Ndegwa (of the Philip Ndegwa business dynasty). They are now listed alongside the owners of old money such as stock market billionaire investor Baloobhai Patel, businessman [Naushad Merali](#) (Sameer Investments chairman), Bharat Thakrar (Scangroup CEO) as well as industrialists [Narendra Raval](#) (Devki Group chairman) and Pradeep Paurana (ARM Cement CEO), Narendra Raval, Chairman, Devki Group. At least three women, including Lucy Mwititi and Faith Mwikali, have also broken the glass-ceiling to earn their seats at the coveted table of the rich – signalling that Kenya's patriarchal society that has traditionally concentrated wealth in the hands of men is beginning to change.

¹⁵ <https://nation.africa/kenya/business/kra-list-reveals-kenya-s-billionaire-taxpayers--421322>

The KRA data offers new insight into the population of Kenya's billionaires whose ranks are expected to be much larger but remains undocumented for tax purposes. The KRA list is mainly made up of individuals who have adopted relatively greater transparency in management of their wealth and tax obligations. A list of the top 10 richest men in Kenya can also be found here¹⁶

Corporate Social Responsibility (CSR) in Kenya

CSR is a long-term commitment to sustainable outcomes that motivates organizations to consider social, economic, legal, and environmental rights. Despite the nobility of CSR, organizations and wider society variously consider it either a blessing, a curse or a 'necessary evil' (Cheruiyot, 2017). It is a blessing because not only does it promote the image of an organization, but also contributes to community wellbeing. It is a curse because when viewed as an extra burden to corporations, or when viewed as a way of marketing one's own products as the expense of community welfare.

CSR in Kenya has its roots in a national, social, cultural, and political heritage. It is driven by the harambee spirit which promotes mutual assistance, joint effort, social responsibility, and community self-reliance. Although the harambee concept was intended to help the poor members of the society, it is common to find wealthy individuals using it to meet pressing obligations. CSR is also driven by religious beliefs, the legal and regulatory environment, especially the constitution that puts emphasis on national values and the need to promote planning and sustainable management of natural resources. There are also market demands for example, Fairtrade which places the need for organizations to promote businesses that also promote the welfare of people, pressure from CSOs, response to catastrophes.

Companies in Kenya have become more aware of the importance of sustainability and started integrating CSR into their operations. Thus, NGOs working in the same communities with companies with CSR programs have an opportunity to work and benefit from these companies.

The government has established several organs to oversee CSR implementation, such as the [National Environmental Management Authority](#) (NEMA), the [Kenya Bureau of Standards](#) (KEBS), the Competition Authority of Kenya, the Kenya Consumer Protection Advisory Committee (KeCoPAC), and the Capital Market Authority and Kenya Flower Council.

The government has also set up constitutional commissions to oversee ethical concerns such as an [Ethics and Anti-Corruption Commission](#), a [Kenya National Human Rights and Equality Commission](#) (KNHREC), a [Kenya Commission on Administrative Justice](#), and a [National Gender and Equality Commission](#). The development of these laws and legislative organs is a deliberate attempt to institutionalize CSR in Kenya. However, the enforcement of and compliance with CSR regulations remains a challenge.

The Media

The media plays an important role in creating awareness of social irresponsibility and empowering stakeholders with information on issues relevant to CSR initiatives.

¹⁶<https://bscholarly.com/richest-men-in-kenya/>

Innovative home grown Philanthropic initiatives

Affecto Foundation

According to Ndung'u Nyoro the founder of Affecto, he got into the philanthropy space by chance through his use of Facebook. His initial campaign through Facebook started as an effort to get a Christmas gift of providing treatment for a sick boy, and it raised hundreds of thousands. The success led the people to urge him to continue the campaign beyond Kiambu to the whole country. Today, Affecto supports the sick and children in need of education. Their target is to reach the neediest persons. Their reports attracted many people, and in 2017 through M-changa, they raised 43.2 million from 74,823 donations. Due to the high demand for support, Mr. Nyoro moved from fundraising as an individual to establishing Affecto as an organization focused on SDG 4, access to education. Affecto has a mentorship program. They come to the rescue of those who are completely stuck with no means to get fees or support. Thus, psychosocial support is necessary, and they network through international conferences to expand knowledge.

Since they did not have donors or access grants they became creative and requested the public to each contribute as little as \$1 (100 Ksh). This has enabled them to sponsor students in different cohorts and those who complete the program transition to university and become alums.

- Ndung'u Nyoro, Affecto Foundation



Diaspora Giving

Much of Kenyan diaspora philanthropy, like African diaspora philanthropy more generally, is not well documented (Copeland- Carson, 2017¹⁷). The Kenya Diaspora Alliance (KDA) is a Registered Trust, and a Federation of over forty (50+) registered Diaspora Organizations. KDA encourages all Diaspora Kenyans and their over 1,000 organizations to contribute to the building of progressive Diaspora programs that can ensure that the estimated 3 million diaspora Kenyans become part and parcel of the social, political, economic, and cultural diaspora Kenya fabric of Kenya.

Co-operatives

Today, one of the most common examples of harambee in action is through groups called chamas, and cooperative societies that pool savings and investments. These collectives are often formed by family members, friends or co-workers and are used to do everything from paying for large social gatherings to forming new businesses to investing in land.

A Chama is an informal cooperative society that is normally used to pool and invest savings by people in East Africa, and particularly Kenya. The chama phenomenon is also referred to as "micro-savings groups". "Chama" is the Kiswahili word for "group" or "body". Statistics show that one out of every three working Kenyan adults is a member of a chama.

In Kenya, there are estimated to be 300,000 chamas that control up to a total of 300 billion (US\$3.4) billion in assets. And according to a report by Financial Sector Deepening, Kenya (FSD Kenya), an organization working to promote financial inclusion in Kenya, chamas were already being used by 41% of Kenyans by 2018.

Despite of the successes, many chamas fail because of mistrust among members lack as well as the leadership¹⁸. Research by [Financial Sector Deepening, Kenya](#) showed theft and embezzlement of chamas money stood at 13 percent. More often than not, the lack of trust is fuelled by the fact that the running of the chama is left to the leaders.

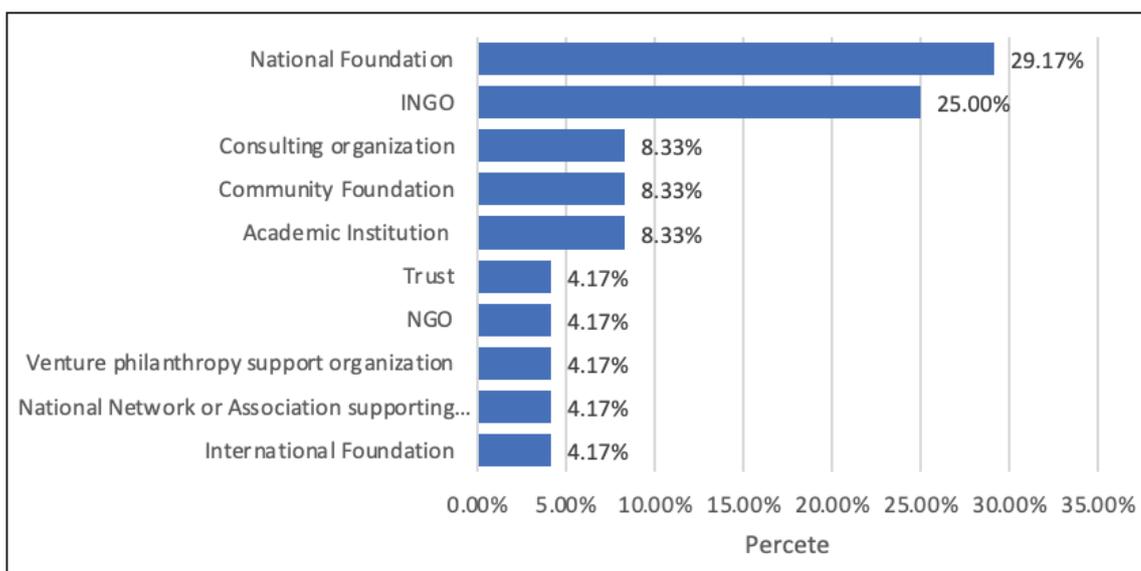
From the study, 29% (7) of organizations interviewed in Kenya identified themselves as national foundations. 25% (6), identified themselves as international NGOs. The other identities included consulting organizations, community foundation, academic institution, trusts, local NGO, venture philanthropy organization and international foundation.

¹⁷ <https://search.issuelab.org/resources/9991/9991.pdf>

¹⁸ <https://www.money254.co.ke/post/chama-revolution-what-successful-chamas-know-do-why-many-fail>

Type of organization	No	Percent
National Foundation	7	29.17%
INGO	6	25.00%
Consulting organization	2	8.33%
Community Foundation	2	8.33%
Academic Institution	2	8.33%
Trust	1	4.17%
NGO	1	4.17%
Venture philanthropy support organization	1	4.17%
National Network or Association supporting philanthropy	1	4.17%
International Foundation	1	4.17%
Grand Total	24	100.00%

Foundation by Type



Priority sectors for philanthropic funding

According to the EAAG 2012 report, the education sector was the greatest benefactor of giving in 2011. Not surprising, funding for food and agriculture programmes were identified as the second most funded segments receiving 24% of the total funds. The Yetu “Why Kenyans give” report also highlighted health, education, and poverty alleviation respectively as the causes towards which majority of Kenyans give.

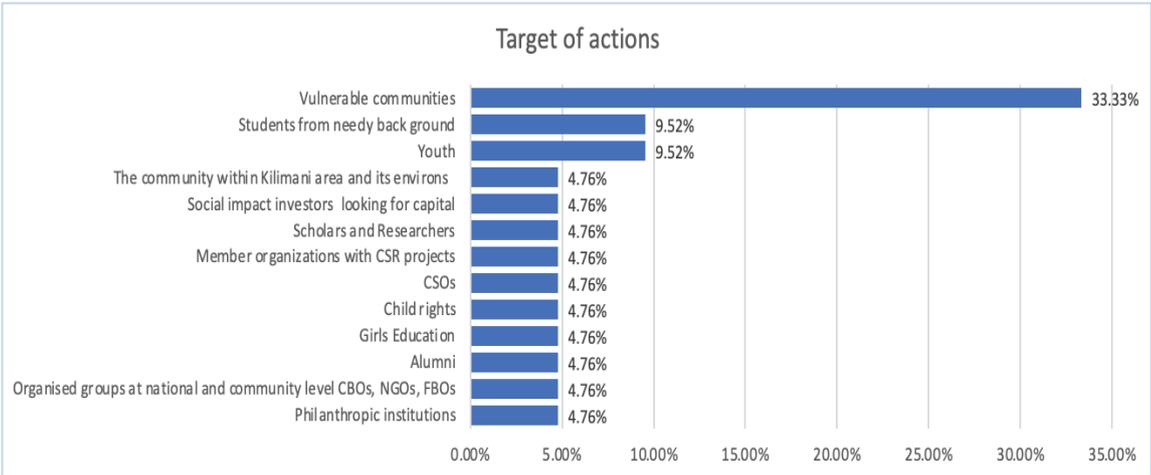
The EAAG (2012) report showed that Non-Governmental Organisations and Community Based Organisations received the lion share of grants from Foundations and Trusts at 50%, followed by governmental agencies at 16%. Healthcare institutions which include hospitals and dispensaries received 13% of the funds while Research and Higher learning institutions got 11%. Foundations and Trusts received the least funding at 11%. In contrast to the findings of 2012, the EAAG giving

report of 2014 shows that learning institutions received the bulk of the funding. Learning institutions (82%), local NGOs/ CBOs (50%) and Health institutions (45%). The others were Governments (11%), research institutions and foundations/ trusts each at 8% and INGOs at 3%.

According to the EAAG (2014) report, diverse and informal forms of giving characterize the East Africa region, making it difficult to design tools and methodologies that accurately quantify the value of local philanthropy. This is worsened by the absence of common approaches to tracking and reporting on philanthropy which in turn impacts on the accuracy and consistency of such data. Further, a lot of giving tends to be informal and is thus often not recorded or captured. The report further recommends a need to sensitise philanthropy actors on the need to document as well as adopt mechanisms for quantification and recording of nonmonetary local giving.

From the study, the priority sectors for philanthropic funding are education and health in terms of target.

Type of organization	No	Percent
Vulnerable communities	7	33.33%
Students from needy background	2	9.52%
Youth	2	9.52%
The community within Kilimani area and its environs	1	4.76%
Social impact investors looking for capital	1	4.76%
Scholars and Researchers	1	4.76%
Member organizations with CSR projects	1	4.76%
CSOs	1	4.76%
Child rights	1	4.76%
Girls Education	1	4.76%
Alumni	1	4.76%
Organised groups at national and community level CBOs, NGOs, FBOs	1	4.76%
Philanthropic institutions	1	4.76%
Grand Total	21	100.00%



Giving platforms for local philanthropy

Kenyans give through cash, bank cheques, through online platforms and through bank deposits. The most common mobile platforms for giving in Kenya include M-Pesa, Airtel Money, Telkom Cash, and Equitel. Diaspora giving is also on the rise and the common platforms used include Pesapal, Visa Card, Mastercard. People also give cash directly e.g. during religious activities. There is a cost to setting up the giving platforms which organizations must invest in.

Philanthropic Support Organizations

There are a small number of PSOs that work towards increasing local giving in Kenya. These range from cross-sector regional networks to foundations that include an aspect of strengthening philanthropy to service delivery and intermediary institutions and community foundations. There is, however, no support entity specifically for wealthy individuals in Kenya. It is important to note that the majority of these institutions rely heavily on external funding, though there are some that are increasing local contributions to their efforts. Support for this type of work is difficult to obtain, and has decreased sharply, making exploration of local resources a priority for the sector (Halima, 2014).

Kenya has one of Africa's most vibrant philanthropic sectors. While many foundations were already set up during the colonial era, i.e. before 1963, a majority have emerged in the last 15 years. Education, social and economic development, and health are the sectors offering foundations and government the highest engagement opportunities.

EAPN has been pivotal in structuring and institutionalizing this nascent sector since its creation in 2003. In addition, a national dialogue and coordination platform for philanthropy, the [Kenya Philanthropy Forum](#), was launched in 2014 by the [SDG Philanthropy Platform](#), [EAPN](#) and the [Kenya Community Development Foundation \(KCDF\)](#). The Forum aims to increase the recognition of philanthropy in Kenya as well as demonstrate philanthropy's contribution to national development. In 2015, the Office of the Deputy President launched a Social-Investment Focused Agenda (SIFA) to leverage private resources from the corporate sector and foundations and align them towards Kenya's Vision 2030 national development plan. Sectoral ministries, such as the Ministry of Education, have also been engaging with foundations through the Kenya Philanthropy Forum, since education is the sector to which most foundations' financial resources flow (OECD Development Centre, 2016).

According to a recent report by CAF¹⁹, there is a deep-rooted belief in the importance of 'paying it forward' – when someone receives help in life, their instinct is to do the same for others. The cultural tradition of harambee underpins this philanthropy – one-to-one giving or assistance within communities borne out of a sense of togetherness. Cash payments remain the most popular way to give, but mobile payment services are also widely used.

In the EAAG (2014) report, the key challenges to CSOs in the EA region identified were inadequate funding, capacity challenges for monitoring/ measuring social impact and unfavourable tax policies and legal frameworks. Subsequently up to 70% of the respondents prioritized sustainability, measuring impact, and Monitoring and Evaluation (M&E) as the key capacity development needs.

¹⁹ <https://www.cafonline.org/about-us/international/growing-giving-in-kenya>

Philanthropic organizations have an opportunity to build on the rich culture in existing traditional relational practices (reciprocity, solidarity, and cooperation) of giving and fuse this with innovations in mobile technologies to leverage fundraising and solidarity based solutions, especially in generating resources towards the SDGs. (Mati, nd)

Giving Movements

Giving Tuesday

Giving Tuesday is a first of its kind effort that harnesses the collective power of a unique blend of partners, charities, families, businesses, and individuals to transform how people think about, talk about, and participate in the giving season. Giving Tuesday was launched in 2012 with a simple idea: to create a day that encourages people to do good. Over the past seven years, this idea has grown into a global movement that inspires hundreds of millions of people to give, collaborate, and celebrate generosity.

According to the 2020 giving report, over 250 organizations participated in EA with 4m USD being raised, (Giving Tuesday report). The Covid-19 pandemic led to an increase in the use of online fundraising sites. These numbers rose due to the desire of people to give while also adhering to the safety rules put in place by respective governments. The in-kind donations included food distributions, virtual volunteering, book drives, virtual runs for causes and tree planting exercises.

Giving Tuesday Global Hub

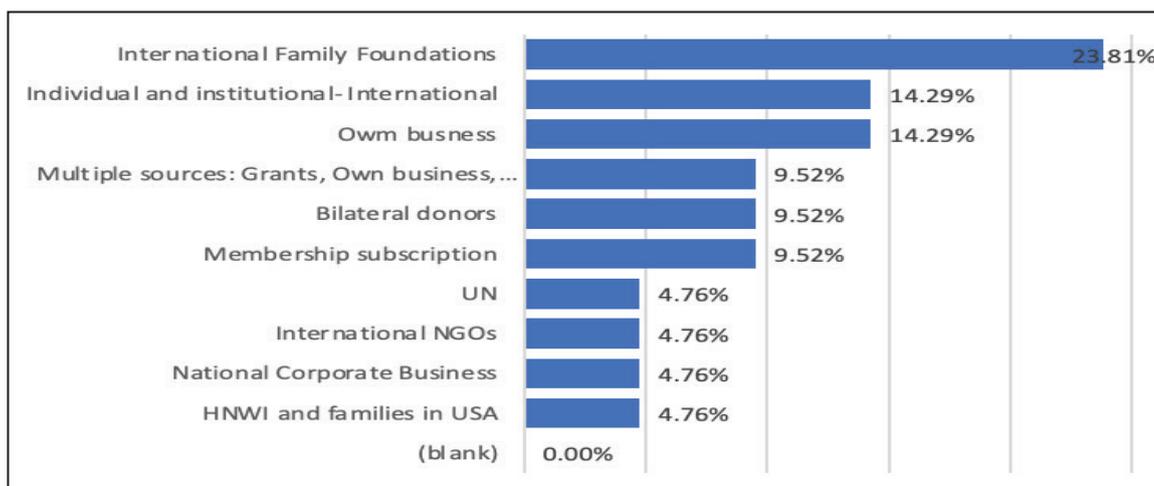
Building on its mission to increase generosity worldwide, Giving Tuesday has launched a new global hub— in Africa, located in Kenya to support leadership, collaboration, and innovation throughout the global movement’s network. This expansion includes the hire of staff who will foster the growth of programs and partnerships in these regions, in areas such as data collection and sharing, youth engagement, community and coalition building, and more.

Major Philanthropic Funders in Kenya

From the study, the majority of the organizations receive funding from international family foundations at 23%. This is followed by internal organizations which receive funds from individual donors 14.3%. 9% used their own business, 9% got funding from bilateral donors and 9% from membership subscription. This shows that a majority of organizations still rely on foreign funding.

Funding source	Count of Foundations	Percent
International Family Foundations	5	23.81%
Individual and institutional- International	3	14.29%
Own business	3	14.29%
Multiple sources: Grants, Own business, bilateral donors	2	9.52%
Bilateral donors	2	9.52%
Membership subscription	2	9.52%
UN	1	4.76%
International NGOs	1	4.76%
National Corporate Business	1	4.76%
HNWI and families in USA	1	4.76%
Grand Total	21	100.00%

Funders of the ecosystem by type



Examples of funders of the ecosystem in Kenya

KenGen Foundation

As a responsible corporate citizen, KenGen is committed to expanding and scaling up its Corporate Social Investments (CSI) countrywide, mainly focusing on communities living around its power stations. This is under the Company's sustainability strategy, which aims at adding value to livelihoods of communities by establishing long-term relationships and implementing sustainable projects. The company's CSI efforts expanded through the establishment of the KenGen Foundation in 2012, purposely to serve as the vehicle for implementing the Company's CSR programmes. The KenGen Foundation focuses the Company's efforts on three key pillars of sustainability namely Education, Environment and Water & Sanitation. These complement Kenya's Vision 2030 and the global Sustainable Development Goal. Through the implementation of viable and long-term programs, KenGen Foundation has positioned the Company as a leader in sustainable development through viable and successful CSI community programs.

KCB Foundation

The KCB Foundation was established in 2007 to implement the KCB Bank Group's Corporate Social Responsibility programs and as a sign of commitment to sustainable development to alleviate poverty and enhance well-being. To date, the KCB Foundation has invested an estimated 3 billion Kenya Shillings in community programs in Kenya, South Sudan, Rwanda, Tanzania, Uganda, and Burundi. As a good corporate citizen, the KCB Bank Group is committed to sustainable development, prosperity, and poverty reduction to address the hardship, high poverty levels and interconnected challenges that affect communities in Eastern Africa. The KCB Foundation programs are designed to address issues of relevance specifically within the thematic areas of Education, Enterprise Development, Health, Environment and Humanitarian Intervention. The programs are customized in each of the KCB countries to ensure that they are answering to the relevant development priorities.

Segal Family Foundation

The Segal Family Foundation is supporting the growth of local CSOs through several programs. Segal Family Foundation supports community-based organizations with the localized knowledge needed to create sustainable change in their communities. Over the years, SFF has built a team based in the U.S. and Africa, involved a board of directors, and now supports over 250 partners across Sub-Saharan Africa.

Kenya Charities Sweepstake

This is one of the oldest institutions that have been serving as a conduit for Kenya and its citizens to support one another. Kenya Charity Sweepstake strives to uplift the nation by alleviating hardship and deficiency for the needy and the general population, by allocating profits from its activities to critical projects in Health, Literacy, Humanitarian Aid, Environment & Wildlife and Sports. KCS will touch the lives of every citizen through projects and prizes that contribute to the well-being and prosperity of the Kenyan nation. Kenya Charity Sweepstake, one of Kenya's foremost charitable organizations, leverages profits from its gaming activities to help citizens in need and to improve the lives of all citizens.

Safaricom Foundation and M-Pesa Foundations

Safaricom Foundation is one of the largest in Kenya. It works in all of Kenya's 47 counties, partnering with Kenyan communities, organisations, and institutions to improve and transform lives. The Foundation has supported over 1,400 community projects since 2003. Projects span Education, Health, Economic Empowerment, Environmental Conversation, Water, and Disaster Response interventions. To date the Foundation has invested over Ksh. 3 billion.

The M-PESA Foundation is an independent charitable trust started in 2010. It is dedicated to creating empowered communities by assisting them reach their potential. The foundation strives to contribute to the realization of UN sustainable development goals (SDGs) through her projects. It is a successful initiative to promote private and public partnerships.

The Jomo Kenyatta Foundation (JKF)

JKF was incorporated under the Companies Act, Cap. 486, Laws of Kenya as a company limited by guarantee and having no share capital on 2nd March 1966. The initial working capital was sourced from various donors. By 1972, the Foundation had fully repaid the loans and has since remained a self-financing and self-reliant institution. The Jomo Kenyatta Foundation was established in the wake of Kenya's determination to take control of the country's educational publishing system and thus prevent huge capital flight. The mandate given to the JKF at that point in time was wide and even extended to the East African Community. The Jomo Kenyatta Foundation (JKF) contributes to realizing the Sustainable Development Goal Number Four, Quality Education, through its CSR initiatives. The goal of JKF CSR is to create value-economic development, environmental integrity-sustainable ecosystem, good governance-institutional effectiveness, and societal contribution-philanthropy.

A longer list of philanthropic funders operating in Kenya is [here](#)

Organizations providing capacity building and support to philanthropy.

[Yetu Initiative](#)

Yetu Initiative works with civil society organizations (CSOs) and local development organizations (LDOs) rooted in the communities they serve to advance the principles of self-reliance and locally sustained development. Yetu builds the capacity of these county-level organizations to engage and catalyse the citizen, government, and private sector for county-led development. LDOs leverage community assets, capacity, and trust for community philanthropy. Yetu (“Ours” in Kiswahili), is a Global Development Alliance activity, funded by USAID and the Aga Khan Foundation. The key achievements of the initiative include:

[Kenya Community Development Foundation \(KCDF\)](#)

Kenya Community Development Foundation (KCDF), founded in 1997 is a philanthropic foundation. The goal of KCDF is to herald a mind shift amongst Kenyan communities and the wider Kenyan public from the mindset of depending on external resources and to begin to fund their own development. Concurrent to promoting local philanthropy and capacity building, KCDF is also working with Government and like-minded organisations in the area of philanthropy to establish an appropriate policy and legal framework for local philanthropy. KCDF supports sustainable community driven development. The vision of Kenya Community Development Foundation is, “All communities giving and working together in prosperity” and the mission of Kenya Community Development Foundation is, “Promoting sustainable development of communities for social justice, through institution building, partnerships, resource mobilisation and policy influencing”.

[Change the Game Academy](#)

KCDF in partnership with Wilde Ganzen launched an ambitious programme dubbed ‘Change the Game Academy’. The Change the Game Academy seeks to support organizations to strengthen their local fundraising capacity for increased sustainability, ownership, and legitimacy. The Academy also supports organizations to hold their governments accountable through claim-making.

[Kenya Association of Fundraising Professionals \(KAFFP\)](#)

Kenya Association of Fundraising Professionals is a not for profit voluntary membership association that serves as an umbrella organization for fundraisers. Founded in 2004, its main purpose is to encourage people involved in fundraising and resource mobilisation to adopt and promote high standards of ethical practice and inject professionalism. It is registered as a Trust as well as a Society.

[AMREF](#)

AMREF Offers fundraising and resource mobilization training. The course aims at developing knowledge and skills for effective mobilization of human and other resources for enhancing the organization’s capacity to implement the program.

Networking, research and raising the profile and credibility of philanthropy in Kenya.

[Ufadhili Trust](#)

Ufadhili Trust has been in the forefront in promoting social responsibility including Corporate Social Responsibility (CSR). Ufadhili Trust has conducted research, produced publications, and provided technical assistance/consultancy services to businesses, organizations, communities, and individuals in the area of Social Responsibility/Sustainability. In the wake of the post-election violence for instance, Ufadhili undertook a study that established that Kenyans raised in excess of \$1 Billion locally in order to help communities who were displaced or negatively affected by the post-election violence. The organization promotes responsible business, responsible government, and responsible citizenship. Some of the notable publications related to philanthropy include.

[The Africa Philanthropy Network](#)

APN is a continent-wide network of African grant-making organizations that facilitates networking and learning experience among established and emerging African philanthropic institutions. bring together varied philanthropic stakeholders who are working to address the many development challenges facing the African continent.

[East Africa Philanthropy Network \(EAPN\)](#)

The East Africa Philanthropy Network is a membership association that brings together Trusts and Foundations in the East Africa region with the aim of promoting organized giving. EAPN has been in the forefront in pushing for policies that will make philanthropy favourable across the East African region, most notably, the Tax Incentives and Exemption.

[Kenya Philanthropy Forum](#)

The forum has successfully brought together 40 foundations and trusts to be part of its membership since its inception in March 2015. These include private, corporate, and community foundations. KCDF in partnership with the EAAG currently acts as the interim virtual secretariat with rotational leadership among the steering committee members. The Kenya Philanthropy Forum aims at enhancing cooperation and coordination among philanthropy actors in Kenya and other stakeholders in the private and public sphere. It also seeks to heighten recognition and the contribution of the philanthropy sector in the national development agenda.

[SDG Philanthropy Platform](#)

The platform was launched by the United Nations Development Program, Foundation Center, and Rockefeller Philanthropy Advisors in 2014. The SDG Philanthropy Platform's (SDGPP) partnerships illustrate the dedication of foundations and philanthropists from North and South America to Asia and from Europe to Africa. The SDG Philanthropy Platform informs and catalyses collaboration through building awareness and connections between those working in the philanthropy sector and beyond. SDGPP shares a belief that the ambitious Sustainable Development Goals (SDGs) are an important and effective new roadmap to a better world for all.

The SDG Philanthropy Platform (www.sdgfunders.org) records that philanthropy supported MDGs to a tune of \$30,599,904,222 globally and \$6623,378,079 to sub-Saharan Africa.

The SDG Philanthropy Platform has also helped create a global knowledge and data base regarding philanthropy's significant role in development, growth, and environmental sustainability. The SDG Philanthropy Platform works to create a global knowledge and database regarding philanthropy's significant role in development, growth and environmental sustainability trends and other developments place philanthropy at the centre of this decade's developmental discourse.

[Voluntary Services Overseas \(VSO\)](#)

VSOs has been working in Kenya since 1959, building healthy communities, strengthening inclusive education systems, and supporting people to develop sustainable and resilient livelihoods. The organization has been key in building a culture of voluntarism. VSO fights poverty not by sending aid, but by working through volunteers and partners to create long-lasting change in some of the world's poorest regions.

[Future First Kenya](#)

Future First Kenya champions alumni engagement in Kenyan Schools, learning Institutions, and Organizations. Schools, Institutions of higher learning and organizations can draw on their alumni capital to help support the organizations to prosper. When fostered, the existing bonds between alumni and their alma mater provide strong networks and relatable role models that can improve young people's life chances and create intercultural, intergenerational, and interdisciplinary bridges between alumni. Alumni are at the core of the identity of an institution. They contribute largely to institutional reputation through how graduates are in the real world. Future First Kenya is instrumental in building the capacity of organizations to mobilise their alumni as a valuable asset to give. FFK has also worked with several counties to try to encourage people from those counties to give back. Beyond the organizations, alumnae in Africa give very little because many are also not convinced about the need to give back, with more reporting not having been asked to give.

[SDGs Kenya Forum](#)

The SDGs Kenya Forum brings together over 350 diverse civil society organizations working across the 17 Sustainable Development Goals. The Forum is a voluntary membership entity open to civil society organizations, government entities, academia, media, and the private sector who subscribe to the value of Agenda 2030, particularly the Sustainable Development Goals. The overall mission of the forum is to influence multi-stakeholder policies and actions for the achievement of the SDGs in Kenya. Since its launch in 2015, the SDG's Kenya Forum is the main platform in Kenya promoting Civil Society Organization engagement. At inception, it was realized that documentation of the progress and achievements under the MDGs was inadequate. To bridge that gap, the forum undertakes engagement with the national and subnational governments to promote sharing of data and evidence on SDGs, facilitate citizen driven SDGs review and follow up, and forge synergy and partnerships between members to ensure optimization. The forum brings together Civil Society Organization(s), Corporate Institutions, Development Agencies, Media and Academic think tanks and Institutions championing implementation of the 2030 Agenda of Sustainable Development.

[Impact Philanthropy Africa](#)

Impact Philanthropy Africa is a forum of self-funded corporate and private charitable foundations working in Kenya to create social impact. Impact Philanthropy Africa's mission is to be the premier CSI Forum in Kenya, where like-minded grant-making foundations come together around a shared purpose. Impact Philanthropy Africa members are committed to the public benefit and to their philanthropic purposes and are working to build a culture of corporate social investment (CSI) and influence policy through advocacy and thought leadership.

[Pamoja4Change Programme](#)

The programme seeks to promote, through local giving, sustainable community driven projects which build communities' confidence to take charge of their development processes. The programme is informed by the fact that communities inherently have unlimited resources amongst themselves that can be harnessed to promote development. The programme, courtesy of a unique partnership with a Dutch Non-Governmental Organization Wilde Ganzen, is administered through a competitive grant scheme for community groups who show unique and innovative project ideas for improving the development and general welfare of a community. Communities groups are required to raise 50% of the total project costs with KCDF matching the amount raised.

[Cooperative Alliance of Kenya](#)

The Cooperative Alliance of Kenya (CAK) replaced the hitherto national apex body, the Kenya National Federation of Co-operatives (KNFC). Formed in 1964, KNFC was the first apex organization, whose key objective was promoting the development of the cooperative movement in Kenya. In line with its objective, it was instrumental in initiating the establishment of specialized cooperative institutions, many of which are now key National Co-operative Organizations (NACO's) that play a critical role in the financial sector such as the Co-operative Bank of Kenya Ltd, the CIC Insurance Group Ltd, the [Kenya Union of Savings and Credit Cooperatives \(KUSCCO\)](#), the [National Cooperative Housing Union, \(NACHU\)](#) and many Savings And Credit Cooperatives (SACCOs) among others. The formation of CAK was a response to the need by the cooperative movement to have a single voice in addressing its concerns on the national and international stages.

From the study, the benefits from networks included creating an opportunity for Sharing lessons learnt and elevate the voices of CSOs and PSAs, Help in Contributing to improvement of outcomes, helps to raise profile of the association and help in promoting Exposure and learning of new skills on how to promote community foundation and philanthropy.

Organizations that provide advisory services

[KPMG: Asset Management & Private Equity](#)

KPMG's practice offers specialized services to a wide range of industry clients at local, national, and global levels. Our professionals in Audit, Tax and Advisory are specialists in their fields and have deep experience of the issues and needs of the investment management businesses. Our clients include investment managers, wealth managers, family offices, fund administrators and service providers who focus on mutual funds, hedge funds, private equity funds, infrastructure funds and real estate funds, and institutional investors for pension funds and sovereign wealth funds.

[CERTA Wealth Management](#)

The company provides advisory on financial health, market and access to the best products out there to build the perfect solution for clients both individually and corporate. CERTA assists with specialists in local as well as international risk and investment solutions including offshore trust and corporate structuring. Their consultants create bespoke long-term solutions which require long-term relationships.

Case studies of projects supported by HNWI- Humphrey Kariuki

[HK Foundation²⁰](#)

[Humphrey Kariuki](#) is an African success story. From rural beginnings, HK began his career at the Central Bank of Kenya before setting up his first business and embarking on his journey as an entrepreneur. Humphrey Kariuki is a highly successful African entrepreneur with a business portfolio spanning eight countries, employing 700 people across three core sectors: petroleum, energy, hospitality, and real estate. Humphrey Kariuki has used his business success to invest in people through education and healthcare initiatives; in the environment through conservation projects; and by continuing to create a supportive environment for entrepreneurship, economic growth, and investment. HK supports projects throughout Kenya and across Africa, including supporting reforestation of indigenous forests, a scholarship program, and purchasing life-saving medical equipment for local hospitals. Despite these philanthropic efforts, HK has also been a subject to investigation for tax evasion.²¹

Organizations that support credibility of CSOs

[Cezam and Associates Limited](#)

CEZAM is one of the leading audit firms around. They offer a host of services including project management, corporate insolvency, business advisory, auditing, and management consultancy. They serve both public and private clients from all over Kenya.

[Grant Thornton](#)

Grant Thornton offers independent assurance, taxation, and business advisory services to firms as well as individuals. Their proactive teams and experienced partners are a joy to work with. Besides, the service commitment you get from Grant Thornton is unparalleled.

[KKCO East Africa Certified Public Accountants](#)

KKCO East Africa is ranked as among the best accounting firms in Kenya. It was started way back in 1985 by partners Mr Joshua Kerretts and Mr Isaiah Kimani and used trade as Kimani Kerretts & Co until the year 2015 when they rebranded to KKCO East-Africa CPAs. They specialize in delivering customized business solutions to their impressive client portfolio in areas such as audit and assurance, taxation, and company secretarial services.

²⁰ <https://humphreykariuki.com/hk-foundation/>

²¹ <https://nation.africa/kenya/news/blow-to-kra-in-tycoon-humphrey-kariuki-s-sh41bn-tax-evasion-case--3825058>

EATC aims to be the leading tax, financial and legal consulting firm in the East African region, respected for commitment to customer needs, professionalism, and reliability. EATC's purpose is to assist clients to manage their tax, financial and legal risks for an optimal return on investment resulting in sustainable enterprise growth.

Summary of key challenges

From the study, several challenges were identified to affect the philanthropy ecosystem in general. These include lack of clarity about financing the future and aligning to global priorities. The world is continuously facing new challenges that require more innovative ways to handle them. This is made worse by the lack of official recognition of philanthropy in government records and policy.

There is also a lack of cooperation between the many players in the sector with each working on their own. For the longest time, philanthropic donations from international organizations have dominated the space and as such local giving has often gone unrecognised. These international organizations often work in silos, and this sometimes results in duplication of efforts. Information collected also shows a little understanding of who are the key players in the philanthropy ecosystem and how they relate to one another. This is despite the fact that in Kenya, there are fairly more players than in the other countries in E. Africa.

There is also the challenge of citizens having low trust in CSOs especially on the utilization of funds. The challenge of inability to demonstrate impact is common amongst many CSOs and needs to be addressed. Another key challenge is the apparent lack of investment in philanthropic education. A majority of the people in the sector just landed in it without formal training.

Recommendations to enhance philanthropy in Kenya.

To overcome the stated challenges, there are several opportunities that CSOs can take advantage of in order to thrive, especially in philanthropy.

To start with is the development of a policy around philanthropy and its manifestations such as harambee. This will entail measuring the contribution of philanthropy to national development. It will also ensure that funds raised through this means are used for the intended purpose and that safeguards are put in place to protect both the contributors and the receivers from abuse.

Second is to encourage CSOs to work on improving the public perceptions about what they do and how they do it. This will increase trust and promote a culture of accountability. This will entail showing impact and also having increased accountability of funds that have been received.

Third is to invest in building the capacity of staff in local fundraising. Although the principles of fundraising are more or less the same, there is a need to develop country specific modules which will enable people to raise funds locally.

Fourth is to invest in developing the infrastructure for giving. At the moment, there is relatively low knowledge on the use of digital platforms such as M-changa. There is a need for organizations to invest in safe and efficient modes of donations and receipt of funds.

Fifth, as part of building community philanthropy, there is a need to have more discourse on the concept of wealth and poverty. Quite often, communities ignore wealth in their possession and fail to recognise the important role they can play in the development of philanthropy. This calls for collaborative assessment of community vulnerabilities, planning together with them to address the challenges and identifying opportunities for systemic or structural changes.

Sixth is the need to promote more collaboration in philanthropy. When big funders come together, they will be in a position to create more impact than when each player is operating on their own. This can also be done in setting standards for giving and also for monitoring impact. This can also be realised through the establishment of knowledge hubs or collaborative spaces which could allow for data sharing.

Seventh is the need for more awareness about giving and about laws and policies that can boost the same for example, harmonization of registration of philanthropic organizations and clarity on tax benefits associated with giving. At the moment, the laws on tax rebates are not clear on when an individual can obtain tax rebates on voluntary giving. This should also apply to diaspora giving. The current initiatives towards a Foundations law in Kenya should be promoted because it has the potential to streamline the sector.

Eight is the interest in corporate social responsibility, social business, social impact investment and or social entrepreneurship is increasing. At the global level, international donors are increasingly looking at investments and trade rather than grants. This poses both opportunities as well as challenges. Organizations should invest in understanding the global trends and respond appropriately. There is a need for more discourse about the emerging concepts to avoid a situation where business takes over philanthropic initiatives further exposing vulnerable communities to poverty.

CSR - People are realising that we do not work in a vacuum, and we should give up/ ensure that other people around also feel good. Included in marketing and PR budget - visibility and buy brand more. It's about marketing and the desire to ensure that the people around are doing well and can come and buy your products. It's about a circular economy so that we ensure minimum negative impact on the people by balancing people, profit, and planet (PPP) through CSR.

Nine is to encourage the growth of Cooperatives and self-help groups are increasingly turning out as more sustainable modes of mobilization of resources. This requires more emphasis.

Ten. There is increased interest in handling global challenges such as climate change and pandemics. This is accompanied by new funding mechanisms such as climate financing, virtual currencies, and green bonds. These are new areas of fundraising which require new skill sets. It is thus important for CSOs to combine science (proof of what is working), to enhance policy reforms and thus influence practice i.e., start acting at community levels to catalyse more positive change and eradicate inequality.

Eleven. There is also a need for exploration of untapped areas such as the unclaimed assets and faith giving. The challenge is to demonstrate what is working in addressing new global and local challenges.

Twelve. There is a need for policy change. A national cultural shift towards the expectation of alumni activity in schools would open up alumni giving.

Thirteen. There is a need to increase the ability to demonstrate impact. Feeling connected/ if you don't care, you won't bother. They feel connected and need to contribute to make it a better place. Giving is an individual decision, but there is a need for Media awareness.

For families with resources - there is opportunity to create foundations to pool together and give (what makes people start foundations) - sustainability. When it is organized around family or close friends, it can also be done by religious organizations.

There is a need for appreciation of what philanthropy is doing in other sectors. The Government of Kenya cannot do everything. Non state actors are active/ CSOs are active in Kenya.

THE STATE OF PHILANTHROPY IN UGANDA

Introduction

Uganda is still recovering from the terror and chaos of the [Lord's Resistance Army](#) that ravaged the country from the 1980s to the early 2000s. Gender inequality is one of the biggest causes of human rights violations in the country, as many women suffer from abuse and domestic violence. Poverty prevents many people from having access to health care, education, and proper nutrition, but there are no strong government development policies in place that can stop this endemic problem.

According to a recent [CIVICUS](#) report, the CSO space in Uganda can be termed as restricted. In 2021, the government suspended 54 organizations allegedly for not complying with requirements. The registration process requires NGOs to go through security agencies, such as the Internal Security Organization, to vet them. In February 2021, the newly elected government [suspended the Democratic Governance Facility](#), a consortium of Western donors with a basket fund of more than \$138 million in development aid for Uganda. The suspension affected activities of more than 70 organizations, including many faith-based aid organizations.

Ahead of the general election in late 2020, the government froze the accounts of two key civil society organizations in the country: the [National NGO Forum](#), an umbrella body of over 650 organizations, and the [Uganda Women's Network](#), an entity that brings together 20 women's rights organizations. Both were accused of money laundering and funding subversive activities.

According to the CAF Global Giving Index, Uganda is ranked as the 8th most generous country in the world. Key highlights of the report indicate that religion and personal attachment to a cause are strong drivers for individual giving, followed by working closely with social movements which has become a trend amongst some CSOs and finally that Cash payments remain the most popular way to give, but mobile payment services are also widely used.

Indigenous NGOs in Uganda are a key stakeholder in the development process. Unfortunately, their impact on the ground has over the years been affected by questions about transparency and accountability. For NGOs to succeed they must work towards changing the public perception about their accountability (Omona & Mukuye, 2013).

The role of philanthropy is recognized by the government of Uganda. POs are therefore part of the central and local governments' periodic planning and budgeting discussions. Under the National Development Plan III (NDP III) the government of Uganda has agreed to fortify the participation of POs in the national planning discourse. The expression "Philanthropy" is included in NDP III as finances. However, there is indication that the government is fully aware of the importance of technical support and in-kind support e.g., food and shelter to refugees among others. The problem is lack of documentation to quantify the amount. Financial gaps can be identified in budgets like for the NDP III, but it is much harder to concretize the in-kind assistance.

<http://www.hrw.org/news/2012/03/21/qa-joseph-kony-and-lords-resistance-army-2>
<https://www.theguardian.com/global-development-professionals-network/2014/aug/29/domestic-violence-uganda>
<http://www.worldbank.org/en/country/uganda/brief/uganda-poverty-assessment-2016-fact-sheet>
<https://religionunplugged.com/news/2021/9/10/ugandan-government-suspends-54-faith-based-and-aid-groups-backed-by-west>

The involvement of local POs in government development planning activities is encouraging for national philanthropy and as a result national development. This collaboration between government agencies and national POs can further be strengthened, if the International Philanthropic Organizations (IPOs) are also included in the specific sectors of national development planning (CivSource Africa, 2022).

Policy and Institutional Environment

According to the [Council of Foundations](#)²⁶, Ugandan law provides for the establishment of a variety of not-for-profit organizations (NPOs), and the country is host to a number of national, regional, and international organizations. NPOs interacting with foreign grant makers are most commonly constituted as: non-governmental organizations (NGOs); Trusts; and Foundations. Critics however portend that the registration process is quite tedious. First an organization is registered as a Limited Company by guarantee before given a permit to operate as an NGO. an organization must go through 13 offices to get approval to operate. This is quite a rigorous process, as the government wants to ensure that what is purported to be done is actually implemented.

The Meaning and Practice of Philanthropy in Uganda

Uganda has a long tradition of philanthropy that is mostly influenced by culture and by religious practices and often goes undocumented. Local philanthropy in Uganda focuses mostly on addressing immediate needs such as food, education, health, access to social amenities, and empowerment of marginalized groups (Mati, 2020c).

The [Uganda National NGO Forum](#) and [Centre for Basic Research, Kampala](#) have been in the forefront researching and discussing the Meaning and Practice of Philanthropy in Uganda, (Richard, 2022a). UNNGOF commissioned 5 policy positions papers focusing on specific dimensions of philanthropy. The first paper presents a historical evolution of the term 'philanthropy' and associated terms as well as identify key policy entry points that can support the practice of philanthropy at community and national level in Uganda. The paper argues that the dominant notion that philanthropy is about the rich giving to the poor is misconceived and does not necessarily depict the true meaning of philanthropy in Uganda. The key argument being that philanthropy is a culturally rooted concept that is about pro-social behaviours and can cover a myriad of behaviour's.

In Uganda, like other African countries, philanthropy not only encompasses common definitions like giving of 'time, talent and treasure', but also encompasses giving to members of the extended, mutual funds and other types of community giving (Richard, 2022a).

According to a report by CivSource (2019) Giving for Public Good, the act of giving in different Uganda's languages include - Buganda - "Obwa Sselunganda", in Iteso - "eitunganane" and in Lugbara "Ba oa' baa si". The spirit of Ubuntu engenders reciprocity and envelopes a communalism of interdependency, sharing, oneness, loving, giving, and a sense of a continuum of relationships. Because of the unique practice of giving in Africa, the author suggests that it is important for researchers and practitioners to liberate the term philanthropy from its western conceptual perspective that holds it captive as a commercial endeavour as an important policy undertaking. The report goes on to cite recent works by several authors on moving philanthropy from generosity to social justice.

²⁶<https://cof.org/content/nonprofit-law-uganda>

Contribution of philanthropy to Uganda's development targets.

Several Uganda government policy documents recognize the role of philanthropic organizations (POs) in the attainment of the goals for Uganda's development. Therefore, POs have mobilized financial, technical, professional resources to enable the achievement of Uganda's development targets in diverse ways. The challenge with quantifying these philanthropic activities and their contribution to Uganda's development is partly attributed to the lack of comprehensive documentation of these efforts to enable a true picture of the contribution to emerge. The NDP III however recognizes the role of POs and their activities in Uganda's development targets. The NDP III states that a large number of projects are financed by POs. Several of these projects are in the development sector. The NDP III indicates that every year, CSOs and Non- Governmental Organisations (NGOs) receive and spend up to 1.4% percent of the Gross Domestic Product (GDP) of Uganda (CivSource Africa, 2022).

The Nexus between CSOs & Philanthropy in Uganda

The Uganda NGO Forum makes proposals on ways in which philanthropy and civil society can reinforce each other's utility value in Uganda's development. The paper situates the discussions around the role and growth of CSOs and philanthropy in Uganda. The paper traces the growth of CSOs in Uganda, citing the political turbulence that has been a common factor in Uganda since independence and which has contributed to shrinking civil space. According to the report, in the present day Uganda, NGOs are also under pressure – with a much more stringent law in place and a difficult operating environment. The report further observes that Civil society organizations in Uganda prefer philanthropy foundations as partners in philanthropic practice because they are sometimes less bureaucratic and more capable of generating a speedier response than funding from bilateral or multilateral donors. Philanthropy foundations are also known to finance pilots and innovations that are sometimes difficult for governmental agencies to undertake.

Knowledge and Experiences of Local Philanthropists with the Law

In Uganda, the potential of scaling local philanthropy to Civil Society, especially those promoting and defending rights, has not been explored. A public discussion with selected philanthropists on the enhancers and barriers to this practice would be relevant. Additionally, the needs of local civil society actors on their requests from local philanthropy would help to develop a roadmap for local philanthropy in the existing environment. There is a general lack of awareness of tax laws among potential philanthropists. Some raised concern that the country has many laws, but some are inadequate to support philanthropists especially those who are positioned to invest time to use the law for public benefit.

Other challenges include interference from Local Authorities who harass people who contribute to the public on the pretext that they are involved in politics. On the other hand, there are restrictive laws that discourage philanthropists from supporting development. These range from restrictive construction laws, land laws that demand family consent before disposal of land, Over the top tax (OTT) which has increased the cost of accessing internet and social media platforms which people use for mobilization of resources, the processes for reporting and getting tax exemption are bureaucratic and also prone to corruption.

Foundations

Foundations are critical in the advancement of social causes, building community and citizen competencies and influencing society generally. Philanthropic organizations must seek to be both procedurally and substantively legitimate, effective, and sustainable in what they do in the communities they serve. The contribution of the poor in sustaining their communities ought to be recognised as the emphasis on the ultra-wealthy 'giving back' and presented as if they possess a superior moral agency than the poor is problematic, (Richard, 2022b. pp.38). The report further offers some criticism of what is now called the New Philanthropy arguing that this overstated contribution of new philanthropy ends up masking the qualitative contribution of civil society organizations that have to struggle to put their best foot forward if they are going to work with such foundations. Community philanthropy, for example, disappears from the radar as these 'high net worth entities' reposition themselves in the world of philanthropy.

Types of Foundations in Uganda

(1) Endowed foundations:

These own a body of assets invested to produce a regular income to pursue the foundation's mission. These are the 'purest' form of foundation. In Uganda most of the endowed foundations that support CSOs are foreign foundations from America and Europe and they include names such as [Ford Foundation](#), [Hewlett Foundation](#), [Mastercard Foundation](#), [Bill and Melinda Gates Foundations](#) and several other big foundations

(2) Corporate Foundations:

which receive regular transfers from the associated company. In Uganda one longstanding foundation in this category is the Muljibhai Madhvani Foundation that was set up in 1962 on the eve of Uganda's Independence to honour the vision of the late Muljibhai Prabhudas Madhvani. It operates as a regular grant maker. It offers education scholarships to children in Uganda. There are also other foundations like the [MTN Foundation](#) that was inaugurated in July 2007 as a vehicle through which MTN Uganda implements its corporate social investments (CSI).

(3) Community Foundations:

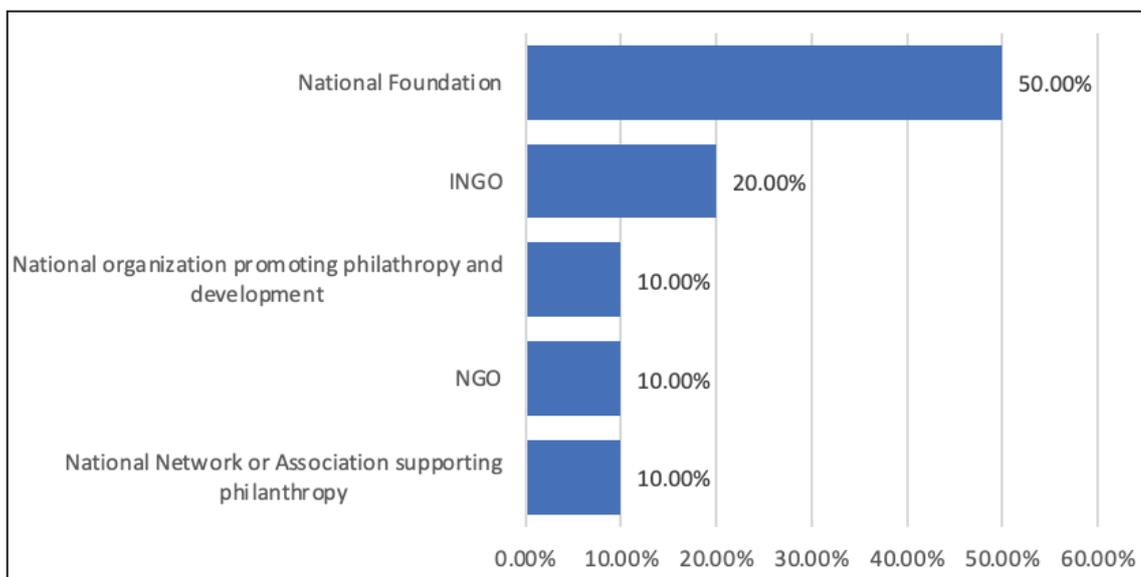
These are in a sense 'endowed foundations in the making'. Community foundations, by definition, focus on a geographical community (or a community with a specific characteristic) and attempt to raise funds to both benefit that community in the short term and build an endowment for future use. Examples from Uganda include organizations like Kabaka Foundation whose overall aim is to institute, promote, encourage, and support cultural, educational, literacy, economic, social, and charitable projects for the benefit of the public in Buganda and Uganda. There are also other smaller foundations like the Kwagalana Community Foundations that look after street kids.

From the study, the majority of the organizations 50% (5) were national foundations, 20% (2) were INGOs and 1 each was an NGO, a national network and national organization.

²⁷ Leat Diana (2018) 'Charges' against Foundations

Type of organization	Number	Percentage
National Foundation	5	50.00%
INGO	2	20.00%
National organization promoting philanthropy and development	1	10.00%
NGO	1	10.00%
National Network or Association supporting philanthropy	1	10.00%
Grand Total	10	100.00%

Type of organizations



Corporate Social Responsibility (CSR)

CSR is the formal and informal ways in which a business contributes to improving the governance, social, ethical, labour, and environmental conditions of a country's economy, while remaining sensitive to religious, historical, and cultural contexts" (Bos et al., 2016). In Uganda, like most of Africa, corporates are more focused on the philanthropic responsibilities than the ethical and legal aspects (GIZ, 2012; Hamidu et al., 2016). CSR in Uganda has evolved to a moderately known concept and practise for both small and big companies. It should be noted however that this evolution has its roots in the forefathers of the Ugandan community. In Uganda there are no specific laws on CSR and as such companies have no obligation to give. There are three key pillars of CSR which are indirectly regulated. They include the labour force and their rights; the environment; and the profits for investors. These are regulated through different labour laws, environmental laws, and laws that enforce compliance to corporate governance (CivSource, nd).

Faith giving is common in Uganda. Giving is promoted by the mainstream religious groups especially; the Moslem community, Anglican Church of Uganda, the Seventh-Day Adventist Church, Roman Catholic Church, Greek Orthodox church. However, there have been fears about the state regulating religion .

HNWIS in Uganda

There are a potential 1,000 HNWI/VIPs in Uganda who either own large agricultural ranches, invest in shares in multiple companies or own high value assets such as cars and buildings among others that generate income (Kangave et al. 2018). As of June 2017, only 103 HNWI/VIPs were fully

registered with the URA and contributed UGX 22.36 billion in the fiscal year 2016/17. These HNWI/VIPs are high-income earners who operate private businesses in both informal and formal settings (Kangave, Nakato, Waiswa & Zzimbe, 2018). The study did not establish if there are platforms which connect HNWI. This would be a subject for further inquiry.

Case study of philanthropy by HNWI in Uganda

Dr. Sudhir Ruparelia is the chairman of the Ruparelia Group, one of the biggest business conglomerates in East and Central Africa with 28 companies and over 8,000 employees. As the Covid-19 pandemic destabilizes health care systems and plunges economies into uncertainty and anxiety of a global recession, disrupting our normal flow of life, businesses have been hard hit. The Ruparelia Foundation put its foot forward through philanthropy. The foundation supported families during the Covid-19 pandemic through provision of toilets, food. In an interview conducted by CivSource, he mentioned challenges of HNWI including political interests in giving, relatively few rich people giving despite the provision in law that a company can give 5% of its gross profits to registered charities and get tax rebate.

Organizations that support philanthropy in Uganda

The National Bureau for NGOs

The National Bureau for NGOs (NGO Bureau) is a semi-autonomous body under the Ministry of Internal Affairs. It is the body that supervises religious and humanitarian organizations. It conducts background checks and scrutinizes the credentials and status of all international NGOs seeking to register and operate in Uganda. Only legitimate NGOs are to be allowed to operate in Uganda. The Bureau is mandated to oversee the work of NGOs, advise on tax exemption; consider applications for registration and renewal; keep a Register of all registered NGOs; and, monitor compliance. The bureau suspended 54 organizations in 2021 which were accused of being noncompliant with the 2016 NGO law.

NGO Forum

The Uganda National NGO Forum (UNNGOF) is an independent and inclusive national platform for NGOs in Uganda that was launched in 1997 to create space for NGOs to reflect, strategize and act on matters of mutual interest. UNNGOF is a membership organization with over 650 members across the country. UNNGOF's primary constituency and owners are NGOs in their diversity and configurations but is open to other interest groups within a broadly defined civil society. Membership spans international, national, faith-based, networks and district organizations. Its mission is to provide a sharing and reflection platform for NGOs to influence governance and development processes in Uganda and enhance their operating environment.

The East Africa Philanthropy Network (EAPN)

EAPN is the main coordinating platform for organizations engaged in philanthropy across East Africa. The EAPN in partnership with the Independent Development Fund (IDF), [DENIVA](#) and GoBig

<https://www.semanticscholar.org/paper/State-regulation-of-religion-in-Uganda%3A-Fears-and-Isiko/783ef13be811e8a31593ce0e0605afed86c43a4c>
<https://www.civsourceafrica.com/ugandas-wealthiest-man-talks-philanthropy>

Hub facilitated the establishment of the Uganda National Philanthropy Forum whose objectives are to share best practices, enhance the operating environment for philanthropy in Uganda and also to generate knowledge on philanthropy practices in Uganda (Mati, 2020c).

CivSource

CivSource Africa, is an independent philanthropy support organization, is engaged in efforts to raise the profile of philanthropy in Uganda. CivSource Africa is a philanthropy advisory firm that is committed to nurturing a more sustainable, effective, and connected civil society that advances the dignity and voice of all people. This is done through promoting reflective, responsive, and accountable philanthropic practice. As a philanthropy organization, CivSource Africa is mandated to build philanthropy infrastructure, and must therefore understand the landscape.

CivSource Africa (CSA) seeks to refine the practice of philanthropy and the footprint of civil society for authentic civic engagement in Africa. CivSource influences the practice of philanthropy by shaping narratives on the various symbols and expressions of giving in Africa and in so doing we hope to strengthen the effectiveness of civil society. CSA identifies and supports the work of funding agencies and philanthropists in Africa and particularly seeks to connect with and support local/ Africa led philanthropy. CSA philanthropy work is premised on 5Cs, Collecting, Chronicling, Catalysing, Consulting and Connecting. CSA is working to strengthen the philanthropy sector and recommends the need for PSOs and philanthropists to identify strategic actions for strengthening the institutional and policy environment for local philanthropy in Uganda.

Development Network of Indigenous Voluntary Associations DENIVA

Development Network of Indigenous Voluntary Associations (DENIVA) is a Non-Governmental Organization (NGO) that provides a platform for collective reflection, action, and voice to voluntary local associations to advocate for people-centred, accountable, and sustainable development in Uganda. DENIVA has a long term experience in providing capacity building services to CSOs as one of its key mandates. Works to strengthen capacities of indigenous organizations to respond to citizens' needs through community-focused interventions, capacity building, solution-focused research, networking, and advocacy. DENIVA has also been in the forefront promoting and providing NGO Quality Assurance Mechanism (QuAM) which aims at promoting the adherence by Civil Society Organisations to generally acceptable ethical standards and operational norms. It sets principles and standards of behaviour for responsible practice, to protect the credibility and integrity of certified NGOs and their networks in Uganda. DENIVA membership is open to individuals and institutions working in the public, private and civil society sectors including international, regional, and national non-governmental organizations. DENIVA partnered with [One World Trust](#) and the [Commonwealth Foundation](#) to produce the Civil Society Accountability toolkit. It explores what accountability means for civil society organisations in Uganda and provides suggestions on how to put accountability into practice.

Centre for Basic Research (CBR)

CBR is a Non-Governmental Organization, (NGO), established in 1987 and a member institute of the Council for the Development of Social Science Research in Africa (CODESRIA). CBR's mission is to spearhead the generation and dissemination of knowledge by conducting research of social, economic, and political significance to Uganda in particular and Africa in general, so as to influence

policy, raise consciousness and improve the quality of life. In this way CBR has also nurtured researchers in Uganda and elsewhere. The Centre for Basic Research (CBR), Kampala working in collaboration with the Uganda National NGO Forum (UNNGOF) is undertaking research to write a book on the value of civil society in Uganda's national development.

[The Aga Khan Development Network \(AKDN\)](#)

The Aga Khan Development Network (AKDN) has a long history in Uganda. In some regions, the Network's institutions or their predecessors have been active for more than a century. In every endeavour, the aim is to work with the Government to help meet the needs of Uganda's development with projects that are efficient and effective, and which have a wide impact on the quality of life for citizens of the country. Aga Khan Foundation (AKF) is working with several civil society and community-based organisations in the West Nile region of Uganda in education, financial inclusion, and youth empowerment. In partnering with local civil society actors, the Foundation builds the capacity of community-based groups to respond to development challenges, allowing them to continue addressing the needs of Ugandans long after a project ends.

By leveraging the coordinated efforts of people, a strong and vibrant civil society plays an important role in economic development, poverty reduction and the promotion of pluralism. In addition to the work done by AKDN agencies such as its independent media outlets and the Aga Khan University (AKU), which are themselves important civil society organisations, AKDN through Aga Khan Foundation (AKF) is also engaged in programmes to build capacity, improve governance, and support the development of civil society.

Local Foundations in Uganda

[Byomire Inclusive Development Foundation](#)

BIDO was registered in 2021 as an NGO. Operates in three regions in Uganda where there are disasters. The mission of BIDO is to cause a mindset transformation in society, skills development using technology and having an inclusive society that is empowered socially and economically through research, policy, and advocacy. The general objective for which the Company is established is to empower inclusive community transformation. Gorretti Byomire is a founder and director of Byomire Inclusive Development Foundation Ltd whose vision is to have an empowered, resilient, and inclusive society with a transformed mindset. She is a progressive development professional who has served in academia, research, and development practice. She believes that everyone has the right to education and that the inclusion of persons with disabilities in development is pertinent not only to improving their and their families' welfare, but it also has important ramifications for the achievement of international global development goals, such as the Sustainable Development Goals (SDGs).

[Child Care and Youth Empowerment Foundation \(CCAYEF\)](#)

CCAYEF is a grassroots organisation based in Mukono, Uganda, that focuses on preventing school dropouts for girls and rehabilitating teenage mothers through counselling, life-skills, reintegration into formal education, and vocational training. The organization believes that change happens through the Mobilisation of families and communities and establishing and implementing laws and policies. Child Care and Youth Empowerment Foundation (CCAYEF) is a charitable nongovernmental

organization (NGO) that was incepted in 2008 by three founding members. They had a passion for seeing children nurtured holistically to realize their full growth and development potential. The organization is registered by Uganda Ministry of Internal Affairs – NGO Board.

The organizations Collaborate to prevent child marriage and support girls who are – or have ever been – married, Amplify the voices of girls at risk of child marriage and defend girls’ rights to health, education, and the opportunity to fulfil their potential, Enhance and strengthen efforts to end child marriage at every level. and Raise awareness of the harmful impact of child marriage by encouraging open, inclusive, and informed discussion at the community, local, national, and international level.

It is a part of the [Girls Not Brides network](#) is a global network of more than 1,600 civil society organisations from over 100 countries committed to ending child marriage and ensuring girls can reach their full potential. The Girls Not Brides secretariat is funded through grants from governments, foundations, and multilateral sources.

[Nabagereka Development Foundation](#)

Founded by Her Royal Highness Sylvia Nagginda, the Nabagereka (Queen) of the Kingdom of Buganda, the Nabagereka Development Foundation - NDF - is a charitable organisation that leverages culture for development. While the Nabagereka Development Foundation is an independently registered organisation, it is part of the Buganda Kingdom structure which provides effective mechanisms and channels for the Foundation’s development interventions. Since its founding in 2000, the Foundation has actively been involved in making a positive difference in the lives of children, youth, and women in Uganda and elsewhere. Part of what makes us unique is that we draw on positive cultural values from the rich culture and traditions of the Kingdom of Buganda and balance these values with contemporary ones.

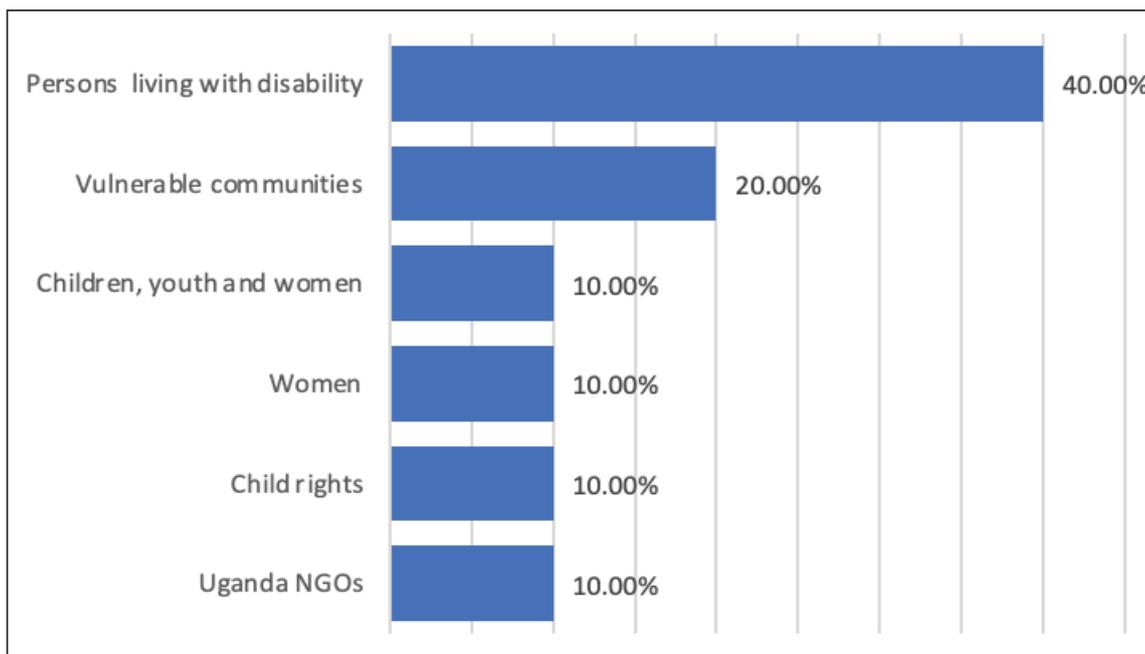
The foundation applies tradition and modernity as approaches to address development challenges. This innovative approach to development has positioned the Nabagereka Development Foundation to make a difference not only at the national level but internationally as well. The foundation leverages culture in a novel effort to address critical and complex development challenges. The foundation aspires to have a society that has embraced Obuntubulamu (Ubuntu/ humanity) as a human capital asset.

Target for philanthropic funding in Uganda

From the study, 40% of the organizations studied are focussing on persons living with disability. 20% target vulnerable communities in general, while 10% target children, youth, and women. one organization was specifically focussed on supporting other NGOs to build their capacity and capability.

Target	Number	Percentage
Persons living with disability	4	40.00%
Vulnerable communities	2	20.00%
Children, youth, and women	1	10.00%
Women	1	10.00%
Child rights	1	10.00%
Uganda NGOs	1	10.00%
Grand Total	10	100.00%

Priority of organization by target group

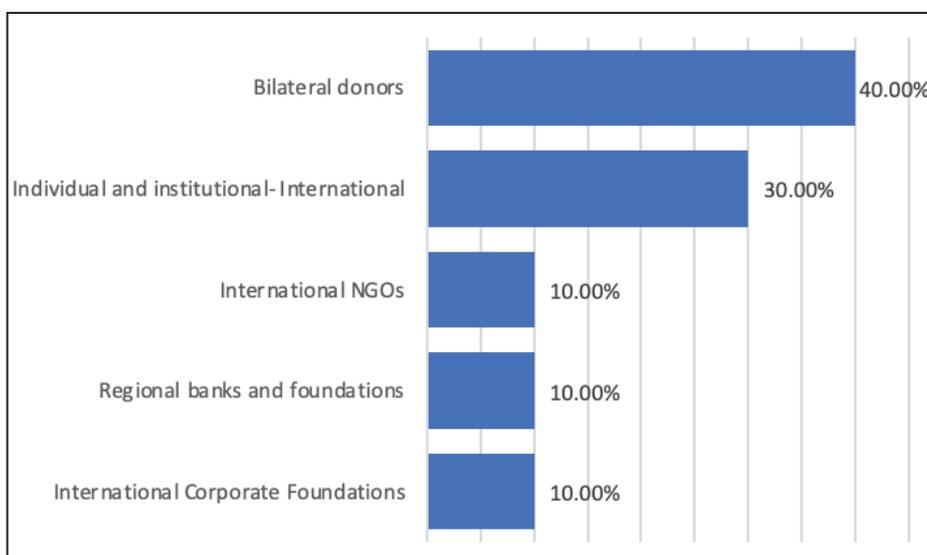


Organizations funding the ecosystem

Majority 90% of PSOs depend on foreign funding. These included bilateral donors 40%, international organizations with individual donors 30% and INGOs 10%. Other sources included regional banks and corporate foundations.

Source of funding	Number	Percent
Bilateral donors	4	40.00%
Individual and institutional- International	3	30.00%
International NGOs	1	10.00%
Regional banks and foundations	1	10.00%
International Corporate Foundations	1	10.00%
Grand Total	10	100.00%

PSO Funding by source



Examples of funders of the ecosystem

[Democratic Governance Facility](#)

The overall goal of the DGF is to contribute to equitable growth, poverty eradication, rule of law and long term stability in Uganda. The Democratic Governance Facility (DGF) was established by Austria, Denmark, Ireland, the Netherlands, Norway, Sweden, the United Kingdom, and the European Union. DGF supports state and non-state partners to strengthen democratisation, protect human rights, improve access to justice and enhance accountability in Uganda. DGF's work is built upon the principles and values enshrined in Uganda's 1995 Constitution and reiterated in its current National Development Plan. It is guided by a belief that sustainable development is best achieved through constructive engagement by Ugandan citizens with the state at national and sub-national levels. The facility does not implement activities directly, but works with a diverse array of national, regional, and district-based partners. It promotes the development of Uganda's centres of excellence in specific areas related to democratic governance and supports the efforts of Ugandan citizens to ensure peace, prosperity, and justice for all.

[Skoll Foundation](#)

The Skoll Foundation catalyses transformational social change by investing in, connecting, and championing social entrepreneurs and other social innovators who together advance bold and equitable solutions to the world's most pressing problems. Skoll connects communities to drive transformational change through their global network and convening's like the Skoll World Forum to share learnings, join forces, and achieve ambitious goals with other social innovators, funders, and key stakeholders. The foundation has partnered with USAID to support mega development projects in Uganda. Skoll has funded other innovative philanthropic projects such as Mutera Global Healing which has subsequently spread its wings into Kenya, and Rwanda.

Organization supporting networking

Networking organizations share different funding opportunities, especially calls for proposals. They also support capacity building with lessons on different ways of doing development work, receiving support from member organisations and Networking for Funding opportunities.

[I-Network Uganda](#)

Launched in June 2002 by the International Institute of Communication and Development, Information Network (I-Network) Uganda is a national network of individuals and organisations (drawn from the private sector, government, and civil society) that provides a platform for sharing knowledge and forming partnerships around the use of information and communication technology (ICT) to address development challenges in Uganda.

The project organises activities designed to share information and experiences related to ICT and development via seminars, workshops, and meetings that bring together stakeholders interested in a particular area within the field of technology. These monthly gatherings cover a range of topics including health, education, agriculture, and poverty alleviation. Specific examples include the potential benefits of using hand-held computers in the management of rural healthcare

information, and the use of virtual reality technologies to support physics tuition and the delivery of educational content. According to organisers, “The networking of people helps overcome the unwitting duplication of efforts and allows for more targeted projects tackling development obstacles in a strategically structured and resource wise manner.”

[Uganda Water and Sanitation Network](#)

UWASNET was founded in 2000 by the Government of Uganda through the Ministry of Water and Environment in partnership with Sector Development Partners. The mission of the network is to strengthen coordination and collaboration of Civil Society Organizations and other stakeholders in the Water and Environment Sector of Uganda. CSOs include social enterprises, development programs, the private sector, and NGOs in the sector. UWASNET coordinates the voices of its members to influence policy and practice in the WASH and Environment sector. They work at Promoting learning and networking amongst members and strategic partnerships are key to generating evidence to help address sector bottlenecks.

The [East African Civil Society Organizations’ Forum](#), (EACSO), was founded in 2007 as an autonomous umbrella body of Non-Governmental Organizations (NGOs) and civil society organizations, (CSOs), in East Africa. Since its founding, EACSO has been working to strengthen the institutionalization of the relationship between East African CSOs and the Community, (EAC). It also works to build a critical mass of knowledgeable and empowered civil society in the East African region, in order to foster their confidence and capacity in articulating grassroots needs and interests in the East African Integration Process. The mission is to provide an inclusive platform for Civil society to promote good policies and democratic governance for the wellbeing of East Africa’s CSOs.

Other networking organizations include [Uganda National NGO Forum](#), [Mkono District NGO Forum](#), EAPN, and CIVICUS.

Benefits of Network

All these organisations share different funding opportunities, especially calls for proposals. They also support in Capacity building with Learning different ways of doing development work, receiving Support from member organisations and Networking for Funding opportunities .

Organizations that support philanthropy credibility

[Partner Africa](#)

Partner Africa is a member of the [Association for Professional Social Compliance Auditors \(APSCA\)](#) and has expertise in a range of standards and certifications. We audit against leading industry standards and techniques, such as SMETA 2 and 4 Pillar, Sedex Virtual Assessment, the Sustainability Initiative of South Africa (SIZA) Social Standard and the Wine and Agricultural Ethical Trade Association (WIETA) code, and global brand standards, including the Coca-Cola Supplier Guiding Principles, the Unilever Responsible Sourcing Audit and C.A.F.E. practices.

³⁰ Key Informant interview

Giving Movements

[Giving for Change](#)

The aim of Giving for Change – funded by the Dutch government’s ‘[Power of Voices](#)’ programme – is to foster local giving as an expression of voice, civic participation, solidarity and dissent. The programme will build evidence around new thinking, approaches and leadership that support community philanthropy development. Giving for Change will promote community philanthropy as a strategy for achieving community-led development by increasing local ownership. The program is funded by [Wilde Ganzen](#) and is being implemented by The Uganda National N.G.O Forum which is also accountable for the program.

CSR Activities in Uganda

Katamba, (2016) undertook a detailed study of the CSR landscape in Uganda. According to the study, the sector is rapidly growing. Several organizations have been set to grow the field which are described below.

Standards body for CSR

Uganda National Bureau of Standards (UNBS) is the national standards body. This statutory organization was established by an Act of Parliament of June 1983 and became operational in 1989. It is an agency meant to enhance national development through the application of standards in trade, industry, and consumer protection.

CSR Promotion Agencies

These include International Diplomatic Missions – with a direct focus on CSR in Uganda e.g., Royal Danish Embassy and Development Agencies – with a focus on CSR e.g., Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH. There are also multi-sectoral initiatives e.g., UN Global Compact - Uganda local network which currently has over 20 signed up organizations / companies in Uganda, is the dominant initiative.

Civil society organizations that promote CSR

- a) Uganda Chapter for [Corporate Social Responsibility Initiatives \(UCCSRI\)](#) is the leading Ugandan organization that provides CSR information and advisory services. It is also popularly known for its coordination role of private sector CSR activities in Uganda.
- b) [CSR Consultative Group](#) (CCG) initiated by GIZ, this is a network (though now undergoing ‘voluntary dissolution’) brings together CSR promoting organisations in Uganda. Currently, Academia /universities Makerere University: This is the largest university in Uganda, and it seems to be in the driving seat for the CSR agenda in Uganda from a formal education perspective. It runs different programs and projects that directly feed into the CSR agenda. E.g., at its Centre for Research in Energy and Energy Conservation, the university promotes renewable energy practices. [Makerere University Business School](#) – MUBS: It finances CSR related research projects which integrate CSR knowledge in its existing and new academic

programs. The school also has a 'Leadership Centre' and 'Entrepreneurship Centre' through which it fosters its CSR activities like extending free basic business, leadership, and management education.

- c) [National Council for Higher Education \(NCHE\)](#): This education regulatory body in 2011 financed a ground-breaking CSR academic research, "Profiling Corporate social responsibility for private and private companies to liaise with government in the realization of MDGs." Since then, through its grants program, NCHE awards research grants that investigate CSR issues.
- d) Other universities involved in CSR-related seminars, conferences, and training programs (though on a small scale) include: Bugema University, Kampala International University, Uganda Christian University and Uganda Management Institute.

Examples of CSR interventions in Uganda

Airtel Uganda Limited

The company has assisted rural schools under 'Esomero Lyaffe Project' (interpreted as, 'Our School Project'). The Project provides support to rural schools in construction of libraries, latrines, computer rooms, water harvesting tanks, classrooms, and equipment. Examples of the beneficiaries include Ndeeba Church of Uganda and St. Pontiano Kangulumira secondary schools both in Kayunga District. This initiative has increased the intakes in these schools by over 40% (from 1000 to over 1400 students).

Organizations Providing Financial advisory services

I&M Bank

Wealth Management refers to the practice of creating financial and investment solutions for an individual or a family based on their needs. This covers a wide scope of needs including investment, financial, tax and estate planning. The I&M Bank provides advisory services including on tax benefits, planning for retirement, investment of wealth including for social business purposes.

Recommendations to improve Philanthropy Ecosystem in Uganda.

Based on a detailed synthesis of the role that philanthropy has played in development, Richard (2022c) makes a number of recommendations that need to be undertaken to strengthen the nexus. To start with is the need to create an enabling legal and operating environment at the country level: Uganda should consider developing a clear law to guide philanthropy. This law needs to make a well-defined distinction between philanthropy organizations and Non-Governmental Organizations.

Second is to strengthen Country Level Coordination and Knowledge Sharing because at the moment, there is limited evidence of knowledge sharing between foundations, government, donors, and civil society.

Third is to create dedicated philanthropic dialogue platforms. The country needs a government-promoted dialogue platform for philanthropy. It is important that philanthropy continues to stay in constant dialogue with the government. Fourth is the need to build a strong Gender and Philanthropy Portfolio.

While philanthropy foundation investments in development have been known to target gender issues, a lot more work needs to be done. Beyond financing, female philanthropist's work, contributions need to be documented and amplified, and made visible across Uganda. Fifth is the need to build local capacities: including supporting local NGOs and social entrepreneurs at the local level. Sixth is the need to develop a solution-focused approach to philanthropy and development: An important paradigm shift that needs to happen is shifting from a "culture of failure" to a culture of learning.

It is important that more work is done to see how philanthropy can move from being an exercise in giving without justice to an exercise in giving that promotes justice (Richard, 2022a, p. 21). It is also important to define Philanthropy in Policy and Legislation, Investing in philanthropy leadership development, innovation, and capacity-building efforts, Developing a culture of local giving and local resource mobilization to escape the 'starvation cycle, Creating a Nexus between Local Economic Development and Community Philanthropy, Exploiting the potential of the Parish Development Model and Community Philanthropy, Building Leadership Policies that are Gender Sensitive: Philanthropy Resources should complemented and not used to replace government efforts.

Education and sensitization of legislator's/ policy makers – The implicitness of the term philanthropy reflects that the State has not conceptualized philanthropy. However, the mention of philanthropy in the NDP III reflects progression and the growth of the private sector may influence necessary reforms for growth. Educating legislators on the benefits of local philanthropy, as well as the current operational environment may contribute to understanding and willingness to develop or review existing policies and laws to advance the approach.

Organizations that have committed to growing philanthropy should organize networking events for philanthropists and ensure robust discussion on the regulatory environment. These organizations should continually build their own capacities to understand the regulatory frameworks to enable them to provide necessary support to philanthropists or create linkages with appropriate expertise, such as on tax laws or registration laws, so that they can appropriately apply to philanthropists. These organizations can partner with URA, for example to provide quarterly support to entities that need it.

The stories of public servants who have the mandate to develop bylaws at subnational level can be used to influence other such public servants to emulate them for public good. Organizations should be cautious to share these stories with consent. Similarly, such philanthropists can be invited to share their experiences and motivations at gatherings of philanthropists. Finally, these organizations should conduct continuous research on the regulatory environment. For example, research using bigger samples on experiences by say corporates or religious institutions, etc. They should also explore how to promote local philanthropy to the broad civil society even in the shrinking space.

There is a culture of giving. For example, Ubuntu, I am because you are. This can be used to raise the community fabric and the power of belonging/ people willing to help one another.

Another opportunity is to promote corporate giving - CSR, due to marketing, visibility, expectation of a return, engagement with customers, honouring legacies of people who founded the organization.

For alumni organizations - there is a need to promote common shared history and willingness to give back. Identify Unifying element that makes them willing to give.

There is a need for close collaboration with the government. When you Get the buy-in from local leaders, police, chiefs etc. all goes well. CSOs need to carry out mapping of needs and understand culture and the Political environment.

There is a need for awareness to be driven by the media on the importance of giving to organizations that support needy people rather than giving to the people on the streets.

A longer list of philanthropic funders operating in Uganda can be accessed [here](#)

STATE OF PHILANTHROPY IN RWANDA

Introduction

Rwanda is one of Africa's fastest growing economies which is now poised to become one of the continent's leading financial centres. It is ranked second in sub-Saharan Africa in the World Global Rule of Law Index and second for ease of doing business. Rwanda is also recognised as the least corrupt, safest and first in terms of network readiness on the continent.

Rwanda has experienced an unparalleled level of re-birth as a more socially cohesive nation-state, a critical regional player-and a global trendsetter on various development indices. The country has enjoyed an impressive economic growth averaging 8% of GDP over the last 10 years (Sennoga et al. 2015), recording remarkable poverty reduction progress. Rwanda has lifted 1 million people (10% of its population out of poverty (Ibid). This was partly supported by high levels of bilateral and multilateral development assistance coupled with good governance, results-based and strategic leadership. Rwanda was ranked as the sixth fastest growing economy in Africa-6.5% in 2015 (IMF, 2015). Despite the above, Rwanda faces a number of challenges that include a high percentage of people who live under the poverty line (44.9%), high levels of underemployment and unemployment.

According to the Rwanda Government Ministry of Finance and Economic Planning (MINECOFIN) outreach program, if appropriately supported by an enabling regulatory environment, philanthropy can become the government's reliable partner in alternative development financing, contributing to increased self-reliance, and social and economic transformation of the people of Rwanda. In Rwanda the government developed a strategy to engage philanthropy in implementing Rwanda Vision 2020 with recommendations to develop a Philanthropy Board in the country .

History of Philanthropy in Rwanda

Karekezi and Turatsinze (2022) undertook a study to map community giving in its many dimensions, including community foundations in urban and rural contexts in Rwanda. The study explored the rural and urban settings, and key successes of the initiatives were collected as case studies, and through interviews and group discussion, key results were discussed.

In pre-colonial times, Rwandese helped each other as per culture and day to day life (Vansina, 2004). The colonial and post-independence period did not provide and preserve the social cohesion of Rwandans, as colonialists did not want any form of opposition to their rule (Ndahiro, Rwagatare & Nkusi, 2015). After independence, there was widespread dependency on foreign aid. As a result, the Rwandese government is now promoting Home Grown Solutions (HGSs) embedded in Rwandan culture and has been transferred generation to generation. HGSs are used to overcome societal challenges in general and to those of vulnerable people in particular through community actions known as Umuganda and other forms of donations such as food, feeding children, offering milk for those families without cows to feed kids and pregnant women, etc. The approach played a key role in promoting unity and solidarity of the Rwandan community and has enhanced the culture of patriotism.

Policy and Institutional Framework

There is currently no consistent definition of philanthropy or public benefit organization in the laws of Rwanda. The very concept of philanthropy and related concepts such as impact investing, venture philanthropy, among others are not well understood amongst policymakers and members of the public.

Registration, Policies and Laws

The Rwandan laws for registration of businesses and NGOs are reasonably flexible and do not vest overly intrusive discretionary powers within the state. Rwandan law, however, does not offer sufficient incentives for domestic philanthropies to enable their growth and expansion. Further, Rwandan laws do not explicitly address the issue of philanthropies that engage in commercial activities in order to finance their activities; nor does it address online giving and cause marketing by banks, mobile phone companies and airlines.

The system of allocating incentives to various types of philanthropies, though generous, is not always evenly applied. The Investment Code narrowly defines investment as purely for profit activity and thus inadequately caters for impact investment and other forms of philanthropic endeavours. Government policies and co ownership of risk of philanthropic investment could help catalyse increase in both the quality and quantity of philanthropic investments.

National non-governmental organisations are classified into three (3) broad categories in respect of their main objectives and nature of membership: 1° public interest organisations: organisations serving public interests. The organisations carry out activities in the development of various sectors including civil society, economy, social welfare, culture, science, and human rights; 2° common interest organisations: organisations which act in a specific domain in favour of their members; 3° Foundation: an organisation whose purpose is either to establish a fund or to collect funds, manage and use them to provide beneficiaries with support.

Coordination and Institutional Framework

There is a significant rise in interest by western and other philanthropies to invest in Rwanda. However, current philanthropic investments in the country are based on personal contacts of the Head of State and specific interests by individual philanthropies in particular sectors such as agriculture, education, energy, health, water, and sanitation. There is currently no single coordination centre or mechanism for philanthropy. The result is that a myriad of philanthropies is not organised or brought under a commonly applied and upheld code of conduct or framework.

There are no formal platforms among businesses for sharing about philanthropy work. Part of the problem is also linked to “lack of awareness especially by businessmen that philanthropy can co-exist with business”. There is low institutionalisation of CSR (Mati, 2022 n.p).

Community Philanthropy in Rwanda through Home Grown Solutions

According to Karekezi and Turatsinze (2022), Rwanda has come up with Home Grown Solutions (HGS) to address social and economic challenges in the country. The HGS's approach is embedded

in Rwandan culture and has been transferred from generation to generation. It is used to overcome societal challenges in general and to those of vulnerable people in particular through community actions known as Umuganda and other forms of donations such as food, feeding children, offering milk for those families without cows to feed kids and pregnant women, etc. Most of HGSs are initiated and implemented within Umudugudu (which is the lowest administration, a centre for social and community-related initiatives as well as citizen participation and mobilisation) including the Ubudehe, which is an indigenous knowledge and grassroots-based approach to community development. This has been scaled up to conform to the requirements of modern rural administration and grassroots governance through categorisation according to poverty levels.

Policy Environment and Institutional Framework of Home-Grown Solutions

The Rwandese cultural values of self-reliance and solidarity are embedded in the Rwanda Government policies and laws as strategy to achieve transformative socio-economic development. For example, the Rwandan Constitution of 2003 amended in 2015, in its article 11 of Chapter 3, states Rwandan culture as a source of HGSs: In order to build the nation, promote national culture and restore dignity, Rwandans, based on their values, initiate home-grown mechanisms to deal with matters that concern them. Vision 2050 of Rwanda has two overarching goals, including economic growth and prosperity as well as high quality and standards of life for Rwandans. The Vision 2050 was requested by the 13th National Umushyikirano Council in 2015, which is another HGS.

Rwanda National Strategy for Transformation (NST1) has integrated Homegrown solutions as a key means for elaboration and implementation of the strategy. The HGS have contributed to strengthening of governance, social, political, and economic empowerment of people. This strategy has highlighted some HGS including Girinka Programme "One Cow per Poor Family" whose aim is to ensure support to poor households to acquire small livestock, mobilising the population for national voluntary services using Umuganda, strengthening the voluntary national service programme (Urugerero) under the national civic education institution (Itorero ry'Igihugu) with the objective of developing the Rwandan youth into citizens who aspire to become self-reliant and hardworking. The country has also taken initiative to raise awareness about these initiatives with the international community.

A study carried out by the Rwanda Governance Board has mapped out the impact of Omuganda. Identifying two overarching dimensions. Firstly, it contributes to the socio-economic development of the community through infrastructure development, environmental protection, and cleanness as well as the implementation of government programs. Secondly, through meetings held in its framework, Umuganda contributes to information sharing and fostering social cohesion and peace building in the country. The value of Umuganda activities as consolidated by MINALOC (2016) is 106 billion Fr or 127 million in USD" for the period 2007 to 2016.

³³ Umuganda As part of Rwanda's reconstruction efforts after the genocide, the Government of Rwanda mandated that every last Saturday of the month would be known as "umunsi w'umuganda" or "contribution made by the community", during which all traffic would be stopped for 3 h in the morning in order for Rwandans to clean up the war-torn capital. Umuganda as it exists presently was instituted in 2009¹³ and the Law 53/2007

Examples of Home Grown Solutions in Rwanda

Ibimina “merry-go-round”: Mainly for promoting the culture of saving for investment and for support to social events, where community put aside small saving in a group that they would be able to use at a particular time to support someone with, i.e., wedding, school fees to pay.

Twambikane: Mainly to ensure that women and kids are clothed through savings of 200–400 FRW per week, they manage to buy clothes and kitenge for women so that they look nicely. This initiative is associated with hygiene and sanitation and nutrition promotion components.

Dusasirane: Community (men and women) adopted the culture of saving to buy mattresses for households.

Tworozanye: Group-saving initiatives to promote livestock though small ruminants for each household. This initiative is in complementarity with the Girinka Programme.

Irerero: A community centre for day care of young children (sort of kindergarten). Parents also learn from there the skills to wake up the brain of a child.

Dutabarane: A total of 300 coins saved monthly to cater for funeral costs (coffin, corbillard, etc.).

Mutuelle de Sante: Community members in higher category contribute to health insurance of their fellow in low categories (solidarity).

Kwiharika: This is a youth initiative to encourage each member to adopt entrepreneurship approach through small business activity that generates income.

Home garden: In the same spirit, youth have been promoting nutrition through construction of home gardens in poor, vulnerable households as well as the elderly.

Youth for education: This is an intensive and house – to house campaign to bring back pupils who dropped out of school, where youth mobilise together small savings and go around households to see which children have dropped out of school and support them to go back to school.

Youth volunteer against COVID-19: Youth played an important role to mobilise citizens to adopt prevention measures, including social distance, hygiene, and sanitation in public places.

Ubudehe refers to the long-standing tradition of Rwandan practices and its culture of collective action and mutual support to solve problems within a community (Sabates-Wheeler, Rachel & Yates, Samantha & Wylde, Emily & Gatsinzi, Justine 2015). It is not known exactly when Ubudehe was first practised, but it is thought to date back more than a century. This approach has gained international recognition as a successful HGS that can be replicated in other countries.

Umushyikirano Umushyikirano means “a place to meet, share knowledge and question each other”. This is governed by the Rwandan constitution 2003, Article 140, and is a national forum for debate on the country’s issues, national unity, and local government. Umushyikirano is a very powerful mechanism incentivising local and central government officials to perform well and avoid being publicly exposed.

Source: Karekezi and Turatsinze (2022)

The success of Home Grown Solutions (HGS) in Rwanda can be attributed to cultural acceptance, political will, increased decentralization of government services, enhanced monitoring and accountability integration in policy planning and protection under national intellectual property rights.

HNWIs in Rwanda

Wealthy individuals in Rwanda have six common characteristics according to a Report on Tax Compliance of Wealthy Individuals in Rwanda (Kangave, Byrne, and Karangwa, 2020). These include low levels of compliance among identified individuals, which could be partly explained by the fact that the existing law does not require certain categories of individuals to file tax returns. In addition, there is some evidence to suggest that some rich individuals engage in tax evasion.

Rwandese do not like to be publicly recognised as wealthy. There is a political and cultural aversion to the public display of wealth. As such, using the phrase High Net Worth Individuals in Rwanda would be problematic. It is also important to note that wealthy individuals in Rwanda often earn income through streams which are taxed at lower rates. Some wealthy individuals engage in tax evasion, including the spread of wealth across more than one national identification number and reporting losses across a portfolio of firms. Because of the above, HNWI philanthropy is still not developed. The good news is that the government has recognised the potential for philanthropy across different wealth brackets and has started an initiative to formalise the sector.

Rwandese Diaspora

Most of the amounts received are contributing to socio-economic transformation through education, health, housing and other investment at both family and community level. To grow philanthropy in Rwanda, a number of options to consider include establishment of community foundations, promotion of diaspora philanthropy, promotion of corporate social responsibility (CSR); venture philanthropy, impact investing; and humanitarian assistance etc.

Rwandan Community Abroad (RCA)

The Rwandan Community Abroad (RCA) is present across the world. Fully realizing the importance of the Rwandan diaspora in national development, the Government of Rwanda (GoR) strongly believes that the Rwandan diaspora is an important constituent that cannot be ignored and which, if it is well harnessed, can contribute to national socio economic development.

Tapping Resources from the Tourism Industry

Tourism is currently the leading export sector in Rwanda and is growing. The country is famous for the rare mountain gorillas of the Parc National des Volcans. To increase local benefits from gorilla tourism and other tourism activities around the park, there is need to stimulate the activities of the private sector, increasing the number of joint venture agreements, enhancing opportunities for local employment and career progression, and improving business linkages with entrepreneurs and entertainers, (Anna, Straton, Ritah & Donnah 2010). [ES Partners \(ESP\)](#) in partnership with [The MasterCard Foundation](#) has started the Hanga Ahazaza Initiative which is a \$50 million, five-year initiative focused on increasing employment opportunities for young people while expanding the tourism and hospitality sector in Rwanda.

In the study, two organizations were interviewed, and both were foundations. Their main target was Vulnerable communities, Children, and women.

Organizations that support CSOs in Rwanda

[Rwanda Development Board](#)

The Rwanda Development Board (RDB) is a government agency in Rwanda with a vision to transform Rwanda into a dynamic global hub for business, investment, and innovation. Its mission is to fast track economic development in Rwanda by enabling private sector growth. It is the body charged with the overall mandate of overseeing the registration and operation of Foundations in Rwanda.

Rwanda Civil Society Platform

The mission of RCSP is to represent its members in the processes of facilitating citizen's participation in sustainable development efforts through constructive means.

[Rwanda Environment NGO Forum](#)

The forum of NGOs acting in protection and conservation of the environment started after observing the gap in each organization's individual capacity. It is made up of twelve NGOs acting countrywide with the common objective of saving the Rwandan environment. The forum also engages in research on local philanthropy.

Local Foundations in Rwanda

The genocide greatly affected the social and economic fabric of Rwanda. Several foundations have been established to support recovery and resilience in the country.

[Foundation Rwanda](#)

Foundation Rwanda (FR) was established in 2007 to provide holistic support to empower both, second-generation survivors born of rapes which occurred during the 1994 genocide against the Tutsi in Rwanda, and their mothers.

[Survivors Fund \(SURF\)](#)

SURF works to rebuild the lives of survivors of the genocide against the Tutsi in Rwanda. Based in Kigali, SURF works with several partner organisations to provide support and services to survivors and their dependents.

[Spark Micro Grants Rwanda](#)

Spark was started in Rwanda in 2010, and the Spark Process was first implemented and refined with the help of community partners throughout the Northern Province. Spark has now expanded to partner with over 100 villages.

In 2016, Spark began discussions with the government of Rwanda around integrating the Spark Process into the national development strategy and began a 12 village pilot in partnership with the District Governments of Rulindo, Burera, and Musanze the following year. Given the success of this pilot program, Spark intends to partner with an entire sector over the course of 2018, working with the Local Administrative Entities Development Agency (LODA) and the District Government of Rwanda to harmonize our efforts with existing programs such as Ubudehe and annual village planning. The organization hopes to improve socio-economic conditions, nutrition, civic engagement, collective action, and savings uptake for women and men across the country.

[Strive Foundation Rwanda](#)

Strive Foundation Rwanda (SFR) was established in 2003 by 12 same minded people who have the zeal to improve the social welfare of the vulnerable people. After the catastrophe that befell our country in 1994, a lot of things changed. The lives of the general population were especially affected by the war and genocide which left people homeless, poor, orphaned & widowed while many had contracted diseases such as HIV/AIDs etc. The founder member of SFR, with others, decided to form the organization to dedicate support to the most vulnerable groups in Rwanda. SFR provides scholastic materials and Tuition to all its sponsored vulnerable students in Rusizi and Nyamasheke District, supporting social welfare and health initiatives.

Funders of philanthropy Ecosystem

From the study, the two foundations interviewed reported that they received over 90% of their annual income from International Family Foundations, the World Bank, and International NGOs. Below are a few examples of the major funders of the ecosystem in Rwanda.

[MasterCard Foundation](#)

Foundation runs a program “Young Africa Works” The Foundation launched its Young Africa Works strategy in Rwanda in 2018 marking a shift to focus on looking at countries holistically and identifying key growth sectors and opportunities to build a skilled workforce. The goal is to equip 30,000 young men and women with the skills they need to transition into employment in the tourism and hospitality sector.

[Elma Philanthropies](#)

ELMA Philanthropies, supporting organizations focused on improving the lives of children in Africa, helped African leaders from their portfolio to attend, partly in the hopes of connecting them with other donors. The ELMA Philanthropies team develops program strategies, identifies, and explores investment opportunities, monitors, and evaluates investment performance, and manages strategic partnerships for The ELMA Group of Foundations.

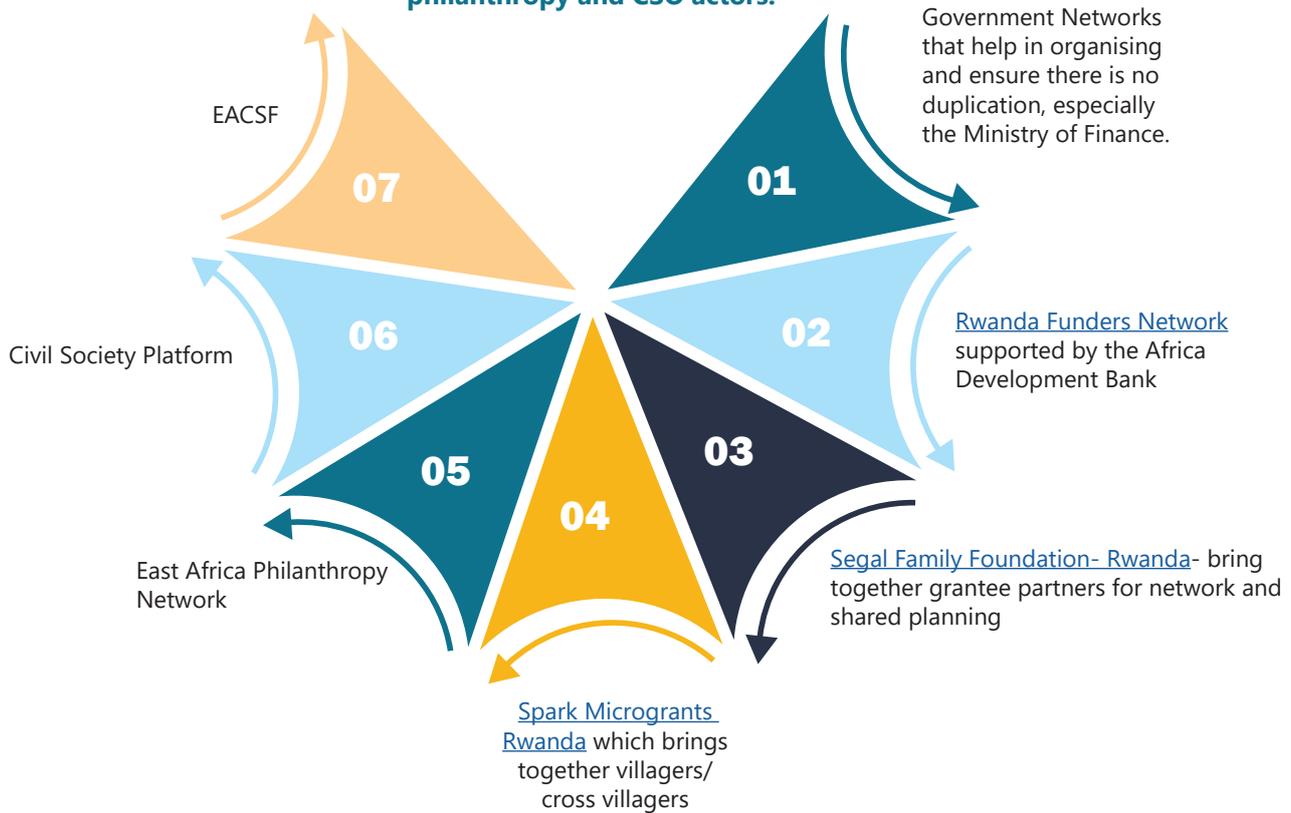
Organizations that Coordinate or promote Philanthropy engagement.

In Rwanda, the level of participation of CSOs in the public policy process is only highest when it comes to the implementation of public policies. However, the involvement of CSOs in policy agenda setting is lower. Despite that, CSOs can take advantage of the existence of political will to involve CSOs in the Public policy process, the existence of legal framework and formal structures, (Nzeyimana, 2013).

In Rwanda, the following 7 networks were reported to support philanthropy and CSO actors.

³⁴ <https://mastercardfdn.org/our-work/where-we-work-in-africa/rwanda/>

In Rwanda, the following 7 networks were reported to support philanthropy and CSO actors.



Organizations promoting accountability and credibility of the sector.

Allan & Gill Gray Philanthropy (AGGP)

AGGP’s vision is to alleviate poverty through job creation by supporting high potential individuals to become high impact, responsible entrepreneurs. The activities of the organisation will be implemented under two programs: Jasiri and Wavumbuzi.

Allan & Gill Gray Philanthropy forms part of the broader Gray philanthropy ecosystem. At the heart of this ecosystem is the intention to create a sustainable impact across the geographies in which they operate. As a group, we identify strongly with the central theme of the various philanthropic pursuits undertaken, which can be summarised as entrepreneurship for the common good. This theme is predominantly pursued through fostering entrepreneurs, who will create jobs and contribute to addressing high unemployment and poverty.

Recommendations promote Philanthropy in Rwanda

According to a project carried by Bheki (nd), the below proposals are key to Strengthen the Philanthropy Ecosystem in Rwanda.

(i) Rwanda Philanthropy Board (RPB)- a statutory board established as a one stop centre for all philanthropies in Rwanda including their registration, reporting and compliance among others. The introduction of the RPB will facilitate the utilisation of decentralisation and devolution institutional arrangements to promote, coordinate, regulate and mainstream philanthropy in the public engagement mechanism of key ministries.

(ii) Rwanda Philanthropy Council (RPC)-a non-profit organization to be incorporated in Rwanda as a Public Benefit Organisation (PBO) through the Rwanda Governance Board (RDB) and governed by the primary actors within the philanthropy sector. The main objective of the RPC would be to promote the work of philanthropy in Rwanda, particularly foundations, home grown initiatives and corporate funders. Further the Centre would be responsible for sector policies, guidelines, best practices, coordination and engagement with policy makers and the private sectors among various stakeholders.

(iii) Rwanda Foundation Centre (RFC)-a non-profit established for gathering, analysing, and disseminating philanthropic data and information in Rwanda and beyond in order to strengthen and grow the philanthropy sector in Rwanda. This centre could be affiliated with an academic institution like the University of Rwanda but not necessarily.

(iv) Rwanda Philanthropy Platform to bring together business, philanthropy, civil society, and government in line with developments in Ghana and Kenya among others under the UNDP driven process for the SDGs.

The Government of Rwanda has to note these trends and put mechanisms through which HNWI's can give back. The Africa Philanthropy Forum is a global platform for promoting giving by HNWI's. It has an African chapter. Linking HNWI's from Rwanda with that platform is recommended. And this can be done by the Rwanda Philanthropy Council that has been proposed.

The Rwanda government has taken steps to strengthen political governance. The laws provide a basis for further collaboration between the government and non-state actors, including philanthropy. There is a direct link between the context above and the current momentum on philanthropy in Africa specifically and in development globally (Moyo, nd).

From the study, some of the key recommendations given were the need for Building networks with those who have a lot of capital to visit places with need. It is also important to focus on Marketing and public relations, teach people the importance of giving and Create awareness of the term Philanthropy in the country.

Click [here](#) to get detailed list of PSOs in Rwanda

STATE OF PHILANTHROPY IN TANZANIA

Introduction

Tanzanian society has a history of people coming together to support one another, emphasizing solidarity, standing with one another and concern about the wellbeing of others. This is best manifested by the *Ujamaa* ideology started by Julius Nyerere the founding President of Tanzania. This ideology advocates for self-reliance and communal living, (Foundation Center et al., 2016). Tanzania is perceived as a “donor darling”. According to the [OECD Development Aid at a Glance](#) report, the country is amongst the top recipients of Official Development Assistance. Approximately one third of Tanzania’s budget is financed by donors.

Over 60% of Tanzanian NGOs depend on funding from external sources (Foundation for Civil Society and the Tanzania Philanthropy Forum³⁵). International NGOs (INGOs) provide the main source of development funding in Tanzania. Other sources of funding include donations from individuals and companies and allocations from the government.

Most philanthropy actors are registered as local non-governmental organizations (NGOs) under the NGO Act No. 24 of 2002, as companies limited by guarantee with the Business Registration and Licensing Agency; others are registered as trusts with the Registration, Insolvency, and Trusteeship Agency; as CBOs with local authorities; or as other types of organizations with relevant ministries and government agencies” (USAID, 2018).

In Tanzania, philanthropy is practised at various levels by different actors: individual, civil society foundations and trusts, business foundations, religious institutions, and corporations. (Charities Aid Foundation, 2020). According to a report by CAF³⁶ Tanzanians value civil society organisations and their impact, viewing their work as effective in solving existing problems and aligned with local community needs. secondly inflexible foreign aid and competition around resources are challenges for CSOs’ income and thirdly, cash payments remain the most popular way to give, but mobile payment services are also widely used. At an individual level, philanthropy in Tanzania is defined in many angles including *Undugu* (brotherhood), *Ujamaa*- working together, helping one another in the farm, togetherness and helping one another (Mati, 2020b).

Given the widespread giving culture in Tanzanian society and improvements in economic conditions that have resulted in a growing middle class, philanthropic organizations can build from this generosity to strengthen a sustainable institutional base for local philanthropy. The existence of organizations like the Foundation for Civil Society Tanzania and Tanzania Philanthropy Forum offer useful guiding lights towards such an endeavour. Additionally, policy dialogues between philanthropy actors and the government are needed for the purpose of streamlining the regulatory and tax environment to incentivize private individual and corporate giving, especially to civil society. This will aid in the generation of more internal and local resources and reduce over-reliance on external sources of funding (Mati, 2020b).

³⁵<https://www.alliancemagazine.org/blog/tanzanian-philanthropy-sector-still-dependent-on-external-funding/>

³⁶ <https://www.cafonline.org/about-us/international/growing-giving-in-tanzania>

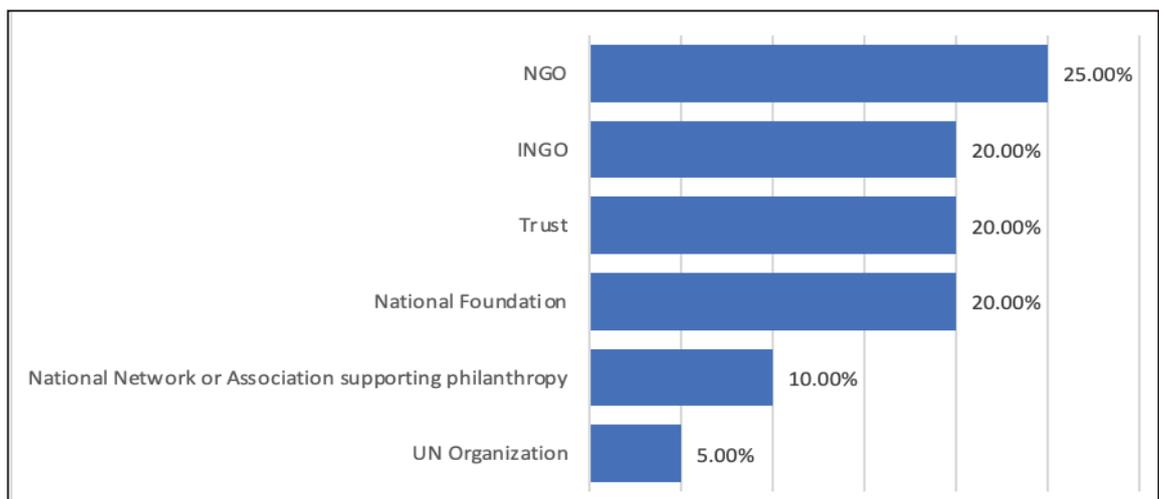
Some of the challenges facing the sector include the inability of local organisations to attract local sources of income; a regulatory framework that is lacking in fiscal incentives for giving and whose demands are time consuming and complicated; and a number of accountability challenges. While corporate giving is increasing, it is often unstructured, irregular, and not adequately documented.

Institutional and Regulatory Framework

The United Republic of Tanzania comprises two distinct jurisdictions: mainland Tanzania (previously Tanganyika) and the former People’s Republic of Zanzibar. Two distinct governments manage the affairs of mainland Tanzania and Zanzibar. Both jurisdictions’ legal systems are based on the English common law system, but that of Zanzibar also accommodates Islamic and customary laws. While mainland Tanzania and Zanzibar have similar laws in several areas, each government generally adopts separate laws that govern each respective jurisdiction. Mainland Tanzania and Zanzibar have adopted some of the same provisions governing taxes, for instance, though they otherwise have different legal frameworks governing non-profit organizations (NPOs) and philanthropy. From the study, the organizations interviewed identified themselves as NGOs 25% (5), INGOs 20% (4), trusts 20% (4), national foundation 20% (4) and national network 10% (2).

Type of organization	Number	Percent
NGO	5	25.00%
INGO	4	20.00%
Trust	4	20.00%
National Foundation	4	20.00%
National Network or Association supporting philanthropy	2	10.00%
UN Organization	1	5.00%
Grand Total	20	100.00%

Organizations by type



HNWIs in Tanzania

Tanzania is home to East Africa's only dollar billionaire³⁷, according to the latest report by research firm [New World Wealth and Henley & Partners](#) which helps high-net-worth individuals to acquire residence or citizenship through investment. The Africa Wealth Report 2022 indicates that Tanzania has 2,400 individuals with a net worth of over \$1 million. More than half of the dollar millionaires (1,300) reside in the commercial capital Dar es Salaam. The city was ranked 12th richest, with total private citizen's wealth of \$24 billion.

Leading real estate consultancy firm [Knight Frank](#) recently published its Wealth Report 2020, indicating that in 2019 there were 5,553 High-Net-Worth-Individuals (HNWI) in Tanzania with a total wealth of more than USD 1 million. According to the same report, the number of Ultra-High-Net-Worth-Individuals (UHNWI) in Tanzania with a total wealth of more than USD 30 million reached 114. This represents an increase of 8% and 5% respectively compared to 2018, and 85% and 87% compared to 2014. There continues to be just one billionaire in Tanzania. Looking at the future, Knight Frank forecasts that by 2024 the number of HNWI and UHNWI in the country will increase.

Corporate Social Responsibility in Tanzania

Mader (2012)³⁸ carried out a detailed study on the state of Corporate Social Responsibility in Tanzania. The CSR landscape in Tanzania is developing fast. At present it is mainly driven by:



A growing number of companies in the oil and gas industry investing or looking to invest in Tanzania also have CSR aspects in their focus.

³⁷<https://www.theeastafrican.co.ke/tea/business/tanzania-has-the-only-dollar-billionaire-in-east-africa-3797248>

³⁸<https://csroverviewtanzania.files.wordpress.com/2012/08/csr-overview-tanzania3.pdf>

Faith giving

Faith Based Organizations (FBOs) are important development actors in the non-profit sector in Tanzania. To a very large extent FBOs in Tanzania are local institutions. They receive some international assistance as well as being influenced by international discourse on a number of issues, yet by and large the control is local and they operate guided by their own internal logic (Mhina, 2010). Christian denominations have launched modern education and health services in Tanzania, partly as a way of getting believers.

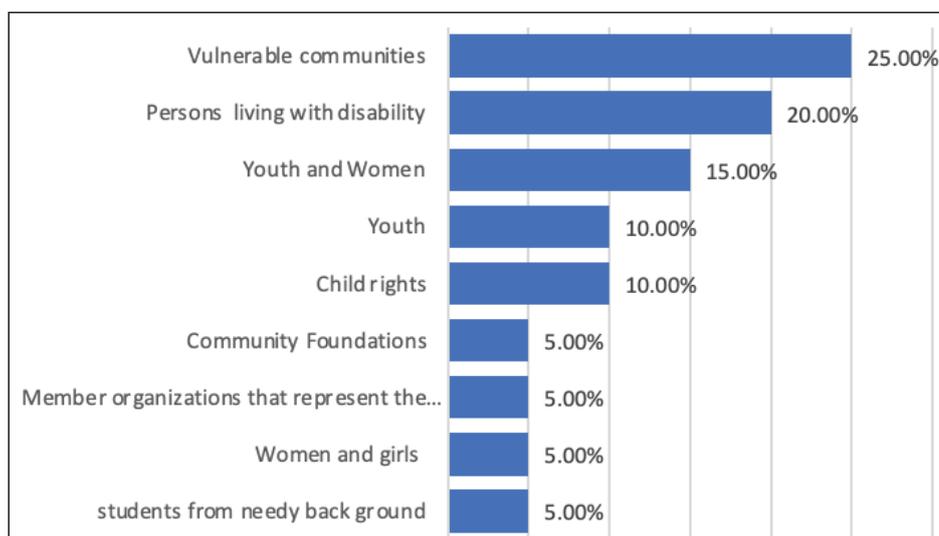
The [Christian Social Services Commission \(CSSC\)](#), is an ecumenical body which coordinates Catholic and Protestants education and health services. The CSSC was formed by the apex of the most powerful FBOs in Tanzania namely the catholic [Tanzania Episcopal Conference \(TEC\)](#) and the protestant [Christian Council of Tanzania \(CCT\)](#). The Official Muslim Apex FBO is the [Muslim Council of Tanzania](#) (BAKWATA). There are however a number of Muslim philanthropic FBOs engaged in development activities. They include the African Muslim Agency (AMA).

Target for Philanthropic giving.

From the study, the majority of the organizations target vulnerable communities in general 25% (5), persons living with disability 20% (4), youth and women 15% (3). The others targeted youth only (10%), children rights only (10%), supporting community foundations (10%), members (10%), women and girls (10%) and students from needy backgrounds (10%). This finding shows that overall, a majority of the organizations target the most vulnerable and excluded members of the community.

Type of organization	Number	Percent
Vulnerable communities	5	25.00%
Persons living with disability	4	20.00%
Youth and Women	3	15.00%
Youth	2	10.00%
Child rights	2	10.00%
Community Foundations	1	5.00%
Member organizations that represent the educational sector	1	5.00%
Women and girls	1	5.00%
Students from needy background	1	5.00%
Grand Total	20	100.00%

Focus areas of the organizations



Organizations that support Philanthropy in Tanzania

[Tanzania Philanthropy Organization](#) (TPO) TPO serves as a platform to discuss and promote the local philanthropy agenda in Tanzania. Regional support infrastructures include [Africa Philanthropy Network](#). The [African Grantmakers Network](#), East Africa Philanthropy Forum, Africa Philanthropy Forum and the [Tanzania Philanthropy Forum](#) (Mati, 2020b).

Foundation for Civil Society (FCS)

FCS is an independent Tanzanian non-profit organization that provides grants and capacity building services to civil society organizations (CSOs) so as to enhance their effectiveness in enabling engagement of citizens in development processes. It was established by development stakeholders in Tanzania. FCS was established and registered in September 2002 and started operations in January 2003. The Foundation of Civil Society (FCS) in Tanzania is a grant-making organization that builds the capacity of CSOs. In over 20 years, they have empowered 500 CSOs in mainland Tanzania and Zanzibar and reached over 31 million individuals.

How FCS has promoted and strengthened the philanthropy ecosystem.

- 1) Through the Giving Tuesday movement
 - a. This enabled them to become the GT global leader in 2016 when they fundraised over Tsh. 100 million. They also work with over 50 organizations and companies and engage in annual blood drives, volunteering, inclusive initiatives, learning sessions, climate action, and youth focus.
- 2) FCS, in cooperation with EAPN, has continuously been working towards generating philanthropy data from actors in Tanzania and contributed to the EAPN Data Portal information.
- 3) FCS promotes sustainability through fundraising and community led programs such as the COVID Response.
- 4) FCS promotes community philanthropy through.
 - ▶ Different forums bringing together actors such as government and corporates.
 - ▶ Conducting philanthropy trainings (virtual and physical) to organizations
 - ▶ Implementing community philanthropy pilot projects to strengthen creative and resilient communities.

The Foundation for Civil Society (FCS) has the opportunity to work with the communities and the private sector. Some banks are generously supporting. Additionally, they convene stakeholders to influence policy and create a conducive legal environment. Some of their members help with technology intellectual property or trademarks. All these opportunities enable FCS to build capacity and generate data which contributes to the philanthropy ecosystem.

Tanzania Community Foundation Network

Main purpose is to support new NGOs and respond to emergencies as per capacity. They reach out to youth and women in organisations who are their members. Issue small grants to NGOs ranging from \$100 - \$500 depending on need. However, they can collect a lot of money during emergencies.

The purpose of the [National Council of NGOs](#) (NACONGO) is to coordinate and (self-) regulate NGOs operating in Tanzania, while the [Tanzania Council for Social Development](#) (TACOSODE), a

national umbrella NGO with UN consultative status, aims at improving the capacities of NGOs and Community Based Organisations to deliver quality services through training, networking, policy analysis, lobbying and advocacy.

The Tanzania Association of NGOs (TANGO) is an umbrella body that acts as a national representative for over 500 Civil Society Organisations across the country. Its programme includes capacity building for NGOs and policy engagement with other development partners at all levels. The association seeks to advance justice, peace, good governance, human rights, gender equality and equity, and sustainable human development in Tanzania. The Tanzanian Association of Non-governmental Organizations (TANGO) has three pillars: lobbying for an enabling environment, building capacity, and data sharing. According to Mr. Nsimba CSOs in Tanzania struggle to raise resources for two main reasons: lack of leadership and proper organizational structures. Leadership influences the mobilization of resources and their use to accomplish community purposes. The structure of accountability and regulations enables resources to be used effectively and enhance trust. The organization champions the need to empower the community to know what CSOs are doing.

Organizations supporting CSR in Tanzania

A number of business organisations and networks show increasing interest in CSR, such as the [CEO Roundtable](#) which brings together over 60 leading companies in Tanzania in a forum for business-related and policy dialogue.

A number of industry-based umbrella organisations exist in Tanzania, such as the [Tanzania Chamber of Commerce, Industry and Agriculture](#) (TCCIA) which operates offices in most regions and districts in the country to provide business advice, development, and intermediary services at a local level. TCCIA also supports dialogue and partnership between the private and the public sector, with media organisations and with civil society.

The [Confederation of Tanzania Industries](#) (CTI) operates from Dar es Salaam, Arusha/Moshi, Mwanza and Tanga and has over 280 small, medium, and large enterprise members to lobby and advise the Government on an enabling industry environment in view of positive contributions to the country's overall development.

The [Tanzania Chamber of Minerals and Energy](#) has close to 60 members which are active in the mining sector from exploration to production. It acts as a voice for the industry and a mediator between the mining investment community and key stakeholders, including the Government and the public. Examples for business groups with a particular country focus are the American Chamber of Commerce and the British Business Group Tanzania. The latter works closely with the British High Commission, representative UK agencies and other stakeholders in order to improve the business environment and economic potential of Tanzania.

The American Chamber of Commerce shares similar goals. Both also aim at strengthening the growing business ties between respective home countries and Tanzania. Service clubs, such as the Rotary and Lions Clubs, bring together business and professional leaders in order to organize specific campaigns for community development and to support various charity projects.

The [Association of Tanzania Employers](#) (ATE) represents the interests of more than 800 members, including business associations and individual enterprises, large or small, both in the private and parastatal sectors. It entails dialogue with the Government, Trade Unions, and national tripartite bodies, such as the National Social Security Fund, to bring about sustainable socio-economic development in Tanzania. To its members the ATE provides advisory and representation.

A number of industry-based umbrella organisations exist in Tanzania, such as the [Tanzania Chamber of Commerce, Industry and Agriculture](#) (TCCIA) which operates offices in most regions and districts in the country to provide business advice, development, and intermediary services at a local level. TCCIA also supports dialogue and partnership between the private and the public sector, with media organisations and with civil society.

Service clubs, such as the [Rotary Club](#), bring together business and professional leaders in order to organize specific campaigns for community development and to support various charity projects.

Media

Tanzania's media are quite free to report critically on politics and matters of common interest. However, the quality of investigation and reporting remains generally weak. Negative impact of the mining sector environmental issues (such as poaching), side effects of agricultural reforms, social discrimination and abuse (such as the killing of people with albinism) are covered regularly.

Academia

Academic programmes of training institutions such as the [University of Dar es Salaam Business School](#) (UDBS) include CSR-relevant topics such as HR management, occupational health and safety and business ethics. So far, there is no specific academic programme on CSR in the country.

The independent [Dar es Salaam Institute for Sustainable Development](#) was opened with support by the Finnish Government in order to train key government officials and organizational stakeholders in environmental, social and economic aspects of sustainable development. The institute promotes networking among regional actors, too, particularly with other East African Community members.

The independent [Economic and Social Research Foundation](#) (ESRF) was established to strengthen policy analysis and development management and to enhance the understanding of policy options in the government, the civil society, the donor community, and the growing private sector. Research activities focus on subjects such as Inclusive Growth and Wealth Creation, Social Services and Social Protection, Natural Resources and Environment Management, and Governance and Accountability.

[Research on Poverty Alleviation](#) (REPOA). It produces research in the areas of Growth and Poverty, Vulnerability and Social Protection, and Governance and Service Provision. Furthermore, it facilitates knowledge sharing and the use of research results in policy development.

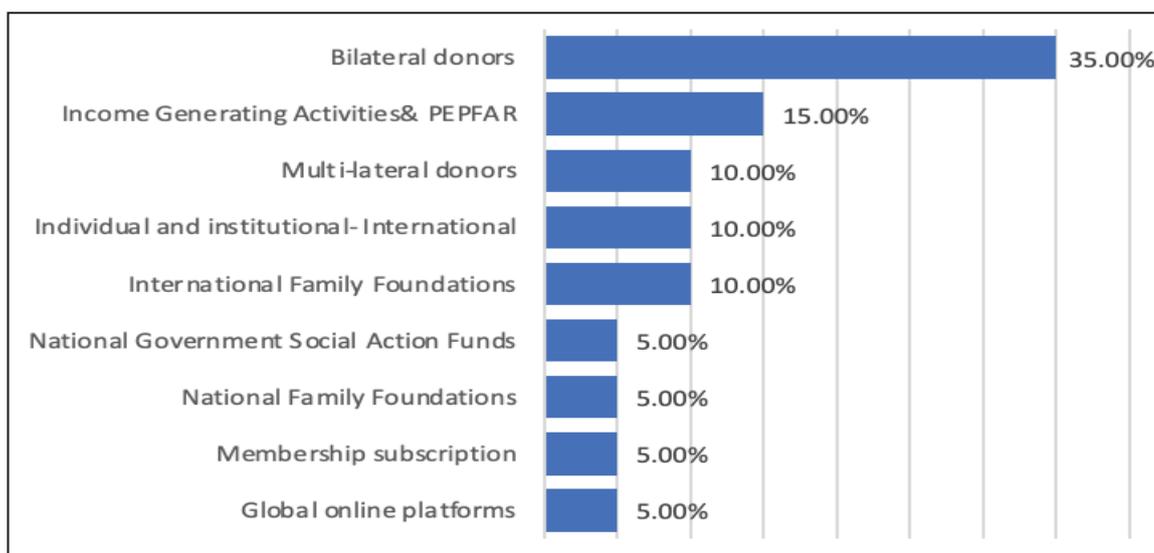
Funders of the philanthropy ecosystem

From the study, most of the organizations interviewed receive most of their funding from international sources out of the border (35%). Aside from that, 15% of the organizations combined

own funding with that from PEPFAR (USA) 15%, from international organizations with individual donors 10%, family foundation 10% and bilateral donors 10%. The remaining received from the government action fund, national family foundations, membership subscription and online platforms each at 5%.

Source of funding	Number	Percent
Bilateral donors	7	35.00%
Income Generating Activities & PEPFAR	3	15.00%
Multilateral donors	2	10.00%
Individual and institutional- International	2	10.00%
International Family Foundations	2	10.00%
National Government Social Action Funds	1	5.00%
National Family Foundations	1	5.00%
Membership subscription	1	5.00%
Global online platforms	1	5.00%
Grand Total	20	100.00%

Common sources of funding by percentage



Family Foundations in Tanzania

Abilis Foundation

The Abilis Foundation supports disabled people’s own activities in developing countries. The Abilis Foundation is a Finnish non-governmental organization that grants financial support to grassroots disability organizations and small businesses operating in developing countries. We especially support projects designed and implemented by start-up disability organizations operating in rural areas and small businesses formed by disabled women, through which the status, human rights, participation, and independent life of disabled people are promoted. Projects that focus on the implementation of concrete things usually last 1–2 years and the grant awarded to them varies between 3,500 and 15,000 euros. In addition, we offer training and counselling services related to the themes of development cooperation and disability.

[Reginald Mengi Foundation](#)

The Dr. Reginald Mengi Persons with Disabilities Foundation was officially launched by Hon. Kasim Majaliwa Prime Minister of the United Republic of Tanzania, on the 26th of September 2018. The Founder, Dr. Reginald Abraham Mengi is a Tanzanian businessman, a philanthropist with deep passion for people with disabilities. For many years Dr. Mengi has contributed his time and resources to helping improve the lives of disadvantaged sections of society, especially those with disabilities. The foundation works to Advocate changing the perception of people with disabilities to believe in themselves, Advocate changing the perception of the society on people with disabilities, advocate economic empowerment for PWD, Promote Inclusive Development, promote prevention of disability and good health care services for PWD and to Promote realization of the aspirations of the Convention on the Rights of Persons with Disabilities (CRPD).

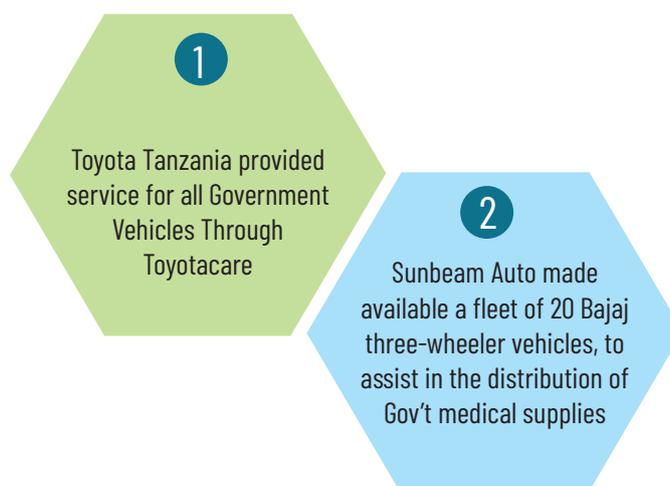
[The Karimjee Jivanjee Foundation \(KJF\)](#)

The Karimjee Jivanjee Foundation (KJF) is the primary vehicle for the family's charitable work. The mission of the Foundation is to invest in Education as a means to enhance the economic development of Tanzania. Tanzania faces many short and long term socio-economic difficulties. The long-term solution to many of these challenges is education. Many young Tanzanians are being educated by our Foundation to enable them all to follow their dreams and aspirations.

Case study:

SUPPORTING THE GOVT of TANZANIA'S NATIONAL COVID-19 RESPONSE

In March, 2020 the Karimjee Group through Karimjee Jivanjee Foundation, Toyota Tanzania and Sunbeam Auto made a commitment to support the Government's response to COVID-19 in Tanzania. In a pledge to the Prime Minister, Kassim Majaliwa, we have outlined a range of measures to support the Government's efforts in monitoring and controlling the virus. Karimjee Jivanjee Foundation made donation of TZS 200 million Shillings towards the procurement of medical supplies and equipment required during this crisis.



Giving Platforms

Global Giving

Global Giving is a non-profit that supports other non-profits by connecting them to donors and companies. It has helped trusted, community-led organizations to access the tools, training, and support they need to make our world a better place.

Development agencies operating in Tanzania are numerous. A number of them have formed the [Development Partners Group](#) (DPG) to harmonise and coordinate policy dialogue in the management and administration of aid to Tanzania. The DPG has established a specific group for "Private Sector Development & Trade". This brings together all the major bilateral and multilateral aid agencies in Tanzania. Most agencies actively support programmes in the health and education sector. Capacity building of government institutions and civil society is also high on the agenda in view of better governance.

UN Global Compact

Aim is to promote business performance aligned with universally accepted principles in the areas of human rights, labour, environment, and anti-corruption. While a number of companies in Tanzania are members of the UN Global Compact, it is not coordinated by a particular UN agency or specifically promoted by the UN in Tanzania in general.

The [Foundation for Civil Society](#) is a grant-giving organization that aims to establish an intermediary support mechanism for civil society organisations in Tanzania to increase capacity and enable effective engagement in poverty reduction efforts of the country. It holds public policy dialogues to include different stakeholders in discussions on development.

The [AIDS Business Coalition in Tanzania](#) (ABCT) was established to control and manage HIV/AIDS in the workplace and beyond. Over 70 companies are members. ABCT is supported by the [Tanzanian Commission for AIDS](#) (TACAIDS), The Tanzania Chamber of Commerce, Industry and Agriculture (TCCIA), Engender Health/ United States President's Emergency Plan for AIDS Relief (PEPFAR), the Association of Tanzanian Employers (ATE), the Trade Union Council of Tanzania (TUCTA), Egmont Trust, USAID and the German Government/GIZ.

The [Tanzania Responsible Business Network](#) (TRBN) unites companies with a focus on sustainable and ethical business behaviours, particularly to champion anti-corruption initiatives in the country's private sector. Initial members are Deloitte, KPMG, Serengeti Breweries, Airtel, Twiga Cement, Export Trading, Coastal Travels, FINCA, Standard Chartered, Bank M and East Africa Speakers Bureau. More companies are expected to join the network. Many of them are members of the CEO Roundtable and TPSF at the same time, too.

The [Tanzania Private Sector Foundation](#) (TPSF) is an initiative by the private sector to promote private sector-led social and economic development in Tanzania with a focus on policy and capacity building. Supported by a number of international donors, TPSF works closely with the Tanzania National Business Council (TNBC).

Recommendations to enhance Philanthropy in Tanzania

To enhance philanthropy, there is a need to promote dialogue with private sector representatives on promoting philanthropy, enhancement of existing and planned laws, regulations, and policies in regard to environmental, social, and governance/anti-corruption matters, particularly in view of risk preparedness and compliance.

There is a need to promote dialogue with private sector representatives to synchronize community support and infrastructure initiatives with national/regional plans and policies.

Another action is the need to promote CSR capacity building with companies wishing to develop their CSR, particularly with regards to specific international guidelines and standards (UN Global Compact, ISO 26000, industry/sector specific standards).

There is also a need to introduce and develop academic programmes with regards to philanthropy and CSR in Tanzanian institutions, such as the University of Dar es Salaam Business School (UDBS) and the Institute for Sustainable Development.

Information is power and thus it is important to conduct specific research in regard to philanthropy and CSR at institutions such as the Economic and Social Research Foundation (ESRF) and Research on Poverty Alleviation (REPOA).

Promote the inclusion of civil society organisations such as the Foundation for Civil Society in public-private dialogue regarding CSR.

Provide civil society's expert advice on community support and infrastructure projects by the private sector.

Develop understanding of comprehensive philanthropy CSR among the media.

Include new players from similar areas in dialogue and coordination, such as Foundations and Microfinance institutions.

Further support and develop existing initiatives, such as the AIDS Business Coalition Tanzania

Strengthen the capacity of NGOs to form partnerships with business and government, advocating for the consolidation of laws regulating the sector and identifying philanthropy champions who exemplify the possibility of generating more internal and local resources for civil society.

Click [here](#) to for the long list of PSOs in Tanzania

Appendix

Laws Applicable to NPOs in Kenya

PBOS

Ratification of the Public Benefit Organizations Act 2013 (“PBO Act”) represented a significant potential change in the legal framework for NGOs. Upon commencement, the PBO Act will repeal the Non-Governmental Organizations Coordination Act (“NGO Act”), and create a new legal, regulatory, and institutional framework for non-profit organizations doing public benefit work in Kenya, under a single law. Kenya’s Parliament passed the PBO Act in December 2012, and the President approved it in January 2013, yet, despite two High Court judgements ordering the Government to gazette and implement the Act, the Government has failed to do so. [4] The failure to set a commencement date for the Act, along with the ongoing possibility of its amendment, poses considerable challenges in determining the applicable law.

NGOS

The NGO Act, which will remain in effect until the PBO Act’s official commencement, defines an “NGO” as “a private voluntary grouping of individuals or associations, not operated for profit or for other commercial purposes but which have organized themselves nationally or internationally for the benefit of the public at large and for the promotion of social welfare, development, charity, or research in the areas inclusive of – but not restricted to – health, relief, agriculture, education, industry, and the supply of amenities and services” (NGO Act Section 2)

Companies Limited by Guarantee

A number of NPOs are registered as companies whose liability is limited by the guarantee of the members. A company limited by guarantee under the Kenyan Companies Act [2015] must be incorporated without a share capital; the liability of its members must be limited by the company’s articles to a specific amount (usually a nominal amount) that the members undertake to contribute to the assets of the company in the event of a liquidation; and its certificate of incorporation must state that it is a company limited by guarantee.

Societies

Under the Societies Act, a society is “any club, company, partnership or other association of ten or more persons, whatever its nature or object, established in Kenya or having its headquarters or chief place of business in Kenya” (Societies Act Section 2). A branch of a society also qualifies as a society.

Trusts

A trust is an entity created to hold and manage assets for the benefit of others. Under the Trustees (Perpetual Succession) Act Chapter 164 (“Trustees Act Cap. 164”), trusts can be registered as corporate bodies and established only for religious, educational, literary, scientific, social, athletic, or charitable purposes (Trustees Act Cap. 164 Section 3(1)). Charitable purposes may also be affected by forming a trust by way of a trust deed. The trustees of a pension fund or provident fund may also apply to be registered as a body corporate.

Foundations

Foundations are non-profit organizations and non-governmental organizations. Foundation is established as a charitable trust or non-profit corporation with a purpose of making grants to institutions, educational, religious, unrelated organizations, cultural, or other charitable purposes.

Charitable trust or foundation is a trust created for advancement of comfort, education, relief of poverty, furtherance of religion, promotion of public health, or any other purpose regarded as charitable in law.

Tax Laws

Kenya exempts the income of certain NPOs that carry out specific types of activities from corporate income tax. Unrelated business income is subject to tax under certain circumstances. Kenya also subjects certain sales of goods and services to VAT, with a fairly broad range of exempt activities. The tax laws confer only limited tax benefits on corporate donors and individual donors.

For its income to be exempt from income tax, an organization must have been established solely to relieve poverty or distress of the public, or to advance religion or education. In addition, the Commissioner of Income Tax ("Commissioner") must conclude that the income is expended either wholly within Kenya or in ways that benefit the residents of Kenya (Income Tax Act First Schedule Cap. 470 Para. 10).

Deductibility of Charitable Contributions

Individuals and corporations generally can deduct any cash donations from their income tax to a charitable organization that is registered or exempt from registration under the Societies Act or the NGO Act 1990 or the PBO Act; and the income of which is exempt from tax under the provisions of Para. 10 of the First Schedule (Income Tax Act Section 15(2)(w)). This also applies to any project approved by the Cabinet Secretary of Finance (Income Tax Act Section 15(2)(w)).

- The Constitution of Kenya [2010]
- Constitution of Kenya (Supervisory Jurisdiction and Protection of Fundamental Rights and Freedoms of the Individual) High Court Practice and Procedure Rules [2006] [2]
- The Constitution of Kenya (Protection of Rights and Fundamental Freedoms) Practice and Procedure Rules [2013]
- The Non-Governmental Organizations Coordination Act [1990] [3]
- The Non-Governmental Organizations Coordination Regulations [1992]
- The Non-Governmental Organizations Council Code of Conduct [1995]
- The Public Benefit Organizations Act [2013] (not officially commenced)
- The Companies Act [2015]
- The Insolvency Act [2015]
- The Societies Act, Chapter 108 of the Laws of Kenya [1998]
- The Trustees (Perpetual Succession) Act, Chapter 164 of the Laws of Kenya [1981]
- The Trustee Act, Chapter 167 of the Laws of Kenya [1929]
- The Value Added Tax Act (Act No. 35 of 2013)
- The Income Tax Act, Chapter 470 of the Laws of Kenya [1989]
- East African Customs Management Act [2004]
- Excise Duty Act (Act No. 23 of 2015)
- The Employment Act, Chapter 226 of the Laws of Kenya [2007]
- The Education Act, Chapter 211 of the Laws of Kenya [1980]
- The HIV and AIDS Prevention and Control Act, Chapter 246A of the Laws of Kenya [2006]
- The Political Parties Act, Chapter 7B of the Laws of Kenya [2011]
- The Universities Act, Act No. 42 [2012]

Laws applicable to CSOs in Uganda

NGOs are primarily governed by the Non-Governmental Organizations Act (2016) ("NGO Act"). This Act repealed the Non-Governmental Organizations Registration Act (1989) ("NGO Registration Act") and the Non-Governmental Organizations Registration (Amendment) Act (2006) ("NGO Registration (Amendment) Act"). [2] The NGO Act defines an "organization" as "a legally constituted non-governmental organization...which may be a private voluntary grouping of individuals or associations established to provide voluntary services to the community or any part, but not for profit or commercial purposes" (NGO Act Section 3).

Trusts are covered by the Trustees Act Chapter 164 (1954) and the Trustees Incorporation Act Chapter 165 (1939).

Foundations can be registered either under the Trustees Incorporation Act or as companies limited by guarantee under the Companies Act Chapter 110.

Tax Laws

Uganda's Income Tax Act establishes a category of exempt organizations which includes those that are of a religious, charitable, educational, or public character. Qualifying organizations are exempt from tax on almost all categories of income. Individuals and legal entities are eligible for tax deductions for charitable contributions. Ugandan law subject's certain sales of goods and services to VAT, with a fairly broad range of exempt activities. Foreign grants are exempt from VAT.

The NGO Act distinguishes between foreign, indigenous, and international organizations. An indigenous organization is wholly controlled by Ugandan citizens. A foreign organization is one that does not have original incorporation in any country, is partially or wholly controlled by citizens of other countries not among the Partner States of the East African Community and is operating in Uganda under the authority of a permit issued by the National Bureau of Non-Governmental Organizations (hereinafter "Bureau").

New regulations for the NGO Act were issued in 2017. Under the regulations – the Non-Governmental Organizations Regulations (2017) ("NGO Registration Regulations") – the registration application for a local NGO requires a fee of 100,000 Ugandan Shillings (approximately \$28), while the application of a foreign company requires a fee of 520,000 Ugandan shillings (approximately \$144) (NGO Registration Regulations (2017) Section 2).

NGOs. The NGO Act (2016) defines an organization as "a legally constituted non-governmental organization...which may be a private voluntary grouping of individuals or associations established to provide voluntary services to the community or any part, but not for profit or commercial purposes" (NGO Act Section 3). NGOs must register with the National Bureau of Non-Governmental Organizations (NGO Act Section 29(1)).

Certain types of NGOs may be required to undertake supplementary registration. For instance, NGOs that primarily provide legal aid must register with the Law Council (Advocates (Legal Aid to Indigent Persons) Regulations (2007) Section 4). Section 6 of the Regulations requires NPOs that provide legal aid to register as legal aid service providers with the Law Council.

In addition to the NGO Act, Uganda maintains an NGO Policy which interacts with the NGO Act to govern NGOs. Most notably in the context of global grant making, the NGO Policy establishes the National Bureau of NGOs, which among other duties oversees the registration and renewal of registration of NGOs, which could impact an organization's eligibility for grants.

Trusts and Foundations. The Trustees Act and the Trustees Incorporation Act govern trusts and foundations. Trusts may be established by any person or association for any "religious, educational, literary, scientific, social or charitable purpose" upon issuance of a certificate of registration by the Minister of Lands, Housing and Urban Development (Trustees Incorporation Act Section 1(1)). Trusts and foundations are established to provide grants and, in some cases, loan financing at a more affordable rate to NGOs, community-based organizations, and private organizations in support of their goals and objectives.

A community-based organization, or CBO, is an organization "operating at a sub-county level and below, whose objective is to promote and advance the well-being of the members of the community" (NGO Act Section 3). CBOs typically are formed to accomplish one specific purpose: examples include forming groups to work collectively on members' farms or to support funeral ceremony preparations. A few groups take a wider community development role. CBOs are relatively small (usually involving 10-20 households).

Microcredit associations that engage in business may be registered as NPOs with the sole purpose of doing business.

Regulations on External Grants

The NGO Act requires an organization to "submit to the Bureau annual returns and a report of the audited books of accounts by a certified auditor" (Section 39(3) (a)). Further, an organization must "declare and submit to the district technical planning committee, the DNMC [District Non-Governmental Organizations Monitoring Committee] and SNMC [Sub-County Non-Governmental Organizations Monitoring Committee] of the area in which it operates, estimates of its income and expenditure, budget, work plan, information on funds received, and the sources of funds" (NGO Act Section 39(3)(b)).

- [Constitution of the Republic of Uganda \(1995\)](#), as amended by Act 11 of 2005 and Act 21 of 2006 [3]
- [Non-Governmental Organizations Act \(2016\)](#)
- [The Anti-Money Laundering Act \(2013\)](#)
- The Non-Governmental Organizations Regulations (2017)
- The Companies Act (2012)
- The Human Rights (Enforcement) Act (2019)
- [The Trustees Act, Chapter 164 \(1954\)](#)
- [The Trustees Incorporation Act, Chapter 165 \(1939\)](#)
- [Income Tax Act, Chapter 340 \(1997\)](#), as amended by Act 10 of 2007
- [Value Added Tax Act, Chapter 349 \(1997\)](#), as amended by Act 12 of 2006
- [The Value Added Tax \(Amendment\) Act \(2005\)](#)
- The Value Added Tax (Amendment) Act (2015)
- [East African Community Customs Management \(EACCM\) Act \(2004\)](#)
- The Advocates (Legal Aid to Indigent Persons) Regulations, SI 12 (2007)
- Public Order Management Act (2013)

Laws Applicable to CSOs in The United Republic of Tanzania

Mainland Tanzania

The government of mainland Tanzania comprehensively restructured the legal system governing NPOs through the Written Laws (Miscellaneous Amendments) (No. 3) Act of 2019. Under the new system, the main form of NPO in mainland Tanzania is a **“non-governmental organization (NGO),”** which is defined as an institution that is voluntary, self-governing, not-for-profit, apolitical, established (i.e., with regular meetings and rules of procedure); and operating for a public benefit purpose. Such purposes include enhancing economic, social, or cultural development; protecting the environment; or advancing good governance, law and order, and human rights.

Other forms of NPOs in mainland Tanzania include societies and trusts. However, the 2019 Amendments effectively require organizations engaging in activities that benefit the community or public (i.e., benefit those beyond the organization’s members) to register as NGOs (The Written Laws (Miscellaneous Amendments) (No. 3) Act, 2019 Section 29). Given this requirement, it is most likely that a US donor would provide a grant to an NGO. Thus, the sections of this Note devoted to mainland Tanzania will focus on explaining issues relevant to making an equivalency determination for the NGO legal form.

Zanzibar

The forms of NPOs in Zanzibar that are most likely to receive US-donor support are societies and companies limited by guarantee. While “NGO” is a much-used term in Zanzibar, Zanzibar does not actually have a formal legal framework governing NGO. Rather, “NGOs” are registered under and must abide by the Societies Act, which does not use the term “NGO.” The sections of this Note devoted to Zanzibar will explain the relevant issues for the “society” and “company limited by guarantee” legal forms, with the understanding that the rules relating to “societies” also likely apply to “NGOs” in Zanzibar if a potential grant recipient self-identifies as an “NGO.” The pending NGO bill aims to officially recognize NGOs as a form of non-profit entity, and thus will impact the relevant legal frameworks in Zanzibar if adopted.

Tax Exemptions

In both Mainland Tanzania and Zanzibar, all forms of NPOs (e.g., NGOs in mainland Tanzania, and societies and companies limited by guarantee in Zanzibar) may enjoy a partial income tax exemption by obtaining “charitable” or “religious” organization status. An NPO must apply to the Commissioner General of the Tanzania Revenue Authority to be recognized as a “charitable” or “religious” organization. To be considered a “charitable” organization, an NPO must be established and function solely as an organization for

- (i) the relief of poverty or distress of the public;
- (ii) the advancement of education; or
- (iii) the provision of general public health, education, water or road construction or maintenance (The Income Tax Act, 2019 Section 64(8)(a)).

Any income that a “charitable” or “religious” organization receives that is not put towards its activities during the year will be treated as taxable income.

The laws governing NPOs and philanthropy in mainland Tanzania are:

- [The Constitution of United Republic of Tanzania](#)
- [The Non-Governmental Organizations \(NGO\) Act, 2002](#)
- [The Companies Act, 2002](#)
- [The Written Laws \(Miscellaneous Amendment\) \(No. 2\), 2005](#)
- [The Written Laws \(Miscellaneous Amendments\) \(No. 3\) Act, 2019](#)
- [The NGO \(Amendments\) Regulations, 2019](#)
- [The NGO \(Renewal and Incentives\) Regulations, 2019](#)
- [NGO \(Rights and Duties of Assistant Registrars\) Regulations, 2019](#)
- [NGO \(Amendments\) Regulations, 2018 \(G.N No. 609\)](#)
- [The Income Tax Act, 2019](#)
- [The Customs Tariff Act, 1968](#)
- [The Value Added Tax \(VAT\) Act, 2014](#)
- [The VAT \(General\) Regulations, 2015](#)
- [The VAT \(General\) \(Amendment\) Regulations, 2018](#)
- [The Finance Act, 2020](#)

The laws governing NPOs and philanthropy in Zanzibar are:

- [The Constitution of Zanzibar](#)
- [The Societies Act, 1995](#)
- [The Companies Act, 2013](#)
- [The Companies Regulations, 2017](#)
- [The Zanzibar Business and Property Registration Agency Act, 2012](#)
- [The Tax Administration and Procedures Act, No. 7 of 2009](#)
- [The Income Tax Act, 2019](#)
- [The Value Added Tax Act, No. 4 of 1998](#)
- [The Excise Duty Act, No. 8 of 2017](#)

List of Organizations Consulted during the study.

1. Christian Blind Mission (CBM)
2. Special Children's Trust
3. Strategic Connections
4. Nice Place Foundation
5. Voluntary Service Overseas (VSO)
6. Wangari Maathai Foundation
7. Global Peace Foundation Tanzania
8. United Nations Association of Tanzania
9. Tanzania Association of Non-Governmental Organizations (TANGO)
10. Affecto Foundation
11. WISER
12. Eastern Community Development Programme (ECDP)
13. Future First Kenya
14. Noble Gorilla Foundation
15. The Jakaya Mrisho Kikwete Foundation
16. Brooke East Africa
17. UCO TANZANIA
18. Children's Dignity Forum (CDF)
19. Uganda National NGO Forum
20. Nnabagereka Development Foundation
21. Zanzibar Federation of Disabled People Organisations (SHIJUWAZA)
22. Aga Khan Foundation
23. Opes Holdings Limited
24. SOS Children's Villages International
25. AAS
26. Community Development Trust Fund of Tanzania (CDTF)
27. The Registered Trustees of Community Development Trust Fund of Tanzania
28. Registered Trustee of Community Development Trust Fund of Tanzania
29. Sense International Tanzania
30. USIU-Africa
31. WINGS
32. KAFP
33. Africa Venture Philanthropy Network
34. Aga Khan University- Tanzania
35. Kenya Community Development Foundation
36. KEPSA Foundation former (Kenya Private Sector Alliance)
37. Kilimani Project Foundation
38. Tanzania Community Foundation
39. Reginald Mengi Foundation
40. The Youth Café
41. Twaweza Tanzania
42. Jomo Kenyatta Foundation
43. CivSource
44. Tanzania Education Network (TENMET)
45. I&M Foundation
46. Byomire Community Foundation
47. Child Care and Youth Foundation, Uganda,
48. Spark Microgrants
49. UN SDG Partnership Platform, Kenya

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