

CONVERGING INTERESTS

Philanthropy-government collaboration to
achieve the Sustainable Development Goals.

—
Draft for consultations at the High
Level Political Forum, July 2016.

—
Case studies from Colombia,
Kenya, Ghana, Indonesia



The **SDG Philanthropy Platform** is an innovative vehicle to enable partnerships in global development. It builds bridges by encouraging philanthropy, the UN, governments, the private sector and civil society to collaborate in national and local development. It has enabled innovative partnerships that illustrate the dedication and promising potential of foundations and philanthropists to support SDG implementation. Through this initiative, philanthropy is increasingly adopting a systemic and inclusive approach to funding and policy work, shifting from fragmented individual projects to long-term collaborative efforts in line with national priorities and the SDGs.

Acronyms

AFE	Association of Corporate and Family Foundations – or Asociación de Fundaciones Empresariales, Colombia
BAPPEDA	Provincial Development Planning Agency (Indonesia)
BAPPENAS	Ministry of National Development Planning (Indonesia)
CAF	Development Bank of Latin America
CBO	Community Based Organization
CONPES	National Council on Economic and Social Policy, Colombia
CSO	Civil society organization
DANE	National Department of Statistics (DANE), Colombia
FI	Filantropi Indonesia
GAVI	Global Alliance for Vaccine and Immunization
HLPF	High Level Political Forum
KNBS	Kenya National Bureau of Statistics
KPF	Kenya Philanthropy Forum
MDGs	Millennium Development Goals
MTP	Medium Term Plan (Kenya)
NGO	Non-Governmental Organization
NPO	Non-profit organization
PFI	Indonesian Philanthropic Association
SDGs	Sustainable Development Goals
SDG PP	SDG Philanthropy Platform
UN	United Nations
UNCT	United Nations country team
UNDP	United Nations Development Programme

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Preface and Acknowledgments



The 2030 Agenda for Sustainable Development and the corresponding 17 goals that comprise the Sustainable Development Goals (SDGs) is a promissory note, negotiated and signed by 193

governments, written to people and the planet. Agenda 2030 seeks to eradicate poverty in all its forms and dimensions, including extreme poverty, whilst strengthening universal peace and freedom, and improving the environmental outlook of the planet. Achieving the following three components simultaneously — environmental sustainability, economic development and social inclusion — poses the greatest global challenge for the world as a whole, and is an indispensable requirement for sustainable development.

As part of the process to ensure new pathways to achieving the SDGs, the United Nations Development Programme (UNDP) embarked on a partnership project to deepen collaboration between the United Nations (UN), the philanthropic sector and governments more than two years ago. We found that contributions from philanthropy can accelerate the achievement of the SDGs because the sector has much to contribute in terms of

providing funding, technical expertise and innovation. Yet, effective collaboration and engagement from philanthropy requires an enabling environment with incentives for foundations to invest more fully in the SDG framework.

Governments, who are signatories to Agenda 2030, are ultimately accountable for the achievement of the SDGs. However, governments by themselves are not capable of achieving the ambitious targets and goals of the framework. Instead, all organizations — public and private — within countries and globally are required to work together to realize the vision of the 2030 Agenda. This engagement is not only a matter of finding further sources of funding; it is about mobilizing citizens and organizations, whilst collectively creating shared ownership and responsibility for our common future.

For instance, governments with their policy setting mandate and role as primary public service providers can create processes and structures, which enable stakeholders including philanthropy, to collaborate and contribute to the SDGs at the country level. This paper offers evidence-based perspectives on how to engage philanthropy in the process of implementing the

SDGs, based on the experiences of four pilot countries: Colombia, Kenya, Ghana and Indonesia. It defines key elements, which constitute institutional entry points for philanthropic contributions to the SDGs. It also offers a roadmap which enables representative participation of philanthropic sector along with other stakeholders, in national multistakeholder bodies (or “councils”) for SDG implementation. In addition, this paper presents ideas for national SDG review mechanisms to measure progress at local and national levels.

Finally, this report contributes to UNDP’s mission to help government as well as business, philanthropic and civil society leaders understand how they can better collaborate in achieving the SDGs, and prepare for the next wave of implementation. Further to this, it provides the latest thinking on how the integration imperative of the 2030 Agenda can help philanthropy shift focus from single-issue solutions to integrated solutions, in order to bring about a systemic change by scaling up at the national and subnational levels. Primary research and writing was directed by CEPEI, a Colombian based think-tank, who benefitted from comments and inputs from various government officials, UN staff and philanthropic partners in Colombia, Kenya, Ghana and Indonesia. Karolina

Mzyk Callias, Policy Specialist on Foundations in UNDP and Manager of the SDG Philanthropy Platform provided overall guidance.

We hope that governments will increasingly incorporate and emphasize the importance of a multistakeholder approach to SDG localization and implementation. Philanthropy, in particular, has a wealth of resources and knowledge to contribute to such a venture, which can in turn accelerate implementation of the SDGs in countries around the world.

We welcome your comments on the research at philanthropy@undp.org

Nik Sekhran

Director, Sustainable Development, Bureau for Policy and Programme Support, United Nations Development Programme.



Executive Summary

The SDGs comprise a universal agenda without borders, oriented towards addressing the most pressing global challenges of the day as part of a shared commitment to end poverty, inequality and injustice regardless of where or how it occurs.

The advent of a revamped new set of global goals marks the emergence of an important consensus on global priorities. The SDGs place an emphasis on the interconnectedness of targets to achieve economic development, environmental sustainability and social inclusion.

However, people living in poverty, and those facing discrimination, are in danger of being left out of the progress that the SDGs promise. The new Agenda is not just about development cooperation —defined simply as a funding or aid mechanism — rather it is about achieving structural economic, environmental and political transformation across all countries in order to ensure ‘no one is left behind.’

Achieving this monumental task poses new challenges for international cooperation in that it requires a revitalized global partnership for sustainable development and enhanced means of implementation. Crucial for this process is the development of more inclusive and efficient multistakeholder partnerships, including comprehensive engagement by the international community, and not least by the business and philanthropic sectors. It is estimated that the world will face a USD 2.5 trillion annual SDG investment gap. Bridging this gap will require different ways of doing business and more effectively use of philanthropic resources

In fact, multistakeholder initiatives can change lives through engendering greater citizen engagement. While philanthropy has traditionally been slow to engage in global agenda-setting processes, the sector has invested deeply in many of the issue areas that have been in line with global priority areas. For instance, foundations were key contributors in the areas of health (in particular HIV/AIDS), education, access to water, and child health and survival during the Millennium Development Goals (MDGs) era. Further analysis by the Foundation Center found that from 2010 to 2013, foundations invested a total of USD 97.3 billion in the areas of work currently covered as part of the SDGs.² This took place despite a lack of concerted coordination or alignment mechanisms between governments and foundations.

For the successful achievement of the SDGs, renewed commitment, coordination and alignment between governments and the philanthropy sector is crucial. Given the enormous potential of foundations to contribute technical knowledge, skills and energy for development programmes, it is necessary to recognize, identify and amplify ways in which governments and philanthropic organizations can better collaborate to achieve the SDGs.

A review of key publications, as well as interviews with relevant policy makers and opinion shapers from governments, the UN, the private sector and philanthropy, has unveiled several common strategies for catalyzing innovative government-philanthropy partnerships. The analysis has been bolstered by lessons learned from four countries in which the SDG Philanthropy Platform has



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launched — Colombia, Kenya, Ghana and Indonesia — where philanthropy is a real partner already in relation to SDG planning and implementation. These are important illustrations of the opportunities and challenges of collaborative partnerships aimed at the achieving the SDGs. Key lessons drawn from these experiences are listed below.

Philanthropy has a critical role to play in designing, contributing to, and monitoring the SDGs at the national level in countries around the world.

Their engagement in the different stages of policy design, implementation, follow-up and evaluation in partnership with country governments can be a major catalyst for SDG implementation in very different national contexts.

Governments must begin viewing philanthropy as a partner, not just a source of additional funding.

Grant makers are development partners with decades of experience and deep ties to local communities and people who know how to create change at the grassroots level.

Creating an appropriate enabling environment for increased philanthropic engagement with the SDGs is crucial for ensuring sustainable and deep collaborative partnerships between governments and foundations.

There is a need to establish clear roles and responsibilities for the philanthropy sector, including legal definitions and accountability, in order to allow the sector to grow and thrive. This also entails identifying

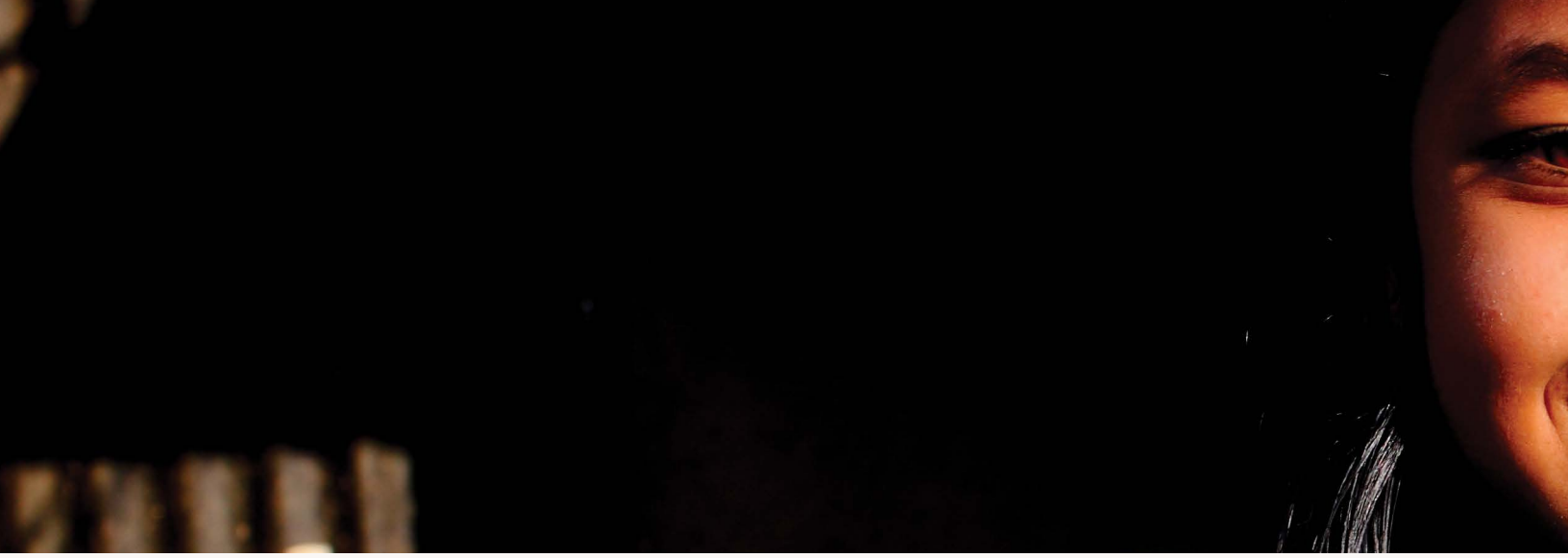
possible synergies and avoiding overlaps, whilst building on complementarities amongst government and philanthropist capacities. Finally, promoting multidimensional approaches to collaborative work, is critical to ensuring that the strengths of each sector are harnessed for the delivery of development benefits. The case studies from the pilot countries show that clear entry points and processes that involve organized and representative philanthropy in the conversation about SDGs have provided important incentives for the sector to engage.

Formally registering and publicly reviewing partnerships and commitments are a way to increase mutual trust between governments and the philanthropic sector.

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

Governments need to make it easier for philanthropic organizations to invest in the SDGs.

The International Center for Not-for-Profit Law has documented more than 90 instances of nations taking steps to curb the influence of civil society, with a third of these policies restricting cross-border philanthropy.³ These trends have the effect of



reducing available resources. As a better alternative, good governance policies bolstered by political, administrative and fiscal decentralization reforms to foster greater accountability and common work structures, combined with progressive tax schemes, make countries more attractive for philanthropic support. In addition, avoiding burdensome and discriminatory reporting processes are also critical to ensuring greater philanthropic engagement. Another good incentive for collaboration is to institute an accountability system that allows philanthropic and other stakeholders to report their actions towards the implementation of the SDGs in a clear and easy manner. Technology can enable such reporting which also significantly increases transparency and builds trust in the sector.

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

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

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



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can do the same. These globally comparable indicators mean that philanthropy and government can compare progress and impact between their sectors, to determine where progress is being made, and what the gaps are.

Foundations should more openly share data and track impact.

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

A clear monitoring and evaluation framework to track progress towards to the SDGs should include a plan to involve philanthropy

and other stakeholders at an early stage in the production of data, which conforms to official standards, at the national and county levels.

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



photo: © UNDP Colombia



1 Introduction

The 2030 Agenda resulted from the convergence of two processes, which were formerly on separate tracks: the MDG track and the Sustainable Development track. The first primarily addressed social development causes and poverty eradication, while the second focused on the environmental dimensions of development. Both tracks merged into one during the Post-2015 negotiations, creating an ambitious, comprehensive and universal development agenda, which included a set of new global goals - the Sustainable Development Goals (SDGs). Consequently, the SDGs are not a mere continuation of the MDGs, but rather the basis of an entirely new world social contract.⁴

The monumental task of implementing the ambitious new Agenda and the corresponding SDGs poses new challenges for international cooperation and requires a revitalized global partnership for sustainable development and enhanced

means of implementation. Crucial for this process is the development of more inclusive and efficient multistakeholder partnerships. In particular, the private sector's comprehensive engagement in, and commitment to the SDGs, including public-private dialogue, is key to ensure their future success.

In fact, many philanthropic organizations do not refer to global development goals explicitly in discourse. This is largely because of the gap between an ambitious and overarching global agenda and the kind of thematically or geographically focused work in which most of the philanthropic sector is engaged.⁵ However, this has been changing rapidly since the UN at international and national levels has been working hard to promote SDG implementation and many in philanthropy are beginning to recognize this unprecedented opportunity to leverage their resources. As a result, both governments and the private sector have been mobilizing to incorporate them in

planning and development processes.⁶

Foundations are already playing an instrumental part in ensuring the achievement of the SDGs. Recent analysis by the Foundation Center found that from 2010 to 2013, foundations invested a total of USD 97.3 billion in the areas of work currently covered by the SDGs. Projecting forward, foundation funding is expected to catapult to more than USD 364 billion from 2016 to 2030.⁷

Therefore, philanthropy, as one of the actors which can contribute to sustainable development, has a critical role to play in designing, contributing to, and monitoring the SDGs in countries around the world. Engagement of philanthropic organizations in the different stages of policy design, implementation, follow-up and evaluation in partnership with country governments, which are vested with the primary responsibility for promoting development within their own borders, can significantly increase the chances for countries around the world to reach SDG targets and goals.

In addition to funding, the philanthropic sector brings a significant source of technical knowledge and know-how from which governments can draw. The sector can offer complementary approaches and new pools of funding, accompanied by innovative technical expertise. Philanthropic organizations also have “the freedom to take greater risks and incubate new projects, and... bring extensive linkages with civil society organizations (CSOs) and local communities through their grant-making function.”⁸ They are also in the ideal position to harness the huge potential of the data revolution, to leverage their field experience on the ground –

including long-standing relationships with local organizations and communities – and scale up social impact investment to help achieve the SDGs in countries around the world.

In brokering such partnerships, both the philanthropic sector and governments must overcome particular challenges. These include the task of building mutual trust and understanding, establishing and institutionalizing greater channels for dialogue, overcoming prejudices, sharing vital data and information through open data networks, and aligning policies to work across different levels of administration, amongst other things. Vitally, the precursor to a strong and long-standing partnership between government and philanthropy is the creation of an effective enabling environment for collaborative work, which would confer the space for development partners, such as the philanthropic sector to contribute to implementing and monitoring achievement of the SDGs.

The remainder of this report will examine how governments can better engage with foundations in ensuring that every individual achieves the full package of rights and opportunities that the SDGs express. The analysis of the national experiences of the first four SDG Philanthropy Platform pilot countries (Colombia, Kenya, Ghana and Indonesia) in working with philanthropic foundations illustrates examples of collaboration architecture, helping to form a more in depth understanding of how innovative partnerships can be put to practice. They also illustrate the possible roadblocks and opportunities to building state-philanthropy partnerships aimed at the fulfillment of the SDGs.



photo: © UNDP Burkina Faso



1.1. Purpose and objectives

This document is aimed mainly, but not exclusively, at governments seeking to involve the philanthropic sector in the 2030 Agenda implementation processes. It has three main objectives as follows:

- To serve as a practical guide to build philanthropy-government partnerships aimed at the implementation of the SDGs:
- To capture the mechanisms and processes for an enhanced collaboration between the governments and philanthropy for implementation of the SDGs; and,
- To outline possible collaboration models at a country level in order to implement the SDGs.

The report will make specific reference to national case studies of the four pilot countries where the SDG Philanthropy Platform operates: Colombia, Kenya, Ghana and Indonesia. We strongly believe that these cases will be useful in providing recommendations for other countries and philanthropic stakeholders interested in working in partnership schemes, particularly related to – but not limited to – the achievement of the SDGs.

1.2. The research methodology used for this report is based on the following:

The research methodology used for this report is based on the following:

- Desk research, including a broad review of:
 - Published reports, brochures, articles and websites;
 - Other publications including academic journals and studies carried out by UN agencies, governments, philanthropic foundations and networks of multistakeholder partnerships, state-philanthropy partnerships and SDG implementation units; and,
 - Newspaper articles and conference summaries.
- Semi-structured in-person or telephone interviews with representatives of government, foundations, the UN and Non-Governmental Organizations (NGOs).
- An analysis of the experiences of four SDG Philanthropy Platform pilot countries (Colombia, Kenya, Ghana and Indonesia).⁹
- Finally, in-depth interviews from a meeting with representatives of the UNDP and the four pilot countries, convened in Bogotá, Colombia on 19 April, 2016.



2 Fostering Government – Philanthropy Collaboration

2.1. The 2030 Agenda mandates a multistakeholder approach

- **Leave no one behind:** The precept that ‘no goal should be met unless it is met for everyone’ is well established in the rhetoric around the new goals. In theory, this means ensuring that every individual achieves the full package of rights and opportunities promised under the SDGs (§ 4).
- **Universality:** This principle reflects the indivisibility of sustainable goals and targets by stating that “these are universal goals and targets which involve the entire world, developed and developing countries alike” (§ 5).
- **No silos:** This principle focuses on the interdependence and close interlinks between the goals and targets, calling attention to those interactions related to the work strategies for the

implementation of SDGs (§ 5).

- **Common but differentiated responsibilities:** This principle refers to how achievement of the SDGs is a common task for all. At the same time it acknowledges that countries have historically contributed to damaging the planet to different degrees, and have different levels of technical and financial resources available to them. Thus, the extent of each country’s contribution completes the measure of its responsibility. In this way, the 2030 Agenda states the application of “all the principles of the Rio Declaration on Environment and Development, including, inter alia, the principle of common but differentiated responsibilities, as set out in principle 7 thereof” (§ 12).
- **The SDGs are a set of interwoven goals and targets surrounded by principles that guide the actions and responsibilities of different actors involved in the attainment of the goals.**

WHAT IS A STAKEHOLDER

There are different opinions on what the word “stakeholder” means. Two of the most accepted definitions are the following:

- “People or small groups with the power to respond to, negotiate with, and change the strategic future of the organization.” ¹⁰
- “Any group or individual who can affect or is affected by the achievement of the organization’s objectives.” ¹¹

Although the second definition is broader, the first definition is more applicable to the work of philanthropy because it refers specifically to actors who have the power to impact upon the development of a project, in this case linked to the implementation of SDGs.

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

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

This broad approach to the 2030 Agenda has significant consequences for the future work of all the involved actors in the promotion of sustainable development, including governments and the philanthropic sector.

Given the ambition and universality of the 2030 Agenda, the cornerstone of SDG implementation will be the effective implementation of a revitalized global partnership for sustainable development (SDG 17), that should facilitate an intensive global engagement in support of the implementation of all the goals and targets. This should bring together governments, civil society, the private sector, the UN system and other actors, whilst mobilizing all available resources.

Different stakeholders have particular strengths and weaknesses. To advance towards the achievement of SDGs, it will be necessary to take advantage of the experience provided by each one of them and exploit potential synergies in order to advance the achievement of the SDGs. It should also be remembered that “the goals framework creates opportunities for all stakeholders to catalyze action and mobilize resources and new multistakeholder implementation vehicles to deliver on the goals.” ¹²

The inter-connections between the 17 SDGs and their targets have direct implications on implementation of policies and their integration at global and national levels. For this reason, it is necessary to “connect the dots in development”,¹³ meaning that the SDGs must be integrated into the national development plans and goals of each country. Each particular sectoral policy must consider its implications on other policies. Possible consequences of the interactions between policies must be considered and encouraged in order to fully implement the new development agenda.

From this point of view, the 2030 Agenda “changes the entire paradigm of development” ¹⁴, and expresses the need for more collaborative working arrangements. This necessitates the creation of a framework around which various development actors can undertake collaborative initiatives to achieve common goals through enabling cross-sector dialogue, which could in turn lead to higher levels of policy coherence and the establishment of a common benchmark against which progress can be measured. This type of framework could also provide additional incentives for undertaking integrated multistakeholder work.

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

Nik Sekhran

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

As a consequence, governments need to acknowledge that the implementation of the SDGs will require the involvement of various actors. Such an ambitious and comprehensive vision cannot only be achieved by the public sector. The government’s role is not exclusively executive. It also has a catalytic, mobilizing and convening function. The 2030 Agenda and the SDGs set the basis for a new global social contract.

2.2. Philanthropy as a development actor

Philanthropy across the world resists easy definition.”¹⁵

According to the etymology of the word, it means “love for

mankind” and more commonly refers to voluntary giving by an individual, group or institution – mainly foundations – to promote the public good. Consequently, when philanthropy is normally linked to financial resources, it includes the notion of ‘giving’ services, time, talent and knowledge, among other things. From this perspective, there is a broad range of capacities, beyond complementary approaches and funding, that the philanthropic sector can offer to the development system.

Philanthropic foundations “have fundamentally changed the ways they operate and the roles they play in international development.”¹⁶ The sector has been “adopting a systemic approach to funding and policy work, shifting from fragmented individual projects to long-term collaborative efforts in line with national priorities and the SDGs.”¹⁷ The sector’s capacity to work with various actors and to engage in different forms of dialogue, combined with greater leverage to take risks, pursue creative solutions, flexibility and innovative management paths are assets that could help other development actors to improve their own abilities and capacities in the development field.

Table 1. Mention of philanthropy in the 2030 Agenda and the Addis Ababa Action Agenda

2030 Agenda	Addis Ababa Agenda of Action
<ul style="list-style-type: none"> • It affirms the primary responsibility of each country in its own economic and social development, acknowledging the role of all stakeholders, including philanthropy (Paragraph 41). • It highlights that “[g]overnments and public institutions will work closely on (the) implementation with regional and local authorities, sub-regional institutions, international institutions, academia, philanthropic organizations, volunteer groups and others” (Paragraph 45). 	<ul style="list-style-type: none"> • All stakeholders, including philanthropy, will be important for mobilizing and sharing knowledge, expertise, technology and financial resources, complementing the efforts of Governments, and supporting the achievement of the Sustainable Development Goals (Paragraph 10). • “Welcome the rapid growth of philanthropic giving and its significant financial and non-financial contribution (...) [The Addis Ababa Agenda of Action] recognizes philanthropy flexibility and capacity for innovation and taking risks, and their ability to leverage additional funds through multistakeholder partnerships” (Paragraph 42). • Encourage philanthropy taking into account local circumstances, priorities and national policies.

Elaboration: CEPEI, based on the 2030 Agenda and Addis Ababa Agenda of Action.

Taken together, the role of the philanthropic sector goes beyond providing financial resources. While philanthropists and those they support can play a catalytic role by “seeding, testing and providing new models of development financing”¹⁸, solely focusing on their financing role to the detriment of viewing them as “stakeholders and real partners”¹⁹ can lead to overlooking the real “risk appetite, agility, creativity and audacity” they offer to “devise novel methods for meeting the boldest of goals.”²⁰

Furthermore, philanthropy is growing around the world, and is not limited to the Northern-based foundations. According to Worldwide Initiatives for Grantmaker Support (WINGS), a network of almost 100 philanthropy associations and support organizations in 38 countries around the world, the Global South has a growing number of High Net Worth Individuals²¹ as well as increasing resources from remittances. The consequent emergence of Southern-based philanthropy, combined with their readiness to experiment with new approaches of giving has amounted to new types of organizations that have the resources and local knowledge and experience to both implement the 2030 Agenda and provide inputs for Northern-based organizations.

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

Heather Grady

Vice-President, Rockefeller Philanthropy Advisors.

THE GHANAIAN EXPERIENCE: PHILANTHROPY IS RECOGNIZED AS AN IMPORTANT DEVELOPMENT ACTOR

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

Additionally, the increasing influence of philanthropy in shaping the global development agenda and policies in specific topical areas is undeniable. Philanthropy financially supports the actions of civil society organizations and think tanks with global scope. It has also helped forge public-private partnerships aimed at marshaling and deploying public, private and philanthropic resources, whilst applying this capital to a shared strategy. For example, the sector helps finance running strategies of international organizations and partnerships on health, education and agriculture including The Vaccine Alliance (GAVI), and other public-private partnerships with the World Health Organization (WHO), including programmes on controlling tuberculosis, malaria and other diseases. Additional examples include the Alliance for a Green Revolution in Africa and the Extreme Climate Facility (EXF).²²



2.3. Enabling environment for the philanthropic sector

The creation of an appropriate enabling environment for increased philanthropic engagement with the SDGs across countries is crucial to ensuring sustainable and deep collaborative partnerships between governments and foundations. One constructive definition of the enabling environment is: “[a] set of interrelated conditions – such as legal, organizational, fiscal, informational, political and cultural – that impact on the capacity of development actors [...] to engage in development processes in a sustained and effective manner.” An enabling environment provides clear and transparent rules of engagement and participation for actors by setting a minimum common ground for action within a process. To put simply, an enabling environment could be defined as the sum of conditions that allow stakeholders to fully exercise their capacities, enjoy their rights and comply with their obligations within a framework of transparency and mutual accountability.

National governments should have flexibility in deciding how to shape their national enabling environments depending on their needs, contexts and priorities, in line with human rights guidelines and international obligations. Nevertheless, several common elements can be discerned as part of a cohesive, integrated and mainstreamed enabling environment including:

- Strong democratic and accountable institutions at all levels, along with mechanisms for monitoring and collaboration supported by an open multistakeholder dialogue. This entails “governments [having] an open door policy for philanthropy” to support a more “accountable and connected” philanthropic sector;
- Good governance, including political, administrative and fiscal decentralization policies that “need accountability... to foster common work”²⁶;
- Sound economic policies and progressive tax schemes;
- Appropriate social and productive infrastructure, respectful of cultural diversities; and,
- Freedom, peace and security for all.

Overall, it is clear that, “the cost of achieving SDGs will be considerably higher if there are no basic policies which create

enabling conditions for societies to start to internalize the SDGs”²⁷

To establish an enabling environment, the broad participation of different stakeholders, philanthropy among them, is necessary to assure SDG implementation and monitoring, allowing each sector to fully contribute its available resources (funding, knowledge, best practices and data) in a responsible manner under the leadership of the national government. In the particular case of the philanthropic sector, their involvement in SDG implementation could be promoted and supported by governments, who have to identify clear goals, targets and indicators as well as needs, gaps and weakness to achieve them. This should lead to greater alignment between national development plans, the 2030 Agenda and philanthropic interventions at the national level, through:

- Establishing clear roles and responsibilities between state and philanthropy, as well as amongst foundations themselves;
- Encouraging possible synergies and avoiding overlaps, building on complementarities among government and philanthropist capacities, which requires governments and philanthropists “to understand each other’s capacities and responsibilities in implementing the SDGs”²⁸
- Formally registering and publicly reviewing partnerships and commitments as a way to increase trust. It should be borne in mind that philanthropy has limited legitimacy because its activities are not supervised by a democratically elected



institution. Therefore, “countries need to put in place a coordinating architecture”²⁹ and promote multidimensional, instead of silo-based approaches. To make this a reality, “all stakeholders and partners must be brought on board. That means also working with partners that have traditionally been in their own silos”³⁰.

- Creating balance between philanthropic organizations’ rights and obligations, opportunities and duties..

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

2.4. Government-philanthropy collaboration to implement the SDGs

The accomplishment of the 2030 Agenda at national and subnational levels requires collaborative work between sectors and actors. As one commentator states: “one of the most useful lessons learned by governments (during the period of MDG implementation) is that they have to build relations with philanthropy. What philanthropy has learned is that they cannot operate outside the national strategies that have been set for development.”³¹

Collaboration requires more than establishing channels for consultation between actors when policies are set. Instead, it implies that multiple stakeholders working together across the complete process of designing, implementing, monitoring and evaluating policies. In the case of SDG implementation, different actors are able to identify a joint analysis, strategy, find common objectives and leverage individual strengths and capabilities to achieve stated objectives. As a result, multistakeholder partnerships:

- Hold partners to mutual account;
- Offer flexibility “to adapt to inevitable changes that arise from ... evolution and growth”³², as well as from evolving problems, which need to be addressed;
- Enhance the ability to move quickly to address urgent and emerging issues around the core themes of the partnership;
- Offer a higher level of innovation, given that they make it possible to share best practices and new approaches to undertake development challenges, in terms of policy and technology, as well as understanding the targeted population(s) and/or organizations;
- Mobilize resources more easily; and,
- Provide political backing to the implementation process.



photo: © UNDP Kenya

THE KENYA DATA FORUM

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

Given the comparative advantages of both governments and the philanthropic sector, it is possible to determine general roles and responsibilities for each sector vis-a-vis the implementation and monitoring of the SDGs. While governments have the responsibility to set the governance framework within a country through national development plans, philanthropy can better understand what is needed in the country through connecting into those plans.³³

“Governments should be clear about points of contact for philanthropy... A really important thing is to make it easy to engage.”

Heather Grady

Vice-President, Rockefeller Philanthropy Advisors

Table 2: Roles and responsibilities of governments and the philanthropic sector for collaboration to achieve the SDGs at the national and subnational levels

	Governments	Philanthropy
Roles	<ul style="list-style-type: none"> • To lead sustainable development initiatives and policies at the national and subnational levels. • Enable multistakeholder partnerships. 	<ul style="list-style-type: none"> • Support sustainable development initiatives and policies. • Accelerate multistakeholder partnerships and collaborative work.

Responsibilities

- “Actively create an enabling environment for both domestic and international philanthropy so that this sector can flourish and contribute its maximum potential”³⁴
- Establish effective and inclusive monitoring and evaluation policies and systems that are accessible for different forms of philanthropy (corporate, family foundations and grassroots organizations).
- Understand the logic, ways of operation, priorities and experiences of foundations.
- Understand and find appropriate ways to deal with the concerns held by philanthropy around the sharing of data i.e. only present aggregate data sets.
- Ensure actions are complimentary to national development priorities of a country.
- Develop mutually agreed by the sector, quality data standards relevant to decision making, especially at the subnational level.
- Build a culture of data sharing and connect this information to the SDG reporting platforms, whilst participating actively in follow-up and review processes.
- Understand the logic, priorities and ways of operation of governments, taking into account that their action is complementary, not supplementary, to national efforts.

Source: CEPEI

“Philanthropic actors bring important resources to the table but it is not only about money; knowledge and the transfer of know-how is often the key”.

Benson Kimani

Ministry of Devolution and Planning

2.5. Monitoring and review process for SDGs

2.5.1. Monitoring the SDGs at the national and subnational levels

The 2030 Agenda established the responsibility of governments to conduct regular and inclusive reviews of progress at national and subnational levels, with the

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

Taken together, national monitoring frameworks should take into account both the global and the national goals, targets and indicators, whilst producing internationally comparable data. Subnational processes in the meantime, should primarily consider national baselines, indicators and data, and be based on the nationally adapted goals and targets. Due to their close relationships with local communities, the philanthropic sector

can provide useful data for national institutions – in many cases information to which national governments do not have free access due to capacity constraints or field conditions. At both levels, review processes should produce outcome documents and reports that are easy for local communities to understand.

Philanthropy can provide data management technologies and credible, reliable and comprehensive data obtained from its own fieldwork. This entails greater and open data sharing from the philanthropy sector. As one commentator states: if philanthropy wants to be a significant player in the SDGs implementation, “it should share what the sector is doing in a comprehensive manner.” This sometimes requires going beyond reporting the sector’s own activities, and including case studies and success stories, to “expose what works and what does not” ³⁵

2.5.2. Philanthropy at the High Level Political Forum

The High Level Political Forum (HLPF) on Sustainable Development is the central global platform for the follow-up and review of the 2030 Agenda for Sustainable Development. It was adopted at the United Nations Sustainable Development Summit on 25 September, 2015. The success of the Forum is largely dependent on the active participation and commitment of states, UN agencies, and non-state actors, such as CSOs, businesses and philanthropy. An effective global review entails determining how existing institutions can embrace the principles of the 2030 Agenda and reinforce each other’s work within a common review architecture.

The philanthropy sector is an emerging actor participating in the HLPF. Philanthropy works at the nexus of social, environmental and economic challenges through an integrated approach ³⁶, can support innovation and strengthen the bridge between science and policy. The HLPF has among its fundamental missions the sharing of experiences, successes and lessons learned. Linked to this philanthropy has vast information and deep knowledge to share and contribute, helping to create concrete strategies around SDG implementation. Perhaps most importantly, philanthropic resources are growing in the global South. These organizations can complement not only implementation, but also review and monitor the efforts of governments and traditional donors in particular countries, making these reviews relevant for people. For future HLPF meetings, philanthropy could organize peer

BRINGING DATA ON PHILANTHROPIC INVESTMENTS TOGETHER UNDER ONE UMBRELLA

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

reviews amongst themselves and present the results to the international community. In other words, it would be beneficial for countries to sanction “philanthropic sector participation in the HLPF in an institutionalized way” ³⁷ through the establishment of a philanthropy major group, for example.



photo: © UNDP Indonesia



3 Lesson Derived From Experiences at the National Level³⁸

There have been several lessons learned from the four pilot countries of the SDG Philanthropy Platform, namely Colombia, Kenya, Ghana and Indonesia. A detailed profile of each country is presented in Annex 1. In determining how each country was able to establish relationships with philanthropy it is important to acknowledge that each country began from completely different starting points, national priorities, legal frameworks, enabling environments for multi-stakeholder partnerships, and capacities. For instance, Colombia already had an advanced enabling environment for philanthropy and other non-profit organizations. The country's National Constitution and subsequent laws have enabled philanthropy and other stakeholders to participate actively in the policy making and implementation process, resulting in some innovative

government-led partnerships. However, some gains have been made even in situations where the enabling environment is still in an earlier stage of development. Key entry points for engagement and collaboration are listed below.

Governments often engage with local networks of foundations

Colombia has a large, well-functioning network of corporate associations, family foundations, CSOs and even government representatives through the AFE, which has made significant efforts to bolster the work of philanthropy in the area of the SDGs. Similarly, in Kenya, the Kenya Philanthropy Forum (KPF) is a newer association of more than 50 foundations and trusts, including private, corporate and community foundations. The

forum engages with a number of stakeholders and is recognized as a key partner in ensuring successful SDG implementation in the country. Representatives from both associations have key roles to play in some ministry meetings. For example, KPF met with representatives from the Kenyan Ministry of Education, Science and Technology, resulting in concrete action points for collaboration, including a working group and Memorandum of Understanding between the partners.

County or subnational governments can partner with philanthropy for specific projects

Due to the work that many funders and philanthropic organizations already do with local, grassroots organizations, many foundations often have strong links to local communities and government authorities. There exists a momentum therefore to develop greater ties with individual provinces or districts within countries. Philanthropy can, in this way, engage more deeply in guiding local authorities to achieve progress on the SDGs. For instance, in Indonesia, the Tanoto Foundation and BAPPEDA have been working together as part of an early pilot project in Riau Province on the island of Sumatra to provide mainstreaming, acceleration and policy support. Their stated goals include developing an inclusive SDG governance structure, and data system, in addition to a provincial SDG roadmap for Riau. Elsewhere in Kenya, the UNDP in Kenya has begun to directly engage with county governments to review and mainstream the SDGs in the local County Integrated Development Plans (CIDPs). This exercise has been successfully accomplished in the northern county of Marsabit, with greater upscaling expected in the future.

Philanthropy-government partnerships can be formed around collecting, using and analyzing sustainable development data leading to more cohesive and comprehensive monitoring and evaluation frameworks

Given that there are a growing number of non-traditional data producers and users in Kenya and the SDGs demand not only greater amounts of data but, additional data collection, processing and analytical capacity, as well as new tools for data collection and visualization, foundations are well placed to fill in this gap. In Kenya, for example, the Kenya Data Forum, an initiative hosted by the Office of the Deputy President in partnership with stakeholders from private sector, philanthropy and civil society has been launched in 2015 to enhance the data revolution. This will provide an additional opportunity for philanthropy to engage with government. Links might also be established and collaboration enhanced with the Kenya Philanthropy Forum's (KPF) data sub-committee. Foundations in some cases also have a wealth of data from their own work that can be shared with governments in order to better identify key areas of need. In Colombia, for example, the Department of Social Prosperity has created a 'Social Map' in partnership with AFE, the National Association of Industry (ANDI), the Development Bank of Latin America (CAF) and Microsoft. This Map tracks social initiatives led by foundations, NGOs and other stakeholders. The online geo-referenced database is a source of rich information, which allows both foundations and governments alike to customize and manage projects, design and monitor indicators, and track in real time the progress of various projects. Finally, there is an opportunity for philanthropy to use its relative neutrality to verify data from different sectors, including government. ³⁹

Clear and institutionalized rules for engagement often encourage greater participation from philanthropy

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





photo: © Conrad N. Hilton Foundation

4 Key Findings and Conclusions

This chapter focuses on recommendations based on the above analysis and lessons learned from national experiences to foster expanded collaboration between States and the philanthropic sector.

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

While nothing can replace the role and function of the state, philanthropic institutions can complement the state's role as duty bearers and service providers by strengthening local systems, local stakeholders and spurring innovation.

Governments have the responsibility to mobilize all stakeholders by creating an enabling environment for partners to participate and collaborate – the philanthropy sector has an interest, if not a responsibility, to become one of those stakeholders. This understanding of complementary roles is key to achieving the SDGs in terms of priorities, ways of collaboration, the types of organizations operating within an area and their comparative advantages, as well as their cultures of giving and solidarity. Such information builds a multistakeholder roadmap and the enabling conditions for philanthropy and other sectors. Building better enabling environments for philanthropy goes beyond legal frameworks for registration and functioning. For example, good tracking systems and a consistent monitoring and evaluation

framework build an accountability structure for governments and philanthropy vis-à-vis sustainable development.

Concrete steps to move forward and seize these opportunities are listed below.

Philanthropy has a critical role to play in helping to design, contribute to, and monitor progress toward achieving the SDGs at the national and local levels in countries around the world. The sector's engagement in the different stages of policy design, implementation, follow-up and evaluation in partnership with country governments can be a major catalyst for SDG implementation.

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

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

Formally registering and publicly reviewing partnerships and commitments are a way to increase mutual trust between governments and the philanthropic sector. Increasing trust in philanthropy and between actors and sectors is necessary to ensure that the

SDGs are successfully achieved under a multistakeholder approach. Another way to encourage trust is for countries to institute a coordination architecture to oversee the activities of all stakeholders, including philanthropic foundations, involved in localizing, implementing and monitoring the SDGs. One example is “peer review mechanisms” for foundations which can also strongly support learning and further mobilize commitments to action.

Governments need to make it easier for philanthropic organizations to invest in the SDGs. The International Center for Not-for-Profit Law has documented more than 90 instances of nations taking steps to curb the influence of civil society, with a third of these policies restricting cross-border philanthropy.⁴⁰ These trends have the effect of cooling social investments. Instead, good governance policies bolstered by political, administrative and fiscal decentralization reforms to foster greater accountability and common work structures, combined with progressive tax schemes, can help make countries more attractive for philanthropic capital investment. In addition, avoiding burdensome and discriminatory reporting processes are also critical to ensuring greater philanthropic engagement. Another good incentive for collaboration is to institute an accountability system that allows philanthropy and other stakeholders to report their actions towards SDG implementation in a clear and easy manner. Technology can enable accountable reporting which increases transparency significantly and builds trust in the sector.

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

Foundations should consider revising some aspects of strategy to match the new participatory and inclusive ethos of the SDGs.

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

Foundations must develop a data culture and the capacity and skills to collect, process and share data that takes into account government data approaches.

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

Foundations should more openly share data and track impact.

There is limited data on how philanthropy contributed to the MDGs. Better tracking mechanisms on philanthropy's role in supporting the SDGs would increase understanding of philanthropy's role in achieving these goals. One option would be to establish a multistakeholder technical working group on data and the SDGs within governments with a seat for philanthropy. Better information on the "who, what and where" of indigenous

philanthropy in country (e.g mapping this information) as well as how foundations are supporting the SDGs through their investments to both programs and grantees would also be helpful in determining which SDGs and targets are most supported and which ones require more investment. For example, sharing best practices and innovative work plans, in addition to new technologies and new entry points for engagement can empower all development actors working towards achieving the same goal. This information could further help governments and bilateral donors to target their own resources in a more efficient way.

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

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

The year 2030 is only half a generation away. Taking these steps over the coming year in countries around the world will undoubtedly provide a firmer foundation for States, and all stakeholders, to tackle our shared, urgent challenges and make faster, sustained progress on achieving the SDGs.



photo: © UNCDF/Bangladesh



photo: © UNDP Kenya

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Annex 1: Country Profiles: Cases of Studies

COLOMBIA



Population: 48.2 million ⁴¹
Official Languages: Spanish
Political System: Unitary Presidential Constitutional Republic
GDP Growth: 3.1% (2015)
2015 Human Development Index: 0.720 ⁴²
2015 Index of Philanthropic Freedom: 3.8/5.0 ⁴³



2. SDGs implementation: processes and policies

- The SDGs are integrated in the National Development Plan “Todos por un nuevo país” (2014-2018).
- An initial study conducted by the National Department of Planning (DNP), indicates that out of the 169 global targets, 92 are already aligned with it. Also, the Colombian government has aligned the SDGs with other political agendas, such as the Peace Agreements (52 targets are aligned with the agreement and the National Development Plan); the Green Growth strategy (88 targets included); and with the actions oriented to be an OECD member (87 targets included). In this way, the Colombian government has aligned 145 targets in total.
- In 2015, the Colombian president established a High Level

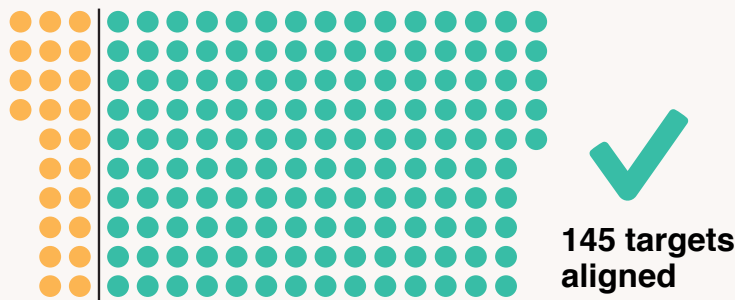
Governmental SDG Commission to implement the Global Goals at all levels.

- The Commission is identifying on how to work with the different stakeholders during the implementation phase.
- The Commission is identifying how to work with the different stakeholders during the implementation phase.
- The National Department of Statistics (DANE) and the Indicators Working Group of the Commission have presented a data gap diagnosis. According to this, Colombia has available data for 54 percent of the SDG targets, partial information for 30 percent, and no data for 16 percent. DANE is also working on a data roadmap for sustainable development and the adaptation of the global indicators at the local context.

- Initial meetings with the private sector and communities at the subnational level have been held in order to raise awareness of the global agenda.

- The National Council on Economic and Social Policy (CONPES) is the highest authority in development policy in Colombia. The Commission seeks that a CONPES document is established and guides governmental institutional efforts and addresses domestic resource mobilization toward SDG implementation.

169 global targets



3. Main stakeholders involved in implementing and monitoring the SDGs

Government (SDG Commission):

- National Department of Planning
- National Department of Statistics
- Department of Social Prosperity
- Ministry of Foreign Affairs
- Ministry of Environment and Sustainable Development
- Ministry of Finance
- Presidential Agency for International Cooperation (APC Colombia)

Philanthropy:

- Association of Corporate and Family Foundations (AFE Colombia)

Other Stakeholders:

- Civil Society
- UNDP Colombia
- Private Sector
- Academia

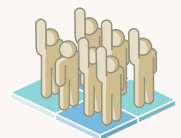
4. Enabling environment for philanthropy at the national level

Colombia has an outstanding enabling environment for philanthropy and other non-profit organizations (NPOs) as compared to other Latin American countries.⁴⁴ The National Constitution and other subsequent laws have enabled philanthropy and other stakeholders to participate actively in the policy making process and in their implementation, resulting in some innovative government-led collaborative partnerships. The government is currently working to improve the accountability system and tax structure for NPOs. It also benefits from advanced philanthropic networks that work in the realm of private social investment, as well as more sophisticated coordination mechanisms and tracking efforts amongst existing philanthropic institutions. For example, the powerful Association of Corporate and Family Foundations – or Asociación de Fundaciones Empresariales (AFE), which is an association of over 60 representatives of philanthropy, has made significant strides to bolster the work of governments in the area of the SDGs.

Right for free association.



Participation and citizen oversight.



Access of information from the government.



Legal Framework

- The National Constitution confers the right to free association (Article 38), for participation and citizen oversight (Articles 270 and 369) as well as access to information from the government (Article 74).

- Non-profit organizations (NPOs) have the right to participate in the National Planning Council (Law 152 of 1994), which is convened for



each new presidential term in order to discuss, analyze, and promote consultations around the priorities for the new National Development Plan that constitutionally has to be presented to Congress. NPOs also have the right to participate in the Social Policy Councils at the subnational level.

- The legal registration of NPOs goes through the local level Chambers of Commerce.

- The main planning instrument in Colombia is the National Development Plan, which must also be aligned to long-term development strategies, such as Vision Colombia 2019.

Tax structure

- There are two different types of tax structures for NPOs, as well as special conditions recognized for some NPOs, such as international NGOs and the Family Compensation Funds.

- Tax reform is underway at this moment, and some NPOs are seeking simplification of existing tax schemes.

- Foundations and CSOs are not exempted from:

- o The payment of financial transaction contributions (0.4%)

- o VAT

- o Income withholding

- o Parafiscal contributions

- Nonetheless, these organizations are exempted from:

- o Equity tax (9%)

- o Income tax. ⁴⁵

Accountability system

- “Colombia is in the High Management for Development Results capacity group of countries (...) In particular, the use made of monitoring systems by the higher echelons of political authority stands out” ⁴⁶

- Colombia has a National Management and Results Evaluation System (Sinergia) to evaluate and monitor the results and impacts of governmental investments, projects and programs. ‘Sinergia’ monitors the National Development Plan as well as other long-term strategies and international commitments (such as the 2030 Agenda).

- The philanthropic sector has voluntarily established and launched a public accountability platform – Somostransparentes.org, which aims to strengthen the transparency practices of foundations and civil society organizations operating in Colombia.



- There are no legal binding requirements for NPOs to report their programmatic operations to national authorities; but the government oversees the actions of NPOs that provide social services.

Cross-border funding

- Cross-border donations must comply with anti-money laundering and anti-terrorism financing standards through the following:

- o Financial aid from private foreign CSOs is taxed.

- o Cash and in-kind donations tend to stay in the country

to support social and institutional investments.⁴⁷

5. Multistakeholder experiences at the national level

Social Map

Led by: Department of Social Prosperity (DPS)

In partnership with: AFE Colombia, National Association of Industry (ANDI), Development Bank of Latin America (CAF), Microsoft.

- The Map seeks to track social initiatives run by foundations, NPOs and other stakeholders. It is an online geo-referenced database that allows each foundation to customize and manage projects, design and monitor indicators, and track in real time the progress of the projects.

- Georeferencing of the projects occurs by thematic areas, regions and sectors.

- Governmental institutions, foundations and other non-state actors, provide information to populate the Map. For example, the Strategic Platform of AFE Foundations Projects is an important source of data for the Social Map, in addition to the private sector and CBOs.

- Due to the support of the SDG Philanthropy Platform, the AFE Platform has a new filter to identify the specific SDGs in which foundations are investing time and resources.

- AFE Colombia has established a partnership with DPS to provide information from its member foundations through its Projects Map, which tracks all social initiatives run by these foundations.

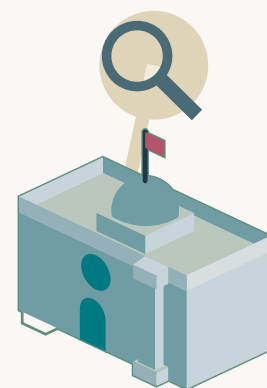
- Financial support for the social map is provided by CAF, whilst technical support is provided by Microsoft.

6. Actions to foster collaborative work between the government and philanthropy

For government:

- The SDG High Level Commission must adopt a view of philanthropy that goes beyond funding: While these organizations provide important complementary funding to

development programmes, they also bring crucial technical knowledge and field experience that can contribute to the successful implementation of the 2030 Agenda.



- It would be useful that the Social Map developed by the DPS would be aligned to feed the Sinergia monitoring system, avoiding duplication of efforts and ensuring foundations and other stakeholders are also information producers for monitoring the implementation of the SDGs.

- A clearer criteria to select foundations that can engage in public-private partnerships is recommended. The universe of foundations in Colombia is huge and not all foundations meet the criteria required to partner with governments.

For the philanthropic sector:

- The AFE Projects Map is a good initiative, and efforts must be made to ensure that all AFE foundations use it as a management and follow-up tool of its own projects, in order to use common standards for reporting and monitoring of progress. Information produced by the philanthropic sector is a good entry point to foster collaboration with governments.

- In order to maximize the impact of their projects as well as their relevance in SDG implementation and monitoring, work aligned with the national and territorial development priorities and plans would be key for foundations.

Work with other stakeholders:

- Promoting the multistakeholder approach as a cornerstone for the sub-national development plans would be helpful to establish the path for collaboration with foundations, as well as other grassroots organizations.

- The 2030 Agenda should be promoted as an enabler to accomplish other national, regional and thematic agendas, as well as the priorities of other stakeholders. This alignment has been led by the Colombian Government, but it would be pertinent to share this exercise with interested actors/sectors.

KENYA



Population: 43 million ⁴⁸

Official Languages: Kiswahili and English

Political System: Unitary Presidential

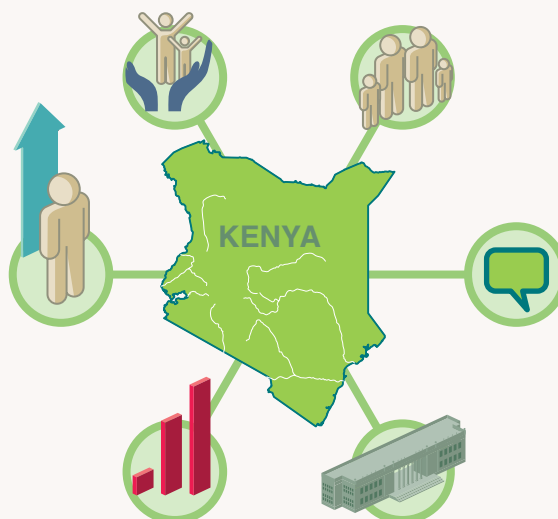
Constitutional Republic

President: Uhuru Kenyatta

GDP Growth: 5,6% (2015) ⁴⁹

2015 Human Development Index: 0,548 ⁵⁰

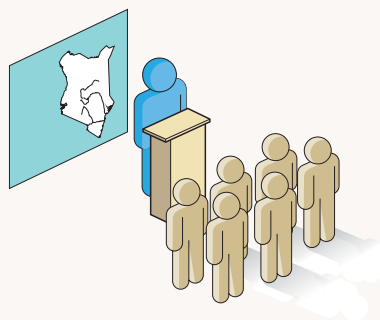
2015 Index of Philanthropic Freedom: 3,2/5,0 ⁵¹



2. SDGs implementation: processes and policies

- Kenya's long-term development framework is encapsulated in its Vision 2030, which is in turn implemented through a number of consecutive five-year Medium Term Plans (MTP). While the country is still in the midst of implementing MTP II (2013-2017), preparations for the implementation of MTP III (2018-2022) are underway. A current review of the expiring MTP II is meant to inform the subsequent plan, particularly in terms of its alignment with the 2030 Agenda.

- The Local Development Research Institute (IDRI), a local think tank, independently undertook an extensive analysis of the 2030 Agenda, Kenya's local development plans the County Integrated Development Plans (CIDPs) and the national plan Vision 2030, as well as Agenda 2063, the African Union's vision for socioeconomic transformation over the next 50 years. The aim of this study was to provide stakeholders with recommendations that can inform the implementation and monitoring processes around the SDGs and Agenda 2063 at both national and sub-national levels, as well as to recommend roles for non-state actors.



- While the study concluded that a number of cross-cutting SDG targets as well as previously unaddressed aspects of development issues could not easily be incorporated

into the existing MTP sectors, existing processes to support the implementation of the SDGs and Agenda 2063 were considered adequate.

- The SDG targets considered particularly difficult to align with national development plans included those relating to multilateral partnerships and agreements.

- Meanwhile, in an attempt to ensure greater alignment at the county level, UNDP Kenya has begun to directly engage with county governments to review and mainstream the SDGs in the local County Integrated Development Plans (CIDPs). This exercise has been successfully accomplished in the northern county of Marsabit, with further upscaling expected in the future.

- The government has embraced the roadmap for implementation of the SDGs developed in collaboration with UNDP and numerous development stakeholders, including foremost civil society.

- The Enablers Coordination Directorate under the Ministry of Devolution and Planning is mandated to coordinate SDG implementation among various line ministries. In addition, SDG Contact Officers have been appointed in all line ministries to support this process. During a recent UNDP sponsored capacity training session for these appointed officers, discussions evolved around an institutional structure for SDG implementation in the country, with two concrete models presented that would comprise all stakeholders. Further, SDG training has started at the county level targeting foremost

technical officers for planning and budgeting.

- The Kenya National Bureau of Statistics (KNBS) is planning to establish a multistakeholder technical working group on data. This will provide a good opportunity for philanthropy to engage with government. Links might also be established and collaboration enhanced with the Kenya Philanthropy Forum (KPF) data sub-committee.

3. Main stakeholders involved in implementing and monitoring the SDGs

Government:

It is expected that all ministries will be involved in various degrees in supporting the implementation of the SDGs, with particular emphasis placed on:

- The Ministry of Devolution and Planning
- The Kenya National Bureau of Statistics
- National Treasury
- Office of the President

In addition to line ministries and agencies at the national level, parliamentarians are set to play a greater role in SDG implementation, as well as the country's 47 county governments.

Philanthropy:

- Kenya Philanthropy Forum
- The Social Investment Focused Agenda (SIFA)

Other Stakeholders:

- Civil society, including the SDG Kenya Forum
- The United Nations country team (UNCT) SDG Technical Working Group
- The private sector, including the Kenya Private Sector Alliance
- Academia and research institutions

- Media

4. Enabling environment for philanthropy at the national level

NPOs have a wide range of rights as stated by the Kenyan Constitution. However, the lengthy registration and dissolution processes may hinder the actions of these organizations. There is a clear tax structure for deductions, but it is necessary to reinforce the monitoring systems and policies, as well as to define clear guidelines for authorizations of cross-border funding, and fully implement the Public Benefit Organizations (PBO) Act, in order to ensure clear rules for collaboration.

Legal Framework

- The Bill of Rights of the Kenyan Constitution guarantees the right to act collectively in registered and unregistered groups, as well as the right to form, join and participate in associations. However, the NGO Coordination Bureau must approve the dissolution of any NPO.
- According to the PBO Act (2013), governments “[s]hall involve public benefit organizations in policy decision making on issues affecting them, particularly at the local levels” (Section 67). However, this Act has not yet been implemented.
- The legal registration of NGOs goes through the NGO Coordination Board (government branch), with some commentators stating that the process is “complicated, time consuming, and require[s] competent technical and legal expertise” ⁵²
- Finally, Vision 2030 is Kenya's long-term national development framework to create a globally competitive and prosperous nation with a high quality of life. It aims to transform Kenya into a newly industrializing, middle-income country, which provides a high quality of life to all its citizens by 2030 in a clean and secure environment. This Vision is anchored on three key pillars; economic, social and political transformation and implemented through consecutive five-year Medium Term Plans.



Tax structure

- A unique tax structure exists for NGOs deductions in Kenya. Because the PBO Act approved in 2013 has not yet been implemented, deductions may vary.

- “PBOs are exempted from:

- o Income tax on income received from membership subscriptions and any donations or grants

- o Income tax on income acquired from the active conduct of income-producing activities if the income is wholly used to support the public benefit purposes for which the organization was established

- o Tax on interest and dividends on investments and gains earned on assets or the sale of assets

- o Stamp duty

- o Court fees.”⁵³

Accountability system

- According to the Managing for Development Results, Kenya has undertaken important measures to ensure implementation of results-oriented approaches. By using the Capacity Scan (CAP-Scan) methodology the government is able to identify its strength and weaknesses and to adopt an action plan that allows for improved delivery of public goods. However, a continuous adoption of wide approaches to increase effectiveness of development actions by the government is required.⁵⁴

- Kenya has a National Integrated Monitoring and Evaluation System (NIMES), which measures progress against the MTPs, but its use in policy making and cross-institutional work is very limited, due to the fact that the Kenyan Government does not have a Monitoring and Evaluation Policy.

- There are no legal binding requirements for NPOs to report their programmatic operations to national authorities.

Nevertheless, the PBO Act has introduced a number of important new requirements, such as “[p]rohibiting governance boards from being paid and having to sign conflict of interest registers, and publishing audited accounts and making them available for citizenS.”⁵⁵

Cross-border funding

- There is no specific law governing cross-border giving in Kenya.

- Therefore, the decision of whether or not to allow cross-border donations lies with the authorities of the regulatory institutions that process the donations.

- Nonetheless, anti-money laundering financial standards are taken as a reference for these decisions.

5. Multistakeholder experiences at the national level National Partnership on Sustainable Development Data

Kenya Data Forum

Led by: Office of the Deputy President.

In partnership with: Representatives from private sector, philanthropy and civil society

- The Kenya Data Forum is a multistakeholder initiative spearheaded by the Office of the Deputy President that brings together the private sector, philanthropy, civil society and the government to enhance the data revolution in order to address the developmental challenges of the country.

- The national partnership resulted from:

- o The need for high level leadership on use of data for decision making;

- o An enabling policy environment that assures data as a national resource, including its management;

- o A growing number of non-traditional data producers and users; and,

- o The need to use innovation/new tools for data collection

and visualization.

Kenya Philanthropy Forum (KPF)

Supported by: SDG Philanthropy Platform and other driving foundations, including the East African Association of Grantmakers (EAAG), the Kenya Community Development Foundation (KCDF), and the Aga Khan Foundation, to name a few.

Stakeholders: At least 50 Kenyan foundations

- KPF is the first common “voice” for the philanthropy sector in Kenya to advocate common interests around the need of for an enabling environment, greater, better and more accessible data for development, thematic policies, and greater sub-national government engagement, as well as multistakeholder collaborations.
- The KPF is an ever-growing network of currently more than 50 foundations and trusts, including private, corporate and community foundations. The forum has been engaging with a number of stakeholders and is recognized as a key partner in ensuring successful SDG implementation in the country.
- A milestone inaugural meeting between KPF’s education sub-committee and the Ministry of Education, Science and Technology resulted in concrete action points for collaboration, including a working group and Memorandum of Understanding between the two partners.

6. Possibilities for collaborative work between the government and philanthropy

Inside government:

- With the planned adoption of the SDG roadmap mid-2016, the government must assure that philanthropy and other stakeholders will be included in all related implementation and monitoring activities.
- A clear Monitoring and Evaluation Policy in Kenya is highly recommended, in order to involve philanthropy and other stakeholders in the production of data, according to official standards and priorities, at the national and the county-level as well.
- In fact, the Kenya National Bureau of Statistics (KNBS) is planning to establish a multistakeholder technical working

group on data. This will provide an additional opportunity for philanthropy to engage with government. Links might also be established and collaboration enhanced with the Kenya Philanthropy Forum’s (KPF) data sub-committee.

- The implementation of the PBO Act, signed in 2013, is key for taking a qualitative leap in collaboration between philanthropy and the Government of Kenya. At the same time, the prevention of the adoption of proposed amendments to the initial act must be ensured as this would lead to a severe deterioration of the enabling environment for philanthropic actors.

Inside the philanthropic sector:

- Given that the KPF is an established, yet not legally registered, entity and recognition from the government has been achieved, it would be fruitful to develop action-oriented inputs with all partners, collaboratively, to ensure greater buy-in across sectors.
- There is a clear momentum to develop greater ties with individual counties. The Kenya 2030 Vision has a strong emphasis on orienting effort towards the subnational level by guiding county authorities to achieve progress on the SDGs. Philanthropy could engage more deeply at this level by leveraging their advantages in technical expertise, establishing long-term partnerships and supporting the work of local development actors.

Work with other stakeholders:

- It is necessary to take advantage of emerging groups within various sectors (for example, the SDG Kenya Forum, KPF, private sector actors such as corporate foundations, etc.) to truly harness the potential of the multistakeholder approach. Key tasks to this end include identifying common priorities and actions to be taken. Key tasks to this end include identifying common priorities and actions to be taken.
 - Philanthropy and other stakeholders should work together to align advocacy strategies in order to raise their participation in decision-making processes and increase trust between sectors.
-

GHANA



Population: 26.3 million people ⁵⁶

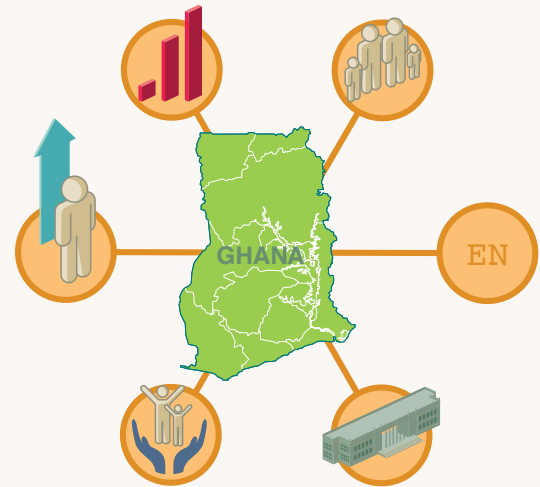
Official Languages: English

Political System: Presidential Republic

GDP Growth: 3.5% ⁵⁷

2015 Human Development Index: 0.579 ⁵⁸

2015 Index of Philanthropic Freedom: 3.1/5.0 ⁵⁹

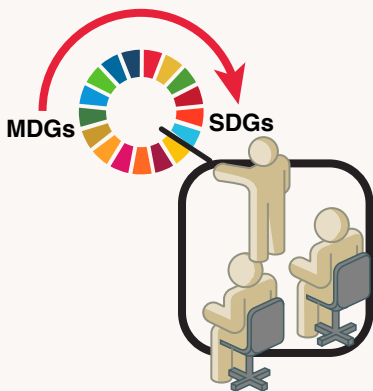


2. SDGs implementation: processes and policies

- Approximately 60 percent of the SDGs are already included in the 4-year Medium Term Development Plan currently being implemented.
- The SDGs will be fully integrated in the new Long-Term Development Plan (starting in 2018).
- An initial study conducted by the National Development Planning Commission (NDPC) indicates that most of the SDGs will be aligned with Goal 9 (industrialized, inclusive and resilient economy) and Goal 11 (safe, well-planned and sustainable communities) of this new plan.
- The NDPC is leading the SDG implementation and monitoring at the national level, as well as the dissemination and public engagement with the 2030 Agenda.
- “Together with Ghana Statistical Service and the Cross-Sectoral Planning Groups, the NDPC will prepare a list of indicators for tracking the SDGs” (NDPC, 2015), as well as

collecting baseline data on the remaining SDGs that would be incorporated.

- Developing guidelines for the sector level and local plans. These plans will be reviewed and approved by the NDPC for budgetary allocation.



- The current Medium Term Plans will end in 2017, and for this reason the NDPC would like planned actions not yet implemented to be aligned with the SDGs and the MDGs in extension.
- A SDG prioritization exercise currently taking place is trying to establish which targets need to be addressed first, and is building a timeline for the implementation process.
- For some non-state actors, understanding the transition from the MDGs to the SDGs has been difficult. The government is working with other stakeholders to raise awareness on the matter.

3. Main stakeholders involved in implementing and monitoring the SDGs

Government:

- National Development Planning Commission
- Office of the President
- Ghana Statistical Service
- All government ministries, in particular the Ministry of Finance and Economic Planning
- Subnational Government and Development Authorities

Philanthropy:

Although there is no common voice from philanthropy in Ghana

(as in the Colombian and Kenyan cases), the SDG Philanthropy Platform is advocating to make philanthropy relevant for SDG implementation and monitoring, supporting consultations to form an apex body to champion, coordinate and shape all relevant issues on philanthropy.

Other Stakeholders:

- Private sector
- Civil society (The National NGO/CSO Platform)

Made up of 80 organizations (between CSOs and NGOs), its goal is to influence policy within specific SDGs of interest, provide coordination in achieving these SDGs, as well as monitor implementation and progress. The Platform has 17 sub-platforms responsible for each SDG and convening is done based on the specific SDG interests of members. Each SDG has a convener and co-convener.

- Academia
- United Nations

4. Enabling environment for philanthropy at the national level

Legal Framework

- The right of free association, as well as the right for citizen participation are stated by the National Constitution.
- The Local Government Act 462, 1993, and National Development Planning System Act 480, 1994, mandates the Ministry to ensure non-state actors' participation in some policies and planning formulation, budget preparation process, implementation of programmes and projects.
- There is no distinction between a CSO, an NGO or a philanthropic organization.
- The legal registration of foundations goes through the office of the Registrar General's Department, in Accra, and the Department of Social Welfare. The process may take at most a month, and the entity is registered under the section Companies Limited by Guarantee (formed for non-profit

purposes)⁶⁰ The registration process could be improved with the simplification of registration documents.

- The main planning instrument in the country is the Long-Term National Development Plan for Ghana, which is achieved through the four-year Medium Term Plans (MTP).

Tax structure

- In 1997, the Ghanaian Government suspended automatic exemptions for CSOs due to allegations of abuses and fraud. Today, tax exemption statuses are determined on a case-by-case basis. The Office of Customs and Excise, the Overseas Gift Committee, the National Revenue Secretariat and the Ministry of Finance and Economic Planning determine what kind of taxes can be exempted.

Accountability system

- According to the Management for Development Results assessment, Ghana is implementing results-oriented approaches to increase public sector performance. Also, participation of non-state actors was recognized as an effective practice "[i]n defining a long term vision as well as results-oriented medium term plans" (Government of Ghana, 2012).
- Ghana has an Annual Progress Report, which is made based on the inputs received from the monitoring made by all the ministries. However, there are challenges with data capture at the local level, which has implications for the quality of data required for effective decision making, as well as effective monitoring. Despite this, the National Development Planning Commission has put mechanisms in place to work with the Ghana Statistical Service to strengthen data collection at the district level.
- There is no legal binding requirement for NPOs to report their programmatic operations to national authorities.

Cross-border funding

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

- Financial cooperation from foreign CSOs and foundations are taxed, and decisions on tax exemption are made on a case-by-case basis. (Kagoro, 2015)



- The data infrastructure needs to be improved. It is recommended to include the reports of philanthropic action in the country aligned with the SDGs and the Medium Term Plans.

- Strengthening measures in the Monitoring and Evaluation System in Ghana would be very useful to increase the effectiveness of development actions and collaborative work, and, therefore, to have decision-making processes based on evidence.

- Initiatives or policies oriented to build a clear and unified system for tax exemption for foundations and CSOs would enable these organizations to contribute actively with the implementation and monitoring of the Global Goals, as well as clarifying that foundations, NGOs and CSOs are different, and therefore, their registration processes must be different.

5. Multistakeholder experiences at the national level

Advisory Council

Led by: SDG Philanthropy Platform.

Stakeholders involved: Representatives from the UN, Foundations, civil society and private sector.

- A group of leaders from philanthropy, civil society, government, and the UN are working together to help the Platform share the environment for philanthropy to thrive.
- This multistakeholder initiative has already brought some outcomes, such as:
 - Recognition of philanthropy as a key development actor for SDG implementation.
 - Recognition of the key role of philanthropy in the implementation of the National Development Cooperation Policy.

6. Possibilities for collaborative work between the government and philanthropy

Inside government:

- Now that the government recognizes the role of philanthropy in SDG implementation, and given the propitious legal framework for participation, clear ways of collaboration with the ministries could be created.

Inside the Philanthropic sector:

- Now that recognition is given, bringing technical know-how to the table would be key to keep the momentum for Philanthropy in Ghana.
- Having a common voice would be very useful for Ghanaian Philanthropy, in order to assure its active recognition in policy-making, through common and constant advocacy initiatives.
- Making philanthropy data relevant for decision-making is key including addressing issues of data quality, harmonization and comparability, through the promotion of a data culture.

Work with other stakeholders:

- Reinforcing awareness initiatives around the 2030 Agenda and the SDGs is needed to ensure the total commitment of subnational entities and non-state actors, understanding that this new development Agenda is not an additional commitment but an enabler to address their development priorities and interests.
- Increasing trust in Government and between actors and sectors is necessary to ensure implementation of the SDGs under a multistakeholder approach. Unifying tax exemptions would be one of the first actions required under this approach, in addition to promoting a positive approach from non-state actors.

INDONESIA



Population: 254.5 million ⁶¹

Official Languages: Indonesian

Political System: Presidential Republic

President: Joko Widodo

GDP Growth: 5,0% (2014) ⁶²

2015 Human Development Index: 0,684 ⁶³

2015 Index of Philanthropic Freedom: /5,0 ⁶⁴

Indonesia consist of 17.000 islands and 34 provinces.



2. SDGs implementation: processes and policies

- The Medium Term Development Plan (2015-2019) in Indonesia is largely aligned with the 17 SDGs and the 169 targets (BAPPENAS, 2015).
- The President of Indonesia will shortly sign a Presidential Decree aimed at localizing the implementation of the SDGs in Indonesia. This includes providing direction to establish a national coordination team, a financing plan, a monitoring and evaluation framework and a strategy to work with multi sectoral and non-state partners, including with the SDG Secretariat. The SDG Secretariat is expected to work under the aegis of BAPPENAS (State Ministry of National Development Planning who is leading the coordination of SDGs).
- The government is in the process of establishing a National Coordination Team, to be led and coordinated by BAPPENAS. The Coordination Team will include multiple stakeholders for the purpose of achieving the SDGs by 2030. This team is supported by the national SDGs Secretariat, which provides six functions, including as a hub, catalyst, communication Center, clinic, think tank and clearing house. All decisions on SDG planning and implementation as well as monitoring, are taken by this team, with the SDG Secretariat providing principal support.



- Indonesia is in the process of developing a national and sub-national provincial action plan for five years (2016-2019). In addition to this, it is developing an SDG roadmap (2016-2030) for localizing the Goals at the national level. This will be further distilled into the provincial level. According to the UN (2016), “[t]his long-term planning document will set milestones, objectives, and strategies to attain the SDGs, and clarify responsibilities of different actors.” Furthermore, both documents will demonstrate inter-linkages between Indonesian national goals as stated in the Medium Term Development Plan (2015-2019) and the 2030 Agenda (localized to the national context) as described in the SDG Roadmap.

3. Main stakeholders involved in implementing and monitoring the SDGs

Government:

- BAPPENAS, which leads and coordinates the National Coordination Team at all levels
- BAPPEDA (Provincial Development Planning Agency) coordinates at the subnational level
- SDG Secretariat, which supports the national coordinating team in implementing the SDGs
- All government ministries who are related to the SDGs
- Subnational government

Philanthropy:

- The philanthropy and business sectors collaborate through the Forum 'Filantropi and Bisnis Indonesia - SDGs for better Indonesia'. This Forum has a membership of 11 associations who represent over 700 philanthropy and business organizations.

Other Stakeholders:

- CSOs and media
- Academia
- UN

4. Enabling environment for philanthropy at the national level

The complex geographic and ethnic diversity of Indonesia provides opportunities and particular challenges in terms of creating an enabling environment for philanthropy. On the one hand, this broad diversity has meant that many local philanthropic organizations have had to follow both traditional patterns of philanthropy, whilst simultaneously forging new pathways to support and accelerate social development within the country. Some novel forms of philanthropic activity include the creation of local online platforms for giving non-monetary contributions.⁶⁷ On the other hand, Indonesia lacks tax exemptions for certain types of giving and has time-consuming reporting requirements, as well as onerous mechanisms for accepting foreign funds. This has the potential to make foundation work more challenging at the national level. The scenario, however, is changing, as the country has become more open to the operation of foreign organizations and made the process of registering foundations less onerous.

Legal Framework

- Indonesia has two main forms of NGOs: firstly, foundations (yayasan), which are not membership-based; and, secondly, associations (perkumpulan), that are membership-based. Foundations and incorporated associations fall under the category of "societal organizations with legal entity status," while all other NGGOs are categorized as "societal organizations without legal entity status."

- Indonesian law also provides the legal basis for freedom of association and freedom of expression, which in turn provides the space for SCO activity. In fact, since 1998, many important reforms have been introduced and supported by civil society, including the constitutional amendment of 1999-2002 and the ratification of ICCPR.

- Of particular importance is Law 17 of 2013 regarding societal organizations (Organisasi Kemasyarakatan). It was originally enacted to reinforce the role of the Ministry of Home Affairs to regulate CSOs. It stipulates a set of obligations and prohibitions for societal organizations, such as prohibition from propagating an ideology which may run counter to state principles (Pancasila) and from conducting activities that disrupt public order and well-being. Violations of such provisions might lead to the dissolution of the CSO. However, this Law also provides for excessive bureaucratic controls over international CSOs, and also contains several provisions that might harm the principle of freedom of association.

- However, there remain some gaps in the law, including for example, a lack of clarity over which government institution will be responsible for registering societal organizations.

Tax structure

- Donations, including religious-based donations and grants, are exempt from taxation provided that there is no business or ownership relationship between the parties.
- The following types of income are tax-exempt: (a) income that a Non Profit Organization - puts towards providing scholarship funds, and (b) income that an NPO reinvests in the area of education or research and development, according to the timing requirements of the income tax law (Law No.36 of 2008 on Income Tax Article 4 Section 3).

- NPOs are also can be exempted from VAT upon the approval of the Director General of Tax of the Ministry of Finance. However, this exemption is made on a case-by-case basis (Council of Foundations, 2015).

Accountability system

- There is a government regulation on monitoring and

evaluation (PP Number 39, 2006). The Indonesian law further mandates that monitoring and evaluation mechanisms be in place for the Medium-Term Plan and the Annual Plan. Both plans “contain programs and activities that [are] implemented by line ministries. All programs conducted by all ministries in all provinces are subject to be monitored and evaluated” (Haryana, 2013).

- There are no legally-binding requirements for foundations and NPOs to report their programmatic operations to national authorities.

Cross-border funding

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

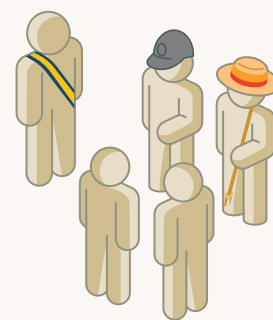


5. Multistakeholder experiences at the national level

Advisory Council

Following President Joko Widodo’s commitment to CSOs in December 2015, the SDGs Transition Secretariat held dialogues with civil society networks such as the International NGO Forum on Indonesian Development, faith-based organizations, and youth and professional associations, as well as private sector-related organizations such as the Indonesian Chamber of Commerce, the Indonesian Philanthropy Association, the UN Global Compact – Indonesia Network and the Indonesian Business Council for Sustainable Development, amongst others. Their aim was to translate the President’s commitment to inclusive SDG governance into a coherent policy framework. In fact, private sector-related organizations in Indonesia have been among the most active partners in launching SDGs-related activities. Starting in early 2015, the government of Indonesia began to engage with the

SDGs Philanthropy Platform (SDG PP) to seek inputs from the philanthropy sector on innovative partnerships to achieve the SDGs. To this end, FI (Filantropi Indonesia), together with the UN Global Compact – Indonesia Network, the Indonesian Business Council for Sustainable Business and the Indonesian Chamber of Commerce, have launched a Forum called “*Filantropi dan Bisnis - Indonesia untuk SDGs for better Indonesia*” which has a membership of 11 associations representing more than 700 businesses and philanthropy foundations. In this way philanthropy and business will become the official port of advice for the SDG platform in Indonesia.



The National Coordination Team

After the Issuance of the Presidential regulation, The National Coordination Team will be established and comprise a Steering Committee, Board of Executives, Working Group and Council of Experts, which claims membership (with some exceptions) from:

- Government (ministries related to the SDGs)
- Philanthropy and business
- Academia; and
- CSOs and media

BAPPENAS (Ministry of National Development Planning of Indonesia)

BAPPENAS is an Indonesian central government institution, which is responsible for formulating national development planning and budgeting (annual, five-years, and long term). BAPPENAS also has the responsibility of coordinate international development (bilateral, unilateral and multilateral) cooperation. BAPPENAS will lead and coordinate the National Coordination team to achieve the SDG Agenda 2030.

BAPPEDA (Provincial Development Planning Agency)

BAPPEDA is vested with the responsibility of implementing

the SDGs at the provincial level across the country's 34 provinces. A bottom-up approach is encouraged to help provinces develop initiatives for localizing the SDGs. BAPPEDA is currently supporting one pilot project in Riau province, which entails training the local government on the localization of the SDGs, as well as in sustainable palm oil initiatives. These efforts are conducted in partnership with Tanoto Foundation and UNDP.

SDG Secretariat

The MDG Secretariat was transformed to the SDGs Secretariat to support the transition from MDGs to SDGs.

Filantropi dan Bisnis - Indonesia untuk SDGs for better Indonesia (FBI for SDGs)

Led by FI (Filantropi Indonesia) in partnership with the UN Global Compact Indonesia, the Indonesian Business Council for Sustainable Business and the Indonesian Chamber of Commerce, this forum was established in March 2016.

The philanthropy and business sectors are further represented through Filantropi dan Bisnis Indonesia untuk SDGs for better Indonesia. This Forum has 6 working groups, which focus on tools, best practices, deepening and emerging practices, localization, advocacy and regulation.

As of July 2016, FBI for SDGs increased their membership to 11 associations, which include:

- FI (Filantropi Indonesia or Indonesian Philanthropy Association)
- IGCN (UN Global Compact – Indonesian Network)
- CCPHI (Partnership for Sustainable Community)
- KADIN (Indonesian Chamber of Commerce)
- IBCSD (Indonesian Business Coalition for Sustainable Development)
- ICSRS (Indonesian CSR Society)

- SUN Movement (Scaling Up Nutrition Movement)
- CFCD (Corporate Forum for Community Development)
- PISAgro (Partnership for Indonesian Sustainable Agriculture)
- IBL (Indonesian Business Link)
- Association of State Owned Businesses

Together, the FBI for SDG Forum represents more than 700 philanthropy and business organizations in Indonesia.

6. Possibilities for collaborative work between the government and philanthropy

Some useful lessons learned with respect to MDG implementation in Indonesia include the fact that the MDGs were implemented using a top-down approach, with minimal involvement from philanthropy. There is also a need for stronger communication and coordination amongst all stakeholders and between national, provincial and district levels.

Consequently, with the SDGs, the government has taken the initiative to:

- Involve philanthropy, in addition to other stakeholders, at every stage of a policy cycle – from implementation and reporting, to monitoring and evaluation – in order to track the impact of a development intervention right down to the provincial level;
- Provide clear incentives for foundations to foster collaboration. While Indonesia regulates the taxation framework for different types of organizations (see above), it is expected that extending more tax incentives to foundations would result in better development outcomes;
- Initiate stronger communication mechanisms with all stakeholders;
- Apply inclusive principles in every process of SDG implementation including planning, monitoring and reporting;
- Strengthen strategies for SDG implementation and monitoring at the provincial and district level; and,

- Deepen engagement from MDGs to SDGs by enhancing existing MDGs activities.

The philanthropic sector must note that:

- It has already been included in the national policy framework and been singled out for mention as part of the upcoming Presidential Decree. This indicates that foundations are already being recognized as having a part to play in supporting government action towards the implementation and monitoring of SDGs.

- It is in a good position to offer inputs for mainstreaming its work with the SDGs at the country level, as well as with national development plans.

- Several ways it could contribute to the implementation of the SDGs is through: building internal capacities for supporting the localization of the SDGs; monitoring and evaluating the sector's own activities to implement the SDGs; facilitating programmes for implementation; mobilizing greater resources; contributing technical know-how in areas in which the government may lack expertise, including in communications and advocacy; actively participating in decision-making processes within the National Coordination Team; and advocating and disseminating information on the SDGs to the public.

- Although the Indonesian Philanthropy Association presents the most relevant foundations in Indonesia, there are a great deal of local foundations that are not aware of the SDGs. Showing them the benefits of the 2030 Agenda would be useful to strengthen the links inside the sector, making it fluid and results-oriented.

Work with other stakeholders should entail:

- Mapping organizations working by sectors and initiatives: This would help actors to meet expectations, whilst increasing their impact on development outcomes and establishing more collaborative partnerships.
- Actions to increase the relevance of non-state actors in SDG implementation and monitoring: Government needs to engage more proactively with other non-state stakeholders

to improve the enabling environment at the national and province levels.

- The promotion of a multistakeholder approach to close development gaps at the province level: Local stakeholders must be seen as development partners, which requires a proactive approach by non-state actors.



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Annex 2: Interviews

UNDP and its partners thank the following people for their contributions to this report:

Global:

- **Heather Grady**, Vice President, Rockefeller Philanthropy Advisers.
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Ghana:

- **Pearl Darko**, National Coordinator, UNDP Ghana.
- **Isaac Debrah**, Research Analyst, UNDP Ghana.
- **Dr. Felix Addo-Yobo**, Deputy Director, Environmental Policy, National Development Planning Commission.
- **Benedicta Boateng-Apeadu**, Country Director, Rising Schools Program, IDP Foundation.

Indonesia:

- **Ade Mulyo**, Partnership Head, UNDP Indonesia.
- **Lynsey Hamilton**, Specialist, UNDP Indonesia.
- **Ita Satyaningrum Mucharam**, National Coordinator.
- **Sugeng Bahagijo**, Executive Director, International NGO Forum on Indonesian Development.
- **Y. W. Junardy**, President, UN Global Compact Indonesia.
- **Aldi Alizar**, Sustainability Developer, Medco E&P Indonesia.
- **Nina Sardjunani**, Team leader, SDG Secretariat - BAPPENAS.
- **Timotheus Lesmana**, Chairman, Filantropi Indonesia.
- **Hamid Abidin**, Executive Director, Filantropi Indonesia.
-

Kenya:

- **Arif Neky**, National Coordinator, SDG Philanthropy Platform.
- **Florence Syevuo**, Chair, SDG Kenya Forum.
- **Irungu Houghton**, Associate Director, Kenya Dialogues Project, Society for International Development.
- **Lemma W. Senbet**, Executive Director, African Economic Research Consortium.
- **Melvin Chibole**, Communications Manager, Kenya Community Development Foundation.
- **Catherine Mwendwa**, Programs Officer, East Africa Association of Grantmakers.
- **Evans Otieno Okinyi**, Chief Executive Officer, East Africa Association of Grantmakers.
- **Zoravar Singh**, General Manager, Agriculture, Equity Group Foundation.

Zambia:

- **Janet Rogan**, Resident Coordinator, United Nations, Zambia.

Fostering Commitment and Leadership For Philanthropy's Engagement

In The Post-2015 Development Agenda

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Endnotes

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- 4 Interview, Thomas Gass, 2016.
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- 8 Menon, 2015.
- 9 The research was conducted based on a quasi-experimental framework, using both qualitative and quantitative approaches: a) Quantitative techniques were used on the cases in which statistical research was relevant for understanding how state-philanthropy partnerships worked, including deriving insights on their evolution; and b) the qualitative approach was implemented as a method of gathering small yet focused and in-depth understanding of human behavior and its reasoning.
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- ³⁷ Interview, Thomas Gass, 2016.
- ³⁸ These case studies are based on over 30 interviews with representatives from the national governments, philanthropic sector and the SDG Philanthropy Platform leaders in each one of these countries, as well as some conversations with other relevant stakeholders and global experts on the matter. The Index of Philanthropic Freedom, published by the Hudson Foundation, was helpful in building each case study, in addition to national official development documents.
- ³⁹ Interview, Benson Kimani, 2016.
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- ⁴¹ National Department of Statistics, 2015
- ⁴² UNDP, 2015. Colombia occupies the rank 97 among 188 countries (High Human Development)
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- ⁶³ UNDP, 2015. Indonesia occupies the rank of 111 among 188 countries (Medium Human Development).
- ⁶⁴ Center for Global Prosperity, 2015. Indonesia is in the low region of the ranking.

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Lina Arbeláez, Programme Specialist, UNDP Colombia

Isaac Debrah, Research Analyst, SDG Philanthropy Platform, UNDP Ghana

Anne Dalitz, Consultant for SDG Philanthropy Platform, UNDP Kenya

Imran Rattansi, Research Analyst, UNDP Kenya

Ita Satyaningrum Mucharam, SDG Philanthropy Platform Coordinator, UNDP Indonesia

Indriana Nugraheni, Technical Officer of SDGs, UNDP Indonesia



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