



SDG
Philanthropy
Platform

CONVERGING INTERESTS

How governments and the philanthropy sector
are collaborating to achieve the Sustainable
Development Goals

—
A Synopsis

—
ANALYSIS FROM COLOMBIA, KENYA,
GHANA AND INDONESIA



September 2016



ABOUT THE SDG PHILANTHROPY PLATFORM

The SDG Philanthropy Platform informs, connects, and catalyzes collaboration between those working in the philanthropy sector and beyond who share a belief that the ambitious Sustainable Development Goals (SDGs) are an important and effective new roadmap to a better world for all. We have brought together hundreds of foundations and philanthropists across many countries to create new partnerships so that funding and programs can have greater, and more sustainable, impact on people's lives. Launched by the United Nations Development Program, Foundation Center and Rockefeller Philanthropy Advisors in 2014, the Platform's partnerships in focus countries illustrate the dedication of foundations and philanthropists from around the world to work more effectively and contribute to the collective implementation of SDGs and national development agendas. The Platform also demonstrates the receptivity of governments and the UN system to see the philanthropy sector as a true partner and source of expertise. The founding supporters of the Platform are the Conrad N. Hilton Foundation, Ford Foundation and The MasterCard Foundation.

THE AUTHORS

This report's findings were based on primary research and an earlier document produced for the UN High Level Political Forum in July 2016 by the Centro de Pensamiento Estratégico Internacional (CEPEI) in Colombia. Javier Surasky, Camilo Gamba and Philipp Schönrock researched and wrote *Converging Interests: Philanthropy-Government Collaboration to Achieve the Sustainable Development Goals*, which benefited from the input and perspectives of 35 policy makers and opinion shapers from government, the UN, philanthropic organizations, academia and civil society. This report was adapted by Heather Grady and Mariko Tada of Rockefeller Philanthropy Advisors. The original report can be found at <http://sdgfunders.org/reports>

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01.

Sustainable Development Goals

01

End poverty in all its forms everywhere.

02

End hunger, achieve food security and improved nutrition and promote sustainable agriculture.

03

Ensure healthy lives and promote well-being for all at all ages.

04

Ensure inclusive and quality education for all and promote lifelong learning.

05

Achieve gender equality and empower all women and girls.

06

Ensure access to water and sanitation for all.

07

Ensure access to affordable, reliable, sustainable and modern energy for all.

08

Promote inclusive and sustainable economic growth, employment and decent work for all.

09

Build resilient infrastructure, promote sustainable industrialization and foster innovation.

10

Reduce inequality within and among countries.

11

Make cities inclusive, safe, resilient and sustainable.

12

Ensure sustainable consumption and production patterns.

13

Take urgent action to combat climate change and its impacts.

14

Conserve and sustainably use the oceans, seas and marine resources.

15

Sustainably manage forests, combat desertification, halt and reverse land degradation, halt biodiversity loss.

16

Promote just, peaceful and inclusive societies.

17

Revitalize the global partnership for sustainable development.

02.

Introduction

THE SUSTAINABLE DEVELOPMENT GOALS (SDGS) agreed by all the world's governments in September 2015 are nothing short of the grand challenges of our time. While crafted as 17 separate goals and 169 targets to be achieved by 2030, they are interlinked in causation and solution – and they reflect our contemporary understanding that social, economic and environmental issues cannot be artificially divided. The issues are as intertwined at the global level as they are at the household level.

These SDGs represent a global normative framework that binds all the world's people and our environments together in a set of shared responsibilities and solutions. For this reason, as institutions and individuals who have a vision of a world without want, of justice and prosperity, we overlook them at our peril.

In 2014, three foundations came together with the United Nations Development Program (UNDP), Foundation Center and Rockefeller Philanthropy Advisors to create a platform for change that would bring the philanthropy sector into the partnership of those addressing these grand challenges. We and our founding funders, the Conrad N. Hilton Foundation, Ford Foundation and The MasterCard Foundation, recognized that civil society and business were already creating coalitions and processes to help

achieve the SDGs. Our work as the SDG Philanthropy Platform, described here and on our website SDGFunders.org, was designed to bring in this sector using the essential elements of a platform.

What is a platform? Unlike bounded projects and programs, a platform creates a playing field that draws in more and more actors over time toward shared purposes. Designed without a gatekeeping function on size or numbers, such a Platform is able to scale over time in response to demand from funders, grantees and anyone in any sector who seeks deeper information or partnerships on the SDGs, as well as pathways to achieve more systems-level change. As the SDG Philanthropy Platform, we have since early 2014 convened dozens of meetings in many countries to stimulate new partnerships so that these grand challenges can be met.

Governments and the UN system have an enormous responsibility in shepherding the achievement of the SDGs. But they cannot, nor should they, do it alone. Today's problems are so complex and urgent that new approaches are required that quite literally mobilize every sector and level of society. Only with deep awareness and embracing of the SDGs, and the rights and obligations they represent, will we be able, as humanity and the planet, to hold ourselves mutually accountable for achieving them.



03.

Essential Building Blocks to Achieve the SDGs

The year 2030 is *only half* a generation away.

The **2030** Agenda provides a set of guiding principles for implementing the SDGs:

Leave no one behind: The precept that ‘no goal should be met unless it is met for everyone’ is well established in the rhetoric around the new goals. In practice, this means ensuring that every individual achieves the full package of rights and opportunities promised throughout the SDGs.

Universality: These are universal goals and targets that involve the entire world, developed and developing countries alike, to be reflected in domestic as well as foreign policy and aid.

No silos: This principle focuses on the interdependence and close interlinkages between the goals and targets, calling attention to interactions between strategies for implementation of different SDGs.

Common but differentiated responsibilities: Achievement of the SDGs is a common task for all. At the same time, this principle acknowledges that countries have historically contributed to problems like climate change to different degrees, and have different levels of technical and financial resources available to address them. These principles compel governments and the UN system to acknowledge that the implementation of the SDGs will require the involvement of all sectors of society – such an ambitious and comprehensive vision cannot be achieved by the public sector alone. Moreover, a government’s role is not exclusively executive. It also serves catalytic, mobilizing and convening functions.

The 2030 Agenda and the SDGs actually set the basis for a new global social contract. This report is aimed to help guide the strengthening of this social contract by:

- Serving as a practical guide to build philanthropy-government partnerships to help achieve the SDGs;
- Capturing and analyzing some of the existing mechanisms and processes for greater collaboration between governments and philanthropy relevant to the SDGs; and
- Outlining possible collaboration models at a country level in order to achieve the SDGs.



Multistakeholder approach and SDGs on National Development Plans: The Indonesian view

Indonesia has launched a technical exercise to identify SDG targets included in the current Indonesian Middle Term Development Plan (108 targets are already included). The government is also in the process of identifying which ministry or national agency can lead implementation of each target, recognizing explicitly the role of other stakeholders in increasing awareness, building capacity and improving monitoring and reporting mechanisms. It is also endeavoring to include relevant stakeholders in the SDG National Coordination Team, a government-led body mandated to ensure implementation and monitoring of the 2030 Agenda within the country.

“**The implementation of the SDGs is the responsibility of nations. It is not the responsibility of governments alone, but nations, which necessitates the participation of all relevant stakeholders.**”

Nik Sekhran, Director for Sustainable Development in the Bureau for Policy and Programme Support, UNDP

04.

Key Recommendations from the Study

Philanthropy has a critical role to play in designing, contributing to and monitoring the SDGs at the national level in countries around the world. Their engagement in the different stages of policy design, implementation, follow-up and evaluation in partnership with country governments can be a major catalyst for SDG implementation in very different national contexts.

Governments must begin viewing philanthropy as a partner, not just a source of additional funding. Grant makers are development partners with decades of experience and deep ties to local communities and people who know how to create change at the grassroots level.

Creating an appropriate enabling environment for increased philanthropic engagement with the SDGs is crucial for ensuring sustainable and deep collaborative partnerships between governments and foundations. There is a need to establish clear roles and responsibilities for the philanthropy sector, including legal definitions and accountability, in order to allow the sector to grow and thrive. This also entails identifying possible synergies and avoiding overlaps, while building on complementarities among government and philanthropist capacities. Finally, promoting multidimensional approaches to collaborative work is critical to ensuring that the strengths of each sector are harnessed for the delivery of development benefits. The case studies from the pilot countries show that clear entry points and processes that involve organized and representative philanthropy in the conversation about SDGs have provided important incentives for the sector to engage.

Formally registering and publicly reviewing partnerships and commitments are a way to increase mutual trust between governments and the philanthropic sector. Increasing trust in philanthropy and between actors and sectors is necessary to ensure that the SDGs are successfully achieved under a multi-stakeholder approach. Another way to encourage trust is for countries to institute coordination architecture to oversee the activities of all stakeholders, including philanthropic foundations, involved in localizing, implementing and monitoring the SDGs. One example is “peer review mechanisms” for foundations which can also strongly support learning and further mobilize commitments to action.

Governments need to make it easier for philanthropic organizations to invest in the SDGs. The International Center for Not-for-Profit Law has documented more than 90 instances of nations taking steps to curb the influence of civil society, with a third of these policies restricting cross-border philanthropy¹. These trends have the effect of reducing available resources. As a better alternative, good governance policies bolstered by political, administrative and fiscal decentralization reforms to foster greater accountability and common work structures, combined with progressive tax schemes, make countries more attractive for philanthropic support. In addition, avoiding burdensome and discriminatory reporting processes are also critical to ensuring greater philanthropic engagement. Another good incentive for collaboration is to institute an accountability system that allows philanthropic and other stakeholders to report their actions toward the implementation of the SDGs in a clear and easy manner. Technology can enable such reporting which also significantly increases transparency and builds trust in the sector.

Foundations need to align at least some of their work and funding plans with national and local development plans and priorities – and if they support SDGs not prioritized by government, do so intentionally where they see gaps to fill. To maximize impact in particular project areas, as well as their relevance to SDG implementation and monitoring, foundations should ensure their work is progressively aligned with national and territorial development priorities and plans within countries. Conversely, the 2030 Agenda could be promoted as an enabler to accomplish national, regional and thematic agendas, as well as the priorities of all stakeholders, from the local to national levels.

Foundations should consider revising some aspects of strategy to match the new participatory and inclusive ethos of the SDGs. The MDGs largely required a downward accountability structure, which went from central governments down to local communities. Many philanthropic organizations echo this approach in that funders give money to causes that are considered important by the top echelons of the management structure. However, this can sometimes undermine local conditions, including culture, communities and the economy. With the SDGs, there is a concerted effort to strengthen the relationship between duty bearers and rights holders; downward accountability structures are concomitantly less helpful in this scheme. Consequently, it would be beneficial for philanthropy to seek out solutions that help beneficiaries strengthen these relationships with duty bearers.

04.

Key Recommendations from the Study (continued)

Foundations must develop a data culture and the capacity and skills to collect, process and share data that takes into account government data approaches. Data and knowledge are fundamentally empowering, key to eradicating poverty, and are no longer optional if a foundation or nonprofit organization wants to work effectively within the broader local and global development ecosystems. Before data can be shared with government, philanthropy must work with partners and technical experts to fill such skill gaps while working to create a trusting safe space for sharing data. Part of this work involves understanding what data is useful to government and what data processes government uses so that data can be easily compared. One way of doing this is by the government outlining which SDG indicators it will focus on collecting data against, so that philanthropy can do the same. These globally comparable indicators mean that philanthropy and government can compare progress and impact between their sectors to determine where progress is being made and what the gaps are.

Foundations should more openly share data and track impact. Better tracking mechanisms on philanthropy's role in supporting the SDGs would increase understanding of philanthropy's role in achieving these goals. One option would be to establish a multistakeholder technical working group on data and the SDGs within governments with a seat for philanthropy. Better information on the "who, what and where" of indigenous philanthropy in country, as well as how foundations are supporting the SDGs through their investments to both programs and grantees, would be helpful in determining which SDGs and targets are most supported and which ones require more investment. For example, sharing best practices and innovative work plans, in addition to new technologies and new entry points for engagement, can empower all development actors working toward achieving the same goal. This information could further help governments and bilateral donors to target their own resources in a more efficient way.

A clear monitoring and evaluation framework to track progress toward the SDGs should include a plan to involve philanthropy and other stakeholders at an early stage in the production of data, which conforms to official standards, at the national and county levels.

Leadership is required from both governments and philanthropy to create pathways for collaboration and deep philanthropic commitment toward the SDG at all levels, from the local to the global. Related to this, institutionalized avenues for greater dialogue between philanthropic and government leaders create more opportunities to pursue innovative, collaborative action. The UN can be a forum to foster these opportunities by building on its convening power and technical expertise.



05.

Experiences at the National Level²

Those working on the first four pilot countries of the SDG Philanthropy Platform – Colombia, Kenya, Ghana and Indonesia – have learned important lessons. Each country had completely different starting points, national priorities, legal frameworks, enabling environments for multi-stakeholder partnerships, and capacities. For instance, Colombia already had an advanced enabling environment for philanthropy and other non-profit organizations. The country's National Constitution and subsequent laws have enabled philanthropy and other stakeholders to participate actively in the policy making and implementation process, resulting in some innovative government-led partnerships. However, some gains have been made in other countries where the enabling environment is still in an earlier stage of development.

Perspectives on the most important distinctive elements are described below.

Where does engagement start?

Governments often engage with local networks of foundations first.

Colombia has a large, well-functioning network of corporate associations, family foundations, civil society organizations and even government representatives through the Association of Corporate and Family Foundations of Colombia (AFE), which in the last two years has bolstered the work of philanthropy on the SDGs. Similarly, the Kenya Philanthropy Forum (KPF) is a newer association of more than 50 foundations and trusts, including private, corporate and community foundations. The forum engages with a number of stakeholders and is recognized as a key partner in ensuring successful SDG implementation in the country. Representatives from both these associations have key roles to play in some ministry meetings. For example, KPF's meetings with representatives from the Kenyan Ministry of Education, Science and Technology resulted in concrete action points for collaboration, including a working group and memorandum of understanding between the partners.

Local governments are partnering with philanthropy on specific projects. Due to the work that many funders and philanthropic organizations already do with local grassroots organizations, foundations often have strong links to local communities and government authorities. There exists a momentum therefore to develop greater ties with individual provinces or districts within countries. Philanthropy can, in this way, engage more deeply

in guiding local authorities to achieve progress on the SDGs. For instance, in Indonesia, the Tanoto Foundation and BAPPEDA (Provincial Development Planning Agency) have been working together as part of an early pilot project in Riau Province on the island of Sumatra to provide mainstreaming, acceleration and policy support. Their stated goals include developing an inclusive SDG governance structure and data system, in addition to a provincial SDG roadmap for Riau. Elsewhere in Kenya, the UNDP in Kenya has begun to directly engage with county governments to review and mainstream the SDGs in the local County Integrated Development Plans (CIDPs). This exercise has been successfully accomplished in the northern county of Marsabit, with greater upscaling expected in the future.

How can we possibly collect enough data, soon enough, to have baselines for SDG progress?

Philanthropy-government partnerships can be formed around collecting, using and analyzing sustainable development data leading to more cohesive and comprehensive monitoring and evaluation frameworks. Given that there are a growing number of non-traditional



The Ghanaian experience: Philanthropy is recognized as an important development actor

The National Development Planning Commission (NDPC) is the government institution leading the SDG processes at the national level. The Commission has recognized philanthropy as a key actor to foster SDG implementation, going far beyond funding reasons. The SDG Philanthropy Platform has created an Advisory Council in which foundations and other stakeholders have promoted a collaborative approach to assure the implementation of the goals.

05.

Experiences at the National Level (continued)

data producers and users in Kenya and the SDGs demand not only greater amounts of data but additional data collection, processing and analytical capacity, as well as new tools for data collection and visualization, foundations are well placed to fill this gap. In Kenya, for example, the Kenya Data Forum, an initiative hosted by the Office of the Deputy President in partnership with stakeholders from private sector, philanthropy and civil society was launched in 2015 to enhance the data revolution. This will provide an additional opportunity for philanthropy to engage with government. Links might also be established and collaboration enhanced with the Kenya Philanthropy Forum's (KPF) data sub-committee. Foundations in some cases also have a wealth of data from their own work that can be shared with governments in order to better identify key areas of need. In Colombia, for example, the Department of Social Prosperity has created a 'Social Map' in partnership with AFE, the National Association of Industry (ANDI), the Development Bank of Latin America (CAF) and Microsoft. This Map tracks social initiatives led by foundations, NGOs and other stakeholders. The online geo-referenced database is a source of rich information, which allows both foundations and governments alike to customize and manage projects, design and monitor indicators, and track in real time the progress of various projects. Finally, there is an opportunity for philanthropy to use its relative neutrality to verify data from different sectors, including government³.

How important are enabling policies for philanthropic giving?

Clear and institutionalized rules for engagement often encourage greater participation from philanthropy. Having clear rules from the beginning of a collaborative process is essential. For example, the final implementation of the Public Benefit Organizations (PBO) Act, signed in 2013 in Kenya, while averting proposed amendments to the original act, is considered crucial in that it would facilitate a qualitative leap in collaboration between philanthropy and the Kenyan government and improve the enabling environment for philanthropic actors in the country. In Ghana, a reform process is under way in which the government is playing a crucial role in making space for the philanthropy sector as a whole. The government is registering foundations as legal entities and defining them separately to CSOs and private sector actors.

Philanthropy is a development actor. Philanthropy across the world resists easy definition. The etymology of the word is "love for mankind" and refers to voluntary giving by an individual, group or institution to

promote the public good. It can mean giving services, time, talent and knowledge, among other things.

Philanthropic foundations "have fundamentally changed the ways they operate and the roles they play in international development."⁴ The sector has been "adopting a systemic approach to funding and policy work, shifting from fragmented individual projects to long-term collaborative efforts in line with national priorities and the SDGs."⁵ The sector's capacity to work with various actors and to engage in different forms of dialogue, combined with greater leverage to take risks, pursue creative solutions, flexibility and innovative management paths are assets that could help other development actors to improve their own abilities and capacities in the development field.

Taken together, the role of the philanthropic sector goes beyond providing financial resources. While philanthropists and those they support can play a catalytic role by "seeding, testing and providing new models of development financing,"⁶ solely focusing on their financing role to the detriment of viewing



Bringing data on philanthropic investments together under one umbrella

The SDG Philanthropy Platform has created SDGfunders.org. On this website, it is possible to see the contribution of foundations to the achievement of the SDGs and MDGs, including trends, flows of funding and what has been done in each region and country. At the country level, the Association of Corporate and Family Foundations of Colombia (AFE) has championed an interactive platform which seeks to track all social projects developed by its 62 member foundations at the national level. Through this platform these projects are now mapped according to SDG goals and targets, and data is fed to the government-led map which includes the work of a broader range of stakeholders.

them as stakeholders and real partners can lead to overlooking the real “risk appetite, agility, creativity and audacity” they offer to “devise novel methods for meeting the boldest of goals.”⁷

Furthermore, philanthropy is growing around the world, and is not limited to the Northern-based foundations. According to Worldwide Initiatives for Grantmaker Support (WINGS), a network of almost 100 philanthropy associations and support organizations in 38 countries around the world, the Global South has a growing number of high-net worth individuals as well as increasing resources from remittances. (For example, there are 100,000 individuals just in Africa, whose fortunes sum up to more than USD 1 trillion USD.). The consequent emergence of Southern-based philanthropy, combined with their readiness to experiment with new approaches of giving, has amounted to new types of organizations that have the resources and local knowledge and experience to both implement the 2030 Agenda and provide inputs for Northern-based organizations.

Enabling environment for the philanthropic sector. A relevant definition of the enabling environment is “[a] set of interrelated conditions – such as legal, organizational, fiscal, informational, political and cultural – that impact on the capacity of development actors [...] to engage in development processes in a sustained and effective manner.”⁸ An enabling environment provides clear and transparent rules of engagement and participation for actors by setting a minimum common ground for action within a process.⁹ Put simply, an enabling environment is the sum of conditions that allow stakeholders to fully exercise their capacities, enjoy their rights and comply with their obligations within a framework of transparency and mutual accountability.

Several common elements can be discerned as part of a cohesive, integrated and mainstreamed enabling environment:

- Strong democratic and accountable institutions at all levels, along with mechanisms for monitoring and collaboration supported by an open multistakeholder dialogue. This entails “governments [having] an open door policy for philanthropy”¹⁰ to support a more accountable and connected philanthropic sector;
- Good governance, including political, administrative and fiscal decentralization policies that need accountability... to foster common work”;¹¹
- Sound economic policies and progressive tax schemes; Appropriate social and productive infrastructure, respectful of cultural diversities; and
- Freedom, peace and security for all.

To establish an enabling environment, the broad participation of different stakeholders, philanthropy among them, is necessary to assure SDG implementation and monitoring, allowing each sector to fully contribute its available resources (funding, knowledge, best practices and data) in a responsible manner under the leadership of the national government. In the particular case of the philanthropic sector, their involvement in SDG implementation could be promoted and supported by governments, who have to identify clear goals and indicators as well as needs, gaps and

weakness to achieve them. And the creation of an enabling environment requires that governments maintain a holistic approach in relation to the conditions that involve philanthropy in SDGs implementation as early as possible. This matter demands new collaborative work schemes between both sectors.

Government-philanthropy collaboration to implement the SDGs: roles and responsibilities. The accomplishment of the 2030 Agenda at national and subnational levels requires collaborative work between sectors and actors. As one commentator states: “one of the most useful lessons learned by governments (during the period of MDG implementation) is that they have to build relations with philanthropy. What philanthropy has learned is that they cannot operate outside the national strategies that have been set for development.”¹²

Collaboration requires more than establishing channels for consultation between actors when policies are set. Effective multistakeholder partnerships embody these characteristics:

- Hold partners to mutual account;
- Offer flexibility “to adapt to inevitable changes that arise from ... evolution and growth,”¹³ as well as from evolving problems, which need to be addressed;
- Enhance the ability to move quickly to address urgent and emerging issues around the core themes of the partnership;
- Offer a higher level of innovation, given that they make it possible to share best practices and new approaches to undertake development challenges, in terms of policy and technology, as well as understanding the targeted population(s) and/or organizations;
- Mobilize resources more easily; and
- Provide political backing for the implementation process.

While governments have the responsibility to set the governance framework within a country through national development plans, philanthropy can better understand what is needed in the country through connecting into those plans.¹⁴

“ It is important to think about foundations and philanthropy as stakeholders and real partners and not just as a bank account. ”

05.

Experiences at the National Level (continued)

Is there sufficient capacity for monitoring and review processes for the SDGs?

The 2030 Agenda established the responsibility of governments to conduct regular and inclusive reviews of progress at national and subnational levels, with the participation of indigenous groups, civil society, the private sector, foundations and other stakeholders. National reporting should be the most significant level of reporting as the main bulk of monitoring and review will happen at this level, as governments establish benchmarks, chart progress and consider appropriate strategies and solutions for monitoring. These processes should, additionally, be premised on existing national planning and review mechanisms. At the subnational level, the primary focus is on implementation.

There is a need and role for philanthropy to support this process. National monitoring frameworks will need to take into account both global and national goals, targets and indicators, while producing internationally comparable data. Subnational processes in the meantime, should primarily consider national baselines, indicators and data, and be based on the nationally adapted goals and targets. Due to their close relationships with local communities, the philanthropic sector can provide useful data at all levels – in many cases information to which national governments do not have free access due to capacity constraints or field conditions. In other words, there is an opportunity in the SDGs period to complement official data with new data sources, techniques and analysis from private, non-governmental actors. And all of these should be accessible to the local communities to which they apply and refer.



Photo: @UNDPIndonesia

Philanthropy can provide data management technologies and credible, reliable and comprehensive data obtained from its own fieldwork. This entails greater and open data sharing from the philanthropy sector. As one commentator stated: if philanthropy wants to be a significant player in the SDGs implementation, “it should share what the sector is doing in a comprehensive manner.” This sometimes requires going beyond reporting the sector’s own activities, and including case studies and success stories, to “expose what works and what does not.”¹⁵



The Kenya Data Forum

The Government of Kenya has recognized the need for more data to be shared by development partners across sectors. The Kenya Data Forum, instigated in 2015, is an initiative aimed to realize a data revolution and to serve Kenya’s long-term development aspirations. The forum will also help the country’s philanthropy sector to engage more easily in discussions with government and other stakeholders on data issues around various thematic areas. The initiative is based on recognizing that collaboration among stakeholders to bring a higher quantity and quality of data, as well as more cost-effective data, is more important than ever. This initiative is the first deliberate step to achieve a common vision of sustainable development. The Kenya Philanthropy Forum (KPF), facilitated by the SDG Philanthropy Platform, the East African Association of Grantmakers (EAAG), the Kenya Community Development Foundation (KCDF) as well as other partners, is the first common “voice” for more than 50 foundations and trusts in Kenya. KPF supports the Kenya Data Forum, through its data sub-group, by actively promoting data sharing among philanthropic actors for the national good.

06.

Country Profiles

Part A: The Basics

Part A	Colombia	Kenya	Ghana	Indonesia
Population (approximate)	48 million ¹⁶	43 million ¹⁷	26.3 million ¹⁸	254.5 million ¹⁹
Human Development Index 2015 ²⁰	0.720	0.548	0.579	0.684
Rank among 188 countries in Human Development Index 2015	97 (High)	145 (Low)	140 (Medium)	110 (Medium)

Part B: SDG Implementation Processes and Policies as of 2015/16

Part B	Colombia	Kenya	Ghana	Indonesia
How integrated in national planning?	Integrated in the National Development Plan 2014-18	National long-term development plan, the Vision 2030, which is implemented through consecutive 5-year Medium Term Plans. Review of current plan (through 2017) should align subsequent plan with 2030 Agenda.	Will be fully integrated in the new Long-Term Development Plan (starting in 2018).	In process of developing national and sub-national provincial action plans for five years (2016-2019). An SDG roadmap (2016-2030) being developed for localizing the Goals at the national level.
How many of the 169 SDG targets are the national development plan already aligned with?	92	Independent study found a number of cross-cutting SDG targets and previously unaddressed aspects of development that could not be easily incorporated into the existing MTP sectors. But existing processes to support the implementation of the SDGs and Agenda 2030 were considered adequate. ²¹	Approximately 60% of the SDGs are already included in the 4-year Medium Term Development Plan currently being implemented	169

Alignment with other national plans?	Peace Agreements (52 targets aligned with the agreement and the National Development Plan); the Green Growth strategy (88 targets included); and with the actions oriented to be an OECD member (87 targets included). In this way, the Colombian government has aligned with 145 targets in total.	Extensive analysis of the National Vision 2030, the African Union's regional Agenda 2063, and the global Agenda 2030. All 47 County Integrated Development Plans (commencing with Marsabit, Mandera & Turkana), need to be reviewed to mainstream the SDGs.	Main planning instrument, the Long-Term National Development Plan, is achieved through four-year Medium Term Plans. Current Medium Term Plans will end in 2017, and therefore, the National Development Planning Commission is aligning new actions with the SDGs.	The Medium Term Development Plan (2015-2019) and the 2030 Agenda
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Part C: Institutional Arrangements for the SDGs

Part C	Colombia	Kenya	Ghana	Indonesia
Newly established SDG structures	President established a High Level Governmental SDG Commission to implement the Global Goals at all levels, identifying how to work with stakeholders during the implementation; meetings held with private sector and communities	“SDG Contact Officers” have been appointed in line Ministries to support coordination of SDG implementation. UNDP-sponsored SDG training included discussions on institutional structures and training for technical officers in planning, budgeting and M&E from the local counties.	A SDG prioritization exercise currently taking place to establish which targets need to be addressed first in order to build a timeline for the implementation process.	Government in process of establishing a National Coordination Team, to be led and coordinated by BAPPENAS, and to include multiple stakeholders for the purpose of achieving the SDGs by 2030. This Team is supported by the national SDGs Secretariat, which provides six functions, including as a hub, catalyst, communication center, clinic, think tank and clearing house.
Connection with existing structures	Highest development authority, National Council on Economic and Social Policy (CONPES), asked by SDG Commission for document to guide governmental institutional efforts and address domestic resource mobilization toward the SDGs	The National government has developed an SDG roadmap with UNDP Kenya support to implement the SDGs. UNDP Kenya is also supporting government to mainstream SDGs in the local Country Integrated Development Plans (CIDPs).	The National Development Planning Commission (NDPC) is leading the SDG implementation and monitoring at the national level, as well as the dissemination and public engagement with the 2030 Agenda.	The SDG Secretariat was developed with the technical assistance of UNDP.

<p>Main government departments perceived as relevant</p>	<p>National Department of Planning; National Department of Statistics; Department of Social Prosperity; Ministry of Foreign Affairs; Ministry of Environment and Sustainable Development; Ministry of Finance; Presidential Agency for International Cooperation (APC Colombia)</p>	<p>The Ministry of Devolution and Planning; The Kenya National Bureau of Statistics; National Treasury; Office of the President, Office of the Deputy President, Council of Governors, 47 County Governments.</p>	<p>National Development Planning Commission; Office of the President; Ghana Statistical Service; All government ministries, in particular the Ministry of Finance and Economic Planning; Subnational Government and Development Authorities</p>	<p>BAPPENAS, which leads and coordinates the National Coordination Team at all levels; BAPPEDA (Provincial Development Planning Agency) coordinates at the subnational level; SDG Secretariat, which supports the national coordinating team in implementing the SDGs; All government ministries who are related to the SDGs; Subnational government</p>
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Part D: Data, Knowledge and Accountability

Part D	Colombia	Kenya	Ghana	Indonesia
<p>Data gaps identified in the research</p>	<p>Data for 54 percent of the SDG targets, partial information for 30 percent, and no data for 16 percent.²²</p>	<p>The Kenya National Bureau of Statistics (KNBS) is planning to establish a multistakeholder technical working group on data. The Kenya Philanthropy Forum (KPF) data sub-committee will enhance collaboration with the Bureau.</p>	<p>There are challenges with data capture at the local level, which has implications for the quality of data required for effective decision making, as well as effective monitoring. Despite this, the National Development Planning Commission has put mechanisms in place to work with the Ghana Statistical Service to strengthen data collection at the district level.</p>	<p>Need for more data to be collected and shared.</p>

Accountability	<p>Sinergia, a National Management and Results Evaluation System, evaluates and monitors the results and impacts of governmental investments, projects and programs. The philanthropic sector launched a public accountability platform</p> <p>Somotrasmarentes.org, which aims to strengthen the transparency practices of foundations and civil society organizations. There are no legally binding requirements for NPOs to report their programmatic operations, however, the government has oversight of their actions.</p>	<p>The government uses the Capacity Scan (CAP-Scan) methodology to identify its strength and weaknesses and to adopt an action plan that allows for improved delivery of public goods.</p> <p>Kenya has a National Integrated Monitoring and Evaluation System (NIMES), which measures progress against the MTPs, but its use in policy making and cross-institutional work is very limited.</p>	<p>Ghana has an Annual Progress Report, which is made based on the inputs received from the monitoring made by all the ministries. According to the Management for Development Results assessment, Ghana is implementing results-oriented approaches to increase public sector performance.</p>	<p>Although there are no legally binding requirements for foundations and NPOs to report their programmatic operations to national authorities, there is a government regulation on monitoring and evaluation (PP Number 39, 2006).</p>
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Part E: Philanthropy Actors & Policies

Part E	Colombia	Kenya	Ghana	Indonesia
Index of Philanthropic Freedom²³	3.8/5.0 medium/high rank	3.2/5.0 medium/low rank	3.1/5.0 medium/low rank	2.5/5.0 low rank
Recognized philanthropy bodies already engaging in the SDGs	Association of Corporate and Family Foundations (AFE Colombia)	SDG Philanthropy Forum, Kenya Philanthropy Forum	There is not yet a common voice from philanthropy, but the SDG Philanthropy Platform has formed an Advisory Council to help coalesce efforts.	Filantropi and Bisnis Indonesia - SDGs for better Indonesia (Forum)

Fiscal incentives for philanthropic/charitable entities

There are two types of tax structures for non-profit organizations. Special conditions for some NPOs, such as international NGOs and the Family Compensation Funds.

Tax reform is underway and some NPOs are seeking simplification of existing tax schemes. Foundations and CSOs are not exempted from payment of financial transaction contributions (0.4%), VAT, income withholding, or what is called parafiscal contributions. These organizations are exempted from Equity tax (9%) and income tax.²⁴

A unique tax structure exists for non-governmental organizations. As the PBO Act approved in 2013 has not yet been implemented, deductions may vary depending on legal registration options selected. PBOs will be exempted from at least five taxes: 1) Tax on income received from membership subscriptions and any donations or grants; 2) Tax on income acquired from the active conduct of income-producing activities if the income is wholly used to support the public benefit purposes for which the organization was established; 3) Tax on interest and dividends on investments and gains earned on assets or the sale of assets; 4) Stamp duty, and 5) Court fees.

Tax exemption statuses are determined on a case-by-case basis.

Donations, including religious-based donations and grants, are exempt from taxation provided that there is no business or ownership relationship between the parties. The following types of income are tax-exempt: (a) income that a non-profit organization puts toward providing scholarships, and (b) income that an NPO reinvests in the area of education or research and development, according to the timing requirements of the income tax law. NPOs also can be exempted from VAT upon the approval of the Director General of Tax of the Ministry of Finance (made on a case-by-case basis).

Cross-border funding rules

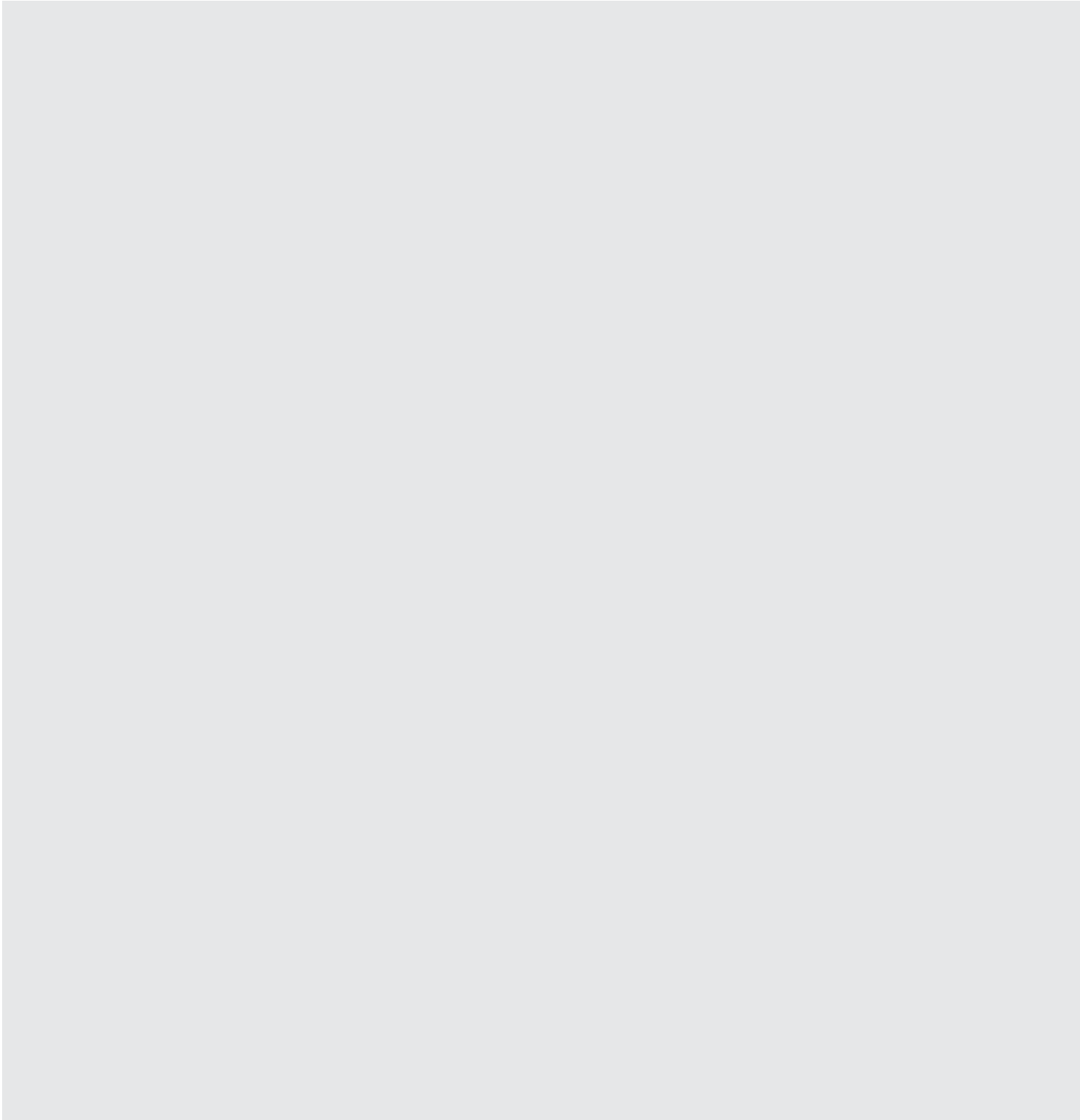
Cross-border donations must comply with anti-money laundering and anti-terrorism financing standards. Financial aid from private foreign CSOs is taxed. Cash and in-kind donations tend to stay in the country to support social and institutional investments.²⁶

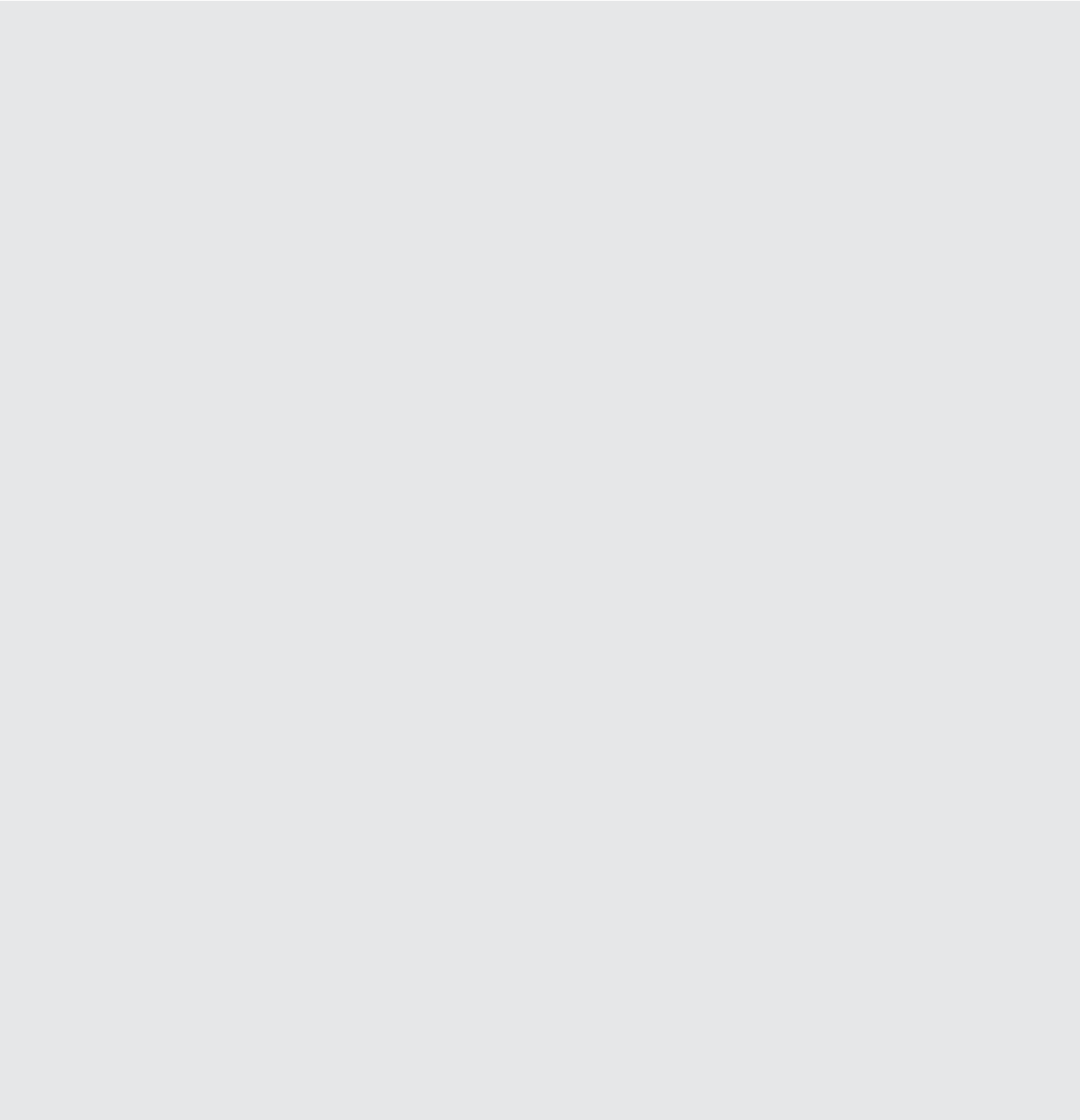
There is no specific law governing cross-border giving in Kenya. The authorities of the regulatory institutions that process the donations make the decision, while complying with anti-money laundering financial standards.

Cross-border donations must comply with anti-money laundering and anti-terrorism financing standards, as well as not to affect investments reserved for locals.

Organizations must be registered with the Ministry of Home Affairs in order to receive cross-border funding.

Part F: **New Emerging Partnerships on the SDGs**





07.

Conclusions

The 2030 Agenda and the SDGs require concerted and collective action by international development actors. They need new ways of working, renewed sources of funding and innovative partnerships for their successful implementation.

While nothing can replace the role and function of the state, philanthropic institutions can complement the state's role as duty bearers and service providers by strengthening local systems and local stakeholders and spurring innovation. Governments have the responsibility to mobilize all stakeholders by creating an enabling environment for partners to participate and collaborate – the philanthropy sector has an interest, if not a responsibility, to become one of those stakeholders. This understanding of complementary roles is key to achieving the SDGs in terms of priorities, ways of collaboration, the types of organizations operating within an area and their comparative advantages, as well as their cultures of giving and solidarity. Such information builds a multistakeholder roadmap and the enabling conditions for philanthropy and other sectors. Building better enabling environments for philanthropy goes beyond legal frameworks for registration and functioning. For example, good tracking systems and a consistent monitoring and evaluation framework build an accountability structure for governments and philanthropy vis-à-vis sustainable development.

The ideas and recommendations presented in this report have been gaining ground in 2016 as the implementation period of the SDGs has begun. We hope that this report spurs others to join us in bringing all of these policies and practices to fruition across the world.



08.

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