



UNIVERSITY
OF CENTRAL ASIA

CIVIL SOCIETY INITIATIVE

PHILANTHROPY



FOREWORD

Building the infrastructure necessary for philanthropy to operate and succeed is challenging. The first of those challenges is to increase the importance of the institutions dedicated to this task, the value of whose work often goes unrecognized.

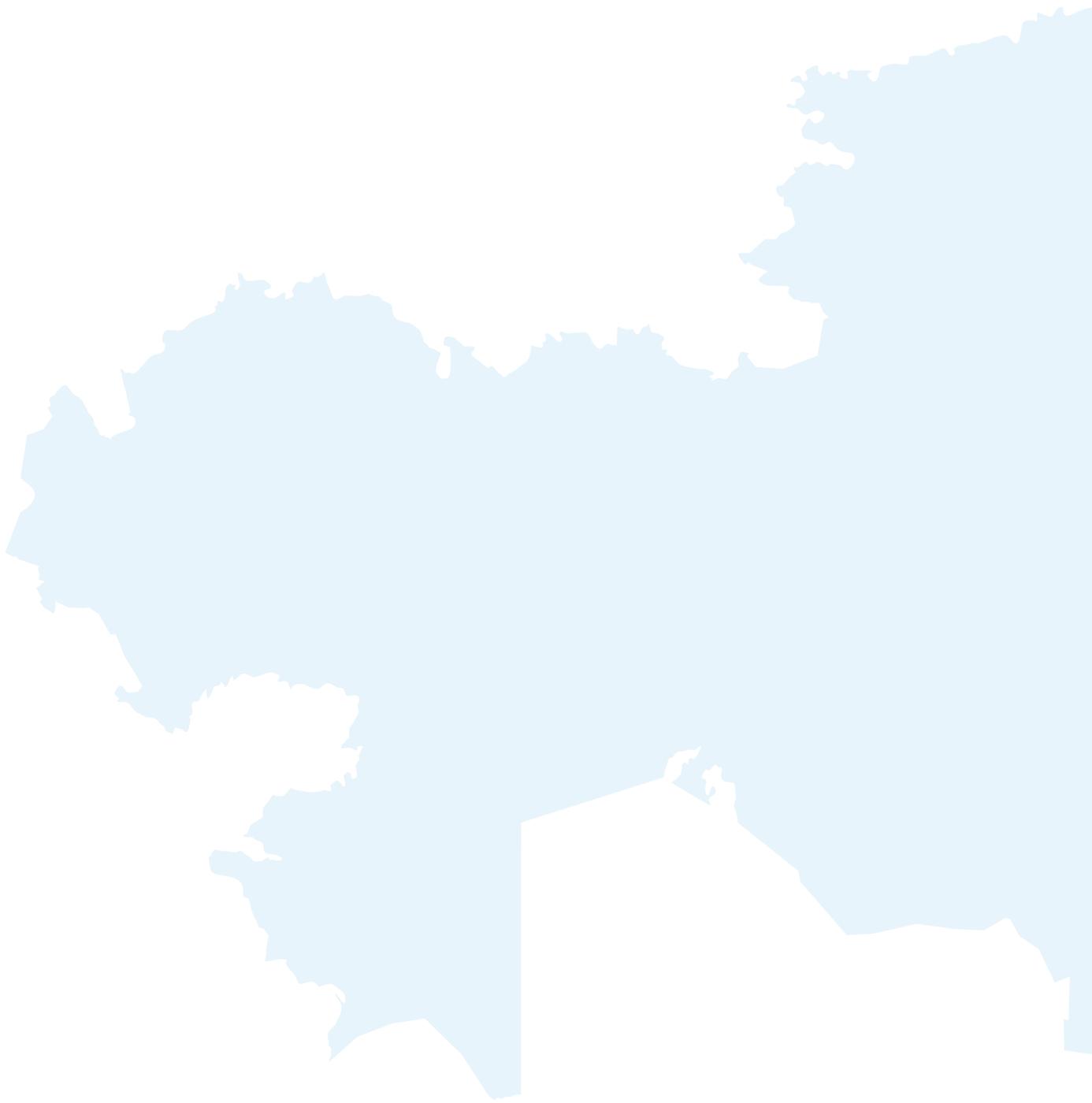
The second is to grow the field and make it stronger. As the report suggests, philanthropy infrastructure is usually weaker and less developed where it is most needed. Increasing the reach and impact of philanthropy infrastructure and improving the standards thereof is becoming more crucial to its effectiveness.

The University of Central Asia's (UCA) Civil Society Initiative (CSI), together with its partners and consultants, is committed to addressing these challenges, and a key task in doing so is to build knowledge about the field, which is what this report aims to do: it aims to draw a regional picture of philanthropy and suggest measures that can grow and strengthen philanthropy infrastructure in Central Asia

We are grateful to all CSI consultants who were involved in this report: Irina Naidenova, Jessica Howard, Jafar Usmanov, Karolina Kluczevska, and Medet Tiulegenov. We hope this report will contribute to regional discussions on philanthropy infrastructure and will help raise awareness of its importance.

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CONTENTS

Foreword	1
Introduction	4
Methodology	4
Key Findings	5
Philanthropy in Central Asia	6
Kazakhstan	7
Roots of Charity	7
Legislation	7
Taxation	8
Charitable Institutions	8
Non-Governmental Organisations	8
Sources of Funding	10
International Grants	11
Corporate Sponsorship	11
Individual Giving	11
Government Support	12
Kyrgyzstan	13
Charity Sector	13
Legislative Constraints	14
Taxation	14
Education and Service Professionalisation	14
Non-Governmental Organisations	15
Corporate Sponsorship	15
Individual Giving	16
Tajikistan	17
Roots of Charity	17
Legal Framework	17
Practices of Charity in Tajikistan	18
Charity and State	18
State Institutions	19
Charity in Dushanbe	20
Social Media	20
Community-Based Philanthropy	20
Diasporas and Migrants	20
Religious Giving	20
Private Companies and Individual Entrepreneurs	21
Donor Agencies, International Organisations (IOs), and NGOs	21
Conclusion: How to Strengthen Philanthropy in Central Asia	22
Recommendations: Possible Activities in the Area of Philanthropy for a Future Institute	23
Bibliography	24

INTRODUCTION

This report examines the current state of philanthropic activity in Kazakhstan, Kyrgyzstan, and Tajikistan. While there is a growing body of research on Central Asia's non-governmental organizations (NGOs) and the development of the so-called 'third sector', little formal research is available on the culture and practice of philanthropy and charity in the region. The existing literature demonstrates that charitable activities in these countries take a number of forms, ranging from small-scale volunteer initiatives to nationwide campaigns supported by the private sector.

This report aims to:

- ▶ Increase knowledge and understanding about philanthropy infrastructure in Kazakhstan, Kyrgyzstan, and Tajikistan.
- ▶ Raise awareness of its importance.
- ▶ Transmit key messages about expanding and strengthening philanthropy infrastructure both to philanthropic organisations and to donors that support philanthropy.
- ▶ Suggest ways in which capacity of the field of philanthropy infrastructure can be built.

The report sheds some light on a number of issues, which characterize the philanthropy and charity landscape of Central Asia, including the region's history of charitable giving, the nature of modern charitable institutions, and key sources of funding for charitable activities. The report offers a series of recommendations to expand the scope, visibility, and impact of the philanthropy sector, particularly in the spheres of:



Tax legislation and financial/non-financial incentives



Legal framework and regulations regarding registration and operations



Existing forms of charity and charitable organizations, issues of transparency and accountability



Cultural and religious norms and practices that could be harnessed for the development of philanthropy

Finally, the document identifies a programme of potential activities that a future UCA-based Institute of Civil Society could undertake to promote philanthropy and charitable giving in Central Asia.

METHODOLOGY

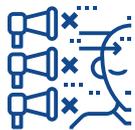
CSI and its research team conducted qualitative research in Kazakhstan, Kyrgyzstan, and Tajikistan. In each country CSI assessed:

- ▶ Social, historic, and culture factors impacting philanthropy or charitable activities;
- ▶ National legislation to promote a wide array of charitable activities;
- ▶ Regional and international best practices on local philanthropy;
- ▶ Relationships between different actors (e.g. business, government, communities, NGOs, citizens, external actors).

Pursuing these issues, CSI conducted desk-based research and field visits. The findings of this report will be validated via fora, focus groups, and national consultations on philanthropy with civil society actors, governments, and business and donor communities. Through these consultations, CSI will identify specific needs of philanthropy actors in the region, sharpen its understanding of the concept of philanthropy, and structural barriers to the sector's development.

KEY FINDINGS FROM THE STUDY

While the position of Central Asian countries in international rankings of charitable giving may be improving, there is currently little evidence to show that charitable activities in the region play a significant or sustainable role in national development or addressing social challenges. This limited impact can be attributed to a number of factors, each of which requires a coordinated response from key stakeholder groups:



Lack of Understanding of Philanthropy. Philanthropy is a long-term, strategic, and proactive effort to advance human welfare by addressing the root causes of social problems. Yet, 'philanthropy' has become a term that is used interchangeably and without precision with other terms such as 'giving', 'charity', 'donating', 'benevolence', 'voluntary sector', 'patronage', 'social investment', and 'NGO'.



Lack of Credible Data. Since there are virtually no credible data on charitable giving in Central Asia, it is difficult to draw affirmative conclusions. For instance, there is popular discourse that substantial donations are made through religious institutions, but due to the discretionary nature of such giving along with the absence of verifiable data it is nearly impossible to trace its real turnover and substantiate such claims.



Limited Public Awareness. Unlike philanthropy, charity is the act of instant relief to mitigate immediate repercussions. Charity commonly occurs in the form of welfare distribution such as the provision of food, shelter, or money. Many individuals, organisations, and companies appreciate the need to advance public goods, but limited public awareness about the root causes of social issues, the work of civil society organisations, and non-financial forms of support confine both the scope and impact of charitable activities.



Lack of Monitoring and Evaluation. The impacts of one-time or short-term charitable activities are difficult to measure. While local and international charitable organisations operating in Central Asia are required to publish reports on their activities and expenditures, these reports rarely examine the long-term sustainability or impact of their work. This can be attributed in part to the limited monitoring and evaluation capacity in some organisations, as well as a lack of demand for greater NGO accountability from the general public.



Lack of Public Trust. At the same time, there is widespread suspicion about how funds and items donated to charity are actually used. These concerns are stoked by occasional reports of misappropriation of donations or grant funds, and even temporary NGO registration for the purpose of accessing funds under false pretences. At the same time, a lack of trust in charitable activities also stems from a lack of awareness about the work of civil society organisations. In addition, corruption in public and private social service delivery fuels further doubts.



Limited Incentives for Charitable Giving. A number of prominent voices in Central Asia's private sector claim that charity is not 'profitable', i.e. the perceived costs are greater than the perceived benefits for private businesses. In Kazakhstan, companies may claim tax deductions of up to 4% of the donation. Individuals and companies in Tajikistan who make donations to charity organisations can deduct this amount from their taxable profit – although no more than 10%. In Kyrgyzstan, a charity organisation is also subject to tax benefits. Yet, most not-for-profit organisations refrain from seeking to obtain a charitable status, since they will be obliged by law to spend 98% of their income on a charitable purpose or purposes within a year after receiving a donation, and thus leaving only 2% of this income to cover general overhead costs, including the salaries of personnel. In Uzbekistan, on the contrary, philanthropists and charities can claim a tax deduction in the amount equivalent to 75% of the granted sponsorship assistance but no more than 15% of the total amount of the patron's annual taxable profit during one financial year, or up to 35% of the total amount of taxable profit if the philanthropists' support qualifies for the 'national treasure' of Uzbekistan. In general, however, current tax incentives are still too low to effectively stimulate individual and corporate philanthropy.



Lack of a Contemporary Culture of Charity. Despite historic, cultural, and religious traditions of charity in the region, a contemporary culture of charity is lacking in modern Central Asian states. This situation can be explained by a number of factors, including a lack of public awareness about philanthropy, a lack of public trust in charitable institutions, and a lack of formal incentives, in addition to limited organisational capacity within charitable organisations and a lack of steady programmes to support the institutional development of the charity sector.



Community-Based Philanthropy. It would be misleading to assume that there is no giving in Central Asia. Rather, there are other forms, through which charitable deeds are manifested in the region. Such community-based philanthropy is rooted in kinship, communal, and religious practices and is often manifested in in-kind giving through established social networks and practices.

PHILANTHROPY IN CENTRAL ASIA

Philanthropy is an ancient practice, the meaning of which has evolved over time and across different cultures and contexts. The literal meaning of the word is “love of humankind” (Fulton and Blau, 2005). While research on philanthropy appears in journals of distinct disciplines, including economics, social and biological psychology, neurology, sociology, political science, marketing and anthropology (Bekkers and Wiepking, 2007), there is still no universal agreement on the definition of the concept.

‘Philanthropy’ has become a term that is used interchangeably and without precision with other terms such as ‘giving’, ‘charity’, ‘donating’, ‘benevolence’, ‘voluntary sector’, ‘patronage’, ‘social investment’, and ‘NGO’ (Adam, 2004; Daly, 2012). Such a confusion of terms notwithstanding, there have been calls to situate the concept within a modern context. While recognising the contested nature of the term, many scholars and practitioners agree that philanthropy is a long-term, strategic, and proactive effort to advance human welfare by addressing the root causes of social problems. For instance, according to the W.K. Kellogg Foundation, philanthropy is ‘the giving of time, money and know-how to advance the common good’, which is in line with the scholarly vision of philanthropy as giving outside one’s family (Fulton and Blau, 2005).

As Thomas Adam (2004: 4) indicated, the understanding of philanthropy, which for long had been identified as a religious duty in nearly every major religion, has changed over time in terms of its forms, concepts and goals. The modern goal of philanthropy is to advance society by providing essential social, cultural, and educational services that the state or the market either cannot provide for political or economic reasons or can provide, but in a way that is unsatisfactory for philanthropists.

Accordingly, while philanthropy is a long-term endeavour to affect structural dynamics and root causes of suffering, charity is the act of instant relief to mitigate immediate repercussions. Charity commonly occurs in the form of welfare distribution such as the provision of food, shelter or money (Pakistan Centre for Philanthropy, 2015). To some extent, both concepts overlap in their goals of advancing public goods. Philanthropy, nonetheless, is the paradigm that goes beyond the provision of relief to individuals towards the creation of social and human capital for development (Pakistan Centre for Philanthropy, 2012).

Modern philanthropy is a vibrant, professional and organised industry that generates and distributes finances, goods, and services (Powers, 2009). According to *Giving USA 2017: The Annual Report on Philanthropy for the Year 2016*, only in the USA, American individuals, estates, foundations and corporations contributed an estimated \$390 billion USD to US charities in 2016. While the industry has its own pitfalls, it has managed to establish itself as one of the principal mechanisms to improve the quality of life of those in need.

Philanthropy in post-Soviet Central Asia is a relatively new phenomenon. As Olga Alexeeva (2010: 1213) notes, the modern history of a formal philanthropic sector in this part of the world began in 1987 with the establishment of two charitable foundations – the Soviet Culture Foundation and the Children’s Foundation. This event marked the end of the belief that philanthropy and charity was not intrinsic to the socialist state and communism. Hereafter, the philanthropic not-for-profit sector has grown significantly across the post-Soviet states, although growth has been much slower in Central Asia.

The annual *World Giving Index* is produced by Charities Aid Foundation based upon Gallup’s World View World Poll data. This report scopes the giving behaviour of people in more than 135 countries by examining whether respondents helped a stranger, volunteered time to an organisation and donated money to a charity. The aim of this index is to provide insight into the scope and nature of giving around the world. According to the *World Giving Index* for 2017, Kyrgyzstan and Kazakhstan are consistently the worst performers in Central Asia, ranked 85th and 87th, respectively. For instance, in Kyrgyzstan, only 29% of respondents reported that they donated money to a charity, 46% helped a stranger, and 15% of respondents volunteered time to an organisation. Meanwhile, Uzbekistan, Tajikistan, and Turkmenistan are performing much better in comparison to their neighbours (with the respective ranks of 38th, 50th, and 69th).

However, there is a national context that needs to be taken into account prior to evaluating existing trends. For example, Turkmenistan has continuously finished ahead of other Central Asian countries in the *World Giving Index* list for the most time spent volunteering in an organisation. These indicators could have been distorted by the prevailing culture of forced volunteering (“subbotniks”), which might have not only impacted statistics of giving in the region, but might also have camouflaged the lack of social capital in Central Asia. For instance, the cancellation of “Saturday subbotniks” in Turkmenistan may explain why Turkmenistan dropped to 42nd place this year.

Religious practices could also have had an impact on the statistics of giving. For example, respondents from Uzbekistan were surveyed during the month of Ramadan for the *World Giving Index 2017*, during which Muslims are obliged to fast and increase their charitable deeds. As a result, 46% of respondents confirmed that they had donated money to a charity in Uzbekistan. In a similar way, for the *World Giving Index 2015* residents of Kyrgyzstan were also surveyed during Ramadan. As a result, Kyrgyzstan in the charity ranking moved up from 65th place to 18th – mainly because of a fourfold increase in donations compared to the previous year. That said, the *World Giving Index* reports asides, there is a practical absence of credible research data on giving in the region, its patterns and choices of priorities (Alexeeva, 2010). There is a general understanding that giving in Central Asia is inspired and channelled mainly through religious institutions and communities, but at this stage it is nearly impossible to trace the real turnover of such giving, since philanthropy is neither institutionalised nor structured.

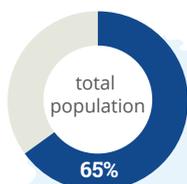
There is a view though that Central Asian countries have long had their own traditional norms of philanthropy, which can be characterised as community-based philanthropy. The distinctive features of such a model are the predominance of a rural population, traditional norms of philanthropy (kinship, community, and religious formats), active civil society, a high level of adaptation of the population to innovations, and relative non-interference of the state into the activities of public organisations.

KAZAKHSTAN

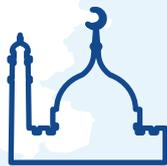
Roots of Charity

Charity in Kazakhstan has historic roots in its religious and cultural traditions. Religious institutions, including churches, mosques, and affiliated schools and organisations, are frequent recipients of individual charitable giving as well as stewards of charitable donations and activities within their communities.

Islam



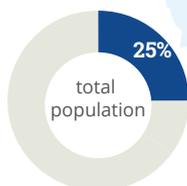
11.5
million Muslims



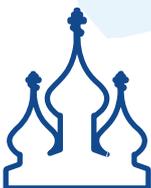
over
2,400
mosques^{iv}

The dominant faith traditions in the country are Islam and Orthodox Christianity. Kazakhstan is home to an estimated 11.5 million Muslims – approximately 65% of the total population. There are over 2,400 mosques in the country (US Commission on International Religious Freedom, 2017). Both compulsory and voluntary charitable giving is embedded in Islamic tradition, which encourages charitable giving at the individual level and through coordinated activities organized by mosques. These activities, largely composed of monetary and material donations to families in need, are funded almost exclusively through member offerings. As Kelly McMann (2014) notes, ‘Mosques and Muslim charities lead local community efforts in helping the poor, homeless, disabled’, and may help fill gaps in government service provision, especially in rural communities.

Christianity



Over 4.4
million Russian
Orthodox



There are over 4.4 million people, an estimated 25% of the population, who identify themselves as Russian Orthodox. Russian Orthodox declares charity to be a pillar of its belief system. There are currently upwards of 300 registered Russian Orthodox churches in Kazakhstan, many of which conduct charitable activities in their local communities, including support for orphanages, hospitals, and nursing homes, funded partially or entirely through member donations. These activities may be initiated by regional dioceses, local clergy, or by church members. In addition, a number of charitable funds with ties to the Orthodox Church operate as independent entities that conduct community outreach activities and promote ties between Kazakhstan and the Russian Orthodox Church.

The Kazakh traditional practice of *asar* promotes the practice of collective work performed by extended families, neighbours, or community members to help an individual or a family, with no compensation expected. *Asar* is often used when building a house or performing agricultural work, and this tradition is frequently cited as an example of traditional Kazakh community values. The concept of *asar* continues to persist today, particularly in rural communities. Some observers even refer to it as an early form of ‘volunteerism’ in the Kazakh context.

Despite these examples, public trust in both religiously- and culturally-grounded charity has yet to translate into a broad culture of individual charitable giving or widespread support for charitable and philanthropic institutions.

Legislation

The law ‘On Charity’ in the Republic of Kazakhstan in November 2015 was the first to provide legal definitions for the terms ‘philanthropic activity’, ‘charity’, ‘charitable organisation’, and ‘sponsorship.’

Philanthropic activities are defined by the law as “activities for rendering the charitable help on the basis of good will in development of science, education, culture, art, sports skill, preserving historical and ethnocultural property of society and state.”

The law applies to both legal entities and individuals engaged in charitable activities; either group may be classified as *sponsor*, *patron*, or *philanthropist*, based on the nature of their contributions.

The 2015 law was also the first to establish a formal definition and policy for endowment funding applicable to the general public; an endowment is defined as assets donated to a non-profit institution, with the requirement that the principal investment remain intact and money earned from investments be used for the long-term support of an organization. The first endowment

¹ For instance, see National Digital History of Kazakhstan (2016). *Asar – Tradition of Joint Collaborative Farm*. Retrieved from <http://e-history.kz/en/publications/view/2158>.

in Kazakhstan was established in 2011 under the Law on the Status of 'Nazarbayev University', Nazarbayev Intellectual School, and Nazarbayev Fund, created in 2011 explicitly to govern the legality of the University and its affiliate structures.¹ The passage of the law "On Charity" opened the endowment model to other institutions, and number of state universities, including Al-Farabi Kazakh National University¹ and Kazakh Humanitarian Law University¹, and private schools, including the Republican Physics and Mathematics School,¹ have launched their own endowments funds. The funding mechanism, however, remains almost entirely absent from the philanthropy landscape in Kazakhstan.

The legal framework for specific types of institutional giving is provided through separate legislation for public and private organizations, respectively. Corporate giving is outlined by the 2006 Law "On Private Entrepreneurship," which defines social responsibility for businesses as "a voluntary contribution by private entrepreneurial institutions for the development of society in the social, economic, and environmental spheres" (International Center for Not-for-Profit Law, 2017).

A 1996 law "On Public Associations", amended in 2010, grants all non-governmental organisations the right to engage in charitable activities and protection of monuments of history and culture. The 2016 law "On Payments" created new requirements for non-governmental organisations to report the receipt and use of funding from foreign sources to the government; additional amendments passed in 2018 expand these reporting requirements, placing a greater administrative burden on NGOs with international donor affiliations (International Center for Not-for-Profit Law, 2017).

Taxation

The 2015 law 'On Charity', supported by Article 133 in the Tax Code of the Republic of Kazakhstan, aims to incentivize corporate giving by offering corporations a tax deduction of up to 4% of the value of their donation. However, a frequent complaint among businesses and civil society organisations alike is that the 4% tax deduction is too low to effectively stimulate corporate giving, with some NGOs advocating for an increase. The State Revenue Committee under the Ministry of Finance reports that over 2,000 businesses received tax deductions for charitable contributions in 2016, with a total savings of 48 billion KZT²; approximately the same amount of received tax deductions in 2015, totalling 26 billion KZT (Mamyshev, 2017).

There are currently no tax deductions for individuals who engage in charitable or philanthropic giving.

For recipients of charitable or philanthropic giving, the Tax code exempts taxation of income received by NGOs "under contract for the implementation of state social contracting, in the form of ... grants, entry and membership fees, ... charitable and sponsorship aid, gratuitously transferred property, subsidies, and donations." Amendments to the tax code which took effect January 1, 2018 extend these tax exemptions for NGOs to grant funds and donations received from a broader range of local and international donor organizations. Other sources of income for NGOs, including entrepreneurial activities, remain subject to taxation.

Charitable Institutions

The passage of the 2015 law "On Charity" established the first legal distinction between a charitable organisation and other non-profit or non-governmental organisations: previously, all organisations with members were registered as public associations, while those without members were registered as foundations.³ The law defines *charity* as "socially useful activities based on the rendering of charitable aid and satisfaction of human needs, carried out on a voluntary and free of charge basis or on preferential terms in the form of philanthropic, sponsorship and patronage activities." The International Center for Nonprofit Law (ICNL) states that this definition does not establish a new type of NGO registration, but rather refers to an informal status. ICNL further notes that the existing requirements for the charter of charitable organisations are currently incompatible with those for other types of NGOs and, "therefore, none of the existing [NGOs] would qualify as a charitable organisation in accordance with this law until they make appropriate changes in their structure and founding documents" (International Center for Not-for-Profit Law, 2017).

Non-Governmental Organizations

As charitable organisations hold the same registration status as all other non-governmental organisations, there are no available estimates on the total number of registered NGOs, which consider themselves to be charitable institutions or engaged in charitable activities. The history of charitable organisations in independent Kazakhstan is closely intertwined with the history of the country's civil society.

¹ For instance, see National Digital History of Kazakhstan (2016). Asar – *Tradition of Joint Collaborative Farm*. Retrieved from <http://e-history.kz/en/publications/view/2158>.

² Approximately \$144 million USD in 2016.

³ It must also be noted that the term "foundation" carries a different meaning in Kazakhstan than in a European or Northern American context. Whereas "foundation" in the Western context typically refers to an organization which operates on the basis of an investment from a family or corporation, and may use funding for internal social projects and initiatives, or award grants to external organizations for social projects and initiatives. In Kazakhstan, the legal term 'foundation' has become synonymous with 'non-profit' without a membership structure, with no assumption of independent financing organizations or association with grant-making activities.

In the early years following Kazakhstan's independence, a number of volunteering and initiative groups emerged in response to the urgent social needs of that period (McMann, 2014). In the early 1990s these groups operated with little legislative oversight. By 1993, an estimated 400 NGOs had registered to address issues as diverse as human rights, education, and the environment. The mid-1990s brought new political awareness and an influx of foreign donor funding, both of which contributed to a surge in the number of registered NGOs: between 1994 and 1997, the total number of NGOs grew to 1,600 (UNDP, 2002). With the arrival of international organisations new social support programmes opened across the country, including Counterpart Consortium, the Soros Foundation, US Agency for International Development, the UN Development Program, INTRAC, and others (Dixon and Kabiyeva, 2014). The law "On Public Associations" was passed in 1996, providing the first legal framework for the work of NGOs. Over the next decade, a number of NGOs gained greater visibility and recognition as key players in the resolution of social issues and as liaisons between government and the wider public. At the same time, financial instability resulted in the closure or consolidation of the NGO sector. Persistent questions of NGO effectiveness, transparency, and long-term sustainability have also contributed to considerable turnover in the sector.

Since it is much easier to open an organisation than to close it, tens of thousands of organisations remain on the registries despite their inactivity. According to data from the Ministry of Finance, there were 19,680 NGOs registered in Kazakhstan as of April 2017; of which only 13,879 were estimated to be functioning (InfoNPO.kz, 2018). Other sources estimate the number of registered organisations to be closer to 30,000, placing the number of functioning organisations between 15-20%, and the number of effective NGOs much smaller (Olzhayev, 2014). Recent procedural changes have attempted to simplify the process of closing an NGO, yet thousands – if not tens of thousands – of non-operational organisations remain on the books.

Of those NGOs, which identify themselves as charitable organisations, only a small number have demonstrated sustainability and a meaningful community impact. The following organisations are some of the largest and most visible players in Kazakhstan's charity sector:

"Miloserdiye": The national volunteering society was founded in 2006 by volunteers with the shared mission of supporting vulnerable children and youth. Miloserdiye has grown into one of the largest foundations in the country, and raises funds for children's medical treatment through corporate sponsorship and largely web-based individual giving platforms. Its other programmes include www.donor.kz, support of blood donations for sick children, the parent-run initiative 'Victory over Autism', and an open database about Kazakhstan's orphans.

"DARA" Foundation: Founded in 2007, the organisation's programmes support vulnerable children and their families. As part of its 'Different but Equal' initiative, DARA opens regional support centres for children with special needs, builds inclusive playgrounds, and supports inclusive education in public schools. The organisation also coordinates mentorship and skill-building programmes for orphaned children, and coordinates events and activities to collect donations and engage vulnerable children in community life.

"Ayala" Foundation: The organisation was founded in 2007 with the mission of promoting a "culture of charity" in Kazakhstan. Its initiatives include the establishment of the Association of Charitable Foundations in Kazakhstan, and an online "school" for those interested in engaging in charitable activities. Corporate support and SMS-based donations campaigns support Ayala's largest programme area, namely the purchase and donation of medical equipment and supplies to support children's hospitals, clinics, birthing centres, and sanatoria, and training for medical personnel.

"Baurzhan" Foundation: The Baurzhan Foundation was established in 2004 with the stated mission of improving the effectiveness of charity in Kazakhstan. The foundation organises the annual "Charity in Kazakhstan" conference in partnership with the Ayala Foundation, and is the primary coordinator for the annual "Altyn Zhyryk" award, which recognizes individuals and organisations for their charitable contributions. Other projects include sports programmes and tournaments for orphaned children, volunteering events in children's hospitals, and community festivals.

"SABI Foundation": The organisation was founded in 2002 with the goal of promoting charitable activities among the broader population and potential donors. With support from corporate and individual donors, SABI coordinates a portfolio of education and youth development programmes targeting vulnerable youth, including medical services, social support for orphans, entrepreneurship development, and construction and renovation projects in schools, hospitals, and residential facilities.

In addition to charitable organisations, both one-off and recurring charitable activities and initiatives appear to be gaining popularity in Kazakhstan. These events are often organised by government agencies and businesses in relation to national holidays and community-wide events. While some of these events may be fundraisers for charitable causes, others may engage beneficiaries – often children in orphanages, people with disabilities, or veterans of World War II – in a planned programme. Examples of such events include the national-level "Road to School" event, coordinated by educational institutions to collect donations for school supplies, "free bread days" for seniors or low-income families at local stores or bakeries, and the annual "Call Your Comrade" event sponsored by the telecommunications company Beeline for veterans to place free calls from the company's stores and offices. Charity has also taken the form of community-based 'humanitarian assistance', most often emerging in the days following a natural disaster, through the collection of clothes, food, and money for victims. These collections are led by volunteers or coordinated through local or regional governments.⁵

⁴ For instance, see Islam.com (2016). Kazakhstan hlestnula blagotvoritel'naya aktzia po razdache besplatogo hleg. Retrieved from <https://goo.gl/vggm4w>; Beeline.com (2015). Zvonok Odnopolchaninu. Retrieved from <https://www.beeline.kz/almaty/about/pr/press-releases/details/972603/>

Sources of Funding

The work of charitable organizations in Kazakhstan today is funded through four main sources:



International Grants

As noted above, the proliferation of non-governmental and charity organisations in Kazakhstan in the 1990s largely became possible thanks to grants from international organisations. As of 2017, 165 foreign and international organisations had the right to award grants in Kazakhstan. Organisations not listed as registered grant-makers have the option to make other forms of donations (International Center for Not-for-Profit Law, 2017). Some of the largest donor organisations include the US Agency for International Development, the European Union in Kazakhstan, and foreign embassies.

These organisations award competitive grants to support projects, programmes, and initiatives in a wide range of spheres, including human rights, environmental protection, education, cultural development, gender equity, and tourism and economic development, among others. The majority of these organisations do not award grants to explicitly fund “charitable” activities, perceived to be one-time or short-term donations. The vast majority of funding is awarded to support programmes and interventions which contribute to long-term development, risk mitigation, and capacity-building, and with demonstrated potential for sustainability and a long-term impact. The Embassy of Finland (2018), for example, states that its grants funding for programmes aimed “to establish partnerships instead of supporting one-time activities, workshops, seminars, etc.”

Outside of grant programmes, however, international organisations and foreign embassies may support charitable activities as part of their cultural and public diplomacy programmes. Recent examples include a charity run organized by the UK Embassy in Kazakhstan to benefit a local foundation; “Children’s Day” activities for visually-impaired children put on by the Embassy of the United Arab Emirates in Kazakhstan, and an annual Charity Bazaar event, which brings dozens of diplomatic missions together to raise money for charitable organisations. There is no current estimate available regarding the total value of charitable funds given to Kazakhstan from international organisations (Dyussebekova, 2016).

It should be noted that the number of international donors supporting non-governmental agencies in Kazakhstan is on the decline. This decrease in funding availability began in the early 2000s, and can be attributed to financial constraints, shifts in strategic funding priorities for many donors, and Kazakhstan’s self-positioning as a regional leader characterized by a rapid rate of development.

Corporate Sponsorship

The private sector remains the largest source of funding of charitable activities in the country (International Center for Not-for-Profit Law, 2017). Charitable assistance from the private sector may take the form of sponsorship, patronage, small-grants programmes, infrastructure development projects, and the direct organisation of events and activities for target populations. Such contributions are often made as part of a company’s Corporate Social Responsibility (CSR) or Socially Responsible Business (SRB) strategy.

CSR and SRB are broad terms referring to the responsibility of private businesses to operate in accordance with fair and sustainable business practices and to make meaningful contributions to their communities. CSR and SRB often assume sustainable supply chains, internal company policies, transparency and financial accountability, and a range of investment, philanthropic, and sponsorship activities to communities. The concept was introduced in Kazakhstan by international corporations from the oil and gas sector who had established CSR policies. The list of top corporate contributors in Kazakhstan

⁵ It must be noted, however, that Article 5 of the law “On Public Associations” prohibits activities conducted by unregistered public associations, leaving the work of volunteer initiative groups subject to scrutiny or administrative penalties.

continues to be dominated by oil and gas companies such as Chevron MunaiGas, Tengizchevroil, KazMunaiGas, Eurasian Group, Samruk Kazyna, ExxonMobil, ERSAl, and BG Group.

The OECD's 2014 analysis of SRB suggests that both the Government of Kazakhstan and national corporations in Kazakhstan largely equate SRB with charitable obligations. Extractives companies, for example, are typically obligated by their contracts to contribute a fixed percentage to social investment. This obligation has led some companies to view the SRB concept as a "charity tax", paid to the regional government to support community needs (OECD, 2014).

A review of corporate sponsorship programmes suggests that national companies are more likely to perceive social investment as charitable giving and/or sponsorship of one-time activities and events, whereas international organisations operating in Kazakhstan are more likely to operate small-grants programmes for comprehensive social projects, in line with global company policies and procedures (Shayakhmetova, 2017). Previous research has indicated that national corporations and local businesses are more likely to provide support directly to non-governmental organisations and in the form of non-monetary goods and donations (International Center for Not-for-Profit Law, 2017).

A majority of corporate donors support regional governments, charitable organisations, and community activities only in those regions of interest to their business operations. For many companies, this outreach is limited to the districts or regions where manufacturing, processing, or extraction is based; the communities where workers reside; the capital city of Astana; and the business and financial centre of Almaty. This policy has resulted in an uneven geographic distribution of corporate social investment across the country, with the oil and gas regions of Western Kazakhstan receiving the most corporate support, and with Almaty and Astana not far behind. Non-extraction regions, however, remain largely underrepresented. An additional challenge for both corporations and the charitable organisations they support is the fluctuation of markets. As corporate CSR budgets are often closely tied to the industry's financial health, industry highs and lows lead to fluctuations in corporate giving, sponsorship, and grants funding.

There is, however, a growing movement among a faction of both international and national companies in Kazakhstan to improve the effectiveness and sustainability of CSR and SRB activities. "A gradual transition from one-time charitable donations to strategic and comprehensive social projects requires a new model of cooperation," wrote Kazakhstan Business Magazine (2011). "It is not just about raising funds for charity. It is a chance to share knowledge about the social development that is needed for productive dialogue between business and society." Recently, events such as the Corporate Charity Forum and the "Atamekenim" initiative have brought companies and community stakeholders together to discuss the expansion of the definition of charity to include long-term social investment (Shatayeva, 2017).

Individual Giving

Individual charitable giving in Kazakhstan takes a number of forms, the most common being donation collection boxes, online banking, payment terminals, and SMS-based donations. Electronic payment service Yandex Money reports that the number of residents of Kazakhstan who used electronic donations services increased three-fold in 2017, with each user making an averaging of two online donations annually (MK-RU, 2017).

Research conducted by the Association of Charity Organizations of Kazakhstan with the Centre for Public Opinion in 2012 suggest that the most popular form



The foundation noted that alternative forms of giving, such as free-of-cost consultations with experts (e.g. IT or legal), are largely unknown.

Crowdfunding has also emerged as a potential source of funding for charitable activities – sites such as baribirge.kz, start-time.kz, and startuper.kz, among others, solicit funding from users to support both commercial and non-commercial projects. Site founders note that the biggest challenge is a lack of public awareness about the crowdfunding concept (Dyussebekova, 2017). It is also common for wealthy businessmen and women to fund charity events, food and clothing donations to families in need, and even construction projects. As many of these donations are not made public, data on the total value of individual charitable giving are not available.

While individual giving can serve to meet gaps in government service provision, it is no secret that large donations by single wealthy individuals to state-supported activities or organisations may sometimes be driven by ulterior motives. As Anheiri and Toepler (2014) wrote, "Philanthropy in Kazakhstan is...an instrument of influence, expression of political loyalty or an informal 'tax' in exchange of new premises or access to resources."

Government Support

The Government of Kazakhstan offers two types of support for non-governmental organisations, including those who engage in charitable activities: grants and government social contracts.

Grants: State-funded grants for NGOs were introduced in 2016 in an effort to reduce dependence among Kazakhstani NGOs on international donors. Grant competitions, held two or three times a year are coordinated by the Committee for Citizens Affairs of the Ministry of Religious Affairs, which selects grant-recipient NGOs through a competitive application process.



Grants are awarded for the implementation of both one-time events and ongoing social projects and programmes. A new monetary awards programme was launched in 2017 to recognize NGOs for the value of their social contributions; in the first year of the programme,



Government Social Contracts:

The 2005 law “On State Social Contracts” serves as the basis for the largest source of government funding to NGOs.

The social contracting process allows NGOs to compete for funding to organize events and coordinate delivery of social services in

15
spheres



including health, education, science, and environmental issues.

More than 20



government agencies award government social contracts (International Center for Not-for-Profit Law, 2017).

Competitions for state grants and government social contracts are open only to those NGOs who are represented in the government’s unified NGO registry introduced in 2016. Analysis conducted by the Asian Development Bank suggests that dependence on state funding may threaten the independence of non-governmental organisations (ADB, 2015).

At the same time, many organisations advise that social contracts represent not only a source of funding, but also a positive form of partnership, indicating increased trust in the role of NGOs to tackle social issues (ADB, 2015). Critics note that while government funding serves as a significant form of support for NGOs, it does little to reduce NGOs’ dependency on external funding sources.

⁶ Approximately \$2.5 million USD.

KYRGYZSTAN

Charity Sector

Charitable activities in Kyrgyzstan are gaining popularity, which may be explained by religious and cultural traditions along with the rise of well-off social groups. De jure, however, the legal sector of charity has been regulated since 1999. The Law on Philanthropy and Charitable Activities adopted on 6 November 1999 was the first piece of legislation that attempted to regulate the charity sector in Kyrgyzstan. This law stipulates that a not-for-profit organisation can seek the status of a charitable organisation. A passage of this law provided for the first time the legal definitions for the terms 'philanthropy', 'charitable activity', and 'charitable organisations'. As the law indicated, philanthropy shall be viewed as unselfish and free of charge assistance carried out by citizens or legal entities in the spheres of art, science, culture and education, and awareness-raising, expressed in transfer to citizens or legal entities of property, including cash means.

The law stipulates that philanthropy shall be carried out for the preservation, creation, and dissemination of spiritual values in the society and thus promote the development of creativity and spirituality of an individual. It specifically outlines that charitable activities have to be governed by the following purposes: social support and protection of citizens; assistance to victims of conflicts or natural and other disasters; promotion of social cohesion; development of education, science, culture, and art; protection of maternity and childhood; advancement of citizens' well-being and healthy lifestyle; protection of the environment and animals; preservation of historical, cultural, religious, or environmental heritage.

As for international charitable activity, the law stipulates that international charitable activity shall not contradict norms and principles of the international law and legislation of the Kyrgyz Republic. Charitable organisations have the right to obtain charitable endowments from foreign citizens and from foreign and international organizations, as long as such endowments are used in the procedure set by the present law.

Provision of assistance and transfer of cash and other material means to commercial organizations and political parties, movements, and groups is not considered to fall within a charitable activity category. If a charitable organization violates the Law on Philanthropy and Charitable Activities, it will be held responsible in accordance with the legislation of the Kyrgyz Republic.

Yet, while Kyrgyzstan's legislation draws a distinction between a charitable organisation and other not-for-profit organisations, most not-for-profit organisations refrain from seeking a charitable status.

Non-commercial organizations



public associations



foundations



institutions



not-for-profit cooperatives



community-based unions

15,400 non-commercial organisations registered with the Ministry of Justice of Kyrgyzstan

Few of these entities are operational, however. For instance, the Association of Civil Society Support Centres (2013) suggested that only 30% of all registered NGOs are active. The Chamber of Tax Advisers along with the State Tax Inspectorate of Kyrgyzstan noted that only some 600 NGOs are registered with and report their activities to the tax agencies (Asian Development Bank, 2011). Not-for-profit organisations in Kyrgyzstan continue to struggle with the lowest levels of sustainability in all of Europe and Eurasia facing the challenges of operating with limited organisational and financial capacities (USAID, 2014). There are also entities, which are not registered or do not comply with the reporting requirements. Nevertheless, while, for instance, the United Nations Development Programme distinguishes only five types of non-governmental organisations (NGOs) functioning in Kyrgyzstan, including charities (Asian Development Bank, 2011), in reality, among all those entities, charities as registered legal entities are practically non-existent.

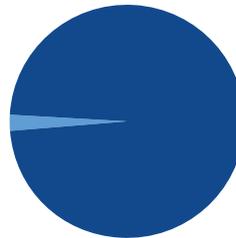
Legislative Constraints

The practical absence of charities and institutional underdevelopment of the philanthropic sector can be partially explained by asymmetries of existing legislation in Kyrgyzstan. The legislation not only fails to provide incentives for the growth of charity activism, but it also places severe constraints on existing institutions.

For instance, while the Law on Philanthropy and Charitable Activities stipulates that a not-for-profit organisation can seek the status of a charitable organisation, and as a charitable organisation it can apply for tax benefits, most not-for-profit organisations prefer to register and operate under a different legal category.

This inertness is explained by the fact that Article 9 of the Law obliges a charitable organisation to spend

and only **2%** of this income can be spent to cover general overhead costs, including the salaries of personnel



98%

of its income on charitable purpose within a year after receiving a donation

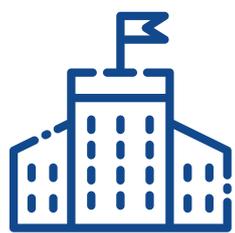
Taxation

The tax code of the Kyrgyz Republic is also not favourable to the development of a strong charitable sector. Civil society organisations may engage in economic and income-generating activities to support their agendas, but they will be obliged to pay the same tax rates as business enterprises (AKDN, 2017; USAID, 2014). This situation appears to be in sharp contrast to the situation in Western countries where governments aim to support the growth of charitable institutions through tax relief and even direct contributions. For instance, in the UK, from 2001 to 2015 the share of state grants to British charities in the form of contracts grew from 49% to 81% (The Economist, 2017).

Even in Uzbekistan, according to its Law «On Patronage and Cultural Sponsorship», if a philanthropist as a legal entity provides support, which is equivalent to or exceeds \$10,000 USD, then they automatically qualify for tax incentives. A patron receives the right to claim a tax deduction in the amount equivalent to 75% of the granted sponsorship assistance but no more than 15% of the total amount of the patron’s annual taxable profit during one financial year. If the philanthropist’s support qualifies for the national treasure of Uzbekistan, then tax exemptions may be increased up to 35% of the total amount of taxable profit of the patron during one financial year.

Accordingly, financial viability becomes the most significant issue facing civil society organisations in Kyrgyzstan. Philanthropy and crowdfunding is practically non-existent (AKDN, 2017). Civil society organisations are not proactively engaged in philanthropy development programmes, while individuals rarely make donations to not-for-profit organisations (USAID, 2014). Largely due to a lack of tax incentives, only a few large businesses allocate funds to social projects, and these companies tend to channel their resources directly to the beneficiaries themselves, rather than through charities (USAID, 2014).

Education and Service Professionalisation



34 state-operated

21 privately-operated

higher educational institutions in Kyrgyzstan

every year these universities graduate nearly

and every year university graduates amount to approximately

40,000

(National Statistical Committee of the Kyrgyz Republic, 2014).

According to the Centre for Educational Assessment and Teaching Methods (2017), which cites the decree of the Ministry of Education and Science of the Kyrgyz Republic for February 27, 2017, there were almost 180 different types of bachelor’s degrees offered by Kyrgyz universities in 2017.

However, none of the universities offer programmes in not-for-profit or charity management. A similar situation is in the postgraduate field (National Statistical Committee of the Kyrgyz Republic, 2014: 305-308). As a result, there are neither formally registered charities in Kyrgyzstan nor young professionals with the necessary qualifications to change these dynamics.

The aforementioned trends are particularly worrisome, as not-for-profit organisations in the developed world are, on the contrary, learning from businesses how to professionalise their own services. As *The Economist* (2017) reported, from 1988 to 2014 the salaries of senior management in US not-for-profit organisations rose twice as fast as total expenditures, and in 2014 about 2,700 US not-for-profit executives earned more than \$1 USD million a year. Meanwhile, in 2015, 30% of graduates in public policy from Harvard University’s Kennedy School of Government preferred to enter the not-for-profit sector, in comparison to 8% in 1980 (*The Economist*, 2017). Moreover, along with the growing number of business-like charities, the number of qualifications in not-for-profit management and philanthropic studies has also grown in the West. Recent scholarship in the USA has documented a growing interest in philanthropy at both undergraduate and graduate levels (Campbell, 2014). As *The Economist* (2017) highlights, the number of courses on not-for-profit management and charity at US universities rose from 284 in 1986 to 651 in 2016, and more and more MBAs are also now specialising in charity management.

Non-Governmental Organisations

As most not-for-profit organisations refrain from seeking a charitable status, there are no available estimates on the total number of registered NGOs, which consider themselves to be charitable institutions. Nevertheless, as one study conducted in 2011 by the National Statistical Committee of the Kyrgyz Republic, the UN Volunteers programme and the Centre for Civil Societies of the John Hopkins University revealed, not-for-profit institutions in Kyrgyzstan produced only 2.7% of value added in the sphere of philanthropy and volunteering that year.

Of those NGOs which can still be identified as charitable organisations, a small number have demonstrated meaningful community impact:

Public foundation “Helping Easy”: Initially established online through public mobilization efforts and via social networks to help cancer patients, this group grew into a public foundation by the end of 2014.⁷

Public foundation “Apake”: Established in 2017, this foundation implements social-oriented projects.⁸ For instance, the foundation provides books for libraries in remote regions of Kyrgyzstan, and special equipment in hospitals for patients. By the beginning of 2022 the foundation intends to cover medical care for patients with cancer in the Center for Radiotherapy.⁹

Charitable foundation «Elim, Barsynby»: This foundation was created to help orphans and children left without parental care and kept in orphanages.¹⁰

Charitable foundation “Babushka adoption”: Active from 1999 this foundation provides material support to lonely and extremely needy elderly. In order to mitigate the impact of poverty on older people in Kyrgyzstan, the foundation has created a successful sponsorship programme for single pensioners, where the most vulnerable elderly people in the city of Bishkek and in the rural areas of the Batken region receive monthly sponsorship aid through the “Babushka adoption”.

Most not-for-profit endeavours, however, rarely attempt to move beyond immediate relief and toward a more sustainable form of social investment.

Corporate Sponsorship

Charitable assistance from the private sector takes the form of sponsorship, small-grants programmes, development projects, and etc, and is often introduced as part of a private company’s Corporate Social Responsibility (CSR) strategy. Nonetheless, CSR in Kyrgyzstan remains the domain of large and well-established companies or those with foreign shares and investments.

30,000 USD



1. Such companies can afford having their own charity funds or dedicated CSR programmes.¹³ For instance, the charity foundation of AYU holding has an annual budget of approximately **\$30,000 USD**.¹⁴ These funds are usually disbursed to support education and sport initiatives and other ad hoc interventions.

300,000 USD



2. The Fund for Progressive Initiatives founded by Askar Salymbekov has an annual budget of **\$300,000 USD**, and supports young scientists focusing on nurturing youth leaders through scholarship programmes.¹⁵

1,000,000 USD



3. Kumtor Gold Mining Company is a rare example of a company, as it allocates almost \$1,000,000 USD annually to its CSR programme.¹⁶ Some small and medium enterprises have also launched their own CSR programmes, but these programmes are mostly unsustainable, chaotic, and ad hoc.

⁷ For two years, through popular funding platforms, the foundation managed to collect more than 6,000,000 Kyrgyzstani soms (KGS) (approximately \$90,000 USD) of material and financial assistance for the children’s department of the NGO and about 2,000,000 soms (approximately \$30,000 USD) was raised for children with cancer. The foundation also collected money in the region of 1,765,115 soms (approximately \$25,000 USD) for victims of the airplane crash, which occurred on the outskirts of Bishkek in February 2017. In 2016, the foundation organised the campaign “One dollar for a life” which raised 4.7 million soms (approximately \$70,500 USD). This amount was then transferred to medical schools for the enhancement of medical diagnostic services.

⁸ The sum of donations in 2017 was 3 million soms (approximately \$42,000 USD); for the first 3 months of 2018 it was 505,901 soms (approximately \$7,000 USD), while investments in social projects for 2017 amounted to 100,000 soms (approximately \$1,400 USD).

⁹ See <https://apake.kg/ru/project/>.

¹⁰ Assistance to needy people is realized in the form of cash and non-cash bank transfers to the settlement account of the fund or the person in need, followed by a mandatory report on the use of the funds. The foundation has a counter of all donations made through this organisations for people who need help; meanwhile, information on people is regularly updated on the official website: <https://www.elimbar.kg/ru-RU/site/index>.

¹¹ The amount is from 15 to 20 euro per month, depending on the wishes of the sponsor. Since 2015, the established amount of sponsorship is 15 euro per month or 180 euro per year. The amount of money awarded to beneficiaries in 2016 reached 118,589 euro. See <http://www.babushkaadoption.org/ru/content/proektyotchet/>.

¹² For instance, the public foundation Apake together with several businessmen launched a crowdfunding campaign to raise \$10.5 million USD to build a radiotherapy centre in Bishkek. Yet, such initiatives are isolated instances.

In general, the companies with CSR programmes tend to focus on activities that aim to raise professional levels of their own employees, ensure occupational safety and health standards, and develop economic and social infrastructure of the regions (Smirnova, 2015). Some CSR programmes also focus on charitable activities in the spheres of education, environment, and sport and support vulnerable groups (children from disadvantaged families and orphanages, disabled people, veterans of the Second World War, etc). A scoping study of large companies in Kyrgyzstan conducted by the CSR CA and funded by the Aga Khan Foundation revealed that 62 per cent of those organisations were involved in charity and patronage, 12 per cent of companies sought to develop social responsibility before their employees and local communities, 8 per cent of companies attempted to establish ethical and responsible relations with suppliers, customers, and partners, and 4 per cent of companies worked on improving systems of corporate governance and environmental protection.

In reality though, there are few companies, which have dedicated and permanent CSR programmes. Mostly, these are the companies that operate in mining, telecommunications, and financial sectors and often have a share of foreign capital. CSR of even those companies is often fragmented, mostly because private companies have minimal or no exposure to the body of knowledge about philanthropy, its role, and value, and thus they treat CSR more as charitable volunteering. For many companies, CSR is also rather a reactive tool to fix their public relations dents than a proactive tool to support the mission of the company and its aspirations.

In addition, businesses tend not to interact with other stakeholders regarding their own CSR and usually have little knowledge about global CSR and good practices. As a result, quite often even if a company has resources for CSR, it cannot channel them effectively for charitable causes. Accordingly, the impacts of private sector's CSR remain low, and there are practically no CSR programmes that go beyond narrow interventions to include larger economic and social endeavours in Kyrgyzstan.

Preliminary consultations with businesses in Kyrgyzstan revealed that there is a need for the development of a systematic approach to philanthropy in the country. Business recognises the importance of CSR; yet, it is unwilling to engage in CSR and philanthropic activities without the state support.

Individual Giving

Since there are virtually no credible data on charitable giving in Kyrgyzstan, it is difficult to draw affirmative conclusions in this regard. Nonetheless, the existing discourses expose the notion that there is an insufficient understanding of the concept of philanthropy, partially perhaps due to the constraining legislation on charities. For instance, the website of Vechernii Bishkek, a newspaper with one of the highest circulations in Kyrgyzstan, does not mention the word “philanthropy” once in 16 pages with the results for “charity”. Contextually, most mentions of the concept “charity” were related to calls for the provision of immediate relief.

That being said, it would be misleading to assume that there is no giving in Kyrgyzstan. There are other forms, through which charitable deeds are manifested in the country such as in-kind giving through established social networks and practices (for instance, in rural areas, villagers often organize themselves to help their fellow villagers in times of need). Individual charitable giving in Kyrgyzstan also takes such forms as SMS-based donations and payment terminals donations. Nonetheless, it appears that most giving in Kyrgyzstan tends to take spontaneous or ad hoc forms (e.g. before political elections) or to not go beyond one's own family (relatives, colleagues, fellow villagers).

There are also popular discourses that substantial donations are made through religious institutions, but due to the discretionary nature of such giving along with the absence of verifiable data it is nearly impossible to trace its real turnover.

¹³ For instance, see: <https://www.kumtor.kg/ru/social-responsibility/>
http://www.kazminerals.com/ru/corporate_responsibility
<https://www.chaarat.com/responsible-mining/>
<http://www.zijinmining.com/sustainability/Our-Approach.htm>
<https://www.megacom.kg/razdel/press-center/corp-social-responsibility/>
<https://beeline.kg/chuiskaya-obl/about-beeline/company/corporate-responsibility>
<http://www.demirbank.kg/en-us/about/news/news-detail?slug=demirbank-11>
<https://www.mbf.kg/index.php/ru/social>

¹⁴ Zarlyk Tolobaev, Vice President, AYU Company, October 2017.

¹⁵ Ulugbek Salymbekov, Vice President, Dordoi Association, October 2017.

¹⁶ Rodney Stuparyk, Vice President, Kumtor Mining Company, September 2017.

¹⁷ For further detail see CSR Central Asia (2014); Imakeeva (2015); Smirnova (2015).

TAJIKISTAN

Roots of Charity

The terms such as charity or *philanthropy* do not have a clear correspondence in the Tajik language. Instead, the following terms (with accompanying rationalities) are used:



Fa'oliyati ekhsonkuni' or ekhsonkori' – acts of charity, both by individuals and organisations, with a focus on compassion. This term is used in Tajik legislation (discussed in the next section); however, it is rarely used in other contexts;



Khayrot or khayriyakuni' (also used as khayr) / also known as savob – it is a broad term, which encompasses both material and non-material small-scale acts of charity for people in need (e.g. giving money to beggars, helping older women to carry shopping bags). This term is commonly used, usually as *khayr kardan* (to do some small good) or *delat' khayr*;



Sadaka – is a voluntary, usually material act of charity encouraged by Islam (Arabic: *Sadaqah*). It refers e.g. to donating money to a mosque during religious holiday, with an aim to please Allah. This type of charity is more common among religious people, although its meaning is very close to *khayrot*;



Zakot – is an obligatory, material act of charity in accordance with Islam, taking place on an annual basis (Arabic: *zakat*). It is a 'tax' for the poor, which purifies one's wealth, and refers to one of five pillars of Islam. Zakot is calculated depending on one's income, usually about 2,5%.¹⁸ This type of charity is more common among religious people.

These specific acts of charity do not correspond to some specific groups of the population (e.g. students, businessmen, government officials). Rather, different groups refer to different types of charity on various occasions. Most of these initiatives are not institutionalised. However, the mapping suggests that charitable actions in Tajikistan are gaining popularity, which is associated with: the government's support for charity, rise of religiosity, and the emergence of well-off social groups (such as small entrepreneurs) who can afford to help others and/or do it for prestige.

Legal Framework

Tajik legislation creates favourable conditions for charity, and in particular promotes small acts of charity towards vulnerable population groups. It also supports the creation of charity organisations and allows them to receive funding from a very broad range of sources.

The Law on Charity was first adopted on February 26, 2003. It was amended on January 02, 2018 under the number 1491. The law defines the forms, main goals and possible ways to support a charity through state authorities and self-governing bodies at a very local level (*jamoat* and *mahalla*), as well as mentioning that the state is committed to a moral education of citizens through supporting charity. The law talks about 'acts of charity', which include both voluntary activities of individuals, as well as more organised forms of assistance through charity. There are a few conclusions to be drawn from the analysis of the law:

- ▶ The state has a very broad understanding of charity which includes material and social support to vulnerable groups of the population; support to cultural and sport events; and environmental protection;

¹⁸ According to religious calendars approved by the government and distributed on the occasion of Ramadan in 2017, people with an annual income lower than 18-19.000 TJS (about 2,000 USD), were freed from zakot.

- ▶ The state sees charity not only as a provision of assistance to people in need, but also as a means to create a new, generous and solidary society, willing to act in the public interest instead of pursuing individual aims;
- ▶ The law pays special attention to the family unit and youth. In particular, support for large and low-income families, mothers with children; and children in orphanages is encouraged (art. 1);
- ▶ The amendments from 2018 concern promoting acts of charity by self-governing bodies (jamoat and mahalla) in rural areas of Tajikistan (art. 21). This suggests decentralisation and giving more responsibilities to actors at a very local level.

According to the law, charity organisations:

- ▶ Cannot engage in commercial activities (art. 14);
- ▶ To register, a charity organisation needs a charter with a name, aims and objectives; conditions of acquiring membership and duties of members; origin of funding; liquidation procedures (art. 10);
- ▶ Charity organisations need to be managed by a collegial body (art. 12);
- ▶ Can obtain funding through: contributions from members; charitable donations (financial and other) from individuals; legal entities and officially registered enterprises; organisation of charity events; work of volunteers (art. 14); as well as international organisations (art. 21).

The Law on Regulations of Traditions, Ceremonies and Celebrations of the Republic of Tajikistan was adopted in 2007, and since then was amended four times, with the last version on August 28, 2017 (under the number 1461). The law, which is the first of its kind in the Central Asian region, aims at reducing expenses of a number of lavish celebrations in Tajik society, including the likes of weddings and circumcisions, which can lead to impoverishment of local communities in Tajikistan (Muratova, 2016). Moreover, as stated in the law, it aims at the 'protection of values associated with national culture and traditions in order to raise the social and economic level of life of citizens.' Notably, by reducing expenses for celebrations, the law supports acts of charity for vulnerable groups of population. For instance:

- ▶ The law indicates that circumcision can be celebrated only in the family circle, without throwing a party for the likes of neighbours (art 9.1.) Instead of lavish celebrations families with enough financial resources can support the circumcisions of boys from low-income families and orphans (art. 9.7). The same concerns weddings (art. 10.7).

The Tax Code of the Republic of Tajikistan adopted in 2012, with the most recent amendments made in February 21, 2018 (under the number 1511). The code contains several articles which regulate charity actions:

- ▶ It indicates actions which are not considered as charity by the Government of Tajikistan: donations for tax purposes, and donations aiming at securing allies during election periods (art. 10);
- ▶ It assures that one-time cash donations and other material help with a charitable purpose are not taxable (art. 104.6);
- ▶ Charity organisations are exempted from paying taxes (art. 110.1);
- ▶ Individuals and companies which make donations to charity organisations can deduct this amount from their taxable profit – although, no more than 10% (art. 113).

Practices of Charity in Tajikistan

Charity and State

Charity is an important component in almost all presidential speeches, which are widely transmitted on the radio, broadcast on TV and occasionally distributed in print. The importance of charity is particularly poignant on the occasion of religious celebrations, such as Ramadan (*Ramazon*), Eid-al-Fitr (*Id Al-Fitr*) and Eid-al-Adha (*Idi Kurbon*).¹⁹ In his speech on 11th July 2017, on the 10th anniversary of the adoption of the Law on Regulations of Traditions, Ceremonies and Celebrations of the Republic of Tajikistan, the president of Tajikistan suggested that by reducing the expenses of family celebrations, local communities substantially contributed more to charity.

More specifically, he stressed that with both financial support and labour, construction of the following infrastructure was completed: 123 new school classes, 343 medical points and 107 bridges, while 1,000 kilometres of water supply lines were installed throughout the country. The president of Tajikistan underlined the importance of charity in the country and stressed that the government supports acts of charity of wealthy citizens, entrepreneurs, and state officials (and especially of those working in law enforcement bodies).²⁰

²⁰ See Речь на встрече по случаю 10-летия Закона Республики Таджикистан «Об упорядочении традиций, торжеств и обрядов в Республике Таджикистан», 11 July 2017, <http://www.president.tj/ru/node/15752>

In particular, the government supports acts of charity towards vulnerable groups of the country's population, in order to improve their living and studying conditions. Starting from 2009, the president of Tajikistan called people who plan to visit Mecca to consider donating the amount of the trip (\$2700-3000 USD) to charity instead.²¹

State Institutions

As of 2017, in Tajikistan there were 73 state institutions supporting vulnerable groups of the population. These included 27 boarding schools (*internaty*), four orphanages, and eight care homes for the elderly and people with disabilities operating full time.²² The total number of beneficiaries of these institutions amounted to 12,000, of whom 1,200 are children with disabilities and 3,000 orphans. These institutions are maintained from the government budget, which is slowly increasing on an annual basis. For example, in previous years the Centre for the Elderly and People with Disabilities in Dushanbe used to receive a daily fee of 7 TJS (about \$0.79 USD) for food per person, whereas in 2017 the amount reached 14 TJS (about \$1.70 USD).²³ The centre receives about 250 people and can provide accommodation for 25 people for a period of six months (after that they are referred to state-owned nursing homes). The beneficiaries of the centre can also receive legal support (compiling applications to receive disability allowance and obtain/renew passports), medical help (blood tests, electrocardiogram), the use of laundry and hairdressers' services.

A month before particular celebrations, each of those 73 state institutions provides the assigned state body with a list of needed items, such as clothes and foodstuffs (flour, sugar, oil etc.).^{24 25} Meanwhile, the Ministry of Health and Social Protection of Tajikistan regularly provides free medicine to these institutions.²⁶ The government also encourages donations from government officials to these state-run centres.

It also asks citizens to contribute, through announcements on TV, radio and newspapers. The aforementioned state institutions providing support to vulnerable groups of the population receive regular help from individual employees of state institutions. All 73 institutions throughout the country receive regular help from a total of 101 government bodies - each of which has been assigned to support specific institutions on the occasion of various state and religious celebrations.²⁷ This distribution occurs in accordance with the Presidential Decree from 10 February 2014 to coordinate these efforts and avoid duplications (which used to happen in the past, when the majority of initiatives were concentrated in Dushanbe).

Charity in Dushanbe

With regard to the country's capital city, Dushanbe, a number of campaigns have been launched by the city's administration in recent months. In 2017, the city's administration started a campaign entitled 'Improvement of Dushanbe is the task of the city's residents'. For 150 days, state officials and school students have been participating in Saturday voluntary work (*subbotnik*), planting trees and flowers in the city.²⁸ Single state institutions have been also asked to involve their employees (in addition to mobilizing private companies) in building children's playgrounds in Dushanbe and planting trees, through either actual work or financial contributions.²⁹

Across Dushanbe's universities, the management thereof usually do not initiate any charity campaigns. There are very sporadic actions when professors and students, for instance, collect winter clothes for orphanages. In addition, students from Dushanbe regularly visit orphanages and boarding schools located nearby; they play with children, help them with their homework, and sometimes bring food, books and clothes. A very active student community is the alumni of the US-funded Future Leader Exchange (FLEX) programme (especially those based in Dushanbe), who for a number of years have been organising events for orphanages, boarding schools, centres for the elderly and people with disabilities, on a weekly basis. They prepare food for beneficiaries of these centres, play with children and sometimes teach them English, as well as organise dancing and singing activities, and conduct small renovation works. FLEX Alumni receive some financial support from the organisation (\$1,500 USD a year) to engage with local communities. Apart from this, they fundraise among friends and users of social media to finance their activities.³⁰

²¹ See Fergana.ru, Таджикистан: Президент призвал паломников не совершать хадж, а отдать деньги на благотворительность, 30 June 2009, <http://www.fergananews.com/news.php?id=12323>

²² See Речь на встрече по случаю 10-летия Закона Республики Таджикистан «Об упорядочении традиций, торжеств и обрядов в Республике Таджикистан», 11 July 2017, <http://www.president.tj/ru/node/15752>

²³ Interview with an employee of the Centre for the Elderly and People with Disabilities in Dushanbe, 27 February 2018.

²⁴ Interview with an employee of a court in Dushanbe, 13 February 2018.

²⁵ See the video, Кумаки хақрияви- Восеъ, <https://ok.ru/video/12318344597>

²⁶ Interview with an employee of the State Agency of Social Protection of the Population, 1 March 2018.

²⁷ See Речь на встрече по случаю 10-летия Закона Республики Таджикистан «Об упорядочении традиций, торжеств и обрядов в Республике Таджикистан», 11 July 2017, <http://www.president.tj/ru/node/15752>

²⁸ Tajikistan Times, В Душанбе пройдут 150 дней озеленения и благоустройства, 7 February 2017, https://tajikistantimes.tj/news_rus/v-dushanbe-proydu-150-dney-ozeleneniya-i-blagoustroystva/

²⁹ Interview with an employee of a court in Dushanbe, 13 February 2018.

³⁰ Interview with an active FLEX alumnus, 3 March 2018.

Social Media

In the last few years, social media (Facebook, Odnoklassniki, V Kontakte) and local media (in particular the newspaper and radio outlet Asia Plus) have played a crucial role in mobilising support for people who urgently need medical treatment in Tajikistan or surgery abroad. In particular, through social networks local activists and volunteers have managed to collect significant amounts of money for sick children. Tajik artists are occasionally participating in charity concerts for this cause, organised by local activists. In 2016, through fundraising in social media, the costs of surgeries for more than 100 children were raised.³²

A very active group is Fond Rushdi Tojikiston, the first initiative of this kind in Tajikistan, which fundraises for surgeries of children with heart diseases online, as well as for wheelchairs and other equipment. The activist Takhmina Bobokhonova runs the fund.³³ It operates transparently, uploading all bills confirming the costs of treatment of children. Meanwhile, other temporary initiatives of this kind included websites collecting money for victims of flooding.

Furthermore, individuals provide substantial financial and other (food, clothes, etc.) support to state centres providing help for vulnerable groups of the population.

Centre for the Elderly and People with Disabilities in Dushanbe registered:

2014 ▶ donations amounting for **14,000 TJS (≈ 1,590 USD)**

2017 ▶ donations amounting for **100,000 TJS (≈ 11,340 USD)**

For instance, in 2014 the Centre for the Elderly and People with Disabilities in Dushanbe registered donations amounting for 14,000 TJS (about \$1,590 USD), and in 2017 for 100,000 TJS (about \$11,340 USD). Another campaign which was recently launched through social media is the Fund Supporting Stray Animals.³⁴ Through Facebook, activists managed to organise and run a shelter for homeless animals in Dushanbe.

Community-Based Philanthropy

On request of heads of schools, local leaders from self-governing bodies (*raisi jamoat*, *raisi mahalla*) can ask community members to contribute to the renovation of schools. Such initiatives are very popular among local communities because they see the changes and effects thereof with their own eyes (as opposed to initiatives taking place on the central level). On the occasion of state and religious celebrations, better-off families often bring food (in particular meat) to their neighbours who are in need. In rural communities, there is also a tradition of *hashar*. This involves voluntary work, usually of men, for the benefit of the entire community, e.g. renovation of schools, connecting water supply pipes for villages etc.

Diasporas and Migrants

In 2014, with the support of the International Organization for Migration (IOM), the government started incentivising labour migrants and more established diasporas abroad to contribute financially to the development of their home country (based on the Armenian model of diaspora engagement). However, the research commissioned by IOM showed that these groups are not interested in channelling their donations through the central government, as most do not perceive it as trustworthy.³⁵ This, however, does not mean that migrants do not contribute to the development of their communities. On the contrary, many provide financial contributions directly to their communities (sometimes through *jamoat*, the lowest level state body), for the renovation of schools, hospitals, roads and the construction of mosques.³⁶ They also provide foodstuffs for disadvantaged families.³⁷

Religious Giving

With the rise of religiosity in Tajikistan, mosque attendees often participate in actions initiated by religious circles, such as the collection of money for disadvantaged families on religious occasions. They can also contribute with their labour to construction works in mosques. Foreign Islamic charity funds also provide financial support to the state centres (for example for construction or renovation), although they are only allowed to do so through the central government and cannot do so directly. In 2015, the Tajik government terminated collaboration with the Iranian organisation the Khomeini Fund, which used to provide foodstuffs and sewing courses to women in villages.

³³ Nastoyashie vremya, Tadjikistan: bolnykh detey spasajut sozseti, 23 November 2015, <https://www.currenttime.tv/a/27377566.html>

³⁴ See the Facebook page <https://www.facebook.com/groups/834310456723965/about/>

³⁵ Mukomel, V. (2015) Diaspora: Partner in the Development of Tajikistan. IOM Mission in Tajikistan. <http://www.iom.tj/index.php/research/212-diaspora-partner-in-the-development-of-tajikistan>

³⁶ Kluczevska, K. and O. Korneev (forthcoming), 'Politics in the Tajik emigrant community complex', *Revue d'études comparatives Est-Ouest* (RECEO).

³⁷ See videos on the topic, e.g. Kumaiki Muhojiron ba 40 oila dar n. Vosej, <https://ok.ru/video/277564491222>

Private Companies and Individual Entrepreneurs

Bigger foreign companies operating in Tajikistan often have internal funding for charity (or even specific charity funds). For example, in 2015 the Chinese cement company Huaksin Gayur Cement created an internal charity fund 'I love Tajikistan' with a five-year budget amounting to 3,000,000 TJS (about \$340,000 USD). The company announced that it would invest this money in the renovation of a children hospital in Yovon and in creating working places for women.³⁸

In recent years, some medium and bigger local companies in Tajikistan (usually those which follow foreign practices and aspire to expand to markets abroad) also started setting up internal charity funds, with specific goals to reach every year (e.g. supporting sportsmen and university students with scholarships). Other medium-sized local companies regularly make donations to institutions providing support to vulnerable groups. For example, in 2017 Orion Bank provided foodstuffs to orphanages and care houses for the elderly and disabled people. Local dairy companies regularly provide dairy products to orphanages and boarding schools, and pharmacies free medication. In other medium-sized local companies, employees themselves regularly collect money for the medical treatment of children from disadvantaged families.

The government actively incentivises entrepreneurs to contribute to charity through building local infrastructure (e.g. bridges), renovating boarding schools and orphanages, or by providing foodstuffs for these institutions. During Ramadan local entrepreneurs finance small construction works in their regions, such as the renovation of roads. Moreover, on an annual basis, more religious entrepreneurs give *zakot* (see Section 1 for a description) to orphans, widows, the elderly, and local families in need.

Donor Agencies, International Organisations (IOs), and NGOs

IOs, which operate in Tajikistan, very rarely participate in charity campaigns. An often-raised explanation is that this kind of help goes beyond the framework of the projects which they implement, and that they do not have any additional budget to allocate for charity initiatives. Often, however, rather than lacking in additional funds to allocate for charity, IOs deliberately avoid such engagement because of the extremely bureaucratic and time-consuming internal procedures that are involved in this type of work. If organisations provide help, it is accompanied by discussions on how to place their logo on products delivered to people, to increase their visibility. The last big mobilisation of UN agencies occurred back in 2014, during a flooding in the south of the country, when they provided free fuel and foodstuffs to the communities affected.

Individual employees of these organisations (usually local staff) often participate in various charitable actions. They regularly collect clothes and money among staff members to support the likes of orphanages or medical treatment for children of disadvantaged families. The Centre for the Elderly and People with Disabilities in Dushanbe collaborates with the Japanese Embassy (which provided a grant for renovation of the centre and the purchase of equipment) and Caritas (where beneficiaries are referred to obtain legal help).

As for local organisations, an interesting case of charity is the voluntary association Peshraft, set up in 2011 by a group of Tajik students, who used to study abroad. The organisation promotes education in Tajikistan.⁴⁰ It also operates a charitable foundation Tajikinvest, registered in the UK, which used to carry out fundraising for orphanages in Tajikistan and finances university scholarships for talented young people from disadvantaged families.⁴¹ Tajikinvest launched an unprecedented level of fundraising from private partners from Tajikistan itself (for instance the Tajik airline company Somonair), rather than foreign donors. Peshraft was most active between 2013 and 2017.

Local NGOs rarely engage in charity campaigns largely because they are financially dependent on funding from foreign donors, which has been systematically decreasing over recent years. However, there are a small number of new NGOs, which work with children with disabilities, and which organise charity campaigns outside the framework of the donor-funded projects that they implement. These organisations include: the NGO Javonini Peshsaf from Panjiket; the Association of Parents of Children with Disabilities, Savob in the Pamir; and a similar association Imkonyat in Dushanbe.

A very successful case of a charity campaign by a local NGO is Become a Santa Claus for a Child in Need. In December 2016, on New Year's Eve, the Eurasia Foundation of Central Asia-Tajikistan launched the first such campaign through social media, connecting 74 children from orphanages and boarding schools in Dushanbe with people who could provide them with New Year's gifts (toys, school sets and winter clothes). In December 2017, the NGO launched the second campaign, securing New Year's gifts for 200 children (from Hissor and Khujand).

³⁸ Novosti Tajikistana, «Хуаксин Гаюр Цемент» выделила 3 млн. сомони на благотворительность в Таджикистане, 19 January 2016, <http://novosti-tadzhikistana.ru/xuaksin-gayur-cement-vydela-3-mln-somoni-na-blagotvoritelnost-v-tadzhikistane/>

³⁹ Sugdnews.tj, Благотворительность предпринимателей Канибадама в месяц Рамадан, 15 June 2017, <http://sugdnews.tj/2017/06/15/blagotvoritelnost-predprinimatelej-kanibadama-v-mesyats-ramadan/>

⁴⁰ See the website of Peshraft <http://www.peshraft.tj/> and their Facebook page <https://www.facebook.com/Peshraft/>

⁴¹ Yarbabaeva, M (2013) Privlechenie Diaspor v Razvitie Stran – Luchshaya Zarubezhnaya Praktika (Mezhdunarodnyy Opyt). In: Mahmadv B.A. (Ed.) Mas'alahoi Ravandi Muhojirati Mehnati: Mushkilot va Durnamo. The Center for Strategic Research under the President of the Republic of Tajikistan., p. 94

CONCLUSION: HOW TO STRENGTHEN PHILANTHROPY IN CENTRAL ASIA

A crucial question for the field of philanthropy infrastructure is to find out what is needed for it to grow and strengthen. Our research suggests five things:

- ▶ **1. Increase public awareness about diverse opportunities to serve those in need** - People will choose to support charitable activities when the process is convenient to their lifestyles, consistent with their values and resources, and fully transparent. For these reasons, the widespread promotion of a broad definition of charity – one which includes non-monetary contributions, such as volunteer time and expert consultancy – will be critical to increasing public awareness and effective engagement from the wider public.
- ▶ **2. Improve the incentive structure for key stakeholder groups** - This aim is a sustained approach to understanding, monitoring and impacting changes in legal and regulatory frameworks, and their practical application. Identified inconsistencies in the legislation will help harmonise tax legislation and financial/non-financial incentives to encourage the development of philanthropy in Central Asia. Advocates for increasing the tax deduction for corporations consider a targeted incentives programme for small- and medium-sized businesses, who are wholly absent from national CSR discussions and decision-making processes.
- ▶ **3. Equip philanthropy actors with skills to develop this sector** - This activity aims to foster the development and application of the necessary skills among philanthropists. Recognising rapidly changing demands, philanthropists will be equipped with the skills needed for an active and meaningful engagement in public life and for longer-term citizen engagement (certification).
- ▶ **4. Establish diverse pathways for citizen participation in philanthropy** - This goal is to promote multiple pathways for citizen participation in public, private, and civil sectors. These practical citizen engagement opportunities will provide direct and meaningful entry points for lasting dialogues, debates, decision-making, and problem-solving on philanthropy.
- ▶ **5. Study of the endowment model for the CA context** - International institutions, corporate sponsors, and individual supporters currently sustain the work of charitable organisations, yet additional structural solutions are needed for long-term sustainability. An expansion of the endowment model in CA would not only promote greater financial autonomy, but also greater independence of the third sector to choose and pursue its own strategic programme priorities.

³⁸ Sugdnews.tj, Благотворительность предпринимателей Канибадама в месяц Рамадан, 15 June 2017, <http://sugdnews.tj/2017/06/15/blagotvoritelnost-predprinimatelej-kanibadama-v-mesyats-ramadan/>

³⁹ See the website of Peshraft <http://www.peshraft.tj/> and their Facebook page <https://www.facebook.com/Peshraft/>

⁴⁰ Yarbabaeva, M (2013) Privlechenie Diaspor v Razvitie Stran – Luchshaya Zarubezhnaya Praktika (Mezhdunarodnyy Opyt). In: Mahmudov B.A. (Ed.) Mas'alahoi Ravandi Muhojirati Mehnati: Mushkilot va Durnamo. The Center for Strategic Research under the President of the Republic of Tajikistan., p. 94

RECOMMENDATIONS: POSSIBLE ACTIVITIES IN THE AREA OF PHILANTHROPY FOR A FUTURE INSTITUTE

Goal/mission: To foster a more enabling policy and environment for philanthropy and assist the development of a broad spectrum of new philanthropy actors (government, civil society, business).

Objectives/directions:

- ▶ 1. Develop legislative and regulatory environments for philanthropy
- ▶ 2. Equip philanthropy actors with skills to develop this sector
- ▶ 3. Establish diverse pathways for citizen participation in philanthropy
- ▶ 4. Foster an enabling environment for regional- and national-level policies and actions that reflect the interests of society and promote civic participation that will underpin philanthropy

Activity 1: Develop legislative and regulatory environments

This aim is a sustained approach to understanding, monitoring and impacting changes in legal and regulatory frameworks, and their practical application. Identified inconsistencies in the legislation will help harmonise tax legislation and financial/non-financial incentives to encourage the development of philanthropy in Central Asia region.

Outputs:

- 1.1 Study of legislative and regulatory environments
- 1.2 Identification of legislation inconsistencies and promotion of legislation harmonization
- 1.3 Study administrative practices of government agencies involved in this field
- 1.4 Develop of courses/curriculum on philanthropy for lawyers (for a fee)
- 1.5 Legal consultations and trainings on tax/charity legislation for potential philanthropists from business and civil society (for a fee)

Activity 2: Equip philanthropy actors with skills to develop this sector

This activity aims to foster the development and application of necessary skills among philanthropists. Recognising the rapidly changing demands, philanthropists will be equipped with skills needed for an active and meaningful engagement in public life and for a longer-term citizen engagement.

Outputs:

- 2.1 Initial needs assessment (taking into account current knowledge gaps on philanthropy among civil society actors, government, donor/business communities)
- 2.2 Introduction of blended learning for philanthropists, which will employ a range of online and on-site tools and resources to accommodate unique needs of diverse stakeholder groups (for a fee)
- 2.3 Development of modern curriculum and Master's degree programmes at UCA (in Philanthropy and Non-profit Leadership) (for a fee).
- 2.4 Development of the endowment training model for the international institutions, corporate sponsors, and individuals (for a fee).
- 2.5 Establishment of partnerships with universities/academia for research, curriculum development, and professional and academic training on modern philanthropy.

Activity 3: Establish diverse pathways for citizen participation in philanthropy

This goal is to promote multiple pathways for citizen participation in public, private, and civil sectors. These practical citizen engagement opportunities will provide direct and meaningful entry points for the lasting dialogues, debates, decision-making, and problem-solving on philanthropy.

Outputs:

- 3.1 Creation of a public platform for the dialogue between civil society actors, government, and donor and business communities (congress/national forum for a membership's fee)
- 3.2 Development of information and organization infrastructure (partnership with media, creation of a network of urban/rural philanthropists, etc.)
- 3.3 Development of standards for transparency, openness, and good practices of organizations involved in raising voluntary contributions that take into cultural and religious specificities
- 3.4 Publish an annual report on philanthropy and giving, and its impact on communities and society to inform various stakeholders of trends

APPENDIX B: BIBLIOGRAPHY

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