Promoting Unhindered Cross-border Giving

Policy Paper

WINGS
ELEVATING PHILANTHROPY

Funded by the European Union

Table of Contents

1. Introduction

Receiving and using funding is the means for civil society to operate and implement activities toward a more just, inclusive, and sustainable world. Independent and enabled philanthropy, therefore, is central to the support for civil society's role in the social and democratic ecosystem of any country. Unhindered philanthropic giving is thus key to addressing the critical challenges that face our planet, including climate, democracy, and recovery from the pandemic. As former Secretary General of the United Nations Ban Ki-moon explained in "Talking Philanthropy 2021", philanthropy has an important role to play in helping to bridge the gap in our efforts to achieve the Sustainable Development Goals (SDGs). "Building Back Better", "Leave No One Behind", and the 2030 Agenda may ultimately depend upon philanthropy's ability to provide additional, alternative resource streams to realise the SDGs. According to current UN Secretary-General António Guterres, the global development finance system needs reform to work better for the vulnerable, not just the powerful. Building bottom-up, locally-led development will hinge on building a local funding ecosystem for sustainable local financing that will deliver community-guided social investment.

However, restrictions on cross-border giving that supports local civil society and philanthropic ecosystem building are growing. These restrictions represent major hurdles to philanthropy worldwide. National central banks block grants by international foundations to local community foundations and national philanthropic organisations. Domestic grantees are overwhelmed with meeting bureaucratic regulations to access foreign funding. Sometimes local foundations cannot legally exist, open a bank account, or obtain authorisation to receive funds from sources outside the country. Diaspora communities find it impossible to send back support for schools, hospitals, and other vital projects in their country of birth. These are all symptoms of a poor enabling environment.

WINGS believes that cross-border giving should be stimulated and not hindered by governments. Philanthropic financial flows amongst countries should receive as much attention and support as the international flows of foreign direct investment by multinational companies and investors. The best approach is to build understanding and trust with governments through relationship building for positive partnerships with philanthropy. This approach can help address the over-regulation of cross-border giving. WINGS aspires to facilitate that process of change.

The audience of this policy paper is mainly national and international philanthropic entities that encounter a restrictive environment on cross-border giving. WINGS members should use this policy paper and an accompanying capacity-building initiative to think strategically about responding to an unideal context. WINGS also provides recommendations to governments and financial authorities about how they can promote policy reform of regulations that currently disincentivise or prohibit cross-border collaboration among philanthropic entities worldwide.

WINGS is ready to provide technical assistance to all governments that wish to build a catalysing local ecosystem that unlocks the potential of local philanthropy and build a community of governments with best practice examples in promoting an enabling environment.

2. Growing restrictions

The issue of cross-border philanthropic funding can sometimes seem financially technical. It is also a fundamental human right as set out in Article 20 of the Universal Declaration of Human Rights and Article 22 of the International Covenant on Civil and Political Rights. That right to freedom of association includes the ability to seek, receive and use resources – human, material and financial – from domestic, foreign and international sources, according to UN experts. The global civil society platform CIVICUS defines "civic space" as the freedoms of expression, association, and peaceful assembly. In that sense, all individuals and organisations should be able to exercise the right to mobilise and accept financial and human resources as an essential part of that freedom of association. Cross-border giving is thus a human right.

The Global Philanthropy Environment Index (2022) confirmed that cross-border philanthropic flows have decreased, even as some countries became more prosperous and residents presumably had more disposable income to donate to charities abroad or at home. Yet while giving by private philanthropy — foundations, corporations, and individuals — grew worldwide between 2018 and 2020, about one-third of the 91 countries and economies studied experienced a restrictive environment for cross-border philanthropic flows. Dozens of countries put regulations in place to limit cross-border donations, despite the recognition in recent years of the importance of global philanthropy during the Covid-19 pandemic.

Anti-money laundering regulations and security-related concerns have resulted in a 'snowballing' of legal restrictions on cross-border/international transactions that curtail access of local organisations to international funds and grant-making, as well as diaspora donations. As a worldwide phenomenon affecting many countries, this particularly impacted advocacy and human rights activities by civil society globally, impairing the realisation of the rights to expression, assembly and association.

3. Types of restrictions

WINGS and the International Center for Not-for-Profit Law (ICNL) created a checklist tool to help philanthropy organisations decide where to engage to improve the legal environment. Common obstacles include governments requiring prior official approval (of the provider or grantee organisation) to receive international funding such as in Egypt, India, Nepal, Sri Lanka, Pakistan and Tunisia. Venezuela, for example, has adopted laws prohibiting or restricting non-profit organisations protecting political rights from receiving any kind of foreign funding. Brazil requires government authorisation to receive or give donations.

Other governments limit the amount of foreign funding allowed, restrict activities undertaken with international funding, and impose onerous reporting requirements on activities or disbursals through overly broad security laws justified by counterterrorism and anti-money concerns. Zimbabwe and Nicaragua made accessing foreign funding difficult, forcing non-profit organisations to curtail activities or forego foreign funding altogether. Nepal strictly controls how foreign funding is used.

Nepalese non-profit organisations must receive governmental approval before accepting foreign funding. If approval is granted, an organisation must enter into a general agreement with the government before using any funding received. Non-profits must spend 60% of the funding received on infrastructure projects or the provision of goods and services, which limits access to outside, international funding for groups to conduct human rights or democracy projects.

Excessively bureaucratic hurdles have been put in place to make cross-border funding harder. India was placed on the CIVICUS "Watch List" partly because of its maze of legal and regulatory restrictions set by numerous agencies with regulatory authority over non-profits, creating tremendous compliance requirement barriers. The Indian Supreme Court ruled in April 2022 that non-profit organisations have no right to access foreign funding, upholding burdensome restrictions on sub-granting, administrative expenses, and banking. This led to raids and arrests at many non-profit organisations.

In Latin America, governments increasingly see philanthropy organisations as adversaries. In countries such as Brazil, Chile, Peru, and Venezuela, complex rules for giving and receiving funds reflect increased hostility in the region generally related to cross-border flows. These countries require multiple steps (or patchwork quilt) to access international grants with high procedural and bureaucratic costs, and a limited list of recognised philanthropic purposes. For example, Mexico imposes overly bureaucratic, onerous due diligence or reporting requirements for receiving international funding.

While the situation for philanthropy remains generally favourable in Canada, the United States and the Western European contexts, governments such as France, Germany and Belgium have sometimes made it harder to receive or send funding abroad. At national and EU levels, burdensome reporting requirements, particularly in Southern Europe, intended to address money laundering and terrorism issues, create hurdles for philanthropy operating across borders. There is no enabling policy for cross-border giving and tax exemptions inside the EU. The future of the political and cultural environment is uncertain as right-wing populism across Europe also takes a potentially more significant role in setting restrictive funding laws.

Looking more widely across the European neighbourhood, foundations in Turkey must notify authorities when receiving or using foreign funding. In raising domestic funds, they must apply for separate, individual permission for each fundraising activity, including online appeals. Turkish legislation imposes disproportionate sanctions, including fines and imprisonment, for violations of the law, such as doubling the administrative fines for unauthorised offline money collection campaigns. In the Kyrgyz Republic, a draft law on foreign representatives would create burdensome requirements for all non-commercial organisations (NCOs), including foreign non-profits, if enacted. The proposed law will force organisations that receive foreign funding to register as "foreign representatives" and creates criminal liability for those that fail to do so.

Cross-border funding of non-profits, and especially human rights and watchdog organisations, can be subject to hostile government rhetoric in several countries. Russia has enacted "foreign agents" legislation or "third force" reputational attacks to stigmatise foreign-funded non-profits. All foundations or associations above a low threshold must brand themselves as "foreign-funded organisations" on their websites and in their publications and press materials. In Croatia, Hungary and Slovenia, smear campaigns have targeted civil society that is critical of the government as well as those providing civil society funding.

4. Drivers of restrictions

The arguments frequently presented by governments to justify constraints on cross-border philanthropy fall into several categories. Natural sovereignty and security top the list, but lack of understanding, rules, and mutual accountability are also factors in mistrust and over-regulation.

An increasing governmental wariness of foreign funding has resulted from enforcing national sovereignty against external actors seeking to influence affairs in a particular country, and suspicion of civil society organisations, including local foundations. This could explain some of the tactics of governments that see political threats in civil society work. In such a context, philanthropy may make choices based not on developmental needs but on what is safest for their relationship with the government. In the Arab region, visible and well-regarded actors in the philanthropic sector find it safer to fund and invest in the spaces that the government condones. Investing in spaces deemed "threatening" or undesirable by the regime may carry political risks.

International pressure to curtail illicit financial flows can lead to burdensome regulatory requirements that limit financial access due to security legislation adopted in the name of anti-money laundering or Countering the Financing of Terrorism (CFT). These laws are often adopted to adhere to the Financial Action Task Force (FATF) Recommendation 8 – which in the past identified the civil society sector as prone to money laundering. In recent years, FATF has recognised that Recommendation 8 had caused "unintended consequences" in the form of restrictions on civil society, or had been deliberately used to justify excessive restrictions to undermine the independence of civil society, including foundations and other philanthropic entities. FATF revised the language of Recommendation 8 and now pushes governments to conduct fair and impartial risk assessments on the potential for money to be laundered through civil society organisations, and calls on countries to "identify, assess and understand" any potential security risks.

With the lack of clear government financial regulations, the banking sector may end up enforcing its own excessive due diligence requirements due to an underlying concern about anti-money laundering and "banking sector due diligence". When governments fail to establish regulations for receiving or making cross-border transfers, decisions are left to banks to arbitrarily choose which organisations can receive accounts and which are "de-risked" and cannot receive funding. This has meant that banks become gatekeepers for international funding, delaying transfers of funds for charitable work, freezing accounts or even cancelling banking services to civil society organisations.

Often the drivers of these issues are misconceptions. Authorities fail to understand why promoting cross-border giving is important or recognise the potential impact of local philanthropy's contribution to national development goals. The lack of data and evidence has limited philanthropy's potential to engage, collaborate or co-fund key issues outlined in the Agenda 2030 together with other actors working in developing and emerging countries. Without data about the value of philanthropic giving vis-à-vis the SDGs, or enough transparency on the impact of giving, misunderstandings and assumptions about motivations can grow.

Lack of mutual accountability of non-profits, including local philanthropy, to governments, can create a perception of external wealth unfairly privileging some causes, or contributing to governmental critique that sees geopolitical interference. Therefore "transparency is the best security policy", as some non-profits say in countries with narrowed civic space.

Why do transparency and accountability matter? Strong evidence shows they lead to greater effectiveness when philanthropic organisations are respected and appreciated. They can operate without fear of negative publicity, media attention, or unwarranted government scrutiny.

5. Restoring trust and promoting partnership

Solutions that improve communication and trust between the state and civil society create an enabling environment and catalysing role for philanthropy in channelling resources to local development actors. In Kenya, for example, philanthropic and other social investment organisations such as venture philanthropists, social investors, impact investors and others, have played a role in the coordinated effort to achieve the Sustainable Development Goals (SDGs). The SDG Partnership Platform has been a vehicle for building a trustful partnership with governments. It was co-created in Kenya with the government and various local partners as a result of dialogues to form a successful local-based alliance of foundations. The resulting SDG Philanthropy Platform was involved in government processes for setting county-level development plans and channelled funding to support the delivery of Kenya's development priorities.

In Latin America, the Global NPO Coalition on FATF consolidated its collaboration with the regional anti-money laundering body by collecting and presenting information about non-profits' internal mitigation measures, such as good financial management practices, external codes of conduct, and donor due diligence and governance standards. Constructive dialogue can be achieved through documenting and publicising the transparency and accountability measures undertaken by civil society organisations, including philanthropy entities.

The following case studies show how challenges posed by restrictions on cross-border flows of philanthropy have been successfully addressed:

- In Nigeria, the civil society group Spaces for Change contributed to several years of constructive dialogue and engagement with national authorities. The engagements led to loosening regulations on civil society adopted in the name of anti-money laundering and countering the financing of terrorism.
- In Turkey, civil society worked with the international community at FATF and the UN to make sure the government knew there is scrutiny of its restrictive policy on philanthropy.
- In the United Kingdom, a burdensome new regulation, inspired by fears of money laundering risks, endangered the recipients of international grant-making by requiring the disclosure of their identities. Foundations successfully challenged the law, forming a coalition for advocacy and educating its members, and lodging a legal challenge to a new law.

5.1 Case study on Nigeria

Civil society organisations in Nigeria are no longer forced to file cumbersome reports under the country's Money Laundering (Prevention and Prohibition) Act 2022 and the Terrorism (Prevention and Prohibition) Act 2022. A recent amendment meant Nigerian NGOs were delisted from the

Designated Non-financial Institutions (DNFIs) category and therefore no longer regarded as reporting or obliged entities.

That victory came from sustained engagement with the government and was bolstered by evidence-based advocacy. Spaces for Change hosts the Action Group on Free Civic Space in Nigeria, comprising 47 civil society organisations. Spaces for Change produces many policy briefs, newsletters, press statements and publications. The coalition's 2019 research report, Unpacking the Official Construction of Risks and Vulnerabilities for the Third Sector in Nigeria, was the breakthrough to convince government authorities. That study showed that the money laundering and terrorism financing risks posed by civil society were exaggerated.

Civil society organisations also engaged with external, international assessors during the FATF visit to the country. They used regional pressure by meeting with a delegation from the Economic Community of West African States (ECOWAS) Intergovernmental Action Group Against Money Laundering (GIABA), the regional body of the FATF. The group also went to Austria for a meeting in 2019 to share their observations on the effect of such FATF-inspired restrictions with the organisation's annual Private Sector Consultative Forum (PSCF) meeting. There, civil society contributed to a session on Risk Assessment Guidance, further convincing the international organisation to exert international leverage for change.

5.2 Case study on Turkey

In Turkey, civil society cooperated with international organisations such as Philea, the European Center for Not-For-Profit Law Stichting (ECNL) and the UN to influence a change in government implementation of a "Law on Preventing Financing of Proliferation of Weapons of Mass Destruction", implemented in December 2020. That law imposed several restrictions on freedom of association, providing space for further restrictions on fundraising, removal from office and suspension of activities of civil society organisations.

Turkish civil society reacted strongly against this law by issuing joint statements and via engagements with government officials. A global coalition of civil society made umbrella statements and submissions, which helped amplify the national voice.

Civil society expressed its collective voice in a Global NPO Coalition letter to the FATF Secretariat. The result of the letter and other national and international advocacy became clear in the 2021 plenary of the FATF. Turkey was placed on the "grey list", meaning that FATF increased its monitoring of the situation due to "strategic deficiencies" in Turkey's policies. FATF did not identify concerns about Turkey's regulations on money laundering, terrorist financing, or proliferation financing but instead warned authorities that "FATF continues to monitor Turkey's oversight of the NPO sector" and called for "...steps to ensure that supervision does not disrupt or discourage legitimate NPO activity, such as fundraising".

The Third Sector Foundation of Turkey (TUSEV), with support from the ECNL, detailed how Turkish law deviated from FATF Recommendation 8 in a detailed report. TUSEV defines its role as fostering dialogue on the protection of civil society "while developing mutually beneficial solutions for all stakeholders through meaningful participation and collaboration". Their report crystalised outside criticism, such as a UN statement. According to the UN, the law severely regulated civil society and "sends a message to non-profits and human rights defenders that they are at risk if they continue their activities".

After receiving civil society's expressions of concern, the Council of Europe's Commissioner for Human Rights added to the pressure on the government to refrain from further implementing the Law. The Commissioner had published an earlier report on Turkey calling on the government to reduce the adverse effects of the emergency decrees regarding NGOs. In a further public letter, the Commissioner complained that "...the government appears engaged in exactly the opposite direction by broadening the catalogue of tools it may use to further target civil society organisations and human rights defenders, and their legitimate and lawful activities".

International pressure has not succeeded in opening civil society but has put Turkish authorities on notice that their efforts to disrupt the flow of resources to civil society are being closely watched. Nevertheless, the government adopted new legislation in October 2022. The legislation aims to censor online content and silence dissenting opinions both online and offline in the name of curtailing so-called "fake news". Yet, international voices speaking up when domestic political criticism is criminalised remains one of the few channels left for society to speak truth to power.

5.3 Case study on the United Kingdom

The Common Reporting Standard (CRS) is an international tax transparency standard agreed upon among the 38 member countries of the Organisation for Economic Co-operation and Development (OECD). It is intended to reduce tax evasion by individuals and corporations. Without prior consultation, however, the tax authorities in the United Kingdom began applying this OECD regulation to the philanthropy sector in January 2016.

Under the onerous requirements, many charities and charitable foundations were required to report all grantees' and donors' tax residence data (citizenship), which would then be shared with third countries, potentially closing civil society space. The threat was that some participating countries could adopt laws to identify and stop this foreign funding because more information on donors from abroad would be exposed. Grant-making for human rights activists was threatened by this disproportionate monitoring, although official assessment that the risk of charities being used for tax evasion is low.

The Association of Charitable Foundations in the UK (ACF) created a coalition of organisations as a strong voice for the sector to draw attention to the issue and influence key government and political actors. The ACF developed informational material for its members to educate them about the new requirements and engaged a respected law firm to make a strategic legal objection to the law. After a year of engagement with the government tax authorities, the AFC successfully reduced the burdensome bureaucracy of the regulation. Their advocacy impact meant reducing the number of charitable foundations and charities bound by the reporting requirements. Dialogue with the government led to reasonable safeguards being adopted to protect the identities of vulnerable individuals in other countries receiving direct grants.

6. Lessons learned in lifting cross-border restrictions

WINGS has been working with its members to face the challenges of excessive cross-border philanthropy restrictions. We supported research on the legal frameworks in Latin America and the Caribbean for non-profit organisations, hosted specific training sessions in Latin America and worldwide on FATF rules, represented philanthropy to the FATF consultation of civil society through the NPO Coalition in partnership with Philea, and created awareness raising and debates inside the WINGS Enabling Environment Working Group.

Some of the experiences of WINGS members of powerful advocacy initiatives illustrate clear lessons to take in confronting a shrinking civil space and the restricted ability of foundations to provide civil society resources. They echo suggestions raised in discussions within the WINGS Working Group on Enabling Environment and its Task Force on Cross-Border Restrictions.

It is important to **link global policy discussions and the national enabling environment.** This can be used to create an enabling environment to tackle critical civic space challenges, such as regulatory restrictions on cross-border philanthropy. Openness for global philanthropic financial flows can be a cross-cutting issue featuring other vital causes, including promoting democracy, addressing climate change, and a pandemic recovery that "leaves no one behind". Foundations and civil society organisations can champion an enabling environment for philanthropy and freedom of association during UN global meetings. This can include the UN Universal Periodic Review of countries' human rights records or the UN High-Level Political Forum annual review of Goal 17, which promotes global partnerships to strengthen the implementation of sustainable development.

The Group of 7 (G-7) Summit adopted two strong statements in 2021 and 2022 affirming the importance of protecting civic space and diverse, independent and pluralistic civil societies to create an enabling environment for inclusive partnerships. The Group of 20 (G-20) has forums for dialogue with governments, and Task Forces such as one on SDG Financing under the Indonesia G20 Presidency in 2022. That task force produced a policy call-to-action to the G20 to ensure countries prioritise "strengthening the philanthropic ecosystem… to enable them to contribute to achieving SDGs".

At the national level, **global processes can create national spaces to continue dialogue** on regulatory restrictions on cross-border giving with government officials. National Action Dialogues of the Global Partnership for Effective Development Cooperation (GPEDC) are inclusive of multi-stakeholder dialogues at the country level. If taken seriously by a government, these dialogues can **create the space for civil society to engage with their official counterparts** in government meaningfully, strengthen civil society partnerships, and enable philanthropic engagement in national planning for development. The theme at the December 2022 High-level Summit was "'Rebuilding Trust" through approaches that facilitate partnership-building. The governments at the 2022 Summit made a political commitment in their Outcome Document to monitor the enabling environment for civil society and hold national Action Dialogues on effective partnerships for development. The unanimous adoption by the governments at the Summit makes the Outcome Document **an informal international standard** for an enabling environment, to be cited as a reason for reforming national policy.

Review mechanisms could be an opportunity for civil society to improve relationships and raise with governments the recommended key actions for improving the non-profit enabling environment. The review mechanisms can include those established by the United Nations for SDGs coordination and partnership, as well as those at the country level, such as Voluntary National Reviews (VNRs) and Integrated National Financing Frameworks (INFFs).

Sometimes, entry points into discussions are found in more narrowly focused national exchanges that can address restrictions in operating environments. These can include discussions on specific thematic areas such as anti-corruption, digital governance and human rights. Each context is unique to a country's situation and thus requires both strategic and political action at the national level to find the right starting point to build trust.

The OGP is promoting positive reform commitments and pushing back against the use of anti-money laundering discourse to over-regulate civil society. The co-creation of OGP national action plans between government and civil society development also creates space for civil society to discuss the difficulties of accessing foreign funding created by burdensome operational and reporting requirements for international grants. As of February 2022, 46 OGP member governments had made 117 commitments to open civic space, with nearly one-third related to freedom of association. OGP analysis found that in countries where the larger political context may be challenging, civil society has used OGP as a space to continue dialogue on policy with government officials.

Forging a multistakeholder coalition for legal reform for unfettered freedom of association can be essential for progress, as seen in the UK case study. High-level political leadership around such civic space issues is vital, but learning among mid-level civil servants and other cross-sectoral allies is equally important. **The national business community** can provide useful models about how beneficial outside resource flows can be. Other private sector allies, such as **development banks and multinationals**, have experience negotiating with governments to bring free capital flows into a country, such as Foreign Direct Investment (FDI), which most governments prize. Research by the progressive business think tank The B Team shows that "countries with higher degrees of respect for civic rights experience higher economic growth rates, as well as higher levels of human development". **Trade unions, parliamentarians and even local government officials** can join forces with philanthropy to advance reforms that open the country to cross-border giving and support philanthropic donations from diaspora populations outside.

Finally, experience indicates that much credibility is gained by **creating evidence** in the form of studies, legal analysis and case studies to show that unrestricted cross-border flows benefit development. A dialogue with technical experts inside a government's Ministry of Finance or the Financial Intelligence Unit can begin with a positive tone. Use best practices and examples of regulations in other countries that simplify and reduce legal requirements and restrictions that impede unrestricted philanthropic flows. In Europe, for example, Norway and Ukraine committed to easing procedures for establishing associations and simplified reporting requirements for civil society organisations receiving funding from abroad. As described above, civil society won a legal reform in Nigeria by providing analysis and objective evaluations that the risk of money laundering in civil society was much less than previously thought.

7. Recommendations

Sometimes it takes decades for governments to agree on multilateral treaties, even when there is a need to reach agreements about complex or controversial policy topics such as climate change and civic space. In the absence of formal global rulemaking, governments are left to make up their own legal frameworks on the enabling environment for civil society, including philanthropy. Often there is no action, leaving a vacuum in regulation that leaves rule-making to the discretion of public officials. This also produces less-than-enabling procedures due to their lack of understanding of philanthropy.

In recent years, there has been a greater inclusiveness in setting working norms for regulating the behaviour of civil society. Governments, non-profit organisations, private foundations, the corporate sector, and other actors have created "soft law" standards – meaning non-binding instruments such as principles, codes of conduct or declarations – as a reference point for dialogue.

Some of those existing standards related to cross-border giving include statements by the UN Special Rapporteur on Freedoms of Assembly and Association, who developed General principles on protecting civic space and the right to access resources, as well as more recent observations about access to resources. The OECD followed up on its initial guidance on the Protection and Promotion of Civic Space with the landmark DAC Recommendation on Enabling Civil Society in Development Co-operation and Humanitarian Assistance.

Related to multi-stakeholder inclusion, the Busan Partnership for Effective Development Co-operation agreement is the cornerstone of the GPEDC. In its 2016 High-Level Meeting in Nairobi, GPEDC-associated countries committed to "furthering public-philanthropic partnerships for sustainable development; and to foster enabling policy environments for the philanthropy sector, including transparent and efficient legal and regulatory systems". Governments in Geneva, Switzerland, agreed on a 2022 GPEDC Summit Outcome Declaration to "...accelerate progress in providing an enabling environment for civil society, including in legal and regulatory terms, in line with internationally agreed rights". The CSO Partnership for Development Effectiveness, which represents the civil society sector at the GPEDC, called on the 2022 Summit parties to "retract laws and policies that limit CSOs' capacity to fulfil their role as development actors, including gaining access to aid and funding". The civil society network had earlier set out principles in a Belgrade Call to Action linking the full realisation of the SDGs to enabling laws and regulations for all civil society.

Another inclusive, global multi-stakeholder initiative, the Open Government Partnership (OGP), has also issued a global report on freedom of association to call on member governments to give civil society, including philanthropy, unrestricted access to tax benefits, state contracts, and other sources of funding, including cross-border funding.

Several standards adopted by bilateral donors and international NGOs establish informal standards for enabling strong philanthropic ecosystems. Convened by ADESO and the Centre for Humanitarian Leadership, five of the biggest aid and development non-profit organisations have announced their Pledge for Change. Thirty-nine international non-profits signed the Charter for Change to change how they work. Among bilateral donors, USAID, Norad and 12 others agreed on a Donor Statement on Supporting Locally led Development to shift and share power for a more inclusive, locally-led, co-created, and sustainable approach to development. International foundations do not have a similar standard, a gap that philanthropic leaders and WINGS should address.

Based on the review of current international norms, principles, and declarations about the regulation of cross-border giving and access to resources by national civil society, WINGS recommends:

7.1 Governments reviewing a domestic legislative framework for regulating local philanthropy:

7.1.1 Support and facilitate access to funds for civic space actors by adopting a facilitating legal framework for the registration and formation of associations, foundations, and other philanthropic entities, and to allow for the existence of unregistered grant-making associations.

7.1.2 Ensure that associations – registered and unregistered – can seek, receive, and use funding and other resources from individuals, businesses and foundations, whether domestic, foreign or international, without prior approval or unnecessarily burdensome barriers in time, expense or procedure.

7.1.3 Governments should consult on any measures affecting civil society's right to seek, receive, and use funding, or when international reviews addressing restrictions on civic space are conducted on money laundering and terrorism financing.

7.1.4 Reconsider and repeal laws and regulations that impose a blanket ban on accessing foreign funds, burdensome and bureaucratic reporting, excessive and intrusive public disclosure obligations, or de-legitimising negative labels such as "foreign agents" on those receiving or using foreign funds.

7.1.5 Reform unnecessary and disproportionate sanctions (including criminal sentences) for unauthorised fundraising or use of funds.

7.1.6 Consider more equitable tax arrangements for those foundations and organisations receiving income from foreign funding.

7.1.7 Consider requesting technical assistance (from the WINGS network or in South-South cooperation with other governments that have established themselves as "best practice champions") when considering changes to the national legal framework to create a more enabling environment for philanthropy.

7.2 Governments providing international resources for development cooperation partners:

7.2.1 Align foreign policy with "soft law" standards such as the DAC Recommendation on Enabling Civil Society by issuing specific internal guidance to embassies about encouraging national partner policies that allow an unrestricted enabling environment for philanthropy.

7.2.2 Seek to engage in dialogue with cooperation partner governments about globally recognised principles and standards on civil society's right to unrestricted access to resources, referring to declarations and agreements, such as the 2022 Geneva Summit Declaration of the GPEDC, and amplifying the voices of civil society actors, particularly in restrictive contexts.

7.2.3 Bolster coordination among the community of governments by referring to evaluations of standards (such as recent reports of the Special Rapporteur on the rights to freedom of peaceful assembly and association) related to civil society's access to resources. Share information and institutional learning to fortify partnerships between governmental and private funders.

7.2.4 Support the shift in grant-making to long-term, institution-building and direct-to-local funding, while remaining aware of the Busan Partnership Principle of "Ownership of development priorities by developing countries", by using flexible funding strategies for hostile environments, co-creating funding priorities and projects in consultation with civil society and affected communities, and making a longer-term investment in core support systems for local organisations.

7.2.5 Invest financial and political support for local philanthropic ecosystem builders and governments seeking technical help and support to create a more enabling environment.

7.3 Philanthropy providing resources across international borders:

7.3.1 Contribute to developing local philanthropy support ecosystems and philanthropic support organisations (PSOs), including support for intermediary organisations that have close relationships with local non-profit organisations, aiming to increase the overall effectiveness of the philanthropic sector and generate strong local resources and capacities.

7.3.2 International foundations should support a vital local civil society through direct international grant-making, aiming at least to match the 25% direct funding to local actors that international development partners have set for themselves.

7.3.3 Strengthen accountability practices in civil society and philanthropy by encouraging continuous transparency and accountability of local partners through dialogue with all stakeholders, including national and local government officials and the private sector.

7.3.4 Elevate the voice of the philanthropic sector internationally, regionally and at the national level – particularly with countries that have legal restrictions on local foundations and associations – to join collective efforts to create a favourable cross-border enabling environment.

7.4 Local philanthropy, civil society, and private sector actors partnering with governments:

7.4.1 Engage with governments in good faith efforts to dialogue and demonstrate the contribution of local foundations and associations to realising national development goals and achieving the SDGs.

7.4.2 Participate meaningfully with other sectoral stakeholders in coalitions for advocacy and interaction with the government on cross-border restrictions on grant-making, especially when opportunities for dialogue arise in-country reviews, such as the GPEDC's national Action Dialogues, the OECD Peer Review mechanism, the co-created OGP Action Plans and its Independent Reporting Mechanism (IRM), and the UN Universal Periodic Review. FATF also has a Mutual Evaluation Review that includes an in-country assessment visit that meets private and civil society sector stakeholders and public financial authorities.

7.4.3 Anticipate new opportunities and threats, for example, stemming from government concerns about upcoming FATF reviews that may trigger restrictions in cross-border giving justified by worries about money laundering and the financing of terrorism. Identify examples of positive reform in the region that can serve as an opportunity to provide a roadmap for legal reforms.

7.4.4 Philanthropy should seek to strengthen the financial sustainability of civil society organisations through direct, flexible, and predictable support, including core and/or programme-based financial and non-financial support that aims to assist durable, locally led and locally owned development processes.

7.4.5 Philanthropy and civil society can adopt internal standards, on the part of both donors and grantees, regarding transparency and public disclosure of information about grant-making and finances, with due regard for the security and confidentiality of partners at the local level.

7.4.6 Private sector actors operating at the national level should interpret their responsibility to respect human rights in ways that go beyond simply ensuring that their own business practices do not cause or contribute to human rights harm. They can promote and advocate for an enabling environment for civil society including unrestricted access to resources and grants coming from abroad.

8. Sources

Action Group on Free Civic Space in Nigeria, “Members of the Action Group”, accessed at https://closingspaces.org/members-of-the-action-group/

Amnesty International, “Tunisia: Looming curbs on civil society must be stopped”, March 2022, accessed at https://www.amnesty.org/en/latest/news/2022/03/tunisia-looming-curbs-on-civil-society-must-be-stopped/

Asian Centre for Human Rights, “The State of Shrinking Civic Space in India – 2021”, accessed at https://www.iwgia.org/en/documents-and-publications/documents/publications-pdfs/english-publications/611-achr-state-of-shrinking-civil-space-india-report-2022-eng/file.html

The B Team, “The Business Case for Protecting Civic Rights”, October 2018, accessed at http://bteam.niceandserious.com/assets/reports/The-Business-Case-for-Protecting-Civic-Rights.pdf

Ban Ki-Moon, former Secretary General of the United Nations, Keynote address at the Talking Philanthropy 2021 Asia-Pacific Conference, “Supporting a Philanthropic Ecosystem”, accessed at https://www.youtube.com/watch?v=MggG3633hq4

Center for European Policy Analysis (CEPA), “Talking Turkey: Ankara Punishes Online Dissent”, November 2022, accessed at https://cepa.org/article/talking-turkey-ankara-punishes-online-dissent/

Centre for Asian Philanthropy and Society (CAPS), Doing Good Index 2020, “Profiling Asia’s Social Sectors: The Path Forward”, accessed at https://caps.org/work/our-research_doing-good-index-2020

Centro de Filantropía e Inversiones Sociales de la Escuela de Gobierno de la Universidad Adolfo Ibáñez, IUPUI Women’s Philanthropy Institute at Lilly Family School of Philanthropy, and WINGS, “Rules and Incentives: Mapping the Legal Framework for Non-profit Organisations and Philanthropy in Latin America and the Caribbean”, April 2022, accessed at https://wings.issuelab.org/resource/rules-and-incentives-mapping-the-legal-framework-for-non-profit-organisations-and-philanthropy-in-latin-america-and-the-caribbean.html

Charter for Change, accessed at https://charter4change.org/

CIVICUS, Civic Space Monitor, accessed at https://monitor.civicus.org/whatiscivicspace/

CIVICUS, Civic Space Monitor press release, “India added to human rights watchlist as government blocks funding of NGOs and keeps activists behind bars”, March 2022, accessed at https://monitor.civicus.org/IndiaWatchlist2022/

Civil Society Media Limited, “HMRC revises Common Reporting Standard guidance on human rights”, January 2017, accessed at https://www.civilsociety.co.uk/news/hmrc-revises-common-reporting-standard-guidance-over-human-rights-implications.html

Civil Society Media Limited, “HMRC clarifies rules for foundations on ‘red tape outrage’ Common Reporting Standard”, November 2016, accessed at https://www.civilsociety.co.uk/news/hmrc-clarifies-rules-on-common-reporting-standards-for-charities.html

Council of Europe, Commissioner for Human Rights Dunja Mijatovic, Country Report following her visit to Turkey from 1 to 5 July 2019, February 2020, accessed at https://rm.coe.int/report-on-the-visit-to-turkey-by-dunja-mijatovic-council-of-europe-com/168099823e

CSO Partnership for Development Effectiveness, The Belgrade Call to Action, launched in Belgrade, Serbia, April 2019, accessed at https://c419de57-e749-4591-9016-5feb763746da.filesusr.com/ugd/9f29ee_66704385293f4a01abee6db59ba9789a.pdf

CSO Partnership for Development Effectiveness, "The Geneva Statement on Building Trust for CSO Enabling Environment", Announcement at the 2022 Effective Development Cooperation Summit in Switzerland, December 2022, accessed at https://csopartnership.org/wp-content/uploads/2022/12/EN-Geneva-Statement_10Dec2022.pdf

European Centre for Not-for-Profit Law (ECNL), "UN Special Rapporteurs raise concerns about new counterterrorism law in Turkey", February 2021, accessed at https://ecnl.org/news/un-special-rapporteurs-raise-concerns-about-new-counterterrorism-law-turkey

Financial Action Task Force (FATF), "Black and grey" lists", accessed at https://www.fatf-gafi.org/en/countries/black-and-grey-lists.html

Financial Action Task Force (FATF), "Jurisdictions under Increased Monitoring", October 2022, accessed at https://www.fatf-gafi.org/en/publications/High-risk-and-other-monitored-jurisdictions/Increased-monitoring-october-2022.html

Funders Initiative for Civil Society 7 Global Dialogue, "Rethinking civic space in an age of intersectional crises: a briefing for funders," May 2020, accessed https://global-dialogue.org/wp-content/uploads/2020/05/FICS-Rethinking-Civic-Space-Report-FINAL.pdf

Global NPO Coalition on FATF, "Big win in Nigeria: NPOs no longer 'obliged entities' under the law", May 2022, accessed at https://fatfplatform.org/news/nigeria-npos-no-longer-obliged-entities-under-the-law/

Global NPO Coalition on FATF, "Review of the Turkish Law no. 7262 on the Prevention of Financing of the Proliferation of Weapons of Mass Destruction", February 2015, accessed at https://fatfplatform.org/assets/Global-NPO-Coalition-on-FATF_Turkey-letter.pdf

Global NPO Coalition on FATF, "Risk-Based Approach", accessed at https://fatfplatform.org/risk-based-approach/

Global NPO Coalition on FATF "Turkey: placed on the FATF 'grey list' and warned about disproportionate regulation of the NPO sector", November 2021, accessed at https://fatfplatform.org/news/turkey/

Global NPO Coalition on FATF, "Zimbabwe: submission to FATF on proposed restrictive legislative reform measures", January 2022, accessed at https://fatfplatform.org/news/zimbabwe/

Global Partnership for Effective Development Cooperation, National "Action Dialogues for Effective Development Co-operation," 2021, accessed at https://effectivecooperation.org/system/files/2020-12/Action%20Dialogues%202021%20for%20Effective%20Development%20Co-operation%20ENG.pdf

Global Partnership on Effective Development Cooperation (GPEDC), "Busan Partnership Agreement for Effective Development Co-operation" accessed at https://www.oecd.org/development/effectiveness/busanpartnership.htm

Global Partnership on Effective Development Cooperation (GPEDC), "Outcome Document of the High-Level Meeting in Nairobi", December 2016, accessed at https://effectivecooperation.org/system/files/2020-05/Nairobi-Outcome-Document-English.pdf

Group of 7 (G-7), "2021 Open Societies Statement", June 2021, accessed at https://www.consilium.europa.eu/media/50364/g7-2021-open-societies-statement-pdf-355kb-2-pages.pdf

Group of 7 (G-7), "2022 Resilient Democracies Statement", June 2022, accessed at https://www.consilium.europa.eu/media/57544/2022-06-27-g7-resilient-democracies-statement-data.pdf

Group of 20 (G-20) Think 20 (T-20) under the Indonesia presidency, Task Force 9 - Global Cooperation for SDG Financing, "Intensifying philanthropic Participation in SDGs through Strengthening the Ecosystem", accessed at https://www.t20indonesia.org/wp-content/uploads/2022/08/TF9_Intensifying-philanthropic-participation-in-SDGs-through-strengthening-the-ecosystem-1.pdf

Human Security Collective and European Center for Not-for-Profit Law (ECNL), "At the Intersection of Security and Regulation: Understanding the Drivers of 'De-Risking' and the Impact on Civil Society Organizations", March 2018, accessed at https://www.hscollective.org/assets/Uploads/Reports/8f051ee3cb/Understanding-the-Drivers-of-De-Risking-and-the-Impact-on-Civil-Society-Organizations_1.pdf

India government Ministry of Home Affairs, "FREQUENTLY ASKED QUESTIONS (FAQs) ON FCRA", June 2012, accessed at https://www.mha.gov.in/PDF_Other/ForeigD-ForeigD-FCRA_FAQs.pdf

Indiana University Lilly Family School of Philanthropy, the Global Philanthropy Environment Index, 2022, accessed at https://globalindices.iupui.edu/environment-index/index.html

Indiana University Lilly Family School of Philanthropy, "The 2022 Global Philanthropy Environment Index - Canada & the United States", accessed at https://globalindices.iupui.edu/environment-index/regions/canada-united-states/index.html

Indiana University Lilly Family School of Philanthropy, The 2022 Global Philanthropy Environment Index – Egypt, accessed at https://scholarworks.iupui.edu/handle/1805/28279

Indiana University Lilly Family School of Philanthropy, "The 2022 Global Philanthropy Environment Index – Latin America", accessed at https://scholarworks.iupui.edu/bitstream/handle/1805/27911/2022GPEILatinAmerica.pdf

Indiana University Lilly Family School of Philanthropy, The 2022 Global Philanthropy Environment Index – Nepal, accessed at https://scholarworks.iupui.edu/bitstream/handle/1805/28276/2022GPEINepal.pdf

Indiana University Lilly Family School of Philanthropy, The 2022 Global Philanthropy Environment Index – Pakistan, accessed at https://scholarworks.iupui.edu/bitstream/handle/1805/28280/2022GPEIPakistan.pdf

Indiana University Lilly Family School of Philanthropy, "The 2022 Global Philanthropy Environment Index – Southern Europe", accessed at https://scholarworks.iupui.edu/bitstream/handle/1805/27915/2022GPEISouthernEurope.pdf

Indiana University Lilly Family School of Philanthropy, The 2022 Global Philanthropy Environment Index – Venezuela, accessed at https://scholarworks.iupui.edu/bitstream/handle/1805/28336/2022GPEIVenezuela.pdf

Indiana University Lilly Family School of Philanthropy, "The 2022 Global Philanthropy Environment Index – Western Europe", accessed at https://scholarworks.iupui.edu/bitstream/handle/1805/27918/2022GPEIWesternEurope.pdf

International Centre for Not-for-Profit Law (ICNL), "Analysis of the Kyrgyz Republic Draft Law on Foreign Representatives", January 2023, accessed at https://www.icnl.org/post/analysis/analysis-of-the-kyrgyz-republic-draft-law-on-foreign-representatives

International Centre for Not-for-Profit Law (ICNL) and WINGS, "Assessing the Legal Environment for Civil Society Organizations", July 2019, accessed at https://wings.issuelab.org/resource/assessing-the-legal-environment-for-civil-society-organizations.html

International Centre for Not-for-Profit Law (ICNL), "Civic Freedom Monitor- India", February 2023, accessed at https://www.icnl.org/resources/civic-freedom-monitor/india

International Centre for Not-for-Profit Law (ICNL), "Civic Freedom Monitor - Nicaragua", September 2022, accessed at https://www.icnl.org/resources/civic-freedom-monitor/nicaragua

International Centre for Not-for-Profit Law (ICNL), "Civic Freedom Monitor – Russia", August 2022, accessed at https://www.icnl.org/resources/civic-freedom-monitor/russia

International Centre for Not-for-Profit Law (ICNL), "Civic Freedom Monitor – Turkey", October 2022, accessed at https://www.icnl.org/resources/civic-freedom-monitor/turkey

International Centre for Not-for-Profit Law (ICNL), "Mapping on Terrorism Financing Risk in Nonprofit Organizations in Member Countries of the Financial Action Task Force of Latin America: A Nonprofit Organization Sector Regional Report – Excerpt", January 2021, accessed at https://wings.issuelab.org/resource/mapping-on-terrorrism-financing-risk-in-nonprofit-organizations-in-member-countries-of-the-financial-action-task-force-of-latin-america-a-nonprofit-organization-sector-regional-report-excerpt.html

Liberties, Rule Of Law Report 2022, "EU Governments Vandalising or Neglecting Their Democracies: Most EU governments are neglecting their democracies", February 2022, accessed at https://www.liberties.eu/en/stories/liberties-rule-of-law-report-2022/43972utm_campaign=ruleoflawreport2022&utm_source=twitter&utm_medium=post&utm_content=rollaunch-220114

London School of Economics and Political Science Department of International Development, Ingrid Srinath, Working Paper Series No.22-206, "COVID-19, Corporatisation and Closing Space: The Triple Threat to Civil Society in India", March 2022, accessed at https://www.lse.ac.uk/international-development/Assets/Documents/PDFs/Working-Papers/WP206.pdf

Naila Farouky, Development in Practice Vol. 26(5), "The State of Arab Philanthropy and the Case for Change", 2016, accessed at https://www.researchgate.net/publication/305310082_The_state_of_Arab_philanthropy_and_the_case_for_change

Open Government Partnership (OGP), "Freedom of Association", accessed at https://www.opengovpartnership.org/policy-area/freedom-of-association/

Open Government Partnership (OGP), "Global Report: Democracy Beyond the Ballot Box to open civic space, accessed at https://www.opengovpartnership.org/campaigns/global-report/

Open Government Partnership (OGP), Norway Action Plan 2013-2015 "Simplification and Digital Administration of Arrangements for NGOs", (NO0044), 2013, accessed at https://www.opengovpartnership.org/members/norway/commitments/no0044/

Open Government Partnership (OGP), "Protecting Civic Space: Lessons Learned and Actions to Take", December 2021, accessed at https://www.opengovpartnership.org/stories/protecting-civic-space-lessons-learned-and-actions-to-take/

Open Government Partnership (OGP), Ukraine Amendments to the Law on Community Associations (UA0002), 2012, accessed at https://www.opengovpartnership.org/members/ukraine/commitments/ua0002/

Organisation for Economic Co-operation and Development (OECD), "Development Assistance Committee (DAC) Recommendation on Enabling Civil Society in Development Co-operation and Humanitarian Assistance", OECD/LEGAL/5021, 2021, accessed at https://21a29bf8-528b-4043-b9dc-caa23e5a1907.usrfiles.com/ugd/21a29b_28465aa1649c4f35aa726fa18146e7d4.pdf

Organisation for Economic Co-operation and Development (OECD), "Private Philanthropy for Development – Second Edition Data for Action", December 2021, accessed at https://www.oecd.org/development/private-philanthropy-for-development-second-edition-cdf37f1e-en.htm limited philanthropy's potential

Organisation for Economic Co-operation and Development (OECD), "The Protection and Promotion of Civic Space: Strengthening Alignment with International Standards and Guidance with the landmark", December 2022, accessed at https://www.oecd.org/gov/the-protection-and-promotion-of-civic-space-d234e975-en.htm

Philanthropy Europe Association (Philea), "The Philanthropy Environment in Europe", December 2022, accessed at https://philea.eu/wp-content/uploads/2022/12/The-Philanthropy-Environment-in-Europe-December-2022.pdf

Philanthropy for Social Justice and Peace, "Philanthropy in Brazil Report", May 2018, accessed at https://wings.issuelab.org/resource/philanthropy-in-brazil-report.html

Pledge for Change, accessed at https://pledgeforchange2030.org/

Rapporteur on the rights to freedom of peaceful assembly and of association", A/HRC/50/23, March 2022, accessed at https://www.ohchr.org/en/documents/thematic-reports/ahrc5023-access-resources-report-special-rapporteur-rights-freedom

Spaces for Change, research report, “Unpacking the Official Construction of Risks and Vulnerabilities for the Third Sector in Nigeria”, October 2019, accessed at https://closingspaces.org/unpacking-the-official-construction-of-risks-and-vulnerabilities-for-the-third-sector-in-nigeria/

Spaces for Change, “Nigerian CSOs Meet FATF/GIABA Assessors”, November 2019, accessed at https://spacesforchange.org/nigerian-csos-meet-fatf-giaba-assessors/

Spaces for Change, “Pushing for More Effective Implementation of Recommendation 8”, May 2019, accessed at https://spacesforchange.org/pushing-for-more-effective-implementation-of-recommendation-8/

Sri Lanka government, University Grants Commission, “Obtaining Prior Approval for Receiving Foreign Grants to Sri Lanka from Other Governments / Foreign Development Partners / Foreign Institutions”, 2019, accessed at https://www.ugc.ac.lk/index.php?option=com_content&view=article&id=2243&Itemid=255&lang=en

Stanford Social Innovation Review, Kim Ogden, Sridhar Prasad & Roger Thompson, “Philanthropy Bets Big on Sustainable Development Goals”, September 2018, accessed at https://ssir.org/articles/entry/philanthropy_bets_big_on_sustainable_development_goals#

Third Sector Foundation of Turkey (TUSEV), “An Analysis of the Application of Financial Action Task Force Recommendations and its Implication on Civil Society in Turkey”, February 2021, accessed at https://wings.issuelab.org/resource/an-analysis-of-the-application-of-financial-action-task-force-recommendations-and-its-implication-on-civil-society-in-turkey.html

United Nations General Assembly, Report of the Special Rapporteur on the rights to freedom of peaceful assembly and of association Maina Kiai, A/HRC/23/39, 2013, accessed at https://www.ohchr.org/sites/default/files/Documents/HRBodies/HRCouncil/RegularSession/Session23/A.HRC.23.39_EN.pdf

United Nations, Human Rights Council, “Access to resources - Report of the Special Rapporteur on the rights to freedom of peaceful assembly and of association, Clément Nyaletsossi Voule, A/HRC/50/23, March 2022, accessed at https://www.ohchr.org/en/documents/thematic-reports/ahrc5023-access-resources-report-special-rapporteur-rights-freedom

United Nations, International Covenant on Civil and Political Rights, Article 22, accessed at https://www.ohchr.org/en/instruments-mechanisms/instruments/international-covenant-civil-and-political-rights

United Nations, Office of the High Commissioner for Human Rights, “General principles on protecting civic space and the right to access resources”, November 2014, accessed at https://www.ohchr.org/en/documents/tools-and-resources/general-principles-protecting-civic-space-and-right-access-resources

United Nations, Office of the Secretary-General António Guterres, Opening speech of the High-level Segment of the Economic and Social Council / Ministerial Segment of High-Level Political Forum, 2022, accessed at https://media.un.org/en/asset/k16/k1647tu3uk

United Nations, SDG Partnership Platform, “Toward the SDGs - Finding new ways to close the gap”, accessed at https://sdgpp-kenya.org/

United Nations, SDG Partnership Platform, “SDGPP in Kenya”, accessed at https://www.sdgphilanthropy.org/Kenya

United Nations, SDG Partnership Platform, “Kenya: Harnessing the Power of SDG Partnerships”, September 2019, accessed at https://www.sdgphilanthropy.org/Harnessing-the-Power-of-SDG-Partnerships

United Nations, Universal Declaration of Human Rights, Article 20, accessed at https://www.un.org/en/about-us/universal-declaration-of-human-rights

United States Agency for International Development (USAID), “Donor Statement on Supporting Locally led Development”, Announcement at the 2022 Effective Development Cooperation Summit, December 2022, accessed at https://www.usaid.gov/localization/donor-statement-on-supporting-locally-led-development

WINGS, “Promoting an enabling environment for philanthropy and civil society: Impact Case Studies”, June 2019, accessed at https://wings.issuelab.org/resources/35074/35074.pdf

WINGS, “WINGS and EFC webinar: How can philanthropy engage around FATF?”, November 2017, accessed at https://www.youtube.com/watch?v=c-DvxASgbmg&t=4s

WINGS, “WINGS Transparency and Accountability Toolkit”, March 2015, accessed https://wings.issuelab.org/resource/wings-transparency-and-accountability-toolkit.html

World Movement for Democracy, Case Study – Nepal, accessed at https://www.movedemocracy.org/case-studies/nepal

This publication was produced with the financial support of the European Union. Its contents are the sole responsibility of WINGS and do not necessarily reflect the views of the European Union.

WINGS is a global network of philanthropy support and development organisations committed to ensuring philanthropy reaches its fullest potential as a catalyst for social progress. Our growing community of thought leaders and changemakers includes more than 200+ members across 58 countries.

WINGS

ELEVATING PHILANTHROPY

wingsweb.org @wings_info @wingswebinfo @wings-elevatingphilantropy