



African Philanthropy Network  
THE VOICE AND ACTION FOR AFRICAN PHILANTHROPY



# PHILANTHROPY POLICY CHANGE IN AFRICA

## A SYNTHESIS REPORT



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# ACRONYMS

AML	Anti-Money Laundering
APN	The African Philanthropy Network
CFT	Countering the Financing of Terrorism
CSA	Civil Society Actors
CSO	Civil Society Organization
GfC	Giving for Change
NAI	National Anchor Institution
NGO	Nao- Governmental Organization



# EXECUTIVE SUMMARY

Across the countries implementing the Giving for Change (GfC) program, i.e., Ghana, Kenya, Uganda, Burkina Faso, and Ethiopia, you get the sense that civil society isn't standing still anywhere. The rules are shifting, sometimes quietly, sometimes quite deliberately. Governments are imposing more structure and procedures on how organizations register, report, and raise money to implement their mission. There's a stronger push for transparency and financial accountability, which, in principle, isn't a bad thing. But at the same time, advocacy, especially around governance or rights, still occupies a sensitive space in several of these countries.

The picture isn't black and white. In places like Ghana and Kenya, the systems in place generally try to strike a balance: organizations are regulated, yes, but there's still room to operate, fundraise, and engage publicly. Uganda and Ethiopia fall somewhere in between. Both have introduced reforms that create more space than before, yet much depends on how those laws are applied and the broader political climate at any given moment. Burkina Faso, on the other hand, has taken a firmer regulatory approach. The intention may be to professionalize and legitimize the sector, but the weight of compliance risks may land hardest on smaller community-based groups.

What's striking across all five countries is that civil society isn't being dismantled outright. Instead, the ground rules are being redrawn. On paper, many reforms recognize CSOs as legitimate public-benefit actors. They allow organizations to register formally, receive funding, including from abroad, and, in some cases, access tax relief. Those are meaningful gains.

At the same time, the pressure points are clear. Administrative and reporting requirements are becoming more burdensome. Accessing tax exemptions or moving foreign funds can involve lengthy procedures. And advocacy, particularly when it touches politics, governance, or rights, can trigger scrutiny.

For community philanthropy, the essentials are largely in place: legal recognition, the ability to mobilize resources, and some level of fiscal support. The real test is whether the compliance burden remains manageable and whether civic actors can continue to speak and organize without crossing invisible lines. The sustainability of community philanthropy in the region will depend not only on formal laws but also on the proportionality and predictability of regulatory enforcement in practice.

# 1. INTRODUCTION

This report examines how the legal and policy environment for civil society is evolving in selected African countries participating in the Giving for Change (GfC) program. It builds on APN's 2021/22 legal assessment, which pointed to shrinking civic space and regulatory barriers that were limiting community philanthropy and civil society actors' ability to organize, mobilize resources, and speak out.

Since then, a number of reforms and policy shifts have occurred. Here, we focus on five areas that matter most in practice: registration, taxation and incentives, resource mobilization, government oversight, and policy engagement. Together, these areas shape how easily CSOs can form, sustain themselves, access funding, and participate in public life.

The report reflects both progress and concern. In some contexts, reforms have opened doors and clarified rules. In others, new compliance requirements or political sensitivities pose fresh challenges. By examining these developments, we aim to understand not only what has changed but also how civil society, including GfC partners, has contributed to shaping those changes, and what this means for the future of community philanthropy and accountable governance.

# 2. BACKGROUND

In 2021/22, APN conducted a legal assessment in 10 countries (including all GfC countries) to examine the operating environment for civil society actors (CSAs). The study found that civic space is shrinking across all assessed countries, with regulatory frameworks constraining community philanthropy and limiting CSAs' ability to mobilize resources, amplify community voices, and advance social justice.

Five priority policy areas requiring urgent reform were identified:

1. registration,
2. taxation and tax incentives,
3. resource mobilization (domestic & cross-border),
4. policy engagement, and
5. excessive government oversight.

Within the GfC Consortium, APN has provided technical support and coordination to National Anchor Institutions (NAIs) to advance national influence and advocacy for governments' recognition of community philanthropy as a driver of systemic change and development.

APN is now tracking changes in the in-country philanthropy policy environment, whether influenced by the GfC program or broader CSAs. The findings will inform the programming and monitoring of changes in the enabling environment across the continent.

# 3. TRENDS IN PHILANTHROPY POLICY CHANGE

This section captures the current state of the playing field for civil society across these five countries, it's essentially a snapshot of how the rules of engagement are changing. It shows that governments are not shutting organizations down outright but are tightening procedures, formalizing oversight, and raising expectations for reporting, taxation, and compliance. At the same time, most countries still recognize CSOs legally, allow them to raise funds (including from abroad), and provide at least some space to participate in public policy discussions. The overall story is one of cautious openness: the doors are open, but the entry requirements are higher, the paperwork heavier, and the political climate, especially around advocacy sometimes uncertain. In short, it represents a region where civil society can operate, but must do so more carefully, more professionally, and often with greater administrative resilience than before.

## 3.1 REGISTRATION

Across the region, most countries have modernized or clarified their registration systems in recent years. Ghana and Kenya maintain structured yet accessible registration regimes that confer legal personality and institutional recognition on civil society organizations. Kenya's shift to the Public Benefit Organizations framework, in particular, reflects a deliberate move toward a rights-based system grounded in constitutional protections.

Uganda has simplified certain incorporation procedures, reducing administrative barriers for new entities while strengthening corporate transparency requirements. Ethiopia has made one of the most notable transitions, shifting from a restrictive regime to a more open, digitized registration system under its 2019 proclamation. This has improved predictability and restored legal standing for many organizations.

Burkina Faso has introduced stricter formal requirements, including reporting obligations and closer scrutiny of leadership structures. While these measures aim to professionalize the sector, they also increase administrative burdens, especially for grassroots associations.

Registration systems are increasingly structured and transparent. In most cases, legal personality is clearly recognized. However, rising compliance expectations may strain smaller, community-based organizations that lack adequate support.

## 3.2 TAXATION AND TAX INCENTIVES

Tax frameworks vary, but several countries provide mechanisms that indirectly support philanthropy. Ghana and Kenya offer income tax exemptions for qualifying organizations and donor-deductibility provisions that incentivize structured giving. These measures help legitimize domestic philanthropy and reduce CSOs' operational costs.

Uganda has recently adjusted aspects of its tax and anti-money laundering frameworks, easing some compliance pressures on CSOs. Although philanthropy is not addressed in a standalone policy, the reforms signal recognition of the nonprofit sector's role in development.

Ethiopia restored CSOs' right to receive foreign funding and clarified rules governing income-generating activities, enabling organizations to diversify revenue streams. Burkina Faso maintains exemptions for nonprofit activities but has introduced new fiscal obligations, including withholding taxes and stricter accounting requirements, which may reduce net resources available for community work.

The general trend in tax regimes acknowledges the public-benefit role of CSOs, but administrative requirements are increasing. Where exemptions exist, they often require formal approval processes and robust compliance systems, which can create barriers to access for smaller organizations.

### **3.3 RESOURCE MOBILIZATION**

Below is the trend of domestic and cross-border resource mobilization:

#### **a.Domestic Resource Mobilization**

Across the five countries, there is a clear legal framework for raising resources locally, but how this works in practice varies quite a bit.

In Ghana and Kenya, the environment is generally more supportive. Organizations can raise funds through a mix of approaches, including public fundraising, partnerships, and social enterprise models. Kenya stands out slightly here, as its policy direction is more explicit in allowing these different pathways, even as it maintains a firm focus on accountability.

In Uganda, there's a noticeable shift in how domestic resource mobilization is framed. It's no longer just about traditional philanthropy. Policies increasingly recognize remittances, crowdfunding, and blended finance as part of the broader financing landscape, which creates more room for organizations to be creative.

Ethiopia has also moved in a more enabling direction by clarifying rules governing income-generating activities. This has made it easier, at least in principle, for organizations to consider self-financing. And, in Burkina Faso, there's a strong push for local self-reliance, with CSOs encouraged to mobilize their own resources and align their work with national development priorities. That said, stricter tax and reporting requirements can make this more demanding in practice, especially for smaller organizations.

#### **b.Cross-Border Fundraising**

All five countries allow organizations to access funding from outside their borders, but the experience of doing so varies across countries.

Ghana and Kenya again appear more open. The rules are fairly clear, and organizations can receive international funding as long as they meet transparency and reporting standards. In most cases, this creates a relatively predictable environment for working with external partners.

In Uganda, cross-border funding fits within a broader recognition that development financing can come from many sources, including international philanthropy and diaspora contributions. This helps legitimize external flows, even though the processes may still require careful navigation.

Ethiopia has made some important reforms in recent years, particularly by removing earlier restrictions on foreign funding. This has significantly expanded the space for international resource mobilization. Even so, administrative processes and documentation requirements can slow things down, so access is not always as smooth as the policy changes might suggest.

In Burkina Faso, international funding remains permitted, but compliance requirements have become more stringent. Reporting and tax obligations are tighter, which can increase the cost and effort of managing cross-border funds. For many organizations, this doesn't stop the flow of resources, but it does make the process more burdensome and, at times, less predictable.

### **3.4 GOVERNMENT OVERSIGHT**

Oversight systems in all five countries are becoming more formalized. Annual reporting, audited financial statements, and compliance monitoring are now standard across jurisdictions.

In Ghana and Kenya, oversight is largely procedural and anchored in constitutional protections, which safeguard against arbitrary state interference. In Kenya, judicial review and due process mechanisms further strengthen these protections.

Uganda maintains structured oversight within its NGO framework, and implementation practices often determine whether regulation feels facilitative or restrictive.

Ethiopia's post-2019 framework strengthened accountability requirements while restoring operational freedoms. However, recent developments indicate heightened sensitivity to advocacy, particularly on politically related issues.

Burkina Faso has intensified monitoring, reporting, and mapping of CSOs. While this strengthens transparency and donor confidence, it also signals a more interventionist regulatory posture.

The general trend in government oversight is framed as accountability and sector professionalization. In practice, the balance between regulation and control varies. Where implementation becomes politicized or compliance burdens escalate, civic space can narrow.

### **3.5 POLICY ENGAGEMENT AND CIVIC PARTICIPATION**

Constitutional guarantees of freedom of association, expression, and participation are present in all five countries. Formal mechanisms enable CSOs to engage in policy dialogue, legislative processes, and decentralized governance structures.

Ghana and Kenya offer relatively structured and predictable avenues for CSO participation, including public consultations and access-to-information frameworks that support evidence-based advocacy.

Uganda's legal framework likewise guarantees participation rights, though philanthropy operates within the broader NGO regime rather than through a dedicated policy.

Ethiopia has re-established the legal basis for advocacy after earlier restrictions, and collaboration between CSOs and regulatory authorities has strengthened dialogue. However, advocacy on governance and rights issues remains politically sensitive.

Burkina Faso recognizes CSOs as development partners and has established structured dialogue platforms, though increasing regulatory scrutiny may affect how confidently organizations engage in advocacy.

Formal space for policy engagement exists in all countries. The depth and safety of that engagement depend less on constitutional language and more on political context and enforcement practices.

# 4. SUMMARY OF KEY FINDINGS

Looking across all five countries, it doesn't feel like civic space is closing outright. Things are still functioning. CSOs are recognized, they exist, and they operate, but the conditions around them are shifting. The changes show up in the fine print: new procedures, tighter expectations, and a different tone in how states engage with the sector. And the reality is, those shifts don't land the same way for everyone. A large, well-established organization will experience this very differently from a small, community-based group.

## 4.1 REGISTRATION

Registration is still possible everywhere, and in some places, it's actually clearer than it used to be. The steps are more clearly defined, and the systems are a bit more organized. On the surface, that's progress.

But once you get into it, it can feel heavier. There are more details to get right, more steps to follow, and less room for error. If you've done it before or have the resources, it becomes manageable. If you're new or operating with limited capacity, it can slow you down from the start. So yes, the space is open, but it's not exactly easy to enter.

## 4.2 TAX AND TAX INCENTIVES

There have definitely been improvements here. In several countries, the legal framework now more clearly recognizes CSOs, and there are provisions for tax exemptions or incentives. In some cases, even donors are considered, which helps encourage giving.

But accessing those benefits is another story. The processes can be slow, sometimes unclear, and often require documentation that not every organization is equipped to handle. So, while the intention is supportive, the reality can be frustrating. For smaller organizations in particular, the effort involved can feel disproportionate to what they actually gain.

## 4.3 RESOURCE MOBILIZATION (DOMESTIC AND CROSS-BORDER)

Nothing has really changed in terms of legal framework. Across five countries, CSAs can still raise funds locally and internationally.

What has changed is how that plays out in practice. There's more encouragement now for domestic resource mobilization, including local philanthropy, remittances, and even social enterprise. That's a positive shift. At the same time, there's more scrutiny and higher expectations for how funds are tracked and reported.

Cross-border funding is still very much supported, but it's not always straightforward. In some places, the systems are predictable enough. In others, the process, including approvals, paperwork, and transfers, can drag on. For organizations without strong administrative systems, that can be a real bottleneck.

## 4.4 GOVERNMENT OVERSIGHT

This is probably where the shift is most noticeable. Oversight isn't occasional anymore; it is constant. Reporting, audits, and compliance checks have become part of everyday operations.

To be fair, some of this is about improving accountability, which is important. But it also adds pressure. Larger organizations tend to adapt by putting systems in place and hiring the right people. Smaller groups don't always have that option. For them, compliance can start to compete with the work they're trying to do.

And then there's consistency, or the lack of it. When rules are applied clearly and predictably, organizations

adjust. When they're not, uncertainty arises. That uncertainty changes behavior. People become more cautious, sometimes more withdrawn.

## **4.5 POLICY ENGAGEMENT**

On paper, engagement is present. Governments consult, platforms exist, and CSOs are invited to discussions. But the reality is more complicated. Advocacy, especially on issues like governance or accountability, still feels sensitive in some contexts. Organizations do engage, but often with caution. You get the sense that not everything can be said freely, or at least not everywhere.

Participation continues, but it's more measured. There's a quiet awareness of boundaries, even when they aren't clearly defined.

## **4.6 CROSS-CUTTING REFLECTION: ADAPTATION AND UNEVEN RESILIENCE**

One thing is clear across all of this. Civil society isn't standing still. Organizations are adjusting. They're learning to navigate the systems, putting compliance structures in place, and finding ways to keep going. Support from networks and partners, including CSAs, has helped in that process.

But not everyone is adapting at the same pace or with the same ease. Larger organizations have the cushion of resources, systems, and people. Smaller organizations don't. And those are often the ones working closest to communities.

That's where the tension really lies. Systems are becoming more structured and more formal, which isn't necessarily a bad thing. But if they become too demanding and too costly to navigate, there's a real risk that smaller, grassroots actors get squeezed out over time. Not because they're not needed, but because the system becomes too heavy for them to carry.

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# 5.CONCLUSION

The legal space for civil society across these countries is more structured, more procedural, and, in some cases, more cautious than it was before. The foundations for community philanthropy exist, with legal recognition, fundraising rights, and some fiscal incentives.

The real question is whether these foundations remain accessible to grassroots actors and whether advocacy can continue without undue fear.

Sector partners play a critical role as steady supporters of local capacity, ecosystem development, and principled engagement. The next phase of work should focus less on opening space in theory and more on ensuring that civil society can operate within it in practice, sustainably, and with confidence.

# 6. RECOMMENDATIONS FOR PHILANTHROPY SUPPORT ACTORS

The findings point to a region where civic space for philanthropy is steadily being reshaped. Legal recognition is increasing. Fundraising is permitted. Dialogue spaces are formally open. Yet compliance burdens are rising, procedures are becoming more complex, and advocacy, particularly on governance and rights, remains sensitive.

For philanthropy support actors (PSAs) and development partners, the challenge is no longer only about opening doors to partnership. It is about ensuring those partnership doors remain usable, affordable, and safe to walk through, and more enabling.

Below are practical recommendations aligned with the five core policy areas of concern.

## 6.1 STRENGTHEN THE CAPACITY FOR COMPLIANCE

Across all countries, reporting, auditing, and meeting documentation requirements are increasingly demanding. While larger organizations may adapt, smaller community-based groups risk being squeezed out. PSAs, should:

- Invest in long-term institutional strengthening, not only in project funding.
- Provide pooled technical assistance for accounting, governance, audit preparation, and digital compliance systems.
- Fund shared services models (e.g., compliance hubs/clinics or back-office support platforms) for grassroots and rural organizations.
- Encourage proportionality in regulation by supporting dialogue with regulators about differentiated reporting standards for small CSAs.

## 6.2 STRENGTHEN DOMESTIC PHILANTHROPY ECOSYSTEMS

Most countries legally permit domestic fundraising, and some offer tax incentives. However, domestic giving remains underdeveloped in practice.

PSAs can:

- Support public awareness campaigns that celebrate local giving.
- Strengthen community foundations and pooled giving mechanisms.
- Fund research and data collection on domestic philanthropy trends to inform advocacy.
- Engage private sector actors in structured Corporate Social Responsibility (CSR) partnerships.
- Advocate for simplified and accessible tax exemption procedures.

## 6.3 REDUCE FRICTION IN CROSS-BORDER RESOURCE FLOWS

While cross-border funding is largely legal across countries, administrative procedures, permits, and documentation requirements often delay the transfer and/or implementation processes.

PSAs should:

- Engage in constructive dialogue with financial regulators and central government banks to clarify compliance expectations.
- Support sector-wide guidance notes on rules, systems, and checks used to prevent illegal money flows, such as Anti Money Laundering/ Countering the Financing of Terrorism (AML/CFT) compliance tailored to CSOs.
- The objective is not to circumvent regulation but to make compliance predictable and more efficient.

## **6.4 EXPAND SAFE SPACES FOR ADVOCACY**

An advocacy space exists on paper in all five countries, but political sensitivities remain.

PSAs should:

- Invest in coalition-building and collective advocacy platforms to reduce the need to work in isolation.
- Support legal literacy initiatives for CSOs to understand both their rights and regulatory limits.
- Encourage structured, non-confrontational dialogue platforms between CSOs and state institutions.

## **6.5 ENCOURAGE PROPORTIONATE AND PREDICTABLE OVERSIGHT**

PSAs can:

- Support legal impact assessments to examine how new legislation affects smaller organizations.
- Promote dialogue between CSO networks/movements and oversight bodies to improve mutual understanding.
- Fund independent monitoring of civic space trends to ensure evidence-based advocacy.

## **6.6 INVEST IN CAPACITY FOR POLICY ENGAGEMENT**

Formal participation mechanisms do exist in all five countries. The challenge is the capacity to organize and deliver quality and influential engagements. Being invited to the table is only the first step; to be heard requires preparation, credibility, and trusted partnerships.

PSAs should:

- Support policy analysis and research capacity within civil society fields.
- Strengthen evidence-based advocacy through data, storytelling, and community-led research.
- Build negotiation and diplomacy skills among CSO leaders and actors.

# ANNEX A: COUNTRY SPECIFIC REPORTS

## Uganda Policy Tracking Responses

**Registration of CSOs:** What are responsive policies regarding registration of CSOs which supports the development of community and domestic philanthropy?

a) Uganda's Companies (Amendment) Act 2022 significantly changed Memorandum & Articles of Association (M&A) requirements, making them optional for new private company registration, simplifying incorporation with just Company Form 1 for name, address, capital, and subscribers, while introducing a default Table F code for public companies not adopting other governance, and allowing guarantee companies to re-register as share companies, streamlining processes for business and compliance.[1]

b) Amendments on beneficial ownership[2].

**Taxation and Tax Incentives:** What are responsive policies regarding Tax law and tax incentives that supports the development of community and domestic philanthropy

a) The tax procedure code (amendment) bill and the income tax Act (amendment) bill. These were positive tax proposals taken on by the government, as recommended by the Tax Justice Alliance (Tax Justice Alliance press statement[3], 2025, pages 3 and 4).

b) Anti-Money Laundering (Amendment of Schedule 2) Instrument, 2025

This statutory instrument, issued on February 14, 2025, removed NGOs, churches, and charitable organizations from the list of entities supervised by the Financial Intelligence Authority (FIA) for anti-money laundering and counter-terrorism financing (AML/CFT).

The amendment resulted in the following changes:

- NGOs are no longer required to register with the FIA.
- They are no longer subject to FIA transaction reporting or annual compliance obligations.
- The regulatory burden was reduced for many NGOs, particularly concerning reporting numerous low-threshold transactions.
- The NGO Bureau and FIA are conducting a new risk assessment of the nonprofit sector. The findings will determine if high-risk NGOs will be subject to additional safeguards.

**Resource Mobilization:** What are responsive policies regarding resource mobilization-both domestic and cross border that supports the development of community and domestic philanthropy?

According to the Uganda Public Investment Financing Strategy (February 2022) by the Ministry of Finance, Planning and Economic Development, there has been a remarkable increase in the new financing options, which have shown a positive potential, and those that can be scaled up. These include: (i) Pension Funds, (ii) Public Private Partnerships (PPPs), (iii) Remittances, (iv) Philanthropy, (v) climate finance, (vi) international bonds (including Euro and infrastructure bonds), (vii) Islamic finance, and (viii) crowd-funding.

**Government Oversight:** What are responsive policies regarding government oversight of CSOs which support the development of community and domestic philanthropy?

a. NGO Act (2016) and the NGO Regulations (2017), which regulate registration, funding, taxation, and engagement in policy issues.

**Policy Engagement:** What are responsive policies regarding policy engagement of CSOs which support the development of community and domestic philanthropy?

- a. Constitution of the Republic of Uganda (1995), as amended.
- b. NGO (amendment) Act, 2024.

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[1][https://kalikumutima.com/key-changes-brought-by-the-companies-amendment-act-2022/#:~:text=According%20to%20the%20Companies%20\(Amendment,be%20re%2Dregistered%20as%20such.](https://kalikumutima.com/key-changes-brought-by-the-companies-amendment-act-2022/#:~:text=According%20to%20the%20Companies%20(Amendment,be%20re%2Dregistered%20as%20such.)

[2]<https://engorumutebi.co.ug/article/beneficial-owner-article/#:~:text=The%20amendments%20require%20legal%20entities,Law%20and%20Practice>

[3]<https://seatiniuganda.org/tax-justice-alliance-uganda-press-statement-on-the-tax-amendment-bills-for-fy-2025-26/>

Note: Uganda has no philanthropy policy and framework. Therefore, all CSO philanthropy actions align with the NGO policy, 2016

## Kenya Policy Tracking Responses

**Registration of CSOs:** *What are the responsive policies regarding registration of CSOs that support the development of community and domestic philanthropy?*

In Kenya, the registration and regulation of Civil Society Organizations (CSOs) that support community development and domestic philanthropy are primarily governed by the Public Benefit Organizations (PBO) Act, 2013, which became fully operational in May 2024 and now serves as the principal legal and policy framework for the sector.

a) The Act establishes the Public Benefit Organizations Regulatory Authority (PBORA) and provides a predictable, transparent, and enabling registration regime for voluntary, nonprofit, nonpartisan, and autonomous organizations engaged in public-benefit activities, including community empowerment, local resource mobilization, philanthropy development, social justice, and sustainable development. By adopting a broad definition of “public benefit,” the PBO Act explicitly accommodates organizations that promote domestic giving, community philanthropy, and locally driven development models, while also permitting income-generating activities, provided that proceeds are reinvested in public-benefit objectives.

b) The Act strengthens accountability through governance and reporting requirements, while balancing these with protections for civic freedoms, appeal mechanisms, and reduced administrative discretion, making it more responsive than the former NGO Coordination Act. In addition, the PBO framework aligns with constitutional principles of freedom of association, public participation, and devolution, and is complemented by tax exemptions and an extended transition period (up to May 2026) to allow CSOs to comply. Collectively, these provisions position the PBO Act as the most significant and responsive policy instrument for enabling, legitimizing, and scaling CSOs that advance community-led development and domestic philanthropy in Kenya.

**Taxation and Incentives:** *What are responsive policies regarding Tax law and tax incentives that support the development of community and domestic philanthropy?*

In Kenya, the taxation and tax incentive policies that are responsive to CSOs, especially those supporting community development and domestic philanthropy, are principally designed to encourage public benefit activity and incentivize both CSOs and their donors through fiscal support, exemptions, and deductions. The most significant provisions are grounded in the Public Benefit Organisations (PBO) Act, 2013, together with the Income Tax Act and related regulations:

a) Under the PBO Act, registered PBOs are explicitly entitled to a broad range of tax exemptions and incentives intended to facilitate their sustainability and effectiveness in public benefit activities (such as community development and domestic philanthropy). These include exemption from income tax on income received from membership subscriptions, donations, grants, and other income used wholly for their public benefit purposes; exemption from tax on interest, dividends, and gains on assets; stamp duty and court fee exemptions; preferential treatment under Value Added Tax (VAT) and customs duties for goods or services imported for public benefit purposes; incentives for donations by legal and natural persons; employment tax preferences; and targeted incentives for the formation of endowments and prudent investment policies. These provisions reduce the fiscal burden on PBOs and enhance their capacity to mobilise and deploy resources for community impact.

b) Complementing the PBO Act, the Income Tax (Charitable Organisations and Donations Exemption) Rules, 2024 (Legal Notice No. 105 of 2024) provide a regulatory framework for organisations to qualify for income tax exemption under the Income Tax Act and specify the procedural requirements for obtaining and retaining this exemption from the Kenya Revenue Authority (KRA). These Rules clarify the criteria for an entity to be treated as a charitable organisation for tax purposes, requiring governance documents that limit objects to charitable purposes, operational tests demonstrating delivery of public benefit, and restrictions on private benefit. They also establish conditions under which income will remain tax-exempt (such as when spent for public benefit in Kenya) and define how organisations should apply to KRA for exemption status.

c) Additionally, while specific tax provisions for donor deductions are less extensively codified in the new PBO

regime, historically, the Income Tax Act has allowed donors, both individuals and corporations, to claim deductions for cash donations made to qualifying charitable organisations. This type of provision encourages domestic philanthropy by reducing the net tax cost of giving; such deductibility rules have been part of Kenyan tax law and are likely incorporated into current regulatory practice as part of the broader charitable exemption regime.

d) Despite these supportive measures, CSOs must still apply to KRA for formal tax-exempt status and should maintain clear records linking income and expenditures to public benefit purposes to retain exemptions and enable donors to benefit from any applicable tax deductions.

**Resource Mobilization:** *What are responsive policies regarding resource mobilization, domestic and cross-border borders that support the development of community and domestic philanthropy?*

In Kenya, responsive policies on resource mobilization, both domestic and cross-border, that support the development of community and domestic philanthropy are grounded in the legal and regulatory framework for CSOs, particularly Public Benefit Organisations (PBOs), as well as separate laws governing public collections and economic activity. Key elements of these policies include:

a) Enabling Framework under the Public Benefit Organisations (PBO) Act:

The PBO Act, 2013 (commenced May 2024), provides an overarching foundation permitting PBOs to seek and receive funding from a wide range of sources without undue legal restrictions, whether from within Kenya or abroad. The Act expressly allows PBOs to engage in economic activities, including local fundraising, as long as the income is used solely to advance their public benefit objectives. It also affirms that CSOs may mobilise resources from both domestic and foreign sources without special pre-approval requirements, establishing a generally conducive legal environment for cross-border funding. This inclusive approach supports CSOs in diversifying their resource base, including the development of domestic giving alongside international grants, private philanthropy, and income-generating activities.

b) Recognition of Traditional Local Fundraising and Public Collections:

Kenyan law acknowledges local fundraising mechanisms such as harambees (community fundraisers), provided they comply with the Public Collections Act. This statute governs the conduct of public collections to ensure accountability and transparency, but generally enables CSOs and community groups to mobilise resources publicly without disproportionate restriction. Such recognition is critical for domestic philanthropy growth, as community fundraisers remain a culturally grounded and accessible means of mobilising funds for local development initiatives.

c) International and Cross-Border Resource Mobilization:

While the PBO Act affirms that there are no specific legal barriers to receiving foreign funding, it also underscores the need for transparency and proper use of resources in line with organizational purposes. Kenyan CSOs, including PBOs, may register as international PBOs if they meet the criteria in the PBO Regulations, 2025, allowing cross-border fundraising and program implementation, for example, by international entities operating in Kenya. These provisions facilitate structured cross-border resource inflows while recognising the legitimacy of international philanthropic engagement.

d) Fiscal and Accountability Requirements:

Responsive resource mobilization policy also emphasizes accountability and transparent financial management. PBOs are legally obliged to implement internal accounting procedures and utilise resources solely for their stated public benefit objectives. This framework builds trust and encourages donors, both domestic and international, to contribute confidently, knowing that regulatory expectations align with good governance and fiduciary stewardship.

e) Complementary Economic Activity and Self-Sufficiency:

By permitting PBOs to engage in lawful economic activities that generate income (e.g., social enterprises or service delivery contracts), Kenyan policy fosters self-sufficiency and broadens the resource mobilization landscape. This approach encourages diversified funding portfolios that include domestic revenue streams,

reducing over-dependence on external donors and strengthening local philanthropic ecosystems.

#### f) Policy Changes and Organization's Strength

In Kenya, government oversight of Civil Society Organizations (CSOs) that support community development and domestic philanthropy is governed by a coherent set of constitutional, statutory, and regulatory policies designed to balance accountability with an enabling civic environment. Central to this framework is the Public Benefit Organisations (PBO) Act, 2013, operational since May 2024, which establishes clear standards for registration, governance, reporting, and compliance while aligning oversight with constitutional protections for freedom of association and public participation. The Act created the Public Benefit Organisations Regulatory Authority (PBORA) as the primary oversight body mandated to register PBOs, monitor compliance, maintain a public register, enforce corrective measures, and provide regulatory guidance. Oversight is further operationalised through the PBO Regulations (2025), which detail financial reporting, audited accounts, disclosure requirements, and risk-based monitoring mechanisms applicable to both domestic and international CSOs.

Complementary oversight is reinforced through mandatory annual reporting and audits, proportionate enforcement tools such as suspension or deregistration for non-compliance, and transitional policies extending compliance timelines to May 2026 to support sector adaptation. Importantly, oversight is constrained and shaped by constitutional safeguards and judicial review, including recent court decisions affirming privacy, due process, and fair administrative action, ensuring that regulation does not unduly restrict civic space. Public participation in the development of regulations further enhances policy responsiveness. Collectively, these policies establish a structured yet rights-respecting oversight regime that promotes transparency, public trust, and responsible stewardship of philanthropic resources while enabling CSOs to advance community-led development and domestic philanthropy in Kenya.

**Policy Engagement:** *What are responsive policies regarding policy engagement of CSOs that support the development of community and domestic philanthropy?*

In Kenya, responsive policies on policy engagement for Civil Society Organisations (CSOs), including those that support community development and domestic philanthropy, are grounded in constitutional mandates for public participation, statutory frameworks that recognise the role of CSOs in policy dialogue, and practical mechanisms that enable structured engagement with government processes. Under the Public Benefit Organisations (PBO) Act, 2013, the law explicitly provides for mechanisms of collaboration between the Government and PBOs, including facilitating consultations, participation in joint programming, and structured dialogue to ensure that the voices of civil society contribute to development policy formulation and implementation. The First Schedule to the PBO Act sets out principles for effective collaboration, emphasising mutual respect, transparency, shared planning, and predictable engagement between government and civil society, thereby reinforcing CSOs' ability to participate meaningfully in public policy processes rather than merely operate as service providers.

Complementing the PBO Act, the Constitution of Kenya and related public participation requirements at national and county levels obligate government organs to involve citizens and organisations in decision-making, giving CSOs formal platforms to influence budgeting, legislation, and policy priorities across sectors. Public participation laws and county policies further enable CSOs to represent community interests in planning and governance, potentially strengthening domestic philanthropic systems through inclusive consultation and feedback loops.

Moreover, Kenyan policy engagement frameworks have increasingly encouraged multi-stakeholder involvement in drafting regulations and legal instruments affecting civil society, as illustrated by the public participation processes undertaken for the PBO Act regulations and related legal reforms, in which CSOs contribute feedback and guidance to government regulatory proposals.

Practical initiatives and projects facilitated by civil society and partners (such as county-level platforms for inclusive policy dialogue and advocacy capacity-building) also reflect an enabling policy environment that supports CSO engagement in policymaking, particularly in areas that resonate with community priorities and the Sustainable Development Goals.

## Ghana Policy Tracking Responses

**Registration of CSOs:** *What are responsive policies regarding registration of CSOs that support the development of community and domestic philanthropy?*

"National Non-Profit Organisation Policy (NPO Policy) as the registration-and-licensing framework in practice for Non-Profits in Ghana, adopted in 2020 and applied through 2021–2025. The Policy states NPOs are autonomous and have the right to mobilise resources from domestic and foreign sources, including individuals, businesses, and foundations.

**Taxation and Incentives:** *What are responsive policies regarding Tax law and tax incentives that support the development of community and domestic philanthropy?*

a) The NPO policy (2020) - Registered NPOs may qualify for privileges like tax relief/exemptions, framed as indirect funding that lowers transaction costs, and routed via NPOS processes.

b) Ghana's income tax framework exempts the income of an approved charitable organisation, while still taxing business income (so charities can fundraise/receive donations without being treated like a normal commercial entity). The Income Tax Act states that the income of a charitable organisation is exempt, but the exemption does not apply to business income.

c) Section 100 of the Income Tax Act allows a person to claim a deduction equal to the donation/contribution made during the year to a "worthwhile cause" approved by the Government.

d) VAT Act exemptions for key social goods/services (lowers the cost of philanthropic spending)

Under the VAT Act, supplies listed in the First Schedule are VAT-exempt. The VAT Act provides a "relief supply" mechanism where the Minister may, by legislative instrument, grant relief from VAT on specified taxable imports or local acquisitions to persons in the Third Schedule.

e) Exemptions Act, 2022 (Act 1083): centralises and tightens how exemptions are granted. For CSOs relying on grants (including philanthropic grants), this framework affects how easily tax/VAT exemptions can be accessed for programme inputs.

**Resource Mobilization:** *What are responsive policies regarding resource mobilization, domestic and cross-border borders that support the development of community and domestic philanthropy?*

a) The 1992 Constitution of Ghana guarantees freedom of association, which includes the right of CSOs to form, operate, and mobilise resources to pursue lawful objectives. It also provides the foundational legal legitimacy for CSOs to receive domestic donations, member contributions, and grants.

b) The Non-Profit Policy- NPOs/CSOs have the right to mobilise resources from both domestic and foreign sources. The state cannot interfere unduly with lawful fundraising, donations, or grants.

c) Companies Act, 2019 (Act 992) grants legal personality for fundraising. CSOs commonly register as companies limited by guarantee. This legal status allows CSOs to open bank accounts, enter into contracts, receive donations, grants, and be trusted by local donors, businesses, and foundations

d) Income Tax Act, 2015 (Act 896) provides an enabling environment for domestic giving. It gives Income tax exemption for approved charitable organisations and tax deductions for donors who contribute to "worthwhile causes" (including charities, education, development projects).

e) Anti-Money Laundering Act, 2020 (Act 1044) and related regulations require CSOs to meet basic transparency, record-keeping, and reporting standards, especially for cross-border funds. It does not prohibit foreign or domestic funding, but regulates flows to prevent abuse.

f) Bank of Ghana / Foreign Exchange Act framework permits CSOs to receive foreign grants and donations, operate foreign currency accounts, and transfer funds for programme purposes, subject to standard banking rules.

**Government Oversight:** *What are responsive policies regarding government oversight of CSOs that support the development of community and domestic philanthropy?*

a) The 1992 constitution of Ghana (Article 21) guarantees freedom of association, placing a constitutional boundary on government oversight. Any regulation or supervision of CSOs must be lawful, proportionate, and justified.

b) National Non-Profit Organization (NPO) Policy oversight is framed as facilitative, not controlling. It defines government oversight as registration and licensing, not political control. Coordination and information-sharing

not prior approval of activities. Accountability for public benefit, not interference in internal governance.

c) Registrar of Companies & legal compliance oversight (Companies Act, 2019 – Act 992). Under this Act, CSOs registered as companies limited by guarantee are subject to annual returns. Basic corporate governance requirements. Oversight is procedural and financial, not programmatic or ideological. This signals legitimacy and seriousness to local donors and corporate givers and prevents discretionary or political supervision that could deter giving.

d) Financial accountability oversight through tax administration (GRA). Income Tax Act, 2015 (Act 896) and GRA practice require CSOs to claim tax exemptions to keep financial records and file returns where applicable. This encourages financial discipline and transparency.

e) Anti-Money Laundering Act, 2020 (Act 1044) Protects the integrity of CSOs, reduces reputational risk that can undermine local trust, and aligns Ghana with international standards without criminalising philanthropy.

f) Local government oversight of CBOs is primarily through registration with MMDAs. This brings oversight closer to communities, reducing fear of centralised control and strengthening local ownership and confidence in community-led giving.

**Policy Engagement:** *What are responsive policies regarding policy engagement of CSOs that support the development of community and domestic philanthropy?*

a) The 1992 Constitution of Ghana guarantees freedom of association, expression, and participation in governance, providing a firm legal basis for CSOs to engage in policy advocacy and public dialogue. This constitutional protection reassures communities and local donors that supporting advocacy-oriented CSOs is lawful and legitimate.

b) The Non-Profit Organisation (NPO) Policy recognises policy advocacy and civic engagement as legitimate CSO activities and commits the State to consultation and dialogue with civil society. By affirming CSO autonomy in agenda-setting, the Policy helps normalise advocacy work and builds public confidence that encourages local giving and community support.

c) Participatory governance frameworks- Ghana's Open Government Partnership commitments and sectoral consultation practices institutionalize CSO participation in policy formulation, implementation, and monitoring. This visibility enhances CSO credibility and strengthens domestic philanthropy by demonstrating impact beyond service delivery.

d) Parliamentary and local government engagement mechanisms

e) CSOs can submit memoranda, participate in parliamentary hearings, and engage MMDAs through decentralised planning and budgeting processes. These avenues promote community-level policy engagement, reinforcing local ownership and willingness to contribute resources to CSOs.

f) Right to Information Act, 2019 (Act 989)- Access to public information can enable evidence-based advocacy, strengthening CSO accountability and trustworthiness.

## **Burkina Faso Policy Tracking Responses**

**Registration of CSOs:** *What are the responsive policies regarding registration of CSOs that support the development of community and domestic philanthropy?*

a) Law No. 011-2025/ALT of July 17, 2025, governs the registration of CSOs (Civil Society Organizations), replacing previous laws to provide a more robust and transparent framework. It strengthens oversight and transparency for CSOs. It prohibits senior public officials from serving as leaders of associations to avoid conflicts of interest, limits the accumulation of responsibilities, and requires all CSOs to submit their annual reports and accounts. Foreign associations must be represented by Burkinabè citizens residing in the country. Local authorities ensure regular monitoring of activities, and NGO status is granted only after a probationary period.

b) Support for the development of community philanthropy: The law strengthens the sector's credibility by clarifying the status of CSOs and requiring transparency and accountability, thereby increasing donor confidence. It promotes responsible local governance by limiting conflicts of interest and requiring that foreign associations have Burkinabè representatives.

c) Finally, monitoring and mapping CSOs facilitate support for organizations engaged in community development.

d) The regulatory framework is tightening: compliance with new obligations (reporting, monitoring, transparency) can pose a significant administrative burden, especially for small community associations. Increased oversight, partly motivated by the fight against money laundering and terrorist financing, may make the rapid creation of

CSOs more difficult or discourage some spontaneous citizen initiatives if there is a fear of excessive bureaucracy.

**Taxation and Incentives:** *What are responsive policies regarding Tax law and tax incentives that support the development of community and domestic philanthropy?*

a) Favourable Tax Measures

- Customs exemptions on certain goods imported by NGOs and development associations (materials, equipment, inputs necessary for projects).
- Recognition of non-profit status, which allows for exemption from certain business taxes when the CSO does not engage in profit-generating activities.
- The possibility of receiving donations and grants without the obligation of financial return, which remains a cornerstone of community financing.

b) Recent Tax Constraints

- Introduction of a 20% withholding tax on certain sums received by associations and NGOs (according to the new tax interpretation), which reduces available net resources.
- Mandatory tax registration (IFU) and issuance of standardized invoices, even for non-profit organizations.
- Increased administrative burden related to tax filing, formalized accounting, and audits.
- Lack of clarity in the application of the rules (e.g., taxation of subsidies?) creates uncertainty for CSOs, especially those at the community level.

c) The tax framework remains unclear because the application of withholding tax is not clearly defined, particularly for donations and subsidies, which creates uncertainty for NGOs. Furthermore, the combination of new taxes and existing exemptions creates a contradictory balance that can make NGO status less advantageous than before.

**Resource Mobilization:** *What are responsive policies regarding resource mobilization, domestic and cross-border borders that support the development of community and domestic philanthropy?*

*Public policies support community philanthropy by:*

a) Strengthening local self-financing through the promotion of homegrown initiatives, local resources, and income-generating activities.

b) Encouraging national mobilization through the integration of civil society organizations (CSOs) into local development, community support, and corporate social responsibility (CSR) partnerships.

c) Facilitating access to international funding through a clearer legal framework for foreign NGOs and the integration of CSOs into national development plans.

d) Improving transparency through accountability requirements and enhanced administrative oversight, thereby strengthening donor confidence

**Government Oversight:** *What are responsive policies regarding government oversight of CSOs that support the development of community and domestic philanthropy?*

a) The government is cleaning up the nonprofit sector and strengthening the credibility of civil society organizations (CSOs) through Law 011, which mandates transparency and accountability. CSOs must now submit their activity reports, budgets, and annual accounts to the relevant authorities. This increased transparency improves donor confidence, both national and international, and encourages local contributions. Furthermore, local authorities (governorates, high commissions, municipalities) closely monitor CSOs through regular audits of their activities, updated organizational mapping, and improved coordination to avoid duplication and enhance the effectiveness of interventions.

b) The Permanent Secretariat of Non-Governmental Organizations (SPONG) indirectly contributes to more responsive and supportive government oversight by strengthening CSO transparency, facilitating dialogue with the government, and advocating for a simplified regulatory framework, thereby supporting the development of community and national philanthropy.

**Policy Engagement:** *What are responsive policies regarding policy engagement of CSOs that support the development of community and domestic philanthropy?*

a) Policies promoting political engagement strengthen community philanthropy by recognizing CSOs as development partners, opening spaces for dialogue and advocacy with the state, and fostering their participation in local bodies through decentralization. This framework reinforces their legitimacy, stimulates civic engagement, and encourages local solidarity initiatives.

## Ethiopia Policy Tracking Responses

**Registration of CSOs:** *What are the responsive policies regarding registration of CSOs that support the development of community and domestic philanthropy?*

a) Improved CSO Registration System:

- The Authority has modernized the registration and reregistration process by introducing a fully online system. The registration template and submission portal are now openly accessible to any individual or group seeking to establish a civil society organization and engage in philanthropic activities.
- The Organizations of Civil Societies Proclamation (No. 1113/2019) continues to serve as the cornerstone legislation governing CSOs in Ethiopia. Currently, the government of Ethiopia is amending the CSO proclamation. The previous replaced the previously restrictive 2009 Charities and Societies Proclamation, thereby expanding civic space, removing undue limitations, and enabling greater freedom of association and operation for civil society actors.
- In December 2022, ACSO issued Directive No. 938/2022, which introduced more transparent and uniform procedures for local CSO registration and administration. The directive clearly outlines the required documentation and provides detailed guidance on the Authority's role in registration, dissolution, and oversight. This has enhanced predictability, accountability, and administrative consistency.

b) Strengthened Legal Personality and Institutional Autonomy:

- In conclusion, the combined effect of Proclamation No. 1113/2019 and Directive No. 938/2022 has provided CSOs with full legal personality.
- Organizations can now own property, enter contractual agreements, and operate without the previous arbitrary restrictions on the number and composition of founders. This marks a significant policy advancement toward strengthening CSO autonomy and sustainability.

**Taxation and Incentives:** *What are responsive policies regarding Tax law and tax incentives that support the development of community and domestic philanthropy?*

The Organizations of Civil Societies Proclamation (No. 1113/2019) restored CSOs' full right to solicit and receive resources from any lawful source, including foreign funding. Subsequent ACSO directives have further clarified the parameters for income-generating activities and domestic resource mobilization, contributing to a more enabling environment for philanthropic sustainability.

Key Developments Since 2021

a) The practical implementation of the 2019 Proclamation between 2019 and 2021 effectively removed the restrictive foreign-funding cap contained in the 2009 law (the former "10% rule"). Since then, CSOs may receive foreign funds in principle, subject to transparency and reporting requirements. ACSO directives issued between 2021 and 2023 provide operational clarity on how organizations may legally engage in fundraising, mobilize resources, and conduct business activities.

b) In December 2022, ACSO issued Directive No. 937/2022, which outlines the conditions under which CSOs may engage in income-generating or business activities. The directive links such activities to an organization's bylaws, introduces licensing and reporting obligations, and establishes clear parameters for compliance. This regulatory development enables CSOs to legally diversify their domestic revenue streams and strengthen the long-term sustainability of philanthropic initiatives.

c) Despite regulatory improvements, CSOs—particularly foreign organizations—continue to experience operational challenges. These include requirements for extensive documentation and support letters, as well as administrative complexity in cross-border fund transfers or in registering foreign charitable entities. Such procedural hurdles can slow the flow of international philanthropic resources into the country.

**Resource Mobilization:** *What are responsive policies regarding resource mobilization, domestic and cross-border, that support the development of community and domestic philanthropy?*

The Agency for Civil Society Organizations (ACSO) remains the central regulatory body mandated under the CSO Proclamation (No. 1113/2019) to register organizations, issue directives, and oversee compliance. Since 2021, ACSO has expanded its regulatory framework through a series of directives that have strengthened oversight while simultaneously increasing administrative obligations for CSOs.

### Key Regulatory Developments Since 2021

- a) Between 2021 and 2023, ACSO issued multiple directives governing audits and performance reporting (Directive No. 972/2023), income-generating activities (Directive No. 937/2022), liquidation procedures, appeals processes, and local registration standards. These instruments collectively broaden the regulatory compliance checklist for CSOs and formalize expectations across operational, financial, and governance domains.
- b) The practical outcome of these directives is more robust and harmonized oversight. Many CSOs are now subject to mandatory annual financial audits and performance reports, which strengthen sector-wide accountability and professionalize organizational management. However, these enhanced requirements also impose higher compliance costs, particularly affecting smaller, community-based groups with limited administrative capacity.

**Government Oversight:** *What are responsive policies regarding government oversight of CSOs that support the development of community and domestic philanthropy?*

The CSO Proclamation (No. 1113/2019) formally affirms the right of civil society organizations to engage in advocacy, public policy dialogue, and rights-based work, provided such activities comply with general laws and regulatory requirements.

### Key Developments Since 2021

- a) With the rollout of the 2019 Proclamation and accompanying directives between 2021 and 2023, CSOs regained a clearer and more secure legal basis to participate in public policy processes and advocacy initiatives—rights that had been heavily restricted under the 2009 legal framework. Various ACSO directives guide permissible advocacy activities and associated reporting obligations, strengthening the formal foundation for civic engagement.
- b) Despite the enabling legal framework, recent developments observed in new directives have raised political sensitivity around advocacy, particularly on governance and rights-related topics. Draft legal amendments and certain enforcement actions reported in 2024–2025 suggest the potential for narrowing operational space for politically sensitive advocacy. These trends represent an emerging risk for both policy-engaged CSOs and their donors.

**Policy Engagement:** *What are responsive policies regarding policy engagement of CSOs that support the development of community and domestic philanthropy?*

### Summary

- a) DEC has built strong constituencies at multiple levels through strategic networking and partnerships, benefiting both government institutions and CSOs by strengthening their capacities through targeted support services. For example, under the DEC–GfC project, Communities of Practices (CoPs) were established and equipped with using CtGA tools. As a result, CoPs have become actively engaged in community philanthropy (LFR, MS), local development initiatives, and rights-based lobbying and advocacy. This engagement has enhanced the visibility of the CoPs, DEC, and its partners, further solidifying DEC’s constituency base.
- b) Similarly, DEC has supported the Authority for Civil Society Organizations (ACSO) through system-strengthening interventions, including contributing to the development of the national voluntary implementation strategy. This collaboration has strengthened the relationship between DEC and ACSO.
- c) Moreover, DEC’s policy-influencing efforts alongside its constituencies—particularly its leadership in localization advocacy across various platforms—have increased its national visibility, including during CSO Week and other key forums. These efforts have contributed to the recent inclusion of localization provisions in the draft amendments to the CSO Proclamation.