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ENABLING ENVIRONMENT
FOR PHILANTHROPY IN

GHANA



SDG

Philanthropy Platform



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Foreword

In September 2015, 193 countries adopted the 2030 Agenda for Sustainable Development and the 17 Sustainable Development Goals (SDGs) enshrined at the heart of it. The SDGs represent the follow-up framework to the Millennium Development Goals (MDGs). They aim to end poverty and inequality; protect the planet from climate change and environmental degradation; and ensure prosperity and peace for all as part of a worldwide pact for a better world by 2030.

This will require countries to mobilize unprecedented levels of financing, investment, technical know-how, and data and institutional capacities to ensure great strides are made in a short period of time so that no one is left behind. In fact, a conservative estimate by the UN's Sustainable Development Solutions Network (SDSN), using figures from research by the World Health Organization (WHO), the Food and Agriculture Organization (FAO), the World Bank and academic studies, indicates that more than USD 1.4 trillion must be poured into low and lower middle-income countries to meet the SDG targets. UNCTAD has also estimated that the total investment needs in developing countries amounts to USD 3.3 - 4.5 trillion annually, with current investment at USD 1.4 trillion implying an investment gap of USD 1.9 - 3.1 trillion per year. Elsewhere, the Better Business Better World report by the Business and Sustainable Developing Commission has stated that the effort to achieve the SDGs could open up an estimated USD 12 trillion in market opportunities in four economic systems: food

and agriculture, cities, energy and materials, and health and well-being.

This level of ambition requires innovative new methods and channels of generating financing and investment as well as revitalized and enhanced partnerships between the public and private sectors. Philanthropy can be instrumental in filling this gap. In fact, the relationship between philanthropic organizations and development practitioners intent on meeting the SDGs can be symbiotic: while philanthropy can provide much needed funds and technical advice in particular sectors, the SDGs also provide philanthropy with the opportunity to contribute to a universal set of development priorities that have been chosen by people themselves after long-standing public consultation. Moreover, multi-stakeholder partnerships, such as those between government, philanthropy and the private sector can also help link market-driven investment projects and private sector innovation and know-how with sustainable, inclusive, and equitable outcomes for all.

To this end, the SDG Philanthropy Platform (SDGPP) was launched to catalyse greater collaboration between philanthropic organizations and the international development community. The Platform is a global initiative that connects foundations and philanthropists with knowledge and networks that can deepen collaboration, leverage resources and sustain impact. It acts as a facilitator, connecting philanthropic organizations

to each other and to key stakeholders, processes and policies driving SDG delivery within national development planning. Key members of the Platform include the United Nations Development Programme (UNDP) and Rockefeller Philanthropy Advisors (RPA), who are in turn supported by the Conrad N. Hilton Foundation, Ford Foundation, Oak Foundation, Brach Family Foundation, and other key international and nationally-based organizations.

Ghana is one of eight pilot countries where the SDG Philanthropy Platform (SDGPP) has been catalysing innovative collaborations since July 2015. Policymakers in Ghana have emphasized the achievement of SDG 6, in particular, relating to access to safe water and sanitation, as well as ensuring sound management of freshwater ecosystems. While Ghana had already reached the MDG target of halving the proportion of people without adequate access to safe drinking water by 2015, the Water, Sanitation and Hygiene (WASH) sector continued to face a number of challenges, including limited access to sanitation, intermittent supply and high water losses. With the renewed focus on SDG 6, philanthropy is poised to become a critical social investment partner in the water and sanitation sector in Ghana, ensuring that all development partners drive forward to rise to the challenge of achieving the SDGs.

In June 2016, a large multi-stakeholder meeting held by the SDG Philanthropy Platform Ghana, Platform

partners, the United Nations, government, local philanthropic organizations, non-governmental organizations, social enterprises, and civil society, worked to foster multi-stakeholder engagement, and affirmed the need for SDG priority mapping coordination between government and philanthropy. SDGPP is working in particular to develop an appropriate enabling policy environment for philanthropy, as articulated in the New Patriotic Party's 2016 Manifesto, by supporting the government's SDG planning and implementation processes and advocating for a stronger voice and role for philanthropy.

Taken together, it is clear that the knowledge and money to finance sustainable development already exist. The main challenge is to channel these resources to areas and sectors of greatest need to improve people's wellbeing. To this end, the United Nations stands ready to work with all actors, including philanthropic organizations, local stakeholders and government to ensure the successful achievement of the Sustainable Development Goals in Ghana by 2030.

Acronyms

AFE

Association of Family and Corporate Foundations

APN

Africa Philanthropy Network

CSO

Civil Society Organization

CSR

Corporate Social Responsibility

GoG

Government of Ghana

GPIIN

Ghana Philanthropy and Impact Investors Network

GLAAS

UN Water Global Analysis and Assessment of Sanitation and Drinking Water (WHO report)

GSPP

Ghana SDGs Philanthropy Platform

GWET

Ghana Water Enterprise Trust

HNWI

High net worth individuals

LMIC

Lower middle-income country

MDGs

Millennium Development Goals

MFIs

Microfinance Institutions

NDPC

National Development Planning Commission

NGO

Non-governmental Organization

NPF

National Philanthropy Forum

NPO

Non-Profit Organizations

ODA

Overseas development assistance

PBO

Public Benefit Organization

SDGs

Sustainable Development Goals

SDGPP

SDG Philanthropy Platform

UNDP

United Nations Development Programme

WACSI

West Africa Civil Society Institute

WASH

Water, Sanitation and Hygiene

WHO

World Health Organization

WINGS

Worldwide Initiatives for Grantmaker Support

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Executive Summary

Philanthropic giving by diverse individuals, social and communal groups, and formal institutions, forms the bedrock of Ghanaian culture, whilst providing for the most basic social and economic needs of many of its people. In fact, giving for a wide range of reasons is considered to be so intrinsic to Africans, including Ghanaians, that “at any one given time, one is either a philanthropist or a recipient of one kind or another of benevolence.”¹ However, there have been few studies that have systematically analysed the potential of philanthropy to contribute to development aspirations at the national level.

While Ghana has had impressive economic growth performance in recent years, it is also clear that alternative forms of financing are essential for the country to meet its development goals.

This is because Ghana’s growth has rarely been inclusive, with its recent expansion into a lower middle-income economy not yet translating into productive and decent employment opportunities for a significant section of its people.² Income inequality also persists: For example, the Gini coefficient rose from 37 in 1992 to 41 by 2013.³ Its inclusion as a lower middle-income country (LMIC) puts the country on unfamiliar territory as this has generated concomitant reductions in Official Development Assistance (ODA), which can have negative impacts in the short term on the successful implementation of the United Nations (UN) Sustainable Development Goals (SDGs) and other development commitments.

For instance, the contribution of the Multi-Donor Budgetary Support (MDBS) to total aid fell from about 35 percent in 2009 to 20 percent in 2012.⁴

Furthermore, SDG 6, dedicated to ensuring access to water and sanitation to all, has particular prominence in Ghana. It is also associated with Ghana’s long-standing efforts in the Water, Sanitation and Hygiene (WASH) sector, which itself is heavily dependent on support from external partners, including aid donors and philanthropy. It is estimated that around 90 percent of the annual support to the sector comes from external sources.⁵ However, over the past few years, progress in extending water and sanitation coverage to villages and small towns has stalled. Lack of financing is one of the main challenges faced by the sector.

Philanthropy—both indigenous and global—could be an important source to support and supplement existing government aid, as demonstrated by the significant levels of philanthropic support provided towards the implementation of the Millennium Development Goals (MDGs). Estimates show that a total of 151 foundations contributed USD 394.2 million dollars towards the implementation of Ghana’s MDG priorities between 2002 and 2012.⁶ Effectively harnessing such local and global philanthropic support would require appropriate infrastructure to foster what is known as the enabling environment for philanthropy.

Discussions on enabling environments have tended to dwell on legal and policy frameworks. However, there are many additional factors that interact with policy and the legal system to affect giving. This includes (but is not limited to) the cultural and socio-political environment in a country, existing administrative and fiscal decentralization policies, progressive tax schemes, appropriate social and productive infrastructure and the existence of mechanisms for monitoring and collaboration supported by an open-door policy within the public sector for inputs from philanthropy.⁷ All of these elements are relevant for philanthropy to operate effectively in Ghana.

Thus, four key questions rooted in enabling environment have guided the process of mapping philanthropic organizations in Ghana particularly against the wider objective of how the country's culture of giving can be galvanized to meet development priorities. These include:

1) What is the state of giving in Ghana?

2) What factors affect it?

3) What guides the decision-making processes of philanthropic organizations?

4) How can Ghana's philanthropic culture be harnessed to better support its national development, with particular emphasis on SDG 6, which relates to access to safe water and sanitation. In fact, the interconnectedness between WASH and achieving other SDGs can rarely be overemphasised. At the least, sustainable WASH could be instrumental to achieving SDG 3 (good health and well-being), SDG 4 (quality education), and SDG 5 (gender equality). Although Ghana exceeded the Millennium Development Goal Target of halving access to safe water,⁸ challenges with water quality still persist. Indeed, about 40 percent of Ghana's population still lack access to safe water.⁹

In fact, the interconnectedness between WASH and achieving other SDGs can rarely be overemphasised. At the least, sustainable WASH could be instrumental to achieving SDG 3 (good health and well-being), SDG 4 (quality education), and SDG 5 (gender equality). Although Ghana exceeded the Millennium Development Goal Target of halving access to safe water, challenges with water quality still persist. Indeed, about 40 percent of Ghana's population still lack access to safe water. A close assessment of trends in Ghana has found that:

1) Philanthropy in Ghana is not a new phenomenon and has been present for centuries. Therefore, there is great scope to build on the existing culture of giving, in order to enable modern solutions and meet current development challenges.

2) While levels of ODA and other donor funding in the water sector have begun falling off, philanthropic funding for WASH has increased in the past few years. The potential to leverage these funds and technical knowhow to meet SDG 6 is great.

3) However, in order for this to occur, the current legal and institutional framework needs to be transformed to support philanthropy and encourage increased partnerships between philanthropic organizations and public sector development stakeholders.

4) Philanthropy also requires good knowledge and capacity building networks, which must be further fostered in Ghana.

5) Philanthropy is well-placed to make a critical contribution to the development goals of Ghana by helping to trigger the massive increase in private capital it requires to fund necessary projects and programmes. This is more important than ever, given the ambition of the SDGs and its relatively short deadline of 2030.

While much of this paper is meant to push forward discourse on the means and methods of leveraging the vast resources of philanthropy to contribute towards the development landscape of Ghana in the

coming years, it has also identified several preliminary recommendations based on existing gaps and opportunities. These include:

- 1) Implement widely consultative dialogues to deepen discussions around the key findings of this study.
- 2) Make the formulation of a national policy or framework to support philanthropy as a priority target.
- 3) Strengthen the capacity of an independent and indigenous Ghana Philanthropy and Impact Investing Network (GPIIN) to serve as a converging point and strategically coordinated voice for philanthropy, as well as an apex organization that tracks and assesses impact across various categories of philanthropy.
- 4) Engage further with government to amend the Companies Act to include additional categories. The current Companies Act is limiting in having only two classes of registration and needs to be expanded to give tax breaks and return to impact investors, corporate organisations and hybrid models that perform types of CSR.
- 5) Establish greater collaboration between philanthropy and academic centres to develop tools, approaches and research on development impact and performance management.
- 6) Institute a national awards scheme for local philanthropy.
- 7) Encourage new forms of giving, including relatively new approaches such as impact investing and venture philanthropy through development of new regulations and incentives.



Photo by Efe Kurnaz on Unsplash, Ghana.



1. INTRODUCTION:

Ghana's Economy, Development
Priorities and Potential to Harness
Resources from Philanthropy

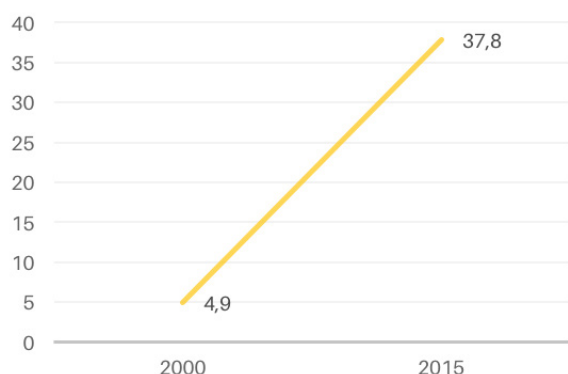


Ghana is a coastal country in West Africa, bordering Burkina Faso to the North, Togo to the East, Cote d'Ivoire to the West and the Atlantic Ocean to the South. It has a population of 28.3 million people¹⁰ spread unevenly across 10 administrative regions and approximately 92 ethnic groups, which are often classified into four large communities—Akans, Mole-Dagbani, Ewe and Ga-Adagbe.¹¹ Together, these four groups constitute about 86 percent of the population. The Akans are the largest ethnic group, forming 49 percent of the population, followed by the Mole-Dagbanis (17 percent), Ewes (13 percent) and the Ga-Adangbes (8 percent), respectively.

1.1. ECONOMIC CONTEXT

Since 2000, Ghana has achieved significant socio-economic development progress, accompanied by the entrenchment of democratic practice after the return to multi-party democracy in 1992. It is West Africa’s second largest economy after Nigeria, and the twelfth largest in Africa. Ghana’s impressive growth trajectory¹² has seen the economy expand ten-fold from a GDP of USD 4.9 billion in 2000¹³ to almost USD 37.8 billion in 2015,¹⁴ transforming it between 2002 and 2010 from a highly indebted and poor country, to a middle-income nation.

Economic Expansion from 2000 to 2015 in Billions of Dollars.



By 2006, Ghana had halved the proportion of the population living in extreme poverty from the 1991 baseline of 36.5 percent of the population to 18.2 percent,¹⁵ allowing it to achieve the Millennium Development Goal (MDGs) target on poverty ahead of the 2015 deadline. By doing so, it became the first sub-Saharan African country to meet its MDG target on poverty. Furthermore, between 2006 and 2013, extreme poverty declined from 17 percent to 8 percent.¹⁶

Despite this stellar economic performance, Ghana’s growth has not been equally spread. It is dominated by extractive and capital-intensive sectors, which have a limited poverty reduction effect.¹⁷ In addition, expansion into lower middle-income status has not yet translated into productive and decent employment opportunities, and has resulted in widening income disparities.¹⁸ For example, the Gini coefficient in the country rose from 37 in 1992 to 41 by 2013.¹⁹ The highest level of inequality is recorded in the Upper West region, which also experienced the highest increase in inequality since 1990.²⁰

In many ways, Ghana’s reality still mimics some of the essential features of a low-income country as it still faces some of the structural problems affecting low-income countries.²¹

Being a newly-minted lower middle-income country (LMIC) puts the country in an unfamiliar territory because of concomitant reductions in ODA, which has a major bearing on how and whether the SDGs and other development commitments will be successfully implemented, at least in the short term. For instance, the contribution of Multi-Donor Budgetary Support (MDBS) to total aid fell from about 35 percent in 2009 to 20 percent in 2012.²² At the same time, the contribution to Government of Ghana’s (GoG) expenditures fell from 8.5 percent to 3.5 percent.²³



1.2. GHANA’S CURRENT DEVELOPMENT PRIORITIES: WASH AND SDG 6

As the National Development Planning Commission has indicated, Ghana’s integration of the SDG targets revolves around the 3As approach: alignment, adaptation, and adoption. First, alignment reflects the effort of mapping the SDGs to existing development frameworks such as the current Ghana Shared Growth and Development Agenda (GSGDA II) and the Long Term (40 YEAR) National Development Plan, starting in 2018. Second, adaptation involves a modification of the SDG targets to precisely fit local context applicability – or ‘indigenization’ of the SDGs. Third, adoption involves directly acting on targets, which are aligned with existing development frameworks.

The 2030 Agenda builds on the eight Millennium Development Goals (MDGs) of 2000-2015, covering all aspects of sustainable development in every country in the world. The SDGs target a wide range of ‘drivers’ across the three pillars of sustainable development, with one of the 17 goals—SDG 6—solely dedicated to “ensure access to water and sanitation for all.”²⁴ SDG 6 is particularly relevant in Ghana as it transposes on to a long history of achievement in the Water, Sanitation and Hygiene (WASH) sector, one heavily dependent on support from traditional development partners and philanthropy. It is estimated that around 90 percent of the annual support to the sector comes from external sources.²⁵ With Ghana becoming a lower-middle income country and its accompanying decline in ODA, it has become more imperative than ever to explore alternative forms of raising resources (including philanthropy) to support the WASH sector. Clearly, this would require an enabling environment for philanthropy.



The interconnectedness between WASH and the achievement of other SDGs cannot be overemphasised. In addition to SDG 6, sustainable WASH can be instrumental in realizing SDG 3 (good health and well-being), SDG 4 (quality education), and SDG 5 (gender equality), amongst others. Although Ghana exceeded the MDG target of halving the proportion of people without sustainable access to safe water,²⁶ challenges with water quality still persist. Indeed, about 40 percent of Ghana's population still lack access to safe water.²⁷ SDG 6 sets a much more ambitious target of not only providing access to quality water, but prescribes that this access be within the compound of households, rather than the current national standard of 500 meters from the farthest household. The bar for achieving universal water coverage under the SDGs is higher than it was during the MDGs. This clearly necessitates new approaches to addressing sectoral challenges, besides designing innovative financing mechanisms.

There are positive efforts towards increasing social investments in the sector through market based approaches. Indeed, the growing embrace of partial or full cost recovery to enable sustainable water provision holds important future for the sector. The model ensures that investment into water systems are recouped over time to be reinvested in different water stressed areas. In other words, these market-based mechanisms reduce scarcity and deliver access to quality water, often in ways that demand a financial return in order to promote the sustainability of the processes. With the support of Foundations such as Conrad N. Hilton and Osprey, Safe Water Network has been very active in the implementation

of this approach through the provision of water stations in communities. Similarly, Water Health is delivering quality and sustainable water services through the market based approach and with the support of foundations such as Coca Cola Africa Foundation. Safe Water Network's proposed Ghana Water Enterprise Fund seeking investment from philanthropist, government and regular market could help expand this model. Moreover, the private sector is increasingly becoming interested in investing in the sector. For instance, Sinapi Aba Trust, a microfinance company, provides support to market based solutions and is known to have collaborated with Safe Water Network on the market based approach. Also, with the support of SNV of the Netherlands Government, Fidelity Bank Ghana has established a \$USD 4.7 million WASH Fund to provide short term financing for the business model.²⁸

Despite the optimism in embracing market solutions, challenges with short term bankability of WASH remain a major impediment for potential impact investors looking for quick returns.

1.3. DECLINING ODA AND OTHER DONOR FUNDING FOR WATER AND SANITATION IN GHANA

Past funding for WASH from government sources has rarely met expected annual sector expenditure. The 2017 annual WASH budget constitutes only 0.99 percent of the entire national budget.²⁹ Worse, there has been consistent decreases in annual budget allocation for WASH, particularly between 2015 and 2017. The 2017 allocation of about USD 59.4 million³⁰ represents a decrease of 16 percent from the 2016 allocation of USD 71 million.³¹ Public expenditure

on sanitation in urban areas as a proportion of total urban expenditure has not exceeded 0.15 percent since 2008, despite the government's adoption of the eThekweni commitment³² to spend at least 0.5 percent of GDP on sanitation and hygiene services.

Issues with the targeting of Ghana's water and sanitation sector financing can in part be explained by the influence of external actors. Development Partners (DPs) have provided ever-increasing proportion of WASH financing, estimated at 90 percent of total sector financing. However, donor expenditure has tended to favour water projects (as opposed to sanitation efforts). In addition, while the government has dedicated relatively equal amounts of funding to the rural and urban sub-sectors in the last four years, donor allocations have had an urban bias, with funding flows into these areas increasing by 50 percent, to almost nine-tenths of the total spent, in the same period.³³

Furthermore, the 2017 UN Water Global Analysis and Assessment of Sanitation and Drinking Water (GLAAS) report produced by the World Health Organization (WHO) finds that non-governmental projects and aid from sources other than government spending on WASH is greater in many countries. This is also true of Ghana and reflects a critical need for continued international aid, as well as renewed efforts to creatively generate greater domestic revenues and stronger government systems and commitment to fund WASH.

The 2017 UN-Water GLAAS report further points out that while several major multilateral institutions,

including the World Bank, the European Commission, and the African Development Bank reported large decreases in ODA commitments for WASH, none reported a major policy or priority shift away from the sector. In fact, as a result of a record amount of multi-year loan commitments made in 2012 (USD 6.4 billion globally), actual ODA disbursements have been steadily rising for water and sanitation from USD 6.3 billion to USD 7.4 billion from 2012 to 2015.³⁴ Furthermore, the GLAAS report notes that globally, external aid flows to water and sanitation totalled to over USD 11 billion in 2015. This was split between ODA grants and loans (USD 7.4 billion), non-concessional loans and credits (USD 3.4 billion), and other funds (over USD 300 million) from high-income countries (bilateral aid, multilateral development banks, NGOs, and private foundations).

While external aid flows comprise a low proportion of global expenditures on WASH, the amount of aid received in some countries from external sources is significant and may even comprise the largest source of WASH financing.³⁵ However, Ghana's LMIC status under the current context adds some complexity to the debate on where and how to fund WASH given that in Ghana, aid commitments are actually falling and the sector's previous donors are no longer giving assistance. As an example, the Policy and Operations Evaluation Department (IOB) of the Netherlands Ministry of Foreign Affairs published a critical evaluation in 2016, on the impact of phasing out bilateral aid for some partner countries, including Ghana, by 2020.³⁶

Against the context of decreases in ODA commitments by the public sector and the

community, philanthropy is increasingly being courted by governments, NGOs, INGOs, and others to contribute more to achieve the SDGs, as well as other development priorities, such those stipulated by the Ghana WASH project. With regards to Ghana's aspirations for meeting SDG 6, it is necessary to assess what resources would be required and how philanthropy, given the right space, power and ability to operate, can make its contribution without unnecessary constraint while still being held accountable.

Although DP support (both bilateral and multilateral) far outstrips philanthropy in relation to contribution to Ghana's WASH sector, the support of the latter can be hardly discounted. For instance, from 2010 to 2015, Ghana ranked fifth globally in total foundation spending on WASH. From an estimated \$USD 1.9 billion of global foundations support for WASH, Ghana received \$USD 99.97 million.³⁷ The Bill and Melinda Gates Foundation, Coca Cola, and CNHF were the top givers with a combined total of USD 79.42 million.³⁸ Exact data is unavailable for the quantum funding from local foundations to the WASH sector, however, local corporate foundations such as MTN, Tigo, Unilever, Diageo, Vodafone, Newmont Ahafo Development Foundation have also undoubtedly contributed to Ghana's WASH sector. Although philanthropic funding cannot exclusively pay for WASH, it has the unique quality of providing risk and patient capitals. Philanthropic grant making can be combined to unlock much bigger chunks of private sector commercial capital. For example, Osprey Foundation, a partner of Safe Water Network, IRC, Water Aid has leveraged over 10 percent of its assets on impact investing.³⁹

1.4. HARNESSING THE POTENTIAL OF PHILANTHROPY TO ACHIEVE GHANA'S DEVELOPMENT PRIORITIES

A 2012 Foundation Center report, *Foundation Funding for Water, Sanitation, and Hygiene*, noted that the number of U.S. charitable foundations awarding grants for water, sanitation, and hygiene (WASH) projects around the world had more than tripled. The report documents that between 2003 and 2010 this growth in the number of active funders was accompanied by a nearly five-fold increase in the number of organizations receiving these grants (from 26 in 2003 to 127 in 2010), and this amounted to USD 144 million by 2009-2010.⁴⁰ And, while the proportion of all international grant-making dedicated to WASH overall grew from 0.2 percent in 2003 to 1.7 percent in 2010, it still remains very small. The largest proportion of these foundation grants supported water sector policy and administration (20 percent), followed by basic drinking water supply (17 percent), WASH research (14 percent), and basic sanitation (14 percent).⁴¹

It is necessary to further explore non-traditional forms of financing, particularly philanthropy, to help meet Ghana's development aspirations embodied in frameworks such as the 40-year Development Plan, 4-year Medium Term Development Plans, the African Unions Agenda 2063 and the 2030 Development Agenda and the SDGs enshrined at its core. Indigenous and global philanthropy could be an important source to support these development frameworks, as demonstrated in the significant levels of philanthropic support that was provided

to implement the MDGs and the unique attributes of philanthropy, which can accelerate development of these new financing models. This goes hand in hand with an imperative to support national governments to improve data collection so that government and civil society in Ghana can monitor progress on delivering WASH as part of the Sanitation and Water for All partnerships,⁴² the endogenous and Pan African accountability mechanisms.

Some notable foundations that have provided and continue to provide grants to Ghana's WASH sector include: The Conrad N. Hilton Foundation (CNHF), Bill and Melinda Gates Foundation, Stone Family Foundation, Osprey Foundation, Newman's OWN Foundation, PepsiCo Foundation, Coca Cola Foundation, and Diageo Foundation, among many others. SDGPP mapped over 20 foundations working in this space in Ghana.⁴³ As the Hilton Foundation and others across a varied range of actors from the public and private sectors, civil society, and NGOs, embark on a journey to implement particular SDGs and share in the responsibility of monitoring WASH progress and other developmental challenges, it is important to note that philanthropy (local or otherwise) is not vested with the responsibility of entirely filling the funding gap for national development. Philanthropic institutions can continue to contribute to the generation of bodies of knowledge that fit the local context and most importantly facilitate African solutions to African problems. In doing so, there is a chance to chart a new historical era of 'aid' to Africa in its various form, where principles of aid effectiveness are followed and the agency of local leadership (including indigenous institutions and leaders) becomes central to a transformative new agenda.

Spotlight: Conrad N. Hilton Foundation and water philanthropy in Ghana⁴⁴

For more than 25 years, the Conrad N. Hilton Foundation (CNHF) has been dedicated to improving access to safe drinking water in low resource settings. CNHF has a long history of increasing access to clean water in water-stressed regions of the developing world, targeting ultra-poor and vulnerable populations living in these countries. In the last two decades alone, the Foundation has awarded more than USD\$ 140 million in grants, providing access to water for over two million people. Of these funds, USD\$ 9.74 million has gone to support the water sector in Ghana. CNHF has advocated the achievement of the MDGs and provided assistance for the government to meet its WASH goals. It now views SDG 6 as a major driver giving the WASH sector a new global ambition to strive for, requiring bigger and better services. It is partly pursuing these aims by working through the SDG Philanthropy Platform in Ghana. CNHF's intended approach and focus has been outlined in a new three-year (2017-2021) grant-making strategy, wherein the focus is firmly on advancing proven solutions, identifying and testing new solutions that improve coverage and quality of water services, strengthening water governance and in-country systems, and building and disseminating credible and actionable evidence to influence policy, practice and

investments at the national and global levels.

Philanthropy is an important source of both financial and non-financial resources and can be leveraged in unique ways as it is much more agile and nimble, whilst being less risk averse. There is increasing discourse on how government and philanthropy can be more symbiotic in the pursuit of development. Advancing such evolving relationships would necessitate appropriate infrastructure to foster the enabling environment for philanthropy. Venture philanthropy, social entrepreneurship, and social impacting investing, in particular, would require a comprehensive framework and enabling environment to thrive. The recent development of the Social Enterprise Policy (see box) is a crucial starting point, which deserves commendation, although the policy is yet to be implemented.

⁴⁵ Water Enterprises being built during 2017 in the Eastern and Volta regions with support from the Ghana Netherlands WASH Programme (Ghana WASH Window) and partners such as the Conrad N. Hilton Foundation.



The Ghana Social Enterprise Policy ⁴⁶

The Ghana Social Enterprise Policy was developed to promote and grow social enterprises as a means of improving livelihoods, particularly among the youth of the country. It focuses on supporting the growth of Small and Medium Scale Enterprises (SMEs) within the social enterprise sub-sector of the economy. The overall goal of the policy is to support the growth of strong, innovative and financially sustainable social enterprises that drives measurable social impact in prioritized areas of social need, provide jobs and support economic transformation, especially in rural areas of Ghana. The strategic objectives of the policy include creating an enabling regulatory environment for Social Enterprise Development; increasing funding to social enterprises through innovative funding mechanisms; increasing training and support for social enterprises, whilst championing a culture of innovation, and developing a social enterprise ecosystem; identifying key sectors and promoting social enterprise activities in those sectors to drive measurable social impact; and finally ensuring adequate data collection and research to track and measure progress. The policy promotes social entrepreneurship activities in economic empowerment and financial inclusion, agriculture, sustainable energy, education, health—sectors considered to have direct impact on the lives of Ghanaians and are part of government’s priorities.

Of course, the volumes of philanthropic funding from 2002 to 2012 in Ghana can rarely match ODA for the same period. For instance, ODA for the period amounted to about USD 3.6 billion – compared to USD 394.2 million from foundations to support various programmes under the MDGs in Ghana.

Comparison: Ghana’s Foundations and ODA funding in US Dollars (\$) (2002-2012)

	Foundations	ODA
Year	Amount (in USD)	
2002	\$3.2 million	\$122 million
2003	\$2.6 million	\$174 million
2004	\$6 million	\$215 million
2005	\$1.1 million	\$454 million
2006	\$48.6 million	\$196 million
2007	\$26.4 million	\$283 million
2008	\$102.9 million	\$298 million
2009	\$45.5 million	\$347 million
2010	\$43 million	\$392 million
2011	\$89.1 million	\$352 million
2012	\$25.8 million	\$400 million
Total	\$394.2 million	\$3.6 billion

Source: SDGfunders.org⁴⁷

Nonetheless, philanthropy is an important source of financial and intellectual resources: it can be used to both complement existing funding sources, as well as utilized for different, more innovative purposes altogether, as philanthropic investments tend to be less risk-averse, whilst operating on different timelines, as compared to public funding. Therefore, it is imperative to make a case for strategic and structured philanthropy to support development programmes.

The potential of philanthropy to support country SDG implementation and national development priorities should be thoroughly harnessed.


It would be remiss not to mention diaspora philanthropy here. There are several groups, notable among them Africans in the Diaspora in the US and the African Foundation for Development (AFFORD) in the UK. Africans in the Diaspora functions primarily as a liaison platform - raising funds from interested individuals and organizations in the Diaspora and dispersing to selected grassroots organizations in seven countries in Africa. Similarly, AFFORD brings together a series of programmes, grants and services aimed at promoting, stimulating and harnessing diaspora investment opportunities for jobs and wealth creation.


The African diaspora sent over USD\$ 35.2 billion to Africa through remittances in 2015.⁴⁸ In the same year, an estimated USD\$ 2 billion was sent to Ghana, according to the World Bank.⁴⁹ The impact of diaspora remittances at the household and community levels cannot be ignored and if harnessed would make a significant contribution to national development. A 2015 report by the Africa Grantmakers Network (AGN), notes that Ghana has one of the best developed legislative frameworks for diaspora giving in Africa and has established a government department specifically to handle Diaspora matters.⁵⁰


1.5. OVERVIEW OF OBJECTIVES


In order to better assess the role of philanthropy and philanthropic giving, whilst drawing attention to the importance of achieving an appropriate enabling environment for philanthropy and government to work together, the remainder of this paper will turn


to analysing published information and extensive personal interviews with a wide range of philanthropic personalities and institutions. Taken together, the report offers:

 **a)** An assessment of the economic context of Ghana against the backdrop of its stated development aspirations and the role of philanthropy in helping to achieve national priorities.

 **b)** An overview of the historical practice and logic of philanthropy in Ghana, alongside the evolution of giving in Ghana with modernization of the economy and society.

 **c)** A mapping of the different types of philanthropic actors, organizations and networks presently operating in Ghana including case studies and snapshots of philanthropic actors, institutions and partnerships currently in operation.

 **d)** Analyses of the factors that make up the enabling environment, notably reviews of relevant legal and policy frameworks; observations on the availability of information/knowledge; insights into existing infrastructure that have a bearing on giving; evaluations of available philanthropic capacity; and assessments of giving discourse and the influence of culture, ethics/values, and politics and the role of the state.

 **e)** Policy recommendations, which point to the need to create a stronger enabling environment whereby philanthropic financing can contribute to achieving the SDGs, particularly SDG 6 in Ghana.



2.

THE HISTORY AND CULTURE
OF PHILANTHROPIC GIVING
IN AFRICA AND IN GHANA

Philanthropy, no matter where it originates, is driven by the imperative to meet human needs, alleviate suffering, and tackle the systemic challenges that prevent human development and progress. It often resists easy definition and categorization, though taken literally, the word means, “love of humanity.” While the amorphous nature of philanthropy has made it difficult to track its entire contribution to specific development goals—despite concrete evidence of significant outlays to MDG outcomes⁵¹—this has not impeded its ability to engage deeply with other actors in international development cooperation.⁵²

While philanthropy can encompass all forms of private giving (including remittances, alumni giving, neighbourhood associations and other forms of charitable giving), philanthropy as organized giving through a legal and organizational “home” requires particular attention. The most common institutional structure for this is foundations, which tends to refer to not-for-profit organizations that are asset-based and have a stated purpose and an established income source. They can be either endowed with a corpus, which is used for grantmaking or operational programs, or income that combines public fundraising with some level of endowment or earned income. Foundations can be public, private, family-run, corporate, or community foundations. Other philanthropy vehicles include donor-advised funds, direct giving, impact investing, giving circles, family governed operating organizations and social enterprises, planned giving instruments, and corporate giving by a family business.⁵³ Formal philanthropic institutions occupy the entire gamut of interventions aimed at reducing vulnerability, building resilience, providing universal social services and protection and creating wealth.⁵⁴

2.1. CULTURE OF GIVING IN AFRICA

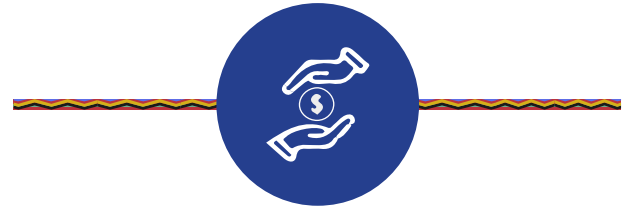
In many developing countries the existence of an organized charitable sector, including philanthropy, is fairly new and varies widely across regions. The fast-paced growth of wealth across the developing world has catalysed greater accumulation by individuals and corporations who are beginning to give back through organized philanthropy, moving from personalized giving (to family, religious institutions or to local people living in poverty) to more formalized structures of giving. Indeed, in Africa, giving can be found in two principal forms: horizontal and vertical philanthropy.⁵⁵ Horizontal philanthropy refers to informal giving, often done through indigenous vehicles such as self-help groups, cooperatives, rotation and savings clubs, church/mosque funds, communal collective efforts, one to one efforts and burial societies. Meanwhile, vertical Philanthropy is a more formal, institutionalized form of philanthropy which largely consists of giving or helping of poorer people by wealthy individuals through various means, including private foundations, trusts, corporate foundations, family trusts, community chests and more recently, community foundations. Community foundations are not only sourced through donations of the rich, instead, there are instances where individual contributions by poor community members play an important role.

Furthermore, philanthropy in Africa can be roughly categorised into two groups: philanthropy by non-Africans, and African-owned or led philanthropy.⁵⁶

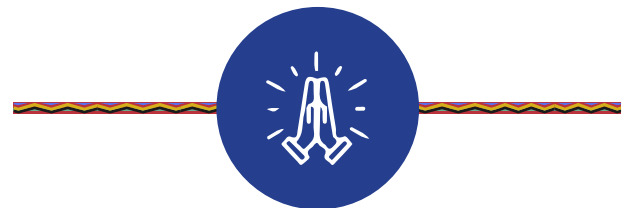
The former has been discussed exhaustively elsewhere and will not be elaborated further here. The latter is considered to be synonymous with historical notions of solidarity and reciprocity, embedded in cultural philosophies like Ubuntu in eastern and southern Africa (“I am what I am because of who you are”) and N’nobua in Ghana (“I will help you if you help me”).⁵⁷ Giving for a wide range of reasons is considered to be so intrinsic to Africans that ‘at any one given time, one is either a philanthropist or a recipient of one kind or another of benevolence’.⁵⁸

Philanthropy is partly influenced by cultural orientation and traditional notions, and involves two key processes. First, people usually create different socio-economic customs and practices to respond to their respective experiential realities. Second, the translations of these varied concepts and practices do not always find equivalents in other cultures.⁵⁹ While these values prevail, the landscape of philanthropy in Africa is changing and leaning towards the institutionalisation of giving mainly by either High Net Worth Individuals (HNWIs), like Nigeria’s Aliko Dangote and Ghana’s Apostle Kwadwo Safo and Lady Cofie, or foundations set up by private business entities such as the MTN, Kasapreko, Vodafone, Databank, and AngloGold Ashanti. This trend is likely to continue, owing to Africa’s booming economic prosperity generated partly from increased activity in extractive industries. The last decade especially was characterized as being ‘pivotal’ for African philanthropy⁶⁰ with a host of high-profile philanthropic

organizations emerging on the continent. These organizations can be classified loosely into three categories: ‘formal’ or professionalized substantive philanthropies, resource/support organisations, and networks coalescing around either or both.



‘Formal’ or professionalized substantive philanthropies: This typically includes foundations set up by African HNWIs, religious bodies, and the Corporate Social Responsibility (CSR) arms of local businesses. Examples (which vary by country) include the MTN Foundation and Tony Elumelu Foundation, amongst others.



Resource/support organisations: These organizations are not philanthropies themselves but aim to support giving by capacitating philanthropies, serving as intermediaries between givers/giving structures and beneficiaries, and/or stimulating dialogue around giving. Examples include Reach for Change, Social Enterprise Africa and Afrigrants.⁶¹ Each of these organisations focus on social investment through entrepreneurship, and have been interviewed for this study.⁶²



Philanthropic networks: Most prominent among the philanthropic network is the African Philanthropy Network (APN) (formerly the African Grantmakers Network), launched in Accra, Ghana in July 2009 and the African Philanthropy Forum, (formerly part of the Global Philanthropy Forum). These networks bring together established and emerging African philanthropic institutions with the aim of facilitating networking and experience-sharing among them. The network works to consolidate the voice of African philanthropy to address social injustice and development issues on the continent, and has held annual gatherings since its inception. In addition, it is a member of the Global Philanthropy Forum called the Worldwide Initiatives for Grantmaker Support (WINGS),⁶³ to which it brings experience and knowledge from Africa. These features are discussed with reference to Ghana in the two proceeding sections.



Informal Philanthropy and Giving: This is a very common form of giving embedded in local traditions, although it is very challenging to track its magnitude largely because of two key reasons. First it is guided by cultural notions of making giving intentionally

unobtrusive. Second, people do not want to publicly talk about the succour they have bestowed to both family members and strangers; therefore, what is given in private remains private. Thus, despite the long-standing integration of philanthropy into the culture of Ghana, social, cultural, and political mores have ensured that giving largely remains a private and unrecognized activity. This vibrant culture of personal giving and generous charitable contributions, particularly through faith-based organizations and entities, is not reflected in any organized system. Informal giving is manifested in forms such as bearing the cost of education and healthcare of extended family members and strangers, to making donations to support engagement, wedding and funeral ceremonies. This form of giving is done by both the rich and the poor.

Further, informal philanthropy is also evident in the provision of non-financial support and assistance. It encompasses volunteering to provide labour in the farm of neighbours, underlie by cultural notions of reciprocity, solidarity care and in-kind support, among others.

Modern philanthropy is at an early stage of development in Africa, despite a centuries-old tradition of unofficial giving across a number of African countries, including Ghana. African giving has always revolved around individual giving as opposed to institutions and large-scale foundations. All of this has been crucial in the absence of state welfare mechanisms, offering critical insight into potential strategies for future development of this sector. However, the dynamic of modern African

philanthropy consisting of a heterogeneous mix of volunteerism, community based initiatives, ordinary individual givers, high net worth individuals (HNWI), and corporate and mobilized virtual platforms, requires a new practical approach amongst policy makers to ensure that this wide range of activities remain innovative, whilst retaining traditional mechanisms that have worked well⁶⁴, in order to meet national development goals. The concept of organized philanthropy, whilst newer in the African context, is rich with potential. But to harness, direct, and properly situate it in national development discourse, stakeholders need more comprehensive, evidence-based, and systematic information.

Gold jewellery worn by the Ashanti royal guests bears powerful symbolic meaning.⁶⁵



2.2. CULTURE AND HISTORY OF GIVING IN GHANA

Variations in the philosophy and practice of giving across cultures and kin groups in modern-day Ghana are rooted in principles of reciprocity and mutuality. Whether regarding labour (often farm work) or the joys and tragedies of life, Ghanaian giving is characterised by notions of burden-sharing and mutual aid, captured by concepts like *nnoboa* (Akan) and *fidodo* (Ewe) (“I will help you if you help me/work together to help each other”). It is common to give money, time, skills, gifts, and other resources toward diverse social and community events such as funerals, weddings and festivals.

Prior to Independence in 1957, family giving in Ghana (then known as the Gold Coast due to its large deposits of gold) followed a crowdfunding mechanism set up by families specifically for their male heirs. This involved seeding a revolving fund, which was then provided as a ‘soft’ loan to the first-born male on condition that he supported his kinfolk upon reaching self-sufficiency. Women practised a form of microfinance called ‘*susu*,’ which was often the main channel of financial support for families. Ghanaians also commonly give to help less privileged family and kin group members through welfare donations, paying of school fees for others, and fostering (taking care of other people’s children, usually extended family).

2.3. AN ACT OF GIVING

From the foregoing, philanthropy in the Ghanaian context is the basic act of giving. Indeed, what is considered philanthropy in Ghana comes in manifold ways. The heterogeneity of its parameters ranges from the expression of generosity to supporting kinsfolk undergirded by the cultural value of reciprocity, transfer of cash and kind in the form of internal and external remittances, alumni associations providing for the development of their alma mater, corporate philanthropy subsumed under corporate social responsibility, and private individuals and businessmen dispensing financial support to many social causes. Under this construct, philanthropy imbibes Ghanaian values, principles, cultural practices in a way which varies from the typical western model. Nonetheless, it shares a fundamental element of the age-old construct, which at its core is the use of private resource for public benefit. Philanthropy can be viewed as a range of acts, the simplest of which would be charity, which is rooted in religious and moral teachings and covers tithing and giving of alms.

In more recent times, the investment focus of philanthropy reflected in venture philanthropy or impact investment is burgeoning, and could become an important source of mobilizing capital for social good, especially to support the budding talents of social entrepreneurs and grow the sector.



3.

CATALOGING DIFFERENT
FORMS OF GIVING FROM
THE PRE-COLONIAL ERA
TO MODERN DAY

3.1. PRE-COLONIAL PHILANTHROPY: TRADITIONAL GIVING AND THE BENEFICENCE OF CHIEFTAINCIES

Traditional national and local institutions that governed society and consequently aspects of community giving by ethnic groups exist to date. Chief among these is the institution of chieftaincy. The tradition, spanning at least five hundred centuries, served as the primary pre-colonial institution of governance. Kings and chiefs tended to have executive, judicial and legislative powers and were expected to settle disputes as well as ensure the wellbeing of communities. The chief's palace served as a centre for philanthropy and charity due to the primary caregiving role the community populace assigned to the position. These locales continue to serve as feeding centres and places where various forms of social welfare can be accessed, akin to local council offices in other parts of the world. The chieftaincy through the clan system is also responsible for maintaining traditional avenues and/or community chests of giving including local taxes and levies used to support funerals, festivals and other functions by those who require it. Traditional female leaders ("Queen Mothers") continue to be instrumental in implementing these forms of support. While their roles were to a large extent neglected during the post-colonial era, there has been a revival of sorts for these traditional positions within the last decade. Their contribution and role as fundraisers and implementers of community initiatives, including overseeing the social needs of women and children in their respective communities, is important.

Queen mothers dancing⁶⁶



3.2. POST-COLONIAL PHILANTHROPY: STATE-LED RESOURCING AND PROFESSIONALIZED PHILANTHROPY

Current philanthropic trends co-exist with, and may be extensions of older, more traditional forms of giving. Emerging philanthropic actors include high net-worth persons, groups and corporations, in addition to individual politicians, entrepreneurs, sports icons, entertainers and even religious bodies and representatives.

Giving in postcolonial Ghana was initially a blend of state-led resourcing of various causes by institutions such as the Ghana Cocoa Board, VALCO and foreign aid channelled through early nongovernmental development organisations like Oxfam. Ghana's first post-independence leader, Kwame Nkrumah, was an ardent believer of philanthropy. He oversaw the creation of the Organisation of African Unity in 1964 through donations from Guinea and other countries. In line with his vision for a national community chest to cater to people living in poverty, he set up the Kwame Nkrumah Trust Fund in 1958 to cater specifically for persons with disabilities and other categories of vulnerable groups. The Trust was relaunched and renamed in 2004 as the Ghana National Trust Fund with a target of 300 million Ghanaian cedis.⁶⁷

Nkrumah's efforts paved the way for philanthropists such as Boakye Foam, Kwabena Darko, Akenten Appiah-Menka and Blay Miezah. The late sixties, seventies and eighties also saw the rise of captains of industry such as Joshua Kwabena Siaw, who established Tata Breweries (now called Guinness Ghana Breweries). He built the largest African owned

brewery at the time and acquired a reputation in the field of corporate philanthropy before the term became common.

Spotlight: Ghana Cocoa Board



The Cocoa Board has a long history of philanthropic giving since it was established in 1947. In 1958, the Board granted the defunct Ghana Educational Trust 5 million cedis for the building of secondary schools in various parts of the country. The Trust used the amount to finance the building of 26 secondary schools. The objective of the scheme was to encourage the youth of the rural districts to continue their secondary school education in their own localities.⁶⁸

Spotlight: Mankoadze Fisheries



Fishermen drawing in their nets at Kokrobite. Mankoadze Fisheries started by Albert Ocran was renowned for its corporate social responsibility (CSR) activities ranging from 1958 to the present.

3.3 INDIVIDUAL GIVING

Individual giving is the term used to refer to the charitable gifts made by individuals whether at the communal level, for an individual or national cause, or by high net worth individuals (HNWI). It serves as the major source of philanthropic giving in Ghana. Not only has it been common through the history of the continent for community members and families to contribute and donate at ceremonies or rites of passage such as funerals, weddings, baptisms, christenings and graduations, it is seen as an obligation. This ethos is captured in the

Akan phrase ‘woambua obi di3, obin bua wo di3’ (“non-participation in the tragedy of others would result in non-participation in yours when the day of reckoning comes”). Clan and family heads continue to administer a system of mobilizing family members and the community to contribute.

As elsewhere in Africa, individual giving continues to take place in extended family systems, labour pools, community funds, rotating savings and credit schemes (susu) in Ghana⁶⁹, as well as within age groups, alumni associations, and many others. Lady Cofie (owner of Domod Steel), international footballer Asamoah Gyan, and Apostle Dr. Kwadwo Safo of Kantanka Motors and Kristo Asafo (Christ the Saviour) Church in Kumasi are well-known philanthropists, giving away millions of cedis every year to causes that include agribusiness/entrepreneurship, education/scholarships, infrastructure, health/hospitals, prisons/rehabilitation, social welfare (water, housing, food, clothing), and NGOs/development.⁷⁰ They share money, time, expertise, gifts, and skills with (beneficiary profiles) with the aim of alleviating suffering by meeting social and economic needs.

Lastly, Ghanaians abroad make transfers of cash and kind to families and other social networks back home in performance of cultural values of reciprocity and responsibility for others. A 2016 study by the International Organisation for Migration of 1,200 households in six selected districts of the Ashanti and Brong Ahafo Region in Ghana, revealed that 26 per cent had received remittances during the 12-month period of the study. It also found that the highest remittances to the selected areas came from the US, the UK, Italy, and Germany. The total amount of cash

received in the study period was 1,361,678 Ghanaian cedis (roughly US\$ 300,000), of which each household received an average of GHS 4,663 (USD 1,069). The monetary value of goods received during the same period was estimated at 1,042,463 Ghanaian cedis (USD 220,000). Because not all these remittances are transferred through banks, it is difficult to quantify its value. World Bank 2015 estimates however reveal that remittance levels spiked to USD 4.982 billion in 2015 from USD 135 million in 2010.⁷¹

Unfortunately calls by institutions to donate do not yield the same results, as poor project management, mismanagement of donor funds, and politicization of development needs has birthed a distinct lack of trust between African institutions and people. Thus, individuals are more likely to give to other individuals as opposed to institutions.

3.4. POLITICS AND THE ROLE OF THE STATE

Political philanthropy in Ghana occurs at institutional and individual levels. Institutionally, many foundations have been created by political actors in Ghana, notably ex-President John Agyekum Kufuor and former Minister of Trade Dr. Spiow Garbrah (2012-2016).

At various times in the country's history, first ladies (spouses of the President) have also implemented national programs in the social protection and economic empowerment sphere. Although the position of First Lady is extra-constitutional, there is an unspoken but expected obligation of spouses of presidential candidates to set up causes to support the work of their partners. The prior First Lady, Lordina Mahama, and current First Lady, Rebecca Akufo-Addo have both set up specific foundations focused on aspects of child protection and health. Thus, the role of the first lady in contributing towards national development has come to be accepted as part of the government machinery. It should be noted that none of these preclude their own personal giving as members of extended families, communities, and other social and political networks.

In recent years, various Members of Parliament (MP) have begun performing the functions of traditional bodies, such as the pre-colonial chieftaincy system, in administering what can be termed philanthropic funds. Alongside the obligatory duties of disbursing the MP Common Fund it is common to see large groups of individuals with various needs lining up for direct assistance from the MP. These range from requests and petitions for assistance with school fees to hospital payments. Elsewhere, the Heritage Fund was established to enable future development financing with oil revenues. Created under the Petroleum Revenue Management Act (Act 815), 2011, the Fund accrues nine percent of total annual petroleum revenues, which is invested mostly in foreign financial instruments. It was worth USD 277 million as of December 2016⁷²

Spotlight: John A Kufuor Foundation

The John A Kufuor Foundation was initiated by John Kufuor, President of Ghana (2000-2008). Through numerous partnerships, the Foundation has introduced activities to enhance the socio-economic wellbeing of rural communities. It provides potable water to rural communities through solar-assisted mechanized boreholes. It is also engaged in a five-year project that empowers small-scale rice farmers in Ghana, Nigeria, Burkina Faso and Tanzania. For sustainable development in Africa, the Foundation is initiating the establishment of the Africa Climate Leadership Centre to build the capacity of the public and private sectors to apply the best and latest thinking on climate-compatible development.

Spotlight: Rebecca Akufo Addo Foundation

The Rebecca Akufo-Addo Foundation (RAAF) is a non-profit organization, founded by Ghana's current First Lady. It seeks to support the socio-economic development of women and children and improve of the general standard of poor people and those who are less privileged in Ghanaian society. It has a particular focus on eradicating infant Malaria and supporting early childhood development and care.



3.5. PHILANTHROPIC GIVING BY HIGH NET-WORTH INDIVIDUALS (HNWI)

The number of HNWI (defined as those with assets that exceed USD\$ 10 million) and those described as ultra-high net worth individuals (those with assets that exceed USD\$ 30 million) have been increasing in recent years. Andrew Shirley, the editor of the Knight Frank Wealth Report, states that there were 120 HNWI Ghanaians in 2016, up from 110 in 2015.⁷³ The report also projected that by 2026, Ghana will have 5,200 new millionaires, a growth of 79 percent. The wealth of local HNWIs derive from a very small group of industries, including financial services (the primary source of wealth for 24 percent of local HNWIs), real estate and construction (16 percent), fast moving consumer goods (13 percent) and mining and agriculture (10 percent).⁷⁴

3.6. FAITH-BASED PHILANTHROPY

According to the Ghana Statistical Service (2012), roughly 70 percent of the country is Christian and almost 18 percent is Muslim. Given the deeply religious fabric of the country, faith-based philanthropy may be a source for untapped potential when it comes to the development of the philanthropic sector in Ghana. In fact, a history of giving by churches, their relief agencies and missionary movements has always existed in post-colonial Ghana. These include Adventist Relief Agency (ADRA) and the Catholic Relief Agency, which are still in existence and have grown into large multinational organisations. Pentecostal Christianity and the modern mega-churches tend to adhere to the biblical principle of tithing which

enforces a 10 percent mandatory contribution on one's gross income. Large investment into media channels especially televangelism plays a major role in the success of churches in reaching the general population. Philanthropists such as Lady Coffie of Domod Steel are known to invest in their places of worship. In 2016 a crowdfunding app "Asoriba" was launched to encourage churches to manage their continuum of giving.

Muslims, many of who are based in Ghana's 'zongo'⁷⁵ communities, also practice regular forms of giving. Various Islamic institutions promote and practice philanthropy and Ghanaians are accustomed to Muslim neighbours distributing breakfast items every morning, feeding poor people and distributing meat, cash and other items during the celebration of Eid. Islamic civil society is often a force of charitable giving and ODA from countries such as Iran and Saudi Arabia. Muslim NGOs, such as the Iranian Agriculture and Rural Development (ARD), are engaged in the provision of agricultural extension services in the north, including tractor services and the distribution of fertilizers, establishing sewing centres for training Muslim girls, and providing financial assistance to women's cooperatives and groups to start small-scale businesses.⁷⁶ There are some highly influential local Muslim NGOs in Ghana, such as the Islamic Council for Development and Humanitarian Services (ICODEHS, established in 1991), Muslim Family Council Services (MFCS, established in 1990), and the Muslim Relief Association of Ghana (MURAG, established in 1986).⁷⁷ They have gained a good reputation both within and outside Ghana and have close links with international Muslim donor

organizations, as well as Western aid agencies. In addition, Muslim philanthropists such as Alhaji Banda have contributed USD\$ 1 million towards the building of the East Legon Mosque and the construction of a female cell at the Nima Police Station.

Spotlight: Alhaji Asuma Banda, CEO, Antrak Group



Alhaji Banda is a renowned entrepreneur, business magnate and philanthropist who has created jobs for over 500,000 people globally through his Antrak Group of Companies, formed in 1975, which has over 146 branches around the world. Antrak’s corporate social responsibility (CSR) initiatives are known to directly impact over 3000 individuals in various capacities annually. Amongst its many achievements, the company has financially supported and been instrumental in the reconstruction, refurbishment and maintenance of the maternity wing of the Korle Bu Teaching Hospital in 1999; it has invested USD\$ 10 million to build the Tema Container Terminal, resulting in the creation of over 100 jobs; and it has also constructed an all-female cell in the Nima police station. Thus far, Antrak has created over 2000 jobs in Ghana alone.

Spotlight: Apostle Kwadwo Safo Kantanka and Kristo Asaf



Apostle Kwadwo Safo Kantanka also known as African Star is a Ghanaian Christian minister and philanthropist, who founded and oversees Kristo Asafo Christ Reformed Church. Fundamental to Kristo Asafo beliefs are biblical injunctions on Christians to care for those living in poverty. In the last two decades, this ethos has occupied a foremost position for its approach to philanthropy, which includes investments in agricultural projects, as well as manufacturing and industry. The Church also trains members and non-members in various kinds of professions and trades such as carpentry, welding, and mechanics. It manufactures and markets electronic, agricultural and other equipment at affordable prices for small-scale businesses. Each congregation has a farm where youth volunteer and go through a regimented period of training and farming. The church also has an annual food, technology and charity exhibition in support of people in need. It showcases farm produce and other products of the Church during the exhibition. At the end of the fair, farm produce and machinery are distributed to people and institutions that need them.

3.7. FOUNDATIONS, TRUSTS AND ENDOWMENTS

There has been an explosion in the number of new foundations established in the last decade in Ghana, most notably by corporations, entertainers, and to some extent, families wanting to honour lost loved ones. It is important to note that not all organisations that identify as foundations resemble Western-style constructs that make philanthropic donations to beneficiaries. Some Ghanaian-based foundations, like Reach for Change, function as intermediaries between philanthropists and persons in need. Many of them like the Ark Foundation and Akuma Mama Zimbi Foundation are a direct response to harmful traditional practices such as the abuse of widows and gender violence.

Spotlight: The Ark Foundation

The Ark Foundation is unique in that it focuses on domestic violence and women's empowerment. It provides shelters for battered women with support services such as counselling and legal representation. It is a woman-centered NGO with the strategic focus on bringing community-based experience to policy making in women's human rights protection and social justice, addressing violence against women and children in Ghana, building a critical mass of dynamic women rights and gender equality advocates, and ensuring integrated services provision to survivors of gender-based violence. Since its establishment around the year 2000, the Foundation has implemented programmes on addressing gender-based violence and HIV/AIDS, providing mentoring and scholarship for young girls, supporting battered women through the establishment of a shelter and a crises, legal and counselling center etc. Also, the Foundation has championed the formation of networks and coalition, such as the Domestic Violence Coalition, Gender Violence Survivors Network, Sister's Against Disrespectful Adverts, and Network for Women's Rights. It has received support from the African Women Development Fund, Nestle Ghana, Globalgiving, and Plan Ghana, among others.

Spotlight: Akuma Mama Zimbi Foundation

Akuma Mama Zimbi Foundation works with widows by providing them with livelihoods, capacity building and by doing advocacy on their behalf.



3.8. FAMILY FOUNDATIONS AND ENDOWMENTS

It is estimated that there are hundreds, if not thousands, of family foundations currently operating in Ghana. Most of these practice various forms of anonymous giving to dedicated causes at the community level. They remain unknown to the public at large and many are currently not registered in any national database. One major reason for establishing a private foundation in Ghana may be to create a permanent legacy. The second reason given was to either honour an individual in their lifetime, or when they had passed on. Virtually everyone interviewed for this study affirmed that they would be open to starting a family foundation to honour their own works or those of the patriarchs/matriarchs of their family. Establishing a foundation in a family name also encourages family members other than the founders to participate and provide a common cause around which to bond.

Spotlight: Dr. Osei Foundation

The Dr. Osei Foundation is a non-for-profit family organization based in Kumasi in the Ashanti region of Ghana. It was founded and chaired by Samuel Kwaku Osei, a family practice physician with over 40 years' experience in the field of medicine. The organization was established in August 2010, with the aim of promoting a "quality and prompt healthcare delivery system in rural communities with a key focus on maternal and paediatric health through the supply of medical equipment and aid." It further seeks to empower individuals and communities to spearhead the agenda towards the achievement of SDGs.

Thus far, the Foundation has donated medical equipment worth GHC one million to health facilities in 45 rural communities across the country. It has also made investments of over GHC 750,000 in empowerment and livelihood programs in education with key interests in women's empowerment. It has also established a Health College in Kumasi. In addition, the Foundation has invested in farming and other vocational activities as part of its livelihood programs to employ and empower over 150 women in the field of agriculture, fashion design, homecare and catering in selected communities nationwide.

The Foundation relies on three major sources of funding to fully and successfully operate. These are Internally Generated Funds (IGFs) through revenues generated from agricultural investments and other livelihood programs; monthly donations from the profits generated from business entities of the foundation's mother company, namely Dr. Osei's hospitals; and local and international donors within and outside of Ghana.

3.9. SPORTS FOUNDATIONS

Over the last two decades, Ghana has gained a reputation for producing some of the world's greatest sports heroes, ranging from boxers to footballers. Many of these individuals have set up foundations and endowments to support youth development and to care for people living in poverty. They also serve as ambassadors for specific causes that resonate with them, though their contributions tend to be ad hoc and motivated by personal emotive reasons and not outlined national plans and goals.

Spotlight: Asamoah Gyan

Asamoah Gyan is one of Ghana's most famous footballers, currently signed as a striker for Kayserispor in Turkey. He has also gained a reputation as a philanthropist who supports underprivileged communities through his Asamoah Gyan Foundation. The foundation is known to have pumped money into 13 different charitable works between 2012 and 2016, with the biggest project undertaken being the construction of a USD\$ 250,000 astro turf pit at his alma mater, Accra Academy. In addition, the Foundation has contributed funds to local water projects, health and education initiatives, including tertiary level scholarship programmes, and to local hospitals.



The Asamoah Gyan Foundation commissioning a new borehole in Hohoe in the Volta Region. Source: citifm website.

3.10. ISSUE-BASED PUBLIC-PRIVATE COLLABORATION

The DIPLOMATX Runway formally known as the Diplomatic Corps Fashion Show was created in 2015 as a partnership between the fashion house Royal Dennis, the diplomatic community of Ghana, UNFPA and the Ministry of Finance to honour national and international designers who employ ethical practices in their design and manufacturing processes to create and sustain economic opportunity. Its main focus is on providing awareness about how fashion, textiles and design can be used to eradicate women health related issues as a result of poverty.

Under its tag phrase, 'let's end fistula within a generation,' the event is an annual fundraiser to cover the cost of surgical procedures for women and girls living with fistula and their subsequent reintegration into society. It also seeks to educate and advocate against harmful traditional practices such as child marriage. The event has so far raised GHC 45,000, which has gone on to support the surgery and reintegration of 20 young girls in the Tamale region.

Spotlight: On the Road with Amigosten Amoah

A children's health fund, a national welfare program and an emergency relief program are just a few of the initiatives started by Kofi Amigosten Amoah. It is hard to describe or give adequate credence to this former social worker whose "On the Road" Charity has for the past ten years been the face of fronting social development in Ghana and supporting children who face disability or suffer extreme poverty. Kofi and his team are regularly found filling their motorbikes or vehicles with supplies for poor communities and travelling the length and breadth of Ghana to stop at villages in order to perform random acts of kindness. Voted as SDLG's most reliable African personality, Kofi continues to mobilize individual givers in support of his activities, and is proving that philanthropy does not have to be an activity relegated to the wealthy alone.

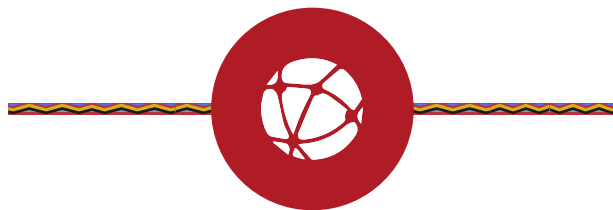


3.11. NETWORKS OF GIVING

African Women Development Fund (AWDF) is a grant making foundation established in 2001 to support a wide array of women rights and empowerment initiatives. These include social justice, equality, respect for women’s human rights. The first pan-African women grantmaking organization, and a pioneer in developing African philanthropy, AWDF provides grants to women organizations with limited access to mainstream funding.

Among other things, Africa Women’s Development Fund supports over 100 women-led organizations across Africa. Over the last 16 years, AWDF has provided funding to more than 1300 women organizations in 43 African and 2 Middle East countries. Drawing resources from individuals, foundations, private sector and government, AWDF has provided more than \$USD 34 million in grants since 2001.⁷⁸

Ghanaians raise and contribute large sums through various networks that include:



3.11.1. COMMUNITY NETWORKS

These networks serve as channels for fundraising for funerals, community initiatives such as clean

ups, festivals, and building projects to name a few. Community networks are run as simple coalitions and serve as a bridge between communities and its members who have migrated to urban neighbourhoods/overseas by providing information, updates and a rapid methodology for mobilizing funds for emergency purposes that may arise in their village or township. It is very normal to find these networks functioning everywhere around the world and is rooted in the belief that no matter how far or widely travelled an individual may become, his or her ancestral lands will always be home. Many tribes do not recognise individuals who do not build houses in the community and some go as far as insisting that one must be buried at ‘home’ when one dies. At the risk of being viewed as a failure if one does not adhere to these principles, a strong psychological motivation exists for giving on a consistent basis. This channel plays a critical role for nurturing indigenous philanthropy.



3.11.2. ALMA MATERS

Public secondary schools in Ghana often depend more on alumni support for their existence than the government. Giving by alumni constitutes a specific form of giving across Ghana and is seen as a source of pride for the individuals who choose to donate funds. Thus, a well organised system of payment

of dues and set times for year groups to execute project activities which might include building and/or renovating classroom blocks, sports facilities, music schools, and chapels, amongst other things, exists in all major secondary institutions. This is coordinated by a central office based in the schools, which consists of fulltime staff and volunteer alumnus. Examples of these are Wesley Girls and Achimota School where each graduating class is expected to join the network and save towards contributing to a major project after 20 years.

However, the alma mater society also rewards and gives perks to members in good standing such as prioritizing admission slots for their children--a practice that is debated and seen as defeating the altruistic nature of giving.



3.11.3. DIASPORA NETWORKS

The African diaspora are responsible for remitting billions of dollars back into the continent annually. Ghanaian societies around the world exist to serve a dual purpose: act as a support mechanism and as a means of contributing towards local or national causes. There are different types of African networks in the diaspora. These range from support groups for local political parties, alma maters abroad, community and national networks, as well as professional associations.

3.12. CORPORATE PHILANTHROPY, GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY (CSR)

Corporate Social Responsibility (CSR) can be defined as “the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large.”⁷⁹ While the relative merits of CSR continue to be debated, many diverse private businesses in Ghana, both indigenous and foreign, have begun CSR programmes. Their activities span from community development, the provision and facilitation of social amenities like water, education, sports and entertainment, and support for small-scale businesses. In Ghana, the socialist orientation of the first president, Dr Kwame Nkrumah placed an emphasis on State-Owned Enterprises (SOEs), which in turn limited corporate organisations’ social obligations to only the payment of taxes. However, in recent times this has begun to change as more and more private businesses have begun to undertake social programs. Nevertheless, these efforts have been scattered and not well coordinated. In many cases, they have occurred without sufficient local consultation, leading to a mismatch between corporate giving and development needs.

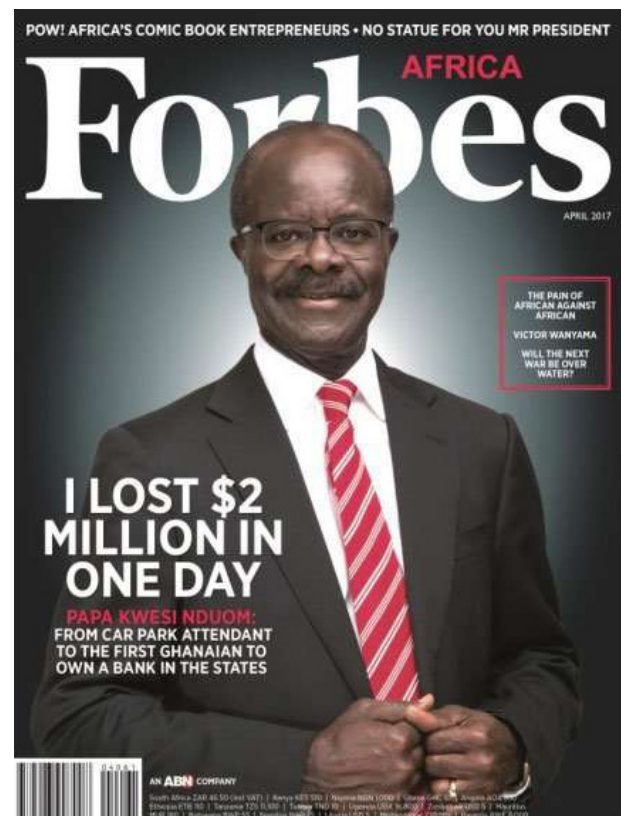
In 2006, the Ghana Business Code (GHBC) was launched through the collaboration of the Association of Ghana Industries (AGI), Ghana National Chamber of Commerce and Industry (GNCCI) and the Ghana Employers Association (GEA). This was the first attempt to develop a national framework for corporate social responsibility. Prior to this, no set norms existed

to guide or give the minimum acceptable standards to businesses with regards to CSR governance. The GHBC based on existing Ghanaian laws, had ten major principles and was modelled along the lines of the United Nations (UN) Global Compact. It focused on the triple bottom line (profit, planet and people) as performance measures for businesses operating in the country. It was however wholly voluntary in nature: although member organisations were awarded a certificate of good practice if they met its prescriptions, it was not well publicized and had no incentives for companies to subscribe to it. Of the many small and medium size enterprises (SMEs) and large-scale manufacturing industries that belong to the GNCCI and the AGI, less than 60 had signed up to the GHBC by April 2011.⁸⁰

Thus, in 2016 the Ministry of Trade in partnership with GIZ launched a CSR policy for Ghana. It seeks to provide a framework and guidance to facilitate the effective collaboration of all stakeholders to yield economic growth, competitive advantage and social benefits. However, the status of the policy is still not clear in relation to businesses' CSR obligations and at what level they are required to engage CSR. Nevertheless, several major local and international companies have formal CSR programmes in Ghana. Locally, these include: Sinapi Aba Trust, Antrak Group of Companies, Despite Group of Companies, Kasapreko, T.T Brothers, Adehyeman Group of Companies, Ghana Club 100, Rural Banks and Beige Capital. A host of multinationals also engage in CSR in Ghana, including (but not limited to): MTN Telecom, Airtel, Tigo, Cadbury, Nestle, KPMG, Pricewater House Coopers, Vodafone and Unilever. In addition,

companies owned by expatriate individuals living in Ghana also practice CSR. Examples of such establishments include the Melcom Group of Companies, IPMC, The Mohinani Group and Azar Paints.

Spotlight: Paa Kwesi Nduom and Nduom Group, local company with a CSR programme



⁸¹Owner of the Nduom Group of companies, Paa Kwesi Nduom who began his career as an insurance underwriter, is one of Ghana's greatest contributors to CSR through his 65 companies.

Spotlight: MTN Telecom, international giant with a vibrant SCR programme

The MTN Foundation is a CSR management structure for the MTN Group's related initiatives across its 22 operations.

The MTN Ghana Foundation was established in 2007 as a single purpose vehicle to drive all MTN's CSR initiatives in the country. Formerly known as "Áreeba" it made headlines when it presented a cheque for \$USD 7 million as part of a \$USD 20 million pledge to the Ministry of Works, Housing and Water Resources to extend the Weija Dam's services to underserved communities within Accra. The Foundation currently has three focus areas - Health, Education and Economic Empowerment. It is set up as a separate legal entity with its own independent Board of Directors and Patrons who oversee its operations. Its commitment is centred on the socio-economic development of the country through the roll out of appropriate and sustainable social interventions in communities all over the country through programs such as MTN Heroes of Change. The main aim of the Foundation is to have a broad community impacting and supporting national and international development priorities, which it does through direct donations and employee volunteering such as MTN 21 days of Yello Care.

Spotlight: The Newmont Ahafo Development Foundation

The Newmont Ahafo Development Foundation (NADeF) is a sustainable development community foundation. It was established in 2008 on agreement between Newmont Ghana Gold Limited (NGGL), a gold mining company, and the Ahafo Social Responsibility Forum, which comprises representatives of local and traditional government, diverse social groups, and the NGGL. The NADeF has presided over 7000 infrastructural projects, including the building of classrooms, teachers' quarters, and other facilities in local schools. It has also provided scholarships to at least 8000 students from the area to attend schools across Ghana. In addition, it has overseen electrification and water supply programmes, microcredit schemes and apprenticeships to enhance employment access. The NADeF also created an endowment/trust fund that is envisaged to continue supporting development, even after the mine ceases to operate. It is funded from contributions by the NGGL of USD 1 per ounce of gold sold and 1 percent of net pre-tax annual profit from its mining operation in Ahafo. It is upheld as a model of inclusive, responsive, and sustainable community development.

Source: CSR Foundation Ghana (2012), CSR Watch, Issue 2, March, and Citi FM online (2017) 'NADeF Named Corporate Foundation Philanthropist of the Year', April.

Spotlight: The Mohinani Group, an example of a company owned by expatriates engaged in CSR in Ghana

Mohinani Group is a second-generation Indian company based in Ghana for the last 50 years. The subsidiaries of the group include Poly Products, the Poly Tanks, Poly Sacks, Poly Kraft, Sonnex Packaging and Plastic Industries; Somotex, Somoco, Electromart, South West Estates, Protea Hotel Select and KFC, among others. Mohinani has ventured into greenfield sectors such as real estate, hospitality and Quick Service Restaurants (QSR). It has provided over 2500 jobs to Ghanaians over the last few decades. The company has also awarded several scholarships and provided educational infrastructure and potable water to many communities over the past 50 years.

3.12.1. CSR WATCHDOG AND BENCHMARK SETTING ORGANISATIONS

The Ghana Club 100 (GC 100) is an annual compilation of the top 100 companies in Ghana that gives due recognition to successful enterprise building. It was launched in 1998 by the Ghana Investment Promotion Centre (GIPC). Companies that make it into the GC 100 are to serve as role models for the private sector and provide a forum for the corporate sector to interact with the government at a high level. An example of a non-government CSR initiative is the CSR Foundation Ghana, which published the quarterly CSR Watch and has been giving awards to CSR champions since 2012. The CSR Foundation Ghana which had the stated goal of pursuing research and sharing sector knowledge through publications, human resource development, advocacy and offering CSR-related advisory services, initiated in 2011, but has subsequently become inactive due to lack of funds. Other frameworks that are building knowledge and good practice include the Centre for Social Responsibility at the University of Ghana Business School and the Ghana-based Centre for Corporate Social Responsibility—West Africa, which is the host of the Ghana CRS Excellence Awards and the West Africa CSR and SDGs Conference, and funded by local and international businesses.⁸² The AGI Awards are given annually by the Association of Ghana Industries to recognize corporate organisations that excel in specific fields.

3.13. VENTURE PHILANTHROPY

As the traditional aid model continues to wane, emerging new models of implementing as well as financing development interventions have continued to arise. These include social entrepreneurship, venture philanthropy and impact investing, to name a few.

Social Entrepreneurship (SE) is increasingly bridging the gap between growing community needs and decreasing international funding. In Ghana, social entrepreneurs from across the various regions are choosing to initiate new impact driven ventures at a time when interest and excitement in a wide range of social entrepreneurship community projects are also increasing around the globe. This has been a natural reaction to a growing consciousness that government and the private sector alone are unable to raise the continuum of finance needed to support national development.

Africa plays a critical role in this development. The continent's economic conditions, colonial history, traditional beliefs and its late embrace of capitalist ideologies suggest that the texture of entrepreneurship in Africa needs to be distinctive from what pertains in the West. It therefore offers interesting prospects for theory development especially when it comes to informal economy enterprises.

Nationally, the Ghanaian government has shown goodwill towards the creation of an enabling environment in the area of entrepreneurship (social and regular) by partnering with actors such as Social

Enterprise Ghana to develop a national SE Policy and with the private sector to launch a National Entrepreneurship and Innovation Plan with an accompanying package of funds seeded with 10 million. The focus is intended to be on job creation. That is woefully inadequate though given the fact that the country currently has over 3,000,000 unemployed graduates.

Hubs and co-working spaces such as Reach for Change, Impact Hub, Inno Hub, Kumasi Hive have sprung up in the last 5 years working on scaling up entrepreneurs (both social and regular). These advances can represent new and more creative approaches to social challenges and opportunities ultimately leading to job creation specifically in deprived areas such as Northern Ghana and the Afram Plains. However, this requires long-term investment. In February 2016, Social Entrepreneurs from across Ghana came to form Social Enterprise Ghana under the Social Enterprise Africa Network.

Venture philanthropy, which refers to the blend of private capital and business principles for public good,⁸³ is nascent for Ghana and globally. This hybrid of philanthropy and private equity is increasing gaining prominence within the ecosystem of philanthropy as foundations pursue greater funding impact. There are some good examples of patient capital investing in areas ranging from health to solar energy. For example, Ghana Capital Partners invests in local companies with social impact with investors such as Bloomberg Philanthropies.

Also, The Ghana Angel Investor Network (GAIN), a network of Angel investors investing in early-

stage businesses and social enterprises with significant growth prospects and the potential to generate greater returns. The Network identifies and develops investment opportunities, as well as coaching entrepreneurs on how to pitch their ideas to Angel investors. With the understanding that seed to start-up businesses requires more than just capital, the Network provides mentoring needed for patient capital to ensure business success. It uses a combination of equity and quasi-equity as key investments instruments.

Similarly, the Ghana Venture Capital Trust Fund (VCTF) provides support to early start ups. Established by the Venture Capital Trust Fund Act, 2004, Act 608, the Fund has developed a venture capital ecosystem in Ghana, and drives impact investment. It has catalysed partnerships from multiple sectors totalling \$USD 77 million in investments.⁸⁴ Although, the Fund was allocated approximately \$USD 50 million in the 2017 from the Government of Ghana's budget, there was no allocation from 2013 to 2016.⁸⁵ It received about \$USD 5 million and \$USD 2.5 million in 2011 and 2012 respectively. The inconsistency in funding accentuates the challenges with funding which usually stymies the success of such government initiatives.

The SDG platform in partnership with Reach for Change held a policy forum in September 2017 with key stakeholders to look at amending the Companies Act to include Social Enterprise and other categories such as foundations that would provide tax incentives and rewards for individuals or companies that practice Corporate Philanthropy above a certain threshold.

Evidence based research in total is needed to guide the overall development of the ecosystem so that valid and pertinent information can be subsequently translated into effective policies that are able to exploit their competitive edge over traditional business and non-profits.

Spotlight: Reach for Change

Reach for Change is an intermediary organisation that works at scaling up social innovators and entrepreneurs working towards specific SDGs who have local solutions to local problems in their communities. They apply various forms of financing mechanisms ranging from grant funding to impact investing to meet the SDGs. It does this by investing in social entrepreneurs who have local innovations that address local problems with an impact outcome on women, youth and children.

Reach for Change's interventions vary from accelerator programs that promote ideation and support early stage entrepreneurs, to three-year incubation programs, as well as one year rapid scale programs for late stage entrepreneurs.

To date, they have received support from the European Union, UNICEF, Tigo Ghana, Bayport Financial Services, Viasat 1 Television Network.



Accra Barrier Breaking Session, 2013. Source: <http://blog.reachforchange.org/africa-blog/2013/06/28/accra-barrier-breaking-session/>



4.

DEVELOPING AN ENABLING
ENVIRONMENT FOR
PHILANTHROPY IN GHANA

The SDGPP publication, *Converging Interests: How governments and the philanthropy sector are collaborating to achieve the Sustainable Development Goals*. A synopsis, defines the enabling environment as “[a] set of interrelated conditions – such as legal, organizational, fiscal, informational, political and cultural – that impact on the capacity of development actors to engage in development processes in a sustained and effective manner.”⁸⁶ Several common elements form a cohesive, integrated and mainstreamed enabling environment. These include:



Strong, democratic and accountable institutions at all levels, along with mechanisms for monitoring and collaboration supported by an open multi-stakeholder dialogue and an open door policy for philanthropy.



Good governance, including political, administrative and fiscal decentralization policies that foster common work and ensure accountability.



Sound economic policies and progressive tax schemes.



Appropriate social and productive infrastructure, respectful of cultural diversity.



Freedom, peace and security for all.

In addition, establishing clear roles and responsibilities for the philanthropy sector, ranging from innovations and financing to legal definitions and accountability, would enable it to grow and thrive within a certain national policy environment. The following subsections will assess the existing legal and policy framework for philanthropy in Ghana, in addition to the wider social and productive infrastructure.

4.1. REGULATION: THE LEGAL AND POLICY FRAMEWORK

In Ghana, a comprehensive legal framework for philanthropic giving is still in the very infant stages of development. There is no distinction between a CSO, an NGO or a philanthropic organization and no identifiable body of legislation dealing specifically with philanthropy and charitable giving. Entities have to register as individual trusts

or companies limited by guarantee, which become the vehicle for charitable donations. There is no dedicated state or self/sectoral regulatory framework for philanthropy in Ghana. Successive efforts to create a civil society policy have been abandoned over disagreements between the civil society community and the government, most recently in 2006-2007.

However, the manifesto of the ruling National Patriotic Party (NPP) that took power in January 2017 states that it will ‘create the enabling legislative and economic environment for philanthropy to blossom and promote a new era of giving, knowing that a prosperous Ghana makes it easier for individuals and organisations to support civil society’.⁸⁷ Moreover, the Ghana Aid Policy and Strategy (2014-2017) has committed to engaging philanthropic organizations and other like-minded stakeholders to help deliver the government agenda. The operations of development actors in the reformed national development cooperation architecture, as well as the implementation of new transparent guidelines to enhance engagement, must be closely reviewed.

4.2. REGISTRATION OF NGOs

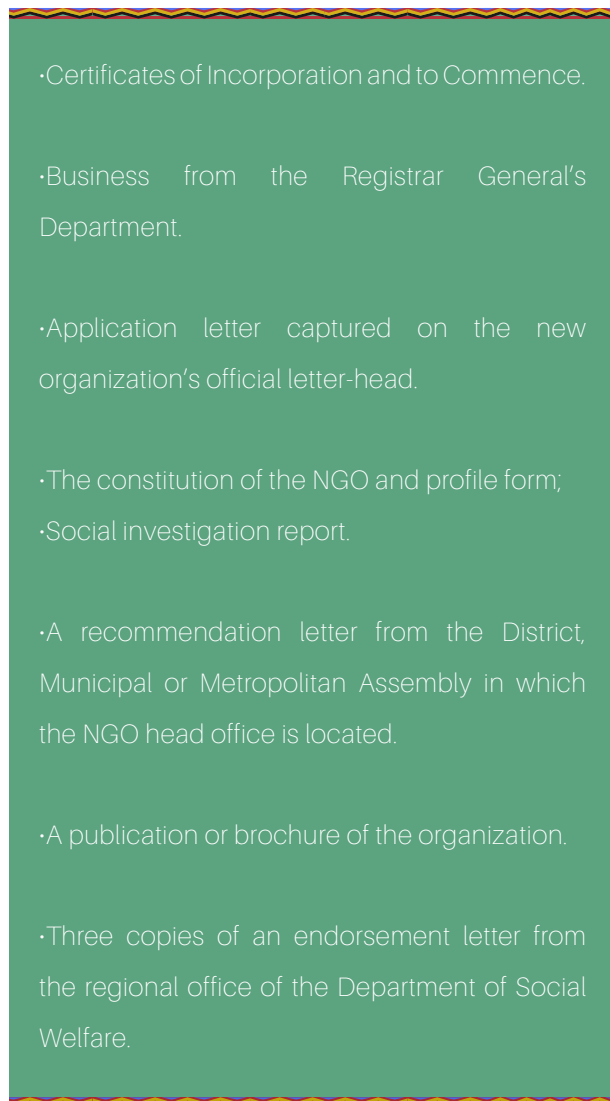
Establishing an NGO in Ghana requires a two-step process. It is done both at the Registrar General’s Office and through the Department of Social Welfare. The Registrar General falls under the Ministry of Justice and Attorney General and the Department of Social Welfare is under the Ministry of Gender, Children and Social Protection. The first application is to be made to the Registrar’s General Department for a Certificate to Commence Business and

Certificate of Incorporation. The applicant is required to purchase and complete a set of the forms on “The Companies Code, 1963 (Act 179), Regulations of a Private Company Limited by Guarantee.”

The applicant is then expected to submit four copies of the forms. Additionally, four copies of the “Returns of Particulars of the Company Under Section 27 (1) of the Companies Code on Incorporation” must also be submitted together with a registration fee. A snapshot of information contained in the registration forms is as follows:

- Name and objectives of the NGO.
- Members of the Executive Board; (this usually ranges from two to twenty).
- Names, nationalities, addresses and business occupation of all Directors and the Secretary.
- Name and address of auditors.
- Physical and postal address of office(s).

The second step begins after the applicant receives the Certificate to Commence Business and Certificate of Incorporation from the Registrar General’s Department. The Department of Social Welfare, which is the regulator of NGOs in Ghana, must issue a recognition certificate before operations can commence. The following documents are required to complete the process at this stage:



4.3. GHANA CORPORATE SOCIAL RESPONSIBILITY FRAMEWORK

In 2016, the Ministry of Trade and Industry of Ghana launched a national corporate social responsibility policy (NCSRP) after years of sustained advocacy on the need to provide a framework for corporate giving in Ghana. So far, it is the first comprehensive policy document, which streamlines CSR in Ghana and fills the void of a missing national strategy for CSR activities. It was formulated using the Millennium Development Goals, Sustainable Development

Goals, Ghana Shared Growth and Development Agenda, which is the medium-term development framework, and the Mining Community Development Source Book as policy guidelines.

The policy underscores the need for corporate Ghana to contribute to sustainable development, and encourages companies to align their CSR with national development frameworks and the Sustainable Development Goals (SDGs). It shapes the planning, implementation, evaluation, rewarding and performance reporting of corporations. The goal of the policy is "to promote the optimization of socio-economic and environmental impact of investments and activities of businesses, public sector, civil society, traditional authorities and other stakeholder towards the sustainable development of Ghana."⁸⁸

Prior to a unified CSR code, the CSR framework was reflected in a mélange of policies, laws, practices, initiatives across banking, insurance, land administration, mining and commerce. Examples include the Ghana Land Policy Document, Social Responsibility Agreements between customary land owners and timber firms for purposes of socially responsible logging, the Ghana Business Code, the Minerals Commission's Guidelines for CSR activities in mining communities, and the Environmental Protection Agencies AKOBEN System.

Increasingly, companies and corporations have realized the essence of providing social programs to communities. Indeed, both public and the private sector attach importance to CSR. These social investments are in the areas of health, education, water, environment, agriculture, and livelihoods,

among others. Private multinational corporations include MTN, Vodafone, AngloGold Ashanti, Guinness Ghana Breweries Limited (Diageo), Unilever, etcetera. Unilever for instance has been supporting programs in WASH. Elsewhere, Guinness Ghana's "Water for Life Programme" provided 50 boreholes and water projects to more than 150,000 people. Public corporations continue to provide their fair share of strategic corporate social programs, under CSR. Although data on the quantum of CSR nationally is not yet available, Volta River Authority, the government-owned national power generator, estimated its overall CSR expenditure for 2013 to be GHC87.9 million,⁸⁹ an equivalent of a little over \$USD 20 million in current exchange rate.

4.4. NGO-TRUST BILL

The draft Trust Bill seeks to provide a regulatory framework for public and private Trusts as well as NGOs and CSOs, which will be viewed separately from for-profit companies. The Bill aims to establish a Trust Commission to clearly indicate the powers and duties of trustees for the registration of non-governmental organizations. The current Trust laws in Ghana are derived from the common law and the UK Act of 1860. Developed by the English Courts of equity, the Trustees Act of 1860 became part of the common laws when the Courts Ordinance came into force in 1876, in what was then known as Gold Coast. Since then, they evolved into the laws of Ghana and have since been retained.

Interestingly, the British who are the progenitors of the Act of 1860, have long amended their Trust Laws

with the passing of the Trust Act of 1925. Yet, the old Act still applies in Ghana as part of the Statutes of General Application. Also, other statutes concerning Trust in Ghana are Trustee Ordinance of 1952 (No. 24) and the Trustees (Incorporation) Act, 1962 (Act 106). The Public Trustee Ordinance of 1952 creates the office of the Public Trustee and clothes the holder with corporate status. The Public Trustee operates under the Ordinance as a trustee with power to administer the properties of mentally incapacitated persons and to be appointed as an ordinary trustee among other functions.

The attempt to improve portions of the existing Trust Law started in 1993 with the push to look at portions related to NGOs and CSOs. However, this was unsuccessful because it was deemed to stifle their growth and development. It marked the beginning of a long process of trying to establish a civil society regulatory framework in Ghana. Indeed, Ghana's civil society community rejected a draft NGO bill (1993), a National Policy for Strategic Partnership with NGOs (2004) and, most recently, an NGO-Trust Bill (2006/7) on grounds of insufficient consultation, assaults on its autonomy, violations of its constitutional rights,⁹⁰ and excessive foreign influence.⁹¹ Efforts to revive the process in 2014/5 by the Ghana Association of Private Voluntary Organisations in Development (GAPVOD) in collaboration with the Department of Social Welfare were inconclusive and the fate of the Bill remains uncertain.

4.5. TAX REGULATIONS

The main planning instrument in the country is

the Long-Term National Development Plan for Ghana, which is implemented through four-year Medium-Term Plans (MTP). The primary law, which gives expression to tax incentives in Ghana, is the Internal Revenue Act 2000 (Act 592). This law was promulgated in 2001, and the precursor to it was the Income Tax Decree of 1975 (S.M.C.D.5). Furthermore, the Local Government Act 462, 1993, and National Development Planning System Act 480, 1994, mandates the Ministry of Local Government and Rural Development to permit non-state actors' participation in some policy and planning formulation, budget preparation processes, and implementation of programmes and projects.

The existing tax structure has no separate beneficial environment for philanthropy and NGOs. In specific cases of requesting for import waivers, such as items donated from abroad or for donations made to NGOs for provision social service, such exemptions should be approved by the Ghana Revenue Authority through the office of Customs and Excise Commissioner, the Finance Ministry, and/or Parliament. In 1997, the Ghanaian Government suspended automatic exemptions for CSOs due to allegations of abuses and fraud. For these reasons, tax exemption statuses are determined on a case-by-case basis.

4.6. MONITORING AND EVALUATION

The absence of appropriate monitoring and evaluation tools or a designated body or agency to assess the progress of an enabling environment for philanthropy in Ghana has meant that there has been no documentation of progress with regards to some

of the major goals set at the launch of the Ghana SDG Philanthropy Forum.

Currently, there is still no significant body of data mapping or tracking existing philanthropic efforts in Ghana and the government is yet to begin registering foundations as legal entities, or defining them separately from CSOs and other private sector actors. It is frequently observed that the requirement for annual reporting by charitable organizations is inconsistently adhered to and not strictly enforced.

The lack of available data has implications for accountability and transparency. This was discussed extensively during the SDGPP workshop on "Ghana Data Strategy and Capacity Building Workshop" organized jointly with the Foundation Centre and Africa Philanthropy Network in November 2017.⁹² The lack of publicly available information on the aims, objectives and decision-making processes of private foundations can discourage relations with the government and other partners just because the contributions of philanthropy are not well understood.

It emerged at the workshop that challenges hampering the production of reliable data in the sector include the lack of capacities among foundations to collect, analyse and disseminate data; insufficient levels of financial investments in data production; lack of high-quality technology for data collection and analysis; and the general lack of collaboration for peer-to-peer data exchange.



Association of Corporate and Family Foundations (AFE) Colombia

The Association of Family and Corporate Foundation (AFE) was launched in 2008 by 9 foundations. Today, its membership has grown to 75 most relevant Foundations across Colombia, with 60 percent of its membership being directly funded by a company while 23 percent are family foundations being funded by members of the family. AFE aims to achieve greater impact in social interventions through knowledge management, encourage networking and partnerships between its members, encourage transparency and accountability in the social sector, advocacy on public policy issues, etc. AFE has established an informational portal where foundations can insert data on their giving which is also linked with the government data portal on social investments. Currently over 1500 projects by Colombian foundations are displayed on the visual map and can be filtered against SDG goals and targets .

The AFE strategic platform of foundations and their project



Source: AFE Colombia⁹³

4.7. REGULATORY FRAMEWORK: COMPARATIVE ANALYSIS

The below table has been compiled in an effort to compare and contrast the enabling environment for philanthropy in selected countries, namely Ghana, Kenya, South Africa, Nigeria, and the UK. Information, which looks at frameworks affecting philanthropy in various countries, was gathered from the Council on Foundation profiles. Specific criteria were selected that most impacted ease of operations

as a philanthropic organization and impacted the effectiveness of funding. It is noteworthy that no country had a separate registration or legal form for philanthropies. Only two of the five countries have a policy addressing philanthropy specifically. Philanthropy as a separate entity remains largely unrecognized and unregulated and is governed under financial, monetary, tax and administrative

statutes. All countries registered philanthropies under the laws governing non-profit and non-governmental organizations and charities and offered three to five options (Company Limited by Guarantee, and various types of Non-Governmental Organization (NGO), Non-Profit Organization (NPO), Public Benefit Organization (PBO), Trust, Society, and Association) under which to register. Only one country (South Africa), actually listed funding for community improvement works and social justice as an activity under accepted activities under existing legal forms. The majority of countries required organizations to register with at least one additional entity (NGO desk, Charity Commission) in order to be eligible for exemptions and incentives.

Comparison of regulatory frameworks in five countries

	Ghana	Kenya	South Africa	Nigeria	UK and Wales
CATEGORIES					
FORMATION AND OPERATION					
Legal					
Separate registration process for philanthropy	No	No	No	No	No
Additional registration requirements (NGO Desk, Commission of Charities)	Yes	Yes	Yes	No	Yes
Type of legal forms incorporating philanthropy	3*	4	3*	4	5
Recognition of philanthropy or funding as a defined activity under registration	No	No	Yes	No	Yes
Ease of registration (1 easy to 10 difficult)	3	4	5	4	3
Regulatory oversight (annual narrative and financial reports)	Yes	Yes	Yes	Yes	Yes
Applicable laws	10	22	8	13	12
Policy					
Philanthropy policy in existence	No	No	Yes	No	Yes
Philanthropy (fund transfer) listed as a charitable activity	No	No	Yes	No	No
Clear non-profit policy relating to philanthropy	No	No	Yes	No	Yes
DOMESTIC TAX AND FISCAL					
Tax					
Clear taxation processes for philanthropy	No	No	Yes	No	Yes
Tax incentives for donors	No	Yes	Yes	No	Yes
Tax incentives for recipients	No	Yes	Yes	Yes	Yes
Financial regulations supporting philanthropy	No	Yes	Yes	No	Yes
Customs and duty incentives	Yes	No	No	Yes	Yes
REGULATIONS ON CROSS BORDER FLOWS					
Favourable to donors (1 favourable to 10 not favourable)	5	4	3	6	2
Favourable to beneficiaries (1 favourable 10 not favourable)	6	4	3	3	2

Source: The Hudson Institute, Index of Philanthropic Freedom.⁹⁴



5.

DEVELOPING AN ENABLING
ENVIRONMENT FOR
PHILANTHROPY IN GHANA

In many developing countries, a growing number of high-net worth individuals, including 100,000 people in Africa, whose fortunes sum up to more than USD 1 trillion are leading the emergence of Southern-based philanthropy. This type of philanthropy is replete with new approaches to giving, resources and local knowledge and experience to spearhead the achievement of the SDGs in real partnership with local and international organizations.⁹⁵

Dynamic Ghanaian philanthropy consists of a heterogeneous mix of traditional giving with evolving modern forms of commercially motivated philanthropy ranging from corporate to venture philanthropy and remittances. These developments require a new common sense amongst philanthropists and social investors and regulators to ensure that while traditional philanthropy, which is an expression of Ghanaian life and empathy and a collective value, is to be treasured, it can also thrive next to new forms of strategic and market driven giving. It is important to note that the development of philanthropy should be in sync with developmental goals of the country and advance attributes of philanthropy such as innovation, risk taking and supporting transformational solutions.

To attain SDGs governments over the world have to move from beyond simply providing services, to also catalyzing innovations and solutions, which bring about transformational change. This new approach requires a rethinking of the enabling environment for philanthropy in order to empower and unlock more philanthropic capital, help build trust towards new forms of giving and support potentially high-risk investments, which also carry higher promise of social returns. While it has to be clearly stated that philanthropy alone cannot pay for the SDGs, unlocking philanthropic resources can provide an important bridge towards mobilizing private sector investing, which is aligned with the SDGs.

Organized and capacitated philanthropy can be a strong partner to the government and other sectors of the Ghanaian society in implementation of the SDGs and the national development plans. But for this to occur, necessary networks, capacities and influencing power of philanthropy need to be built through deepening dialogue and collaboration between philanthropic organizations and between philanthropy and other development stakeholders. Three key areas for strengthening are discussed below.

5.1. NETWORKS TO EXTEND KNOW-HOW AND INFLUENCE

Various support organizations play an important role in convening, networking, peer learning and sharing, whilst providing a forum for action in pursuit of a common goal. According to WINGS, “the act of bringing foundations together can create a virtuous circle in which the connections further reinforce the capacity and capability of philanthropy organizations both individually and collectively.”⁹⁶ Ghana benefits from having several resource and support organizations that operate to serve as intermediaries between givers/structures and beneficiaries, and/or foster dialogues around giving between different stakeholders.

Indigenous philanthropy in Ghana has traditionally been locally and informally implemented. While this poses some problems in terms of measurement of impact and coordination of effort towards a singular aim, such challenges are not thought to be insurmountable, and there is a strong belief that the country effectively implements both global and local philanthropic efforts. One way is to apply lessons from other countries and to promote indigenous resources to shape Ghana's desired social landscape. To this end, data from the Worldwide Initiatives for Grantmaker Support (WINGS) indicates that a network of almost 100 philanthropic associations and support organizations exist in 38 countries around the world.

5.1.1. SDG Philanthropy Platform

The SDG Philanthropy Platform (SDGPP) is a global initiative that connects philanthropy with knowledge and networks that can deepen collaboration, leverage resources and sustain impact, driving SDG delivery within national development planning. The Platform is a global facilitator that helps partners optimize their resources by enabling effective collaboration within the broader development ecosystem in countries.

It fosters large-scale collaboration between philanthropy, the UN and governments as well as other partners, applying systems thinking in addressing the complex web of relationships enmeshed within social problems. System thinking is the approach to analysing issues in a way which considers a systems constituent parts, interrelationships and how that affects the whole without dealing with them solely as separate elements. The Platform believes that

embracing systems thinking curtail linear frameworks, therefore making philanthropy more effective and efficient.

The Platform is implemented in partnerships between the United Nations Development Programme (UNDP) and Rockefeller Philanthropy Advisors and supported by the Conrad N. Hilton Foundation and Ford Foundation as well as many smaller foundations. The Platform has presence in Ghana, Kenya, Zambia, Indonesia, Colombia, India, Brazil, and the USA. It is still expanding and a number of other countries are under consideration.

Since July 2015, the Platform in Ghana has fostered engagement of philanthropy in the process of localizing the SDGs within the country. It has convened partners working in the water sector to understand how a wider systems approach can lead to larger scale partnerships that drive the achievement of SDG 6. Over 40 partners working in the water and sanitation sector, ranging from businesses, civil society, academia and social entrepreneurs, have been brought together to conceptualize solutions and co-design pathways to leverage and accelerate progress on SDG 6.

In addition, there are many networks Supporting Ghana's WASH sector platforms that can advise philanthropy. These include the Development Partners Working Group, civil society networks, and prior to the restructured ministries, both water and sanitation sector working groups. CNHF and other philanthropists can support these and other multi-sector coordinated platforms, focusing on various key challenges whilst measuring progress.

and regional policy space.

5.1.4. Ghana Investment Promotion Centre

The Ghana Investment Promotion Centre (GIPC) is the Government of Ghana agency established to encourage, promote and facilitate investments in all sectors of the economy of Ghana except mining and petroleum, which are handled by the Ghana Chamber of Mines and the Ghana National Petroleum Corporation.

5.2. CAPACITIES

Capacity-building refers to how philanthropy organizations can be poised to offer training on various skills, including fundraising and information on fund sources and providing references and other linkages to ways of building resources for individual and local non-profits within the country.

Ghana has not had to date, dedicated training courses at educational and capacity-building institutions on philanthropy or related topics (civil society, volunteering, et cetera). Prospective students of philanthropy were compelled to go either to South Africa, or to other continents where the study, research, and debate on philanthropy are more advanced and active. However, the Millar Institute for Transdisciplinary and Development Studies was founded in recognition of this gap.

Meanwhile, a new and less regular forum is the space offered by periodic meetings of the International Sector for Third-Sector Research Africa Regional

Network (ISTRAN). They have held meetings twice in Accra in 2016 and 2017. The West Africa Civil Society Institute, a regional capacity-building organisation based in Accra, serves as the anchor of ISTRAN and may be coordinating communities of practice and further discussions around the papers discussed earlier in order to use this new knowledge to influence policy.

In addition, the Ghana Impact Investing and Philanthropy Forum has tentatively agreed to organize a forum on an annual basis to take stock of philanthropic practice in Ghana. This will be a place for practitioners to meet and exchange knowledge and identify areas for research and collaboration.

5.3. INFLUENCE

Influence refers to efforts in building the profile of philanthropic networks and organizations to enhance their understanding and status within governments and wider society. This often entails processes to disseminate achievements through generating discourse and greater knowledge, as well as advocating for a supportive legal and fiscal environment.⁹⁷

While the discourse around philanthropy and charitable giving in Ghana is minimal, it is slowly improving. Discussions have tended to revolve around and within three specific frameworks: the SDG Philanthropy Platform, Social Enterprise Ghana, and the National Philanthropy Forum. One of the key challenges has been that champions of philanthropy who seek to further the agenda themselves are

heavily reliant on traditional models of aid and funding, an approach that may require some adjustment in the near future.

While the SDG Philanthropy Platform has been generating discourse around collaboration between philanthropic actors, the government and other partners, Social Entrepreneurs (SE) Ghana is an industry network seeking to organize and develop a strong ecosystem for the social enterprise sector by increasing funding, driving policy, intensifying learning and innovation and ensuring that there is adequate research and data on the sector. SE Ghana promotes the concept of social investing and social entrepreneurship, a relatively new market approach to philanthropy, which has the potential to be a powerful driver for the achievement of the SDGs.

Meanwhile, the National Philanthropy Forum is an annual event organized since 2016 under the auspices of the Oxford Research Group – Ghana, a private research enterprise. The event brings together representatives of government, international development agencies, businesses, civil society groups, and the media with the aim of showcasing and understanding philanthropy in Ghana. Each of these organizations serve to build the profile of the field, enhancing understanding and status of philanthropy and social entrepreneurship with governments and wider society.

The challenges wrought by the responsibility of achieving the SDGs necessitate effective strategies and systems thinking on a large scale. Philanthropists are much more compelled to collaborate today than a few years ago because there is growing evidence that collaborative behaviour significantly enhances scale of their impact. For example, a recent report by Grady et al. (2017), defines the conditions required by philanthropists and social investors to be effective and efficient.⁹⁸ These conditions include the idea of gaining an understanding of how philanthropy can influence the ecosystem where it operates towards more impact. Establishment of the Ghana Impact Investing and Philanthropy Network will advance the conversation about the philanthropy's impact. All foundations, social investors, and individual givers want to be sure that the funds they deploy are making a meaningful difference.





6.

RECOMMENDATIONS AND CONCLUSION




The preceding sections have assessed the state of giving in Ghana alongside the current state of the enabling environment for philanthropy in the country. It is clear from this mapping that Ghana has a long history and deep culture of giving, which can be leveraged for the purpose of meeting the SDGs. However, the enabling environment for this to occur is severely lacking. Thus, there is a need to unleash the power of philanthropy through providing greater support for the sector to engage in effective partnerships with government and other development agencies to meet the complex and expensive targets of the SDGs.







To begin with, it is clear that changes in the enabling environment, in particular, the current legal and policy framework, are necessary. The dialogue on the parameters of enabling environment to unlock philanthropic capital should be framed within a political discourse to involve key political actors, civil society, market and the state. Government should become a driving force of this process in order to unleash the potential of philanthropy, impact investors, social entrepreneurs and more generally the private sector, and provide the framework for their further growth and contribution towards 2030 Agenda. Preliminary recommendations, based on identified gaps and opportunities, include the following:



1

Strengthening the capacity of the newly-minted Ghana Philanthropy and Impact Investing Network (GPIIN), which was instituted on 16 November 2017 to shape the contours of existing forms of philanthropy, nurture new ones, and help facilitate an enabling environment for both national and global foundations to invest in Ghana's social sectors. It is an umbrella entity and a strategically coordinated voice of philanthropy made up of corporate, family, individual private foundations, as well as impact investors. The need for such a network was buoyed by the imperative of establishing an indigenous and independent body, owned and managed by the philanthropic community, in order to make a discernible impact on sustainable development. The nascent GPIIN needs support to be able to meet the following objectives:

-  Nurture indigenous philanthropy and help shape other forms of giving including diaspora philanthropy.
-  Serve as a bridge between government and philanthropy in influencing the shaping of enabling environment for the philanthropy sector.
-  Help shape efficient regulatory frameworks for philanthropy, including hosting discussions about potential fiscal incentives.

-  Create a data hub of all social investment across the country;
-  Foster knowledge exchange and experiential learning between philanthropy;
-  Facilitate multi-stakeholder partnerships that drive large scale change and shift systems towards achieving of the SDGs;
-  Help improve development outcomes with the inclusion of philanthropy as a distinct development partner in the designing and implementation of national development frameworks;
-  Enhance multi-level dialogue between foundations, governments, and other development stakeholders for the attainment of the SDGs; and
-  Provide capacity-building.

The establishment of such an entity is critical to converging philanthropy around a uniform set of objectives. It could also provide advisory services for various local philanthropic organizations as well as international development partners on critical issues, and areas, which warrant the most social investments in Ghana. Raising finance for social investments can no longer remain the responsibility of big global foundations and corporate social responsibility outfits of large corporations in Ghana. Instead, a separate body may be better positioned to lead efforts to explore alternative sources of financing, including tapping into the little explored growing middle class and impact investment using the industry of emerging social enterprises. After two-years of implementation, GPIIN would be expected to have demonstrated evidence of partnership in project implementation; developed a methodology for measuring impact; created a physical centre with a library of the most current developments in the sector; and be well on its way to building the capacities of local development actors.




2

Engage further with government to amend the Companies Act to include additional categories. The current Companies Act is limiting in that it has only two classes of registration. It needs to be expanded to give tax breaks and returns to impact investors, corporate organisations and hybrid models that perform types of CSR. This can serve as an incentive for more widespread giving.


3

Establish collaboration between philanthropy and academic centres to develop tools, approaches and research on development impact and performance management. The centrality of impact should be driven by efficient, effective, inclusive and transformational imperatives. The collaboration should be underpinned by efforts to establish closer ties with universities and institutes globally to compare practice on development impact measurement.


4

Develop an award scheme, which recognizes and appreciates achievements in corporate philanthropy in Ghana, boosting motivations and encouraging leadership by example. Such awards could generate social discourse on philanthropy, further raising awareness and encouraging new organizations to join the community of philanthropists.


5

Encourage new forms of giving, including relatively new approaches such as impact investing and venture philanthropy, as there is a need to better understand their potential development impact. Any appropriate regulatory standards of this new field ranging from impact to quality control and reporting will require significant research and experimentation in the Ghanaian context. This will require a close collaboration between philanthropists, social investors and social enterprises. Globally, impact investors' domain of work is in often highly regulated sectors, such as public services and financial services. It is important therefore, that in designing regulations and incentives, policy makers identify social and environmental policy areas where impact investment can have the greatest contribution to Ghana's national development.

6

The incentive structure for philanthropy should vary based on mission and objectives. In this regard, there should not be blanket incentives for all philanthropy structures, be they pure philanthropy focused on social justice or venture philanthropists or impact investors, although the latter two are also geared towards public good. Philanthropy directed at the poor should be treated differently from that which expects returns on investment.

Philanthropic efforts in Ghana at the current moment are disparate, with each organization or individual often pursuing scattered goals. There is no collaboration or coordination, resulting in some wasted effort and sometimes, repetition or duplication of effort. Both within singular organisations and among the larger corporate community, there is limited connection and continuity in selected projects. The focus of much of this activity centred mostly on healthcare, education, water and other social amenities is social welfare rather than social justice. In other words, the giving ethos addresses the symptoms, not the causes, of social inequities. It will take deliberate consistent efforts to transform this feature of giving in Ghana into something more strategic and reformatory.

Meanwhile, decades of poor governance, corruption and frequent policy changes by new governments have created deep mistrust between local people and national institutions in Ghana. This is however changing as members of the general public have offered financial aid or support in the face of national tragedies or other events.⁹⁹ Elsewhere, traditional harmful practices and mind-sets relating to gender also continue to pose as barriers. In a recent conference in Accra of the International Society for Third-Sector Research, Regina Honu, founder-owner of Soronko Solutions¹⁰⁰ mentioned the unwillingness of philanthropists to get involved in empowering girls in ways that they thought would challenge societal norms, as one of the challenges that she faced in raising resources to support her initiative. . Thus, a mind-set change within some sectors of the philanthropy community may also be necessary.

Taken together, governments over the world are in search of greater, more effective and nimble sources of financing for the SDGs. In fact, philanthropy can be pathbreaking, innovative, field building, “first mover and fast mover” partner whilst also providing “patient capital for long-term challenges that require painstaking efforts that go beyond political winds and shorter-term business interests.”¹⁰¹ However, in order to harness these significant benefits, philanthropy in Ghana requires a greater voice, through effective partnerships and support in terms

of networks, capacities and influence. Key questions in this regard include under what circumstances would philanthropy be willing to engage deeply with government to support national development plans and the SDGs? What type of policy environment would engender a symbiotic partnership leading to better outcomes? While this paper does not claim to offer direct answers to this question, it does endeavour to begin the dialogue on how to bring about incremental changes in the enabling environment to ensure all sources of funding and technical know-how can be leveraged to ensure better livelihoods for all in Ghana.



Women from Ghana dance at an event to raise community awareness about healthy behaviors. (USAID/Kasia McCormick) 2012. Source: <https://goo.gl/gdTfGH>



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8.

Appendix

DATABASE/INDEX OF PHILANTHROPIES IN GHANA

Name	Focus	Leader	Contact
Global Alliance for Development Foundation	Youth in philanthropy	Emmanuel Marfo	
Diana Hamilton Foundation	Social welfare		
Ashesi University Foundation			
Vodafone Ghana Foundation			
Anidaso Nsae Foundation (TANF)		Rev. Laud Kwaku Akuffo	

NON-MDG RELATED FOUNDATION FUNDING

Year	Amount (\$USD)
2002	\$4.3 million
2003	\$2.4 million
2004	\$1.2 million
2005	\$1.5 million
2006	\$1.8 million
2007	\$9.5 million
2008	\$5.3 million
2009	\$11.5 million
2010	\$7.5 million
2011	\$18.0 million
2012	\$42.2 million
Total	\$105.2

Total value of grants contributed by each foundation and areas of funding

Foundation	Amount of funding	Areas of funding
Bill & Melinda Gates Foundation	\$275,831,963	Poverty and Hunger, Child mortality, maternal health, Reduce child mortality, HIV/AIDs, malaria etc., environment, development partnerships
Conrad N. Hilton Foundation	\$52,891,600	Reduce child mortality, maternal health, HIV/AIDs, malaria etc., environment, development partnerships
MasterCard Foundation	\$26,586,702	Poverty and Hunger, education, development partnerships,
Carnegie Corporation of New York	\$21,380,975	gender equality and women empowerment, development partnerships
Rockefeller Foundation	\$19,937,198	Poverty and Hunger, Education, gender equality and women empowerment, reduce child mortality, maternal health, environment, development partnerships
Howard G. Buffet Foundation	\$19,241,454	Poverty and Hunger, environment
Comic Relief UK	\$17,905,981	Poverty and Hunger, Education, reduce child mortality, maternal health, environment
Doris Duke Charitable Foundation	\$16,125,277	Poverty and Hunger, HIV/AIDs, malaria etc., development partnerships
Ford Foundation	\$15,978,502	Poverty and Hunger, gender equality and women empowerment, HIV/AIDs, malaria etc., development partnerships
William and Flora Hewlett Foundation	\$13,865,110	Education, maternal health, development partnerships
Coca Cola Foundation	12,000,000	Environment, development partnership
Pepsico Foundation	\$8,000,000	Poverty and Hunger, environment
Alliance for Green Revolution in Africa	\$4,957,952	Education, community development, human rights
Newman's Own Foundation	\$4,460,000	Poverty and Hunger, environment
African Women Development Fund	\$2,735,889	Gender equality and women empowerment, reduce child mortality, HIV/AIDs, malaria etc
UN Women's Fund for Gender Equality	\$2,735,889	Gender equality and women empowerment, maternal health, development partnerships
National Postcode Loterij	2,396,105	Environment
Koch Foundation	\$1,468,298	Education, health, human rights, economic and community development
Exxon Mobile Foundation	1,433,639	HIV/AIDs, malaria, etc.
Novo Foundation	1,000,000	Gender equality and women empowerment
Denver Foundation	\$700,000	Poverty and Hunger
Robertson Foundation	\$688,097	Education
Human Dignity Foundation	\$656,592	Education, Child mortality
American Jewish World Service	\$640,000	Education, reduce child mortality, maternal health, HIV/AIDs, malaria etc.
Global Fund for Women	\$504,256	Gender equality and women empowerment, maternal health
John D. and Catherine T. MacArthur Foundation	350,000	Maternal health
Sigrid Rausing Trust	\$310,529	Gender equality and women empowerment
Tides Foundation	\$275,000	Education
Open Society Foundation	\$250,000	Gender equality and women empowerment
Pfizer Foundation	\$250,000	Reducing Child mortality, HIV/AIDs, malaria etc.
Johnson & Johnson Family of Companies	177,054	HIV/AIDs, malaria etc.
Empower-The Emerging Markets Foundation	\$69,000	Education
Alcoa Foundation	68,180	Reducing Child mortality
Mama Cash	62,000	Maternal health
Abbot Foundation	50,000	Reducing Child mortality

Endnotes

1	Moyo, Bhokinkosi, 2011, pg. 1.	12	IMF (International Monetary Fund), 2015.
2	UNDP Ghana, 2012; Republic of Ghana and UN Ghana, 2015, pg. 24 [Hereafter Ghana MDGs Report, 2015].	13	For more information, see World Bank, 2015.
3	Cooke, Edgar, Sarah Hague and Andy McKay, 2016.	14	Ibid.
4	World Bank cited in Gharthey, Gladys, Osei Oteng Asante, Liz Jee Eun Chung and Radhika Lal, 2014.	15	Ghana MDGs Report, 2015, pg. 24.
5	Duti et al, 2014; Lockwood and Duti, 2015.	16	Ghana Statistical Service, 2014.
6	SDG Philanthropy Platform, 2015.	17	Ghana MDGs Report, 2015, pg. 24.
7	Our stance is supported by Thindwa’s (2003) definition of enabling environment as ‘the set of interrelate conditions that impact on the capacity of...development actors [to effect certain changes or actions] in a sustained and effective manner’. See Thindwa, Jeff, 2002. “Enabling Environment for Civil Society in CDD Projects,” presentation for Strengthening Operational Skills in Community Driven Development, April 15-19, 2002, Washington, D.C. http://web.worldbank.org/archive/website01029/WEB/IMAGES/_ENGL-60.PDF . [Accessed 18 November 2017].	18	UNDP, Ghana, undated.
8	Ghana MDGs Report, 2015.	19	Cooke, Hague and McKay 2016.
9	Safe Water Network, undated.	20	Ibid.
10	This is based on Ghana Statistical Service estimation from the 2010 Population and Housing Census figure of 24.7 million. The 2010 Population and Housing Census is available at: http://www.statsghana.gov.gh	21	Gharthey et al. 2014.
11	Langer, Arnim, 2009.	22	World Bank cited in Gharthey et al., 2014.
		23	Ibid.
		24	UN, 2015.
		25	Duti et al., 2014; Lockwood and Duti, 2015.
		26	Ghana MDGs Report, 2015.
		27	Safe Water Network, undated.
		28	Netherland Embassy 2015 Study: Business Opportunities for Water and Sanitation in Ghana, Economic Section

29 Estimated from the 2017 GoG Annual Budget and Economic Statement. Available: <http://www.mofep.gov.gh/sites/default/files/budget-statements/2017-Budget-Statement.pdf>

30 In 2017, the budget allocation for WASH was GHC 255,531,354 equivalent to approximately USD 59.4 million using the current exchange rate of 4.3. See: Ministry of Finance, Government of Ghana, 2017.

31 In 2016, the budget allocation for WASH was GHC 305,670,536, equivalent to approximately USD 59.4 million using the current exchange rate of USD 1= GHC 4.3. See Ministry of Finance, Government of Ghana, 2016.

32 The e-Thekwini declaration was signed by African Ministers at the second Africa Conference on Sanitation and Hygiene in 2002 in Durban, South Africa. With the declaration, African governments pledged to create separate budget lines for sanitation and hygiene in their countries and to commit at least 0.5 percent of GDP.

33 WaterAid, 2011. The report highlights the ineffective use of WASH investments, and neglect of the poorest who need support.

34 World Health Organization, 2017. [Hereafter GLAAS Report, 2017].

35 Ibid., Pg. 20.

36 Ministry of Foreign Affairs, Netherlands, 2016.

37 <http://sdgfunders.org/mdgs/country/ghana/lang/en/?tab=undefined> and ; [www.sdgfunders.org/sdgs/goal/clean-](http://www.sdgfunders.org/sdgs/goal/clean-water/lang/en)

[water/lang/en](http://www.sdgfunders.org/sdgs/goal/clean-water/lang/en)

38 Ibid. Also see CNHF data on grantees at <https://www.hiltonfoundation.org/grants>.

39 See Osprey Foundation website: <http://www.ospreyfdn.org/#mission>

40 Foundation Center, 2012.

41 Ibid.

42 See 'Sanitation and Water for all' website for more information: <http://sanitationandwaterforall.org/about/>. The SWA partnership holds members accountable to delivering on four 'collaborative behaviours' required to successfully reach a country's poorest with sustainable access to water and sanitation. These include building sustainable financing strategies, strengthening country systems, enhancing government leadership, and using a common information and mutual accountability platform.

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44 For more information on the Conrad N. Hilton Foundation and its approach to safe water, refer to its website: <https://www.hiltonfoundation.org/priorities/water/our-approach?priority=water>.

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50 African Grantmakers Network (AGN) Constructing a Development and Transformational Philanthropy in Africa; Towards a New Regulatory Common Sense <https://www.africaportal.org/publications/constructing-a-developmental-and-transformational-philanthropy-in-africa-towards-a-new-regulatory-common-sense/>

51 For example, despite the significant reporting gap, The US Foundation Center data shows that in 2011 alone, at least 300 US foundations contributed over USD 770 million towards MDG Goal 1 of eradicating extreme poverty and hunger (cited in Grady, 2014).

52 Grady, Heather, 2014.

53 Ibid.

54 Moyo and Sowa, 2015.

55 Ibid. and African Grant Makers Network (AGN), 2013.

56 Moyo and Ramsamy 2014. This categorisation is not conclusive as the lines sometimes blur. To cite one example,

African philanthropic organisations like the African Women’s Development Fund (AWDF) are financed mainly with non-African donor resources. Source: Address by Theo Sowah, ED, AWDF at the ISTRAN 2017 conference on 22 June 2017 (see ISTR Africa, 2017).

57 Adjargoh, Gabriel 2012. See also Atibil, 2014 on reciprocity.

58 Moyo 2011.

59 Asante-Darko, Kwaku, 2013.

60 Aina, Akin Tade and Moyo, Bhekinkosi 2013 (eds.) The Context and Politics of African philanthropy, Amalion publishers and Trust Africa: Daka

61 Afrigrants is ‘an indigenous social enterprise, set up as a resource mobilisation, grants management and capacity building firm to respond to the complex challenges facing African communities in the areas of education, entrepreneurial development and agriculture’. See www.afrigrants.com for more information

62 Reach for Change supports ‘ambitious social entrepreneurs and innovator to turn their dreams into sustainable and scalable ventures with the power to alter societies, creating better lives for children. For more information, see: <http://africa.reachforchange.org>.

63 WINGS describe itself as ‘a network of almost 100 philanthropy associations and support organizations in 38 countries around the world whose purpose is to strengthen, promote and provide leadership on the development of philanthropy and social investment. Together WINGS members and network participants represent over 22,000 philanthropic

entities from all regions, mobilizing close to US \$140 million'. For more information, see <http://wingsforum.org>.

64 Moyo and Sowa, 2015.

65 Photo taken from: <https://www.pinterest.com/MonikaEttlin/africa-adorned-in-gold-in-west-africa/>

66 Photo taken from: <https://answersafrica.com/gorgeous-kente-cloth-ghana.html>

67 Ghana Web, 2004.

68 Ghana Cocoa Board, 2017. See: <https://goo.gl/6XxeFd>

69 Atibil, 2014.

70 Africa Redemption Magazine, 2014.

71 World Bank, 2017; IOM (International Organization for Migration), 2017.

72 Kwabena Kwakye, 2017; Kuseh, 2017.

73 Knight Frank Research, 2017. The Wealth Report, produced by Knight Frank, a London-based property and investment research firm, is based on an attitude survey of 900 of the world's leading private bankers and wealth advisors, and 10,000 clients across Africa.

74 Frank Knight Research 2017, pg 67.

75 Zongo is derived from a Hausa word, zango, which (today) means a segregated quarter at the periphery of towns

and cities. Originally, the term meant (bush) camp or transitory settlement. Such temporary campgrounds could develop into sites of diaspora communities, a common feature throughout the Sahel and Sudan savannah.

76 Mumuni, 2002.

77 Weiss, 2008.

78 http://awdf.org/our-work/#work_grid

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80 Adda and Hinson, 2006.

81 <https://omgvoice.com/news/dr-paa-kwesi-nduom-businesses>

82 University of Ghana Business School, Centre for Corporate Responsibility, 2017; Centre for CSR West Africa, 2017.

83 CD netFWD (2014), "Venture Philanthropy in Development: Dynamics, Challenges and Lessons in the Search for Greater Impact", OECD Development Centre, Paris. Available <https://www.oecd.org/dev/Venture%20Philanthropy%20in%20Development-BAT-24022014-indd5%2011%20mars.pdf>

84 <http://www.venturecapitalghana.com.gh/partners/>

85 <http://www.venturecapitalghana.com.gh/venture-capital-trust-fund-gets-new-ceo/>

86 Thindwa, 2002; SDG Philanthropy Platform, 2016.

87 NPP. 2016. Change: An Agenda for Jobs, Creating Prosperity and Equal Opportunity for All, Manifesto for 2016

Election

88 Government of Ghana, 2016. National Corporate Social Responsibility Policy. Ministry of Trade and Industry

89 Volta River Authority (VRA), 2014.

90 National Consultative Group. 2004. Position on Trust Law and NGO Policy Guideline. Available http://www.posdev.org/library/ngo_position_final_1st_june/ngo_position_final_eng.pdf

91 Atuguba, 2007.

92 Report on Ghana Data Scoping Meeting, Foundation Center, 4th October 2017

93 <http://afecolombia.org/en-us/>

94 Hudson Institute, 2015.

95 Ibid

96 WINGS (Worldwide Initiatives for Grantmaker Support), undated.

97 Ibid.

98 Grady Heather, Diggins Kelly, Schneider Joanne and Rose Naamah Paley. 2017. Scaling Solutions Towards Shifting Systems. Rockefeller Philanthropy Advisors. Available: <http://www.rockpa.org/wp-content/uploads/2017/10/RockPA-ScalingSolutions.pdf>

99 For instance, a recent appeal by Citi fm, a local-based radio station, and the Ghana Investment Promotion Centre for

the victims of the mudslide in Sierra Leone yielded an outpouring of support from the general public. More recently, the murder of a member of Ghana's armed forces was accompanied by an unprecedented national outpouring of grief followed by donations from across the nation. In both instances, government played a lead role in distributing funds, with the President also donating some of his personal funds.

100 <http://www.soronkosolutions.com/about.html>. Soronko (English meaning) is a social entrepreneurship that trains girls and boys in Ghana on how to code.

101 Grady, 2014.



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