

Rwanda Philanthropy Partnerships and Outreach Strategy Report

Commissioned by MINECOFIN

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Table of Contents

1. Introduction`	3
2. Context for the Philanthropy Partnerships and Outreach Strategy	6
3. Typologies and Trends in Philanthropy	8
4. Key Issues and Strategic Considerations	11
4.1.Partnership and Outreach Principles	11
4.2.Definition and Environment for Philanthropy	13
4.3.Registration, Policies and Laws	14
4.4.Coordination and Institutional Framework	15
4.5. Outreach and Communication	16
4.6.Funding Framework	17
5. References	21
6. List of people consulted	25

Tables

Table 1: Rwanda rankings on indices	7
Table2: Potential to grow philanthropy	7
Table 3: Strategic considerations	19

Figures

Figure 1: Rwanda GDP Growth trajectory	7
Figure 2: Areas of research	18

1: Introduction

Drawing on expert opinion surveys and the experience and knowledge of legal and regulatory philanthropic experts¹, this strategy highlights opportunities, barriers and positive developments in philanthropy. It points to strategic considerations in Rwanda's outreach to national, regional and global philanthropic institutions-that include principles of engagement, institutional and coordination mechanism, tapestry of philanthropic organisations working in Africa in general and Rwanda in particular as well as funding modalities among others.² Rwanda like many other countries faces the challenge of eradicating poverty and inequality. In its Vision 2020, the Government of Rwanda has made a determined effort to achieve a middle income status by 2020. This is after many years of authoritarian and exclusivist dispensation (Rwanda Vision 2020:1). It is Rwanda's desire to develop Rwandans to live healthy lives; have access to quality education and enjoy prosperity. Through Vision 2020, and the Economic Development and Poverty Reduction Strategy (EDPRS 1 and 2), the government has made significant progress which has led to many awards and accolades. Writing in 2015, President Paul Kagame said;

“Today, Rwandans share unity of purpose and palpable optimism about the country's future; and there is good reason for that. Over the last decade, Rwanda's economy has been growing steadily at an average of 8% per annum. Between 2006 and 2011, one million of our citizens climbed out of poverty, and ultimately the goal is to eradicate it altogether. We should also be happy that our country continues to be one of Africa's most attractive places to do business. Also, a woman's voice has now found a rightful place in our society. Rwandans now live longer and happier lives: 98% of our people have access to health care and all our children benefit from free primary and secondary education” (Ndahiro A, Rwagatare J and Nkusi A (2015:X)).³

Despite this, the country still faces a number of challenges that include high percentage of people who still live under the poverty line (44.9%), high levels of underemployment and unemployment. The country still faces high transportation costs due to its land locked nature, lacks rail for trading purposes, has low levels of human development, and suffers from low levels of infrastructure development which in turn results in high energy costs (Rwanda Vision 2020:1). In order to confront these challenges, the Government of Rwanda has through its EDPRS11 prioritised key areas of focus; namely i) economic transformation; ii) rural development; iii) productivity and youth development; iv) accountable governance and v) regional and international integration (EDPRS11: 2013).

¹ The research is based also on interviews held with a wide-cross section of Rwandan policy-makers, international cooperating partners (ICPs), private sector and civil society organizations (CSOs).

² A mapping report of philanthropies that the government can target as partners was produced separately. The database includes grant amounts, institutional profiles, grant envelopes and modes of operation. Further a draft set of Rwanda Philanthropy principles is appended to this strategy report.

³ Ndahiro, A; Rwagatare, J and Nkusi, A (2015) Rwanda: Rebuilding of a Nation. Fountain Publishers: Kampala

The government is aware that to achieve this, a lot of investment needs to be channelled towards the implementation of the EDPRS11. But at the same time, the government wants to reduce its dependency on external aid and become self-reliant. This is a conundrum that presents challenges because on the one hand, local resources have not been harnessed at the level to meet the needed investment and on the other, depending on external aid limits the speed and flexibility of the government to support its priorities.

In response to this, alternative sources of financing provide a potential solution. Philanthropy is a big part of those alternative sources of investments. Philanthropy refers to activities (mostly private) performed with a goal of promoting well-being. It takes many forms, including: individuals giving to nonprofit organizations; diaspora communities funding relief and development projects in their home towns; foundations and charities supporting community projects, social investments, and program-related investments; corporations undertaking cause-related marketing campaigns as well as multi-million dollar disease treatment programs; members of religious organizations undertaking short- and long-term missions to help in orphanages, individuals using technology such as SMS to transfer funds to disaster victims and donating to overseas projects through internet giving websites; and the use of entirely new financial tools, such as social stock exchanges, to promote well-being.

Other alternative sources of financing Vision 2020 and the EDPRS11 include, remittances, impact investing, venture capital, public private partnerships, and home grown initiatives such as *ubudehe*, *Gira Inka Munyarwanda*, *Ingando*, *Imihigo*, *umuganda*, among others. The significance of this rich tradition of philanthropy captured in these initiatives and steeped in the country's socio-cultural history is well articulated by the EDPRS11. This is further confirmed by Ndahiro and others who write that;

“To many observers, Rwanda is an example of how traditional culture can be a source of inspiration in finding solutions to modern day challenges” (2015:132).

Evidence exists showing that home grown initiatives have led to positive changes in people's lives. Ndahiro et al (2015) argue that the *Abakangurambaga b'ubuzima* (public health care mobilisers) who were trained in hygiene in every province contributed towards saving many lives. They further demonstrate that health care insurance (*Mutuale de Sante*) has covered more than 76% of Rwandan population. This is an area where a combination of good health policies and home grown solutions has produced effective results (p.103). *Giri inka* has also helped eradicate malnutrition, break down social barriers and improve agricultural output. In addition it has contributed to reconciliation efforts (ibid: 223). All these (home grown solutions) provide a foundation for harnessing the power of philanthropy for development as they are based on solidarity and mutual reciprocity. After all, these are based on people's cultures and indigenous understanding. The Government should anchor all its developmental imperatives on these home grown initiatives that play a central role in accountable governance - a pillar of the EDPRS11- where the focus is on strengthening citizens' participation through home grown initiatives and strengthening the effectiveness of public finance by targeting the increase of resource mobilisation from domestic and alternative sources of finance (EDPRS11).

In addition to home grown solutions, the Government has laid a firm foundation for philanthropy by positioning the private sector as the principle engine of growth for the economy with an emphasis on the development of the middle class of entrepreneurs and locally based businesses. The significance of a thriving and growing industrial-private sector base is that it also creates sources of philanthropic funds. The source of philanthropic dollars have always been industry and the private sector. This is how the Ford Foundation, Carnegie and

Gates foundations among others were born. In the United States, Europe and increasingly Africa, more and more wealthy individuals from the private sector are ploughing back to the communities of their origin or interest. The growth in economic rates in Africa has led to an equal rise in wealthy individuals.

Further, the already existing partnerships between various government departments and various prominent philanthropic organizations although ad hoc and uncoordinated provide a good basis for further formalising the engagements and building an environment for growing the sector. This is important because philanthropy has not been systematically engaged and mainstreamed in national agenda setting, not just in Rwanda but globally. It is only recent that philanthropy is being given prominence its resources and the prevailing context of diminishing resources from traditional sources of aid. The Foundation Center in the US shows that foundations gave more than \$30billion to Millennium Development Goals (MDGs) and they are further projected they will spend about \$364 Billion towards SDGs. Within the SDGs framework, philanthropy is already establishing partnerships with governments and the private sector in such countries as Colombia, Kenya, Indonesia, and Ghana through creating philanthropy platforms.

In order to harness optimally and effectively the philanthropy sector, the following proposals are made:

1. An infrastructure for philanthropy that includes an enabling legal and regulatory environment and policy framework needs to be put in place. For example, foreign exchange regulations, taxation laws and capital controls are key in determining how philanthropy can be encouraged. An adequate infrastructure that provides for tax incentives for example, facilitates organizations and individual giving. Rwanda has two inter-related policy imperatives, namely: to support indigenous-owned and driven economic growth, including through promotion of foreign direct investment and curbing Illicit financial flows. These imperatives affect positively and potentially negatively, requirements for CSO registration, operations, and the ability to receive foreign funds. Related to this are questions of capacity both within government and in the philanthropy sector that need to be addressed.
2. Institutional frameworks and mechanisms need to be developed for administration, coordination, registration, governance and management of the philanthropy sector. A recommendation that emerges strongly from the research is that government through MINECOFIN as the main government department overseeing philanthropy engagements should consider coordinating the establishment of three inter-related bodies:
 - (i) **Rwanda Philanthropy Board (RPB)**- a statutory board established as a one-stop centre for all philanthropies in Rwanda including their registration, reporting and compliance among others. The introduction of the RPB will facilitate the utilisation of decentralisation and devolution institutional arrangements to promote, coordinate, regulate and mainstream philanthropy in the public engagement mechanism of key ministries.
 - (ii) **Rwanda Philanthropy Council (RPC)**-a non-profit organization to be incorporated in Rwanda as a Public Benefit Organisation (PBO) through the Rwanda Governance Board (RDB) and governed by the primary actors within the philanthropy sector. The main objective of the RPC would be to promote the work of philanthropy in Rwanda, particularly foundations, home grown initiatives and corporate funders. Further the Centre would be responsible for

sector policies, guidelines, best practices, coordination and engagement with policy makers and the private sectors among various stakeholders.

(iii) **Rwanda Foundation Centre (RFC)**-a non-profit established for gathering, analysing and disseminating philanthropic data and information in Rwanda and beyond in order to strengthen and grow the philanthropy sector in Rwanda. This centre could be affiliated with an academic institution like the University of Rwanda but not necessarily.

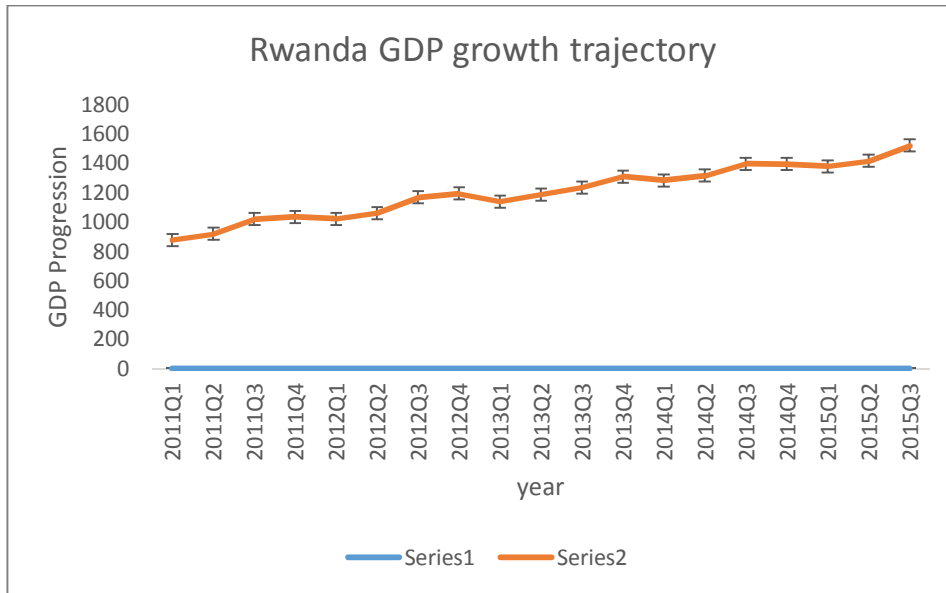
(iv) **Rwanda Philanthropy Platform** to bring together business, philanthropy, civil society and government in line with developments in Ghana and Kenya among others under the UNDP driven process for the SDGs.

2: Context for the Philanthropy Partnerships and Outreach Strategy

With a population of approximately 12.1 million people, Rwanda is a landlocked country, however with many lakes and constitutes a strategic gateway into the broader Great Lakes markets including the East Africa Community. The population is young with over 65% under the age of 35. Over 60% of Rwandans live in rural areas and depend on rain-fed agriculture for their livelihood (Karema *et al.*, 2012). The 1994 genocide severely devastated the country leaving behind destroyed infrastructure, a tattered economy and social fabric (William Mitchell, 2013). It also decimated critical skills and human capital within the private, non-profit and public sectors. These were built again at a huge cost.

Despite this, Rwanda has experienced an unparalleled level of re-birth as a more socially cohesive nation-state, a critical regional player and a global trendsetter on various development indices. The country has enjoyed an impressive economic growth averaging 8% of GDP over the last 10 years (Sennoga *et al.* 2015), recording remarkable poverty reduction progress. Rwanda has lifted 1 million people (10% of its population out of poverty (Ibid). This was partly supported by high levels of bilateral and multilateral development assistance coupled with good governance, results-based and strategic leadership. In 2002, the Rwandan GDP per capita was USD 206. By 2012, this figure had risen to USD 644. Real GDP growth however slowed to 4.6% in 2013 compared to 7.3% in 2012. This was due to a slowdown in agriculture and the aid-related delays in the implementation of the government's strategic investment programme due to the suspension of budget support by some development partners in 2012/13. This amounted to 1.2% of GDP or 3.5% of the budget (ADB, 2014).

Figure 1: Rwanda GDP growth trajectory (*National Institute of Statistics of Rwanda, 2015*)



Rwanda was ranked as the sixth fastest growing economy in Africa-6.5% in 2015 (IMF, 2015). IMF forecasts that Rwanda will grow at an annual rate of 7% in 2016. The growth can also be attributed to increased productivity in the agricultural sector due to good rains. Livestock (products) and food crops have been leading contributors to agriculture sector growth. Sustained investments in areas such as irrigation, cash crop development ó which aim to increase coffee, tea and horticulture acreage ó post-harvest management and agro processing are expected to improve agricultural productivity (Sennoga *et al.*, 2015). Rwanda also provides an investor friendly climate coupled with well-functioning institutions, rule of law, and zero tolerance for corruption. Rwanda is one of the fastest reforming countries and was ranked as the world's top reformer for the year 2015. This is due to radical reforms that have been implemented in recent years to improve the business environment.

Table 1: Rwanda rankings on various global indices

Ranking Body	Rank	Ranking Scale (best – worst possible)
UN Human Development Index	151 (2014)	1 ó 182
World Bank Rule of Law Index	50 (2012)	100 ó 0
World Bank Voice & Accountability Index	12.5 (2012)	100 ó 0
Transparency International Corruption Index	55 (2014)	1 ó 180

Foreign Policy: Fragile States Index	37 (2015)	177 6 1
Mo Ibrahim Governance Ranking	60.7	100-0

Source: Collated by authors from various sources, 2016

Steps have also been taken to strengthen political governance. Legislation is in place to improve media regulation, promote transparency, and encourage citizens' economic and political participation, for example:

- Organic Law 55/2008 of 10/09/2008 Governing Non-Governmental Organizations;
- Law Number 04/2012 of 17/02/2012 Governing the Organization and Functioning of National Non-Governmental Organizations;
- Law Number 05/2012 of 17/02/2012 Governing the Organization and Functioning of International Non-Governmental Organizations; and
- Law Number 06/2012 of 17/02/2012 Governing the Organization and Functioning of Religious-Based Organizations.
- Ministerial order N° 001/07.01 OF 14/01/2013 Determining Additional Requirements for the Registration of Religious-based Organizations.
- Organic Law N° 10/2013/OL of 11/07/2013 Governing Political Organizations and Politicians.

The laws provide a basis for further collaboration between the government and non-state actors, including philanthropy. There is a direct link between the context above and the current momentum on philanthropy in Africa specifically and in development globally.

3: Typologies and Trends in Philanthropy

The SDG funders group note that "greater wealth accumulation across the world has produced expanding levels and types of philanthropy". These have included small and huge foundations established by corporates, wealthy individuals, celebrities, sports personalities and former presidents among others. Others include community based foundations, trusts and many voluntary based organisations. Individual giving also constitute another form philanthropy and so are religious and other faith based forms of giving. Aina and Moyo (2013)⁴ detailed in their book the different forms and expressions of philanthropy in Africa. They show that the growth of formal philanthropic activity in developing countries has been significant, marked by home-grown philanthropists, and new institutions and initiatives that are potentially better attuned to local needs.

The growth in local forms of philanthropy-in part- is a recognition that locally or continentally funded initiatives can take a more holistic, long-term and flexible approach to development of African communities and their assets. Further, the creation of sustainable local philanthropy institutions reduces the dependency of African development programmes on Northern Funders and potentially gives Africa greater say and influence in determining her development priorities.

⁴ Aina, T and Moyo, B (2013) **Giving to Help, Helping to Give: The Context and Politics of African Philanthropy**. Amalion Publishers: Dakar

Undoubtedly, this is an interesting time for philanthropy in Africa and a defining one for African philanthropy. Never before has philanthropy in general been this momentous and never in the history of Africa has African philanthropy taken a central role in questions of development, sustainability and more increasingly in policy spaces as it does now—from South Africa to Rwanda and Kenya among others. If is not South Africa looking at how its Treasury Department can involve philanthropy or the Department of Science and Technology establishing a unit responsible for foundations, it is Kenya and Ghana establishing Philanthropy Platforms, and the African Union establishing an African Union Foundation to harness voluntary and private contributions.

And globally, at the adoption of the Sustainable Development Goals (SDGs) in New York in September 2015, philanthropy was high on the agenda. The SDG Philanthropy Platform (www.sdgfunders.org) records that philanthropy supported Millennium Development Goals to a tune of \$30,599,904,222 globally and \$6,623,378,079 to Sub-Saharan Africa. Strikingly however is that this figure does not include philanthropic flows to other areas outside the MDGs and neither does this it include flows from African philanthropic organisations and philanthropists to Africa—as well as in kind contributions such as home-grown initiatives in Rwanda. When all this is aggregated, philanthropy becomes a huge potential for alternative investments for any developmental enterprise.

Research shows that most international giving to Africa is mostly from the United States of America. The Foundation Center and AGAG both note that US foundation funding for Africa increased exponentially between 2002 and 2014 from just under \$ 290 million to close to \$1.5 billion⁵. The bulk of this funding is directed towards the Global Fund to Fight AIDS, Tuberculosis and Malaria; agriculture, water and sanitation, women's empowerment, young employment and education. An interesting trend though is that more than 75% of US foundation funding to Africa is administered by intermediary organizations headquartered outside Africa. Only about 25% of the funding for Africa goes directly to organizations headquartered in Africa. These organisations are only in 36 of the 54 countries. The largest African recipient is the Kenya-based African Agricultural technology Foundation, which received a total of \$55.1 million worth of grants in 2012 alone. And the largest global recipient of US foundations giving is the World Health Organization, based in Switzerland, which received grants totalling \$133.6 million in 2012. In 2012, twelve of the top fifteen recipients of Africa-focused US foundation funding were headquartered outside of Africa. According to this report, Rwanda received in 2012 about \$2,115,252, making it the 13th funded African country by US foundations.

The Bill and Melinda Gates Foundation has over a decade accounted for more than 50% of U.S. Foundation grant dollars going directly to organizations headquartered in Africa in 2012 (\$212.8 million), surpassing the other top funders of organizations that have offices in Africa; such as the Ford Foundation (\$41 million), William and Flora Hewlett (\$15 million), Rockefeller (\$11.9 million), and Coca-Cola (\$11.5 million)..

African giving is also in the increase expressed through corporate, family foundations, trusts, individual giving, voluntarism and community philanthropy among others. On the increase are

⁵ Foundation Centre (2015) **US Foundation Funding for Africa**. Foundation Centre and AGAG: New York.

entrepreneurs such as Aliko Dangote of Dangote Foundation, Strive Masiyiwa of Higher Life Foundation who made his fortunes through telecommunications, and Tony Elumelu who made his wealth through investment banking. According to the World Wealth Report (2016)⁶, the population of Africa's High Net worth Individuals increased by 5.2% in 2014 to 0,15million while their wealth increased by 7.0% to US\$1, 44 Trillion. This in a population of 14.65 million HNWI's worth US\$56.40 trillion globally. Thus, Africa has the fastest growing market of HNWI's in the world. It is further projected that Africans with assets more than US\$30 million will double by 2025-a growth of 59% over the next ten years compared to 34% of the global growth.

Globally the number of philanthropists from the technology industry is growing. Inventions such as Facebook, Amazon, Uber and so forth have become a global sensation, generating substantial wealth and giving. There is also evidence that the numbers of individuals with high net worth is increasing in China and Asia Pacific in general. As the number of HNWI increases throughout the world, philanthropic endeavours are also correspondingly growing. There is however a paradigm shift in the way philanthropy is being done. Philanthropists from the corporate sector have introduced private sector tools. The Government of Rwanda has to note these trends and put mechanisms through which HNWI's can give back. The Africa Philanthropy Forum is a global platform for promoting giving by HNWI's. It has an African chapter. Linking HNWI's from Rwanda with that platform is recommended. And this can be done by the Rwanda Philanthropy Council that has been proposed.

There is also a moderate increase of faith-aligned philanthropies from the Middle East and Persia to Africa. Arab philanthropy has largely either focused on smaller familial networks or related issues or has been tied to the spread of particular religious practices and beliefs.

And recently, the lead author of this strategy established a Chair in African Philanthropy at the University of Witwatersrand as a collaboration with the Southern Africa Trust. This is the first of its kind in Africa. It is expected that the Chair will spearhead research, teaching and community engagement across the continent. In the case of Rwanda, a recommendation has been made to establish a Rwanda Foundation Centre.

Finally, there is an emergence of continental and global platforms that are harnessing the power and developmental value of philanthropy. These include national, regional and global philanthropy platforms, such as the Africa Philanthropy Network (APN), East Africa Association of Grant makers (EAAG), Africa Grant Makers Affinity Group (AGAG) and national philanthropy platforms in Colombia, Indonesia, Kenya, Egypt, Ghana, Nigeria and South Africa. In July 2014, the Post-2015 Partnership Platform for philanthropy was established to create vital linkages between an emergent philanthropy sector from around the world, the United Nations (UN) and governments. The SDG Philanthropy Platform has also helped create a global knowledge and data base regarding philanthropy's significant role in development, growth and environmental sustainability.

⁶ World Wealth Report (2016); <https://www.worldwealthreport.com/download>, accessed 18 July 2016

These trends and other developments place philanthropy at the centre of this decade's developmental discourse. If it is not the growth in institutions in Africa that are either philanthropic or beneficiaries of philanthropy, it is the increase in the literature on philanthropy. The database accompanying this strategy gives a list of philanthropies that operate in Africa in general and Rwanda in particular. If appropriately supported by an enabling regulatory environment, philanthropy can become the government's reliable partner in alternative development financing; self-reliant economic structural transformation; universal social protection for the populace; raising household savings, income and purchasing power; enhancing local economic development; building local or micro infrastructure as well as developing micro-enterprises linked to the broader national economy. In the long run, the investments by philanthropy can contribute immensely towards political stability, well-being, social cohesion and resilience.

However, in order to optimize this potential philanthropy dividend, Rwandan authorities need to perceive its full potential as both a social impact investment and charitable tool. There are many options to consider such as community foundations, diaspora philanthropy, corporate social responsibility (CSR); venture philanthropy, impact investing; and humanitarian assistance among others. But most importantly, is the need to place philanthropy in a national, regional and global perspective as a potential source of supporting government deliver its national agenda.

4: Key Issues and Strategic Considerations

The research carefully examined the provisions of various pieces of legislation that govern investment, capital markets, Income Tax, Customs and Excise, Value Added Tax (VAT), registration of civil society organizations (CSOs) and International Non-governmental organisations (INGOs), among others. We also interviewed various key stakeholders, including CSOs, INGOs, Donors, Multilateral agencies and government officials. We further carried out extensive literature review. The following are main key issues that emerged that have implications for the philanthropy strategy:

4.1. Partnership and Outreach Principles

There is consensus that any engagement with philanthropies must be anchored on key principles. From existing legislation, policies and practices we were able to glean out the following principles for engaging the philanthropy sector in Rwanda. We define philanthropies as consisting of the below, namely:

- a) Upholding the laws of Rwanda, including **national ownership and leadership** of all development programmes and projects.
- b) **Upholding the core mission** in a manner that is consistent with the wishes and interests of the benefactors, donors or corporation.
- c) **Serving** the public good as defined by national laws and international conventions in force in Rwanda.
- d) **Engaging and informing** stakeholders with respect to intentions and decision-making processes, and providing a mechanism for input and feedback from those affected; and

e) **Assuring positive developmental impact and self-reliance** through inclusive and innovative grant making and operating activities with respect to the people and communities affected by interventions.

The philanthropy sector in Rwanda should be guided by the following principles:

Integrity: Engaging in international philanthropy in a way that is truthful to the mission, values, vision and core competencies of the funder. It includes showing genuineness of intentions throughout all aspects (programmatic, operational and financial) of the work and being honest and transparent with stakeholders.

Understanding: Ensuring that work is preceded by research into the political, economic, social, cultural and technological context of the operational field. Tapping into expertise that already exists, including at the local level, and developing a philanthropic strategy that is realistic and appropriate.

Respecting diversity, autonomy and knowledge: Avoiding cultural arrogance by respecting cultural differences and human diversity.

Recognizing local knowledge, experience, and accomplishments: Being modest about what one knows, what one can accomplish with the resources one has, and what one has yet to learn.

Responsiveness (Inform, listen and respond): Listening carefully to grantees and partners in order to understand and respond adequately to their needs and realities. Being open and prepared to adjust original objectives, timeline, and approach to the local context and capacity. Resisting the temptation to inorganically impose borrowed models and solutions that are not adjusted and well-tailored for local context and values. Building relationships of trust with grantees, local partners and with communities in the areas of operation.

Fairness: Being reasonable and flexible in what is required of and from grantees and partners, ensuring that such demands are proportionate to the level, purpose, and nature of support provided. Being mindful of the possibility that partners might have limited capacity to deal with multiple funders, and not demand of them undue standards/reports and accountabilities without prior building of the requisite capacity to so do.

Cooperation and Collaboration: Recognizing the centrality of high levels of cooperation and collaboration with other funders and with a variety of actors, including non-governmental organizations (NGOs), businesses, the government of Rwanda (GoR), and multilateral organisations. Always striving to work collaboratively in order to maximize resources, build synergies, boost creativity, and increase learning and impact.

Effectiveness: Assessing the effectiveness of philanthropic investment by engaging in a process of mutual learning with peers, grantees, and partners and transparently demonstrating how philanthropic investments are contributing to the achievement of the organisation's

mission and the advancement of the public good in Rwanda. Planning for sustainability and committing to staying long enough to be effective.

Socio-economic justice: ensuring that philanthropy adopts a rights-based approach and contributes to realisation of effective and informed agency by the intended beneficiaries, reduces dependency and counters unjust socio-economic and political conditions that reinforce poverty, inequality and underdevelopment.

Inclusive, accountable and good governance of philanthropy: Ensuring that philanthropy reflects mutually agreed national development aspirations, visions and plans as well as adherence to national laws and policies. Where the national laws are inapplicable or inadequate, following applicable continental and/or international conventions. Ensuring that all stakeholders in philanthropy abide by the highest standards of financial, social and moral accountability. Ensuring that philanthropy re-humanizes its main beneficiaries and empowers them to act with or without external support.

Sustainability: Ensuring that philanthropic investments have a long-term perspective and investing in skills, knowledge and technology transfer in order to ensure sustainability of investments. This requires that there be clear benchmarks and indicators for assessing the performance of philanthropic institutions and investments dialogically with the active participation of grantees, partners and communities. It also generally requires the creation of a participatory and mutual learning environment. Being prepared to take risks and incubate ideas that might fail. Ensuring regular reflections on the ethical, ideological and broader implications of philanthropic work and how philanthropy wittingly or unwittingly lends itself in support of certain dogmas and meta-narratives about development, wealth and poverty

4.2. Definition and Environment for Philanthropy

There is currently no consistent definition of philanthropy or public benefit organization in the laws of Rwanda. The very concept of philanthropy and related concepts such as impact investing, venture philanthropy, among others are not well understood amongst policy-makers and members of the public. In addition, there is no national philanthropy policy framework which could further improve and strengthen legislation and definition of 'Investment' in Rwanda to include social impact investment, social enterprise, corporate social responsibility (CSR), venture philanthropy or philanthro-capitalism.

There is need to also broaden the concept and meaning of 'Public Benefit Organisation' to include philanthropies that engage in Commercial activities and activities whose main aim isn't necessarily alleviation of poverty⁷.

Despite these weakness and challenges, Rwanda has a highly favourable environment for growing and promoting philanthropy as the SWOT analysis below shows.

⁷ In our view, organisations that invest in shoring up the local private sector such as the East Africa Commodities Exchange in Kigali should be considered part philanthropic and thus merit certain incentives and possible tax and other exemptions applicable in special economic zones.

Table 2: Potential to grow and promote Philanthropy: SWOT Analysis

<p><u>Strengths:</u></p> <ul style="list-style-type: none"> ▪ There is high level and visible support by Head of State and Cabinet. ▪ There is political realisation and acceptance of the potential critical role that philanthropy can play in national development. ▪ Home grown initiatives provide the foundation for philanthropy ▪ Rwanda has highly skilled individuals both at home and abroad. ▪ Rwanda is very much exposed to global experiences. ▪ Rwanda occupies positions of authority/influence. ▪ There is a strong will by both internal and external counterparts to engage Rwanda. ▪ The government is engaging the Diaspora ▪ There is goodwill from development partners ▪ Strong performance and accountability culture within GoR. 	<p><u>Weaknesses:</u></p> <ul style="list-style-type: none"> ▪ Information deficiency on philanthropy. ▪ Dispersed nature of Diaspora ▪ Diverse nature of philanthropies operating in Rwanda ó not coordinated ▪ Resource constraints of the GoR ▪ GoR/MINECOFIN's relatively new track record in dealing with philanthropies ▪ Limited number of Rwandan nationals with experience and/or expertise in dealing with philanthropies ▪ Legislation rigidly defines investors and NGOs. ▪ The market for philanthropy is currently small ▪ Supply side constraints and demand-side constraints growing due to weak development of philanthropic sector in Rwanda
<p><u>Opportunities:</u></p> <ul style="list-style-type: none"> ▪ Knowledge base on philanthropy and development financing is growing ▪ Skills base is growing ▪ Investment base is growing ▪ Innovative solutions using mobile telephony and information communication technologies are growing ▪ Emerging concept of CSO Fund will assist CSOs to play a critical role in the philanthropy cycle ▪ Economic revitalization and recovery 	<p><u>Threats:</u></p> <ul style="list-style-type: none"> ▪ Instability threats, e.g., looming conflicts in DRC. ▪ Urgency of the needs across various sectors within the country. ▪ Debt overhang. ▪ Sensitivity of some issues by both in-country and external philanthropies ▪ Over-reliance on external expertise by foreign philanthropies

4.3. Registration, Policies and Laws

The Rwandan laws for registration of businesses and NGOs are reasonably flexible and do not vest overly intrusive discretionary powers within the state. Rwandan law however, does not offer sufficient incentives for domestic philanthropies to enable their growth and expansion. The incentives potentially available to external philanthropies are disproportionate to the long-term development goods that they offer. Further, Rwandan laws do not explicitly address the issue of philanthropies that engage in commercial activities in order to finance their activities. Nor does it address online giving and cause marketing by banks, mobile phone companies and airlines. The system of allocating incentives to various types of philanthropies, though generous is not always evenly applied. The Investment Code narrowly defines investment as purely for profit activity and thus inadequately caters for impact investment and other forms of philanthropic endeavours. Government policies and co-ownership of risk of philanthropic investment could help catalyse increase in both the quality and quantity of philanthropic investments. The following recommendations are made:

1. There should be strategic and deliberate government involvement in the philanthropy sector to facilitate alignment with national development plan, to strengthen local philanthropy actors and create an enabling environment.
2. The National Philanthropy Strategy, accompanied with a national policy on philanthropy must be formulated through multiple stakeholder engagement, consent and consensus with citizens, civil society, philanthropies, the private sector and international development partners.
3. The public sector policy and support infrastructure for philanthropy must be designed, including the legislative and financial infrastructure for various forms of modern philanthropy.
4. An efficient, effective and non-intrusive consumer protection regulation regime that serves to, inter alia: preventing illicit financial flows, money laundering and other unlawful activities must be developed.
5. A review of the fiscal policy provisions relating to ~~Commerciality Test~~ or ~~business~~ transactions of philanthropies as well as philanthropic investments of private corporations must be conducted. This should include the question of how to construct a flexible, but sufficiently inclusive and non-porous regulation regime. It must also address how to protect the small to medium local / national philanthropic institutions from being crowded out of the emerging philanthropy market, without stifling the innovation requisite for the growth of a varied sector. In addition, the review must clarify fiscal rules pertaining to incentives for different types of social impact investments or social enterprises, including clarifying what constitutes ~~public benefit~~.
6. Rwanda should adopt policies and regulatory mechanisms that encourage African-and Rwandan- entrepreneurs and private sector to actively participate in the development of philanthropy. This will help reconcile two inescapable realities of the development of philanthropy in Rwanda, namely: that commercial enterprise is a potential tool for addressing the needs of the poor, although not necessarily ~~public benefit~~; that social solidarity interventions are a critical unique African approach for serving both the needs of the poor and collective social good.
7. There should be an exercise to rationalize and harmonize different legislation that will deal with philanthropy (one stop shop) and their respective registration requirements such as foundation law as in Mauritius. In order to expand the potential of the philanthropic sector in Rwanda, there is need to deliberately formulate a definition of philanthropy that is all-encompassing of private, for-profit and non-profit activities

intended for 'public benefit', whether targeted at the poor or not. Such a definition envisages two-tier organisations and possibly with two-tier structure of tax exemptions. On the one hand would be those organisations that qualify generally under national 'public benefit organisation' exemptions and serve the general public (e.g. arts or health programmes geared towards the general public; high and middle-income neighbourhood associations; soccer or sporting clubs ; Rotarians, Lions Clubs, Boy Scouts, and etcetera). On the other hand, will be those organisations that specifically serve the poor and underprivileged (e.g. job training programmes, community economic development, low cost housing, slum-upgrading, no-cost community health care centres, organisations dealing persons living with HIV/AIDS, organisations of poor farmers, organisations working with mining communities, poor workers welfare organisations and etcetera).

8. New 'capabilities and competencies' for dealing with the online philanthropy ecosystem (including 'cause marketing' online resource mobilization ethics and accountabilities) must be developed. This includes integrating relevant aspects of online giving into national e-government and e-governance strategies.

4.4. Coordination and Institutional Framework

There is a significant rise in interest by western and other philanthropies to invest in Rwanda. However, current philanthropic investments in the country are based on personal contacts of the Head of State and specific interests by individual philanthropies in particular sectors such as agriculture, education, energy, health, water and sanitation. There is currently no single coordination centre or mechanism for philanthropy. The result is that a myriad of philanthropies are not organised or brought under a commonly applied and upheld code of conduct or framework. The One-Stop Centre at the Rwanda Development Board (RDB) provides a model that can be developed for the coordination of philanthropy in the country, including issues of registration, reporting, compliance and policy coherence. For this reason, a recommendation has been made that a Rwanda Philanthropy Board be established to serve as a regulator for philanthropy in Rwanda. An alternative option to the establishment of the Rwanda Development Board would be the creation of a unit resembling a one stop centre within RDB for philanthropy with the coordination with RGB⁸. The Philanthropy One-Stop Centre could draw human resources from the Immigration Directorate, Labour, MINELOC, MINAGRI, MINEDUC, and MINECOFIN. In this case, RGB would be responsible for the registration and licensing for non-commercial philanthropies while RDB would register philanthropies with commercial activities. Elsewhere in Africa, the Liberia Philanthropy Secretariat provides some lessons, for example around linking national needs with funding interests.

Second, in addition to the Rwanda Philanthropy Board, it is recommended that MINECOFIN establish expertise in philanthropy or a unit that would be the direct link with RPB. We recommend that MINECOFIN be the oversight government ministry over RPB and a link with other government ministries and departments such as GACU, SPU, RDB and RGB.

⁸ We have opted for RDB and RGB because they already carry significant mandates for registration of both for-profit and non-profit organizations engaged in philanthropy. Further, if the operational aspects are kept at the level of RDB and RGB, MINECOFIN could then play the role of compliance, performance management and accountability.

Third, we recommend the establishment of a Rwanda Philanthropy Council-that will act as a self-regulation platform for philanthropies. It would consist mainly of an equitable representation of national, external, for-profit and non-profit philanthropies. The Council will be mandated to establish norms and standards for the sector as well as compliance mechanisms. It will independently investigate breaches of its code of ethics and the philanthropy principles, as long as this is not already handled through the criminal justice system. Self-regulation presumes the availability and existence of mechanisms to gather credible data and make policy decisions based on evidence. Examples of such councils exist elsewhere, for example the European Foundation Centre in Belgium and the Council on Foundations in the US.

Fourth, we recommend the establishment of the Rwanda Foundation Centre for generating knowledge and data on philanthropy in Rwanda⁹. Examples of such centres exist in the US, China and other places. The Foundation Centre in New York is a model that can be adapted and so is the Chinese Foundation Centre in Beijing. In Africa, the Chair in African Philanthropy at the Business School at Witwatersrand University will perform these functions.

Fifth, we recommend a philanthropy platform that will bring together government, the private sector and philanthropy in Rwanda. There is examples of this triangular arrangement already in place in Kenya and Ghana.

4.5. Outreach and Communication

We recommend that the RDB Commercial attaches in Rwandan Embassies across the world be sensitized on the role and other critical aspects regarding philanthropy. This will enable them to serve as the first point of call for philanthropies wishing to register in Rwanda.

We further recommend the establishment of an online portal for philanthropies that gives up to date information on registration requirements, incentives and reporting processes for philanthropies. The portal will also give geographic and thematic areas for potential investments as well as access to line ministries and other stakeholders for easy due diligence. This can be managed by the RPB.

Further, there should be special briefing sessions with philanthropists and philanthropies during Rwanda Days.

Finally, we recommend a dedicated contact person for philanthropies in the SPU within the Presidency. It is highly likely that no matter what Coordination Mechanism is put in place, the Head of State might prefer to or still deal directly with some strategic philanthropies. It is imperative that at an operational level such philanthropies are ultimately channelled towards the regulatory/governance infrastructure of philanthropy in Rwanda. It may also happen that philanthropies that might have come through line ministries or private sector investments may wish to have audience with the Head of State. These two possibilities emphasise the need for a philanthropy-focused function within the SPU¹⁰.

⁹ A philanthropy center as envisaged above could take the form of a professorial Chair akin to what the University of Witwatersrand has recently established or it could be a fully-fledged Think Tank with support and active participation of government, private sector, donors and academia.

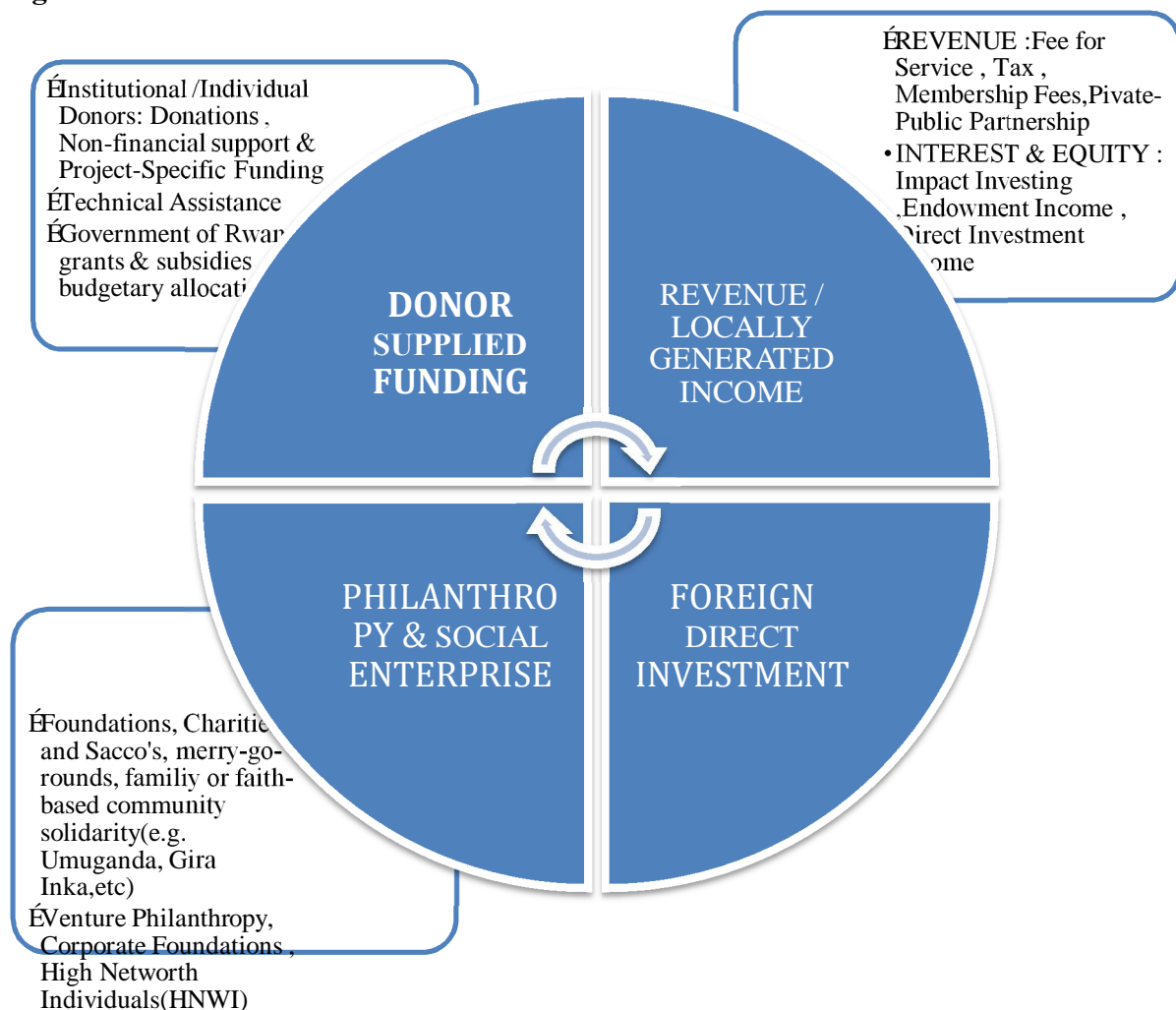
¹⁰ In making this recommendation we do realize that it is beyond the remit of the ToR and also the powers of MINECOFIN. Decisions regarding the structure of the presidency have special mechanisms. We make the recommendation purely as indicative of how a fully cohesive and integrated philanthropy ecosystem might work in Rwanda.

4.6. Funding Framework

While the research for this strategy document has identified potential philanthropy organisations to engage, we recommend a technical study to quantify the amounts that might be mobilised and how they can be mobilised. The study would quantify the amounts along the lines of:

- Donations ó from individuals and Corporates.
- Non-Financial Support-Supporters may offer office space and administrative support services.
- Project-based Funding: INGOs provide money based on project proposals for specific projects.
- Grants and Subsidies: These could be structured within and through government of Rwanda bonds.
- Private-Public Partnerships.
- Membership Fees.
- Fee-for-Service.
- Events.
- Endowment income,
- Direct Investment Income.
- Philanthropic grants

Figure 2: Areas of Research



The table below summarises some of the pertinent issues that were raised predominantly by the majority of respondents for government to consider when engaging philanthropy in particular and the non-profit sector in general. The table begins to practically recommend actions to be pursued and identify key institutions, requisite expertise and policy frameworks in so doing.

Table 3: Strategic Considerations

Strategic Focus Area	Baseline	Recommended Actions
1 Expansion and Regionalization and of philanthropy	<ul style="list-style-type: none"> É There is a thriving philanthropic sector within East Africa and Africa as a whole É There is scope for an East Africa Philanthropy and Impact Investing hub 	<ul style="list-style-type: none"> i. GoR should focus on outreach to both global and Africa-wide philanthropies, from example East Africa Association of Grant Makers, African Philanthropy Network, African Philanthropy Forum, etc. ii. GoR should consider establishing a regional ōhubō in East Africa to align with the EAC, but also position Rwanda as gate-way for philanthropies wishing to work within the greater East Africa/Great Lakes Region through the Rwanda Philanthropy Board. This could be in the form of an East Africa Common Market for Philanthropy
2 Policy Framework	<ul style="list-style-type: none"> É There is no policy and institutional framework for philanthropy in Rwanda É A need exists for and role to be played in both monitoring and implementation of a broad variety of philanthropic initiatives 	<ul style="list-style-type: none"> i. Establish the RPB to serve as regulatory agency for philanthropy in Rwanda including managing policy development, monitoring and implementation.
3 Leadership and Management	<ul style="list-style-type: none"> É There is unanimous support and appreciation for the marketing of Rwanda by the President É The role of the Head of State makes some stakeholders nervous about the capability of the broader GoR institutions to handle a diverse range of philanthropies attracted 	<ul style="list-style-type: none"> i. Rwanda Philanthropy Board should handle the entire value-chain of philanthropic investments, including, outreach, communication, registration, reporting and dissolution ii. Rwanda Philanthropy Council should handle the affairs of the philanthropy sector including governance, leadership capacity

	through outreach by the Head of State	development and policy guidelines iii. MINECOFIN should recruit or develop additional capacities within the ministry for oversight over and contact with RPB
4 Accountability and philanthropy principles	<ul style="list-style-type: none"> É Funding or project related reporting is generally very strong É Financial transparency is very strong in Rwanda É GoR is very strong on results and participation as well as aid effectiveness 	<ul style="list-style-type: none"> i. RPB to be responsible for compliance and accountability of philanthropy ii. RBP and RPC to coordinate adherence to philanthropy principles
5 Expectations of the Line Ministries and Traditional Donors	<ul style="list-style-type: none"> É The role between MINECOFIN and Philanthropy Coordination structures is not very clear. É Bureaucracy might limit the engagement of philanthropy in Rwanda. 	<ul style="list-style-type: none"> i. MINECOFIN as an overall oversight body over financial matters should also be the Line ministry for RPB and link with other line Ministries, in particular the presidency and prime Minister's office ii. The philanthropy strategy must be implemented through a joint task team comprising representation from MINECOFIN, RPB, RPC and current aid coordination mechanism as well as relevant ministries.
6 Funding Model and Financial Sustainability	<ul style="list-style-type: none"> É A wide range of stakeholders are concerned that funding constraints affect the effective organization of a philanthropy sector in Rwanda É Funding constraints result in strategic guidance from donors more than guidance from the national strategy 	<ul style="list-style-type: none"> i. MINECOFIN should establish consider a foundation law and tax incentives for philanthropies. ii. The foundation law, Income laws among others should provide for non-profit like foundations to generate income as long as it is for public use. iii. MINECONFIN should consider establishing a national Philanthropy Fund and align it with the Agaciro Development Fund
7. Knowledge Management and Research	<ul style="list-style-type: none"> É Evidence for developmental impact of philanthropy is weak 	<ul style="list-style-type: none"> iv. GoR should establish a Rwanda Foundation Centre, for philanthropy data and

	<p>É The evidence regarding the contribution of philanthropy to EDPRSP II and Vision 2020 is weak</p> <p>É There is no comprehensive database of national philanthropists, let alone regional and international philanthropists investing in Rwanda</p> <p>É There is only part quantification of contribution of home-grown solutions to national development</p>	<p>information gathering, analysis and sharing</p> <p>v. The philanthropy database should be consolidated with the Development Assistance Database and INGOs database</p> <p>vi. GoR through various ministries should quantify in monetary terms the contribution of homegrown solutions to the development of Rwanda</p>
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