



# Report of Independent Study of the Status of Philanthropy in Tanzania

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## LIST OF ACRONYMS AND ABBTEVIATIONS

BRELA	Business Registration and Licensing Agency
CSOs	Civil Society Organization
CSR	Corporate Social Responsibility
EAPN	East Africa Philanthropy Network
FCS	Foundation for Civil Society
INGOs	International NGOs
MoHA	Ministry of Home Affairs
MoHCDGEC	Ministry of Health, Gender, Community Devt, Gender, Elderly & Children
NGOs	Non-Governmental Organization
RITA	Registration Insolvency and Trusteeship Agency
SCL	Strategic Connections Limited
TPF	Tanzania Philanthropy Forum
TRA	Tanzania Revenue Authority

## **ACKNOWLEDGEMENTS & DISCLAIMER**

The national survey of philanthropy in Tanzania for which this report is concerned was organised as a collaborative learning process between the Foundation for Civil Society (FCS) Tanzania and Tanzania Philanthropy Forum (TPF).

We are grateful to the leadership of FCS and TPF for commissioning this important study, and for entrusting us with the facilitation of the same. Special gratitude goes to the management and staff of FCS for their cooperation and valuable inputs during the process. Since it is not possible to mention everyone by name, we wish to extend thanks to all those who contributed either, directly or indirectly, towards the study, and preparation of this report.

The findings, conclusions and recommendations contained in this report are based on the survey feedback, observations and reviews by the consultant as of the time of the study; we are conscious of the fact that such status is bound to change with time.

Finally, it must be stressed that opinions expressed in this report are purely of the authors' and are based on the findings during the study. Subsequently, the authors, and not FCS, or TPF, take full responsibility for any errors or omissions that may be found in the report.

## EXECUTIVE SUMMARY

Foundation for Civil Society is an independent Tanzanian Not-For-Profit Organization that provides grants and capacity building services to Civil Society Organizations (CSOs) to enhance their effectiveness. FCS envisions 'Empowered and responsible Tanzanians realize social economic justice and improved quality of life'. The mission of FCS is 'To contribute to sustainable development in Tanzania through civil society strengthening, policy influencing and enhancing a learning culture.'

FCS together with the Tanzania Philanthropy Forum (TPF) have been working to strengthen the philanthropy movement in Tanzania. Although Tanzania has in recent years seen significant improvements to its national development data and infrastructure, accurate and dependable data on the philanthropy sector remains scarce and fragmented.

Recognizing the need for improved data on philanthropy in Tanzania, FCS and TPF engaged Strategic Connections Ltd., to undertake a survey on the *state of philanthropy actors in Tanzania*. TPF wishes to use the survey outcomes as a tool for shared learning across the sector, joint advocacy among key actors, and as a guideline for further development of the philanthropic sector. The study carried out between February and April 2018.

In view of the multi-dimensional and layered objectives of the study, a combination of qualitative and quantitative research methodologies was used. These included review of secondary literature, an online survey (via SurveyMonkey) and key informant interviews with key stakeholders. The report is based on data collected from 232 organizations operating in Tanzania, of whom 72% were Local NGOs, 7.8% Societies and 6.5% Companies Limited by Guarantee. The rest were Trusts and Foundations at 4.9%, Faith Based Organisations at 3%; and International NGOs at 1%.

The collected data have been analysed, synthesized and documented into a report. The main findings of the study are elaborated below.

There exists well laid out regulatory frameworks governing philanthropy organisations. These were however noted to be fragmented, where several laws, policies and institutions regulate operations of philanthropy organisations in Tanzania. These laws include for instance the Companies Act Cap 212, NGOs Act, No. 24 of 2002, The Trustees Incorporation Act 1956, and the Societies Act Cap 337. There are also several oversight ministries, state departments or agencies vary depending on the above mentioned governing laws. Complying with these different regulatory regimes were regarded by respondents as complicated, time consuming and costly. This is besides the fact that there are minimal fiscal and tax incentives to promote local philanthropy.

The study noted that there exists consensus on existence of a giving culture amongst Tanzanians. There was also a common understanding that philanthropy entails giving of private resources to support the welfare of others. There were however mutually agreed upon appreciation of what a giving must entail (form/ nature purpose, beneficiary) for one to be regarded as a philanthropist.

Per the survey, the top four (major) sources of funding for the respondents were from allocations from International NGOs (28.7%), individual giving, (17.3%), allocation from annual revenues (13%), multi and bilateral agencies (8.7%). Companies and Government funded the least number of actors at 1.1% and 2.2% respectively<sup>1</sup>. The top three most consistent sources of funding across the actors were multi and bilateral agencies, support from INGOs and once off donations.

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<sup>1</sup>These were multi response questions. The percentages are thus for the respondents who selected these options – they are thus not expected to add to 100% as would be the case if respondents were restricted to only one choice.

The respondent organisations indicated that they had secured a total of US\$ 548,922,815 over the five-year period to 2017, amounting to an annual average of about US\$ 109 million per year. The sources that provided most funding (top three) were: International NGOs (INGOs) leading at 71.7%. These were followed by Trusts and Foundation at 12% and bilateral and multilateral agencies at 4.5%. It may thus be concluded that while a large number of philanthropy actors are receiving resources from individuals/ families, companies and government, besides allocation from their own revenues, the actual amounts from these sources quite meagre, the combined value from the sources being less than 10% of total sector funding.

The thematic areas where the support was directed were on the other hand as follows: livelihoods development (54.4%), followed by education at 53.7% and health and governance at 45% and 43% respectively. The other sectors where investments were made included environment (32.9%), agriculture (23%), water, sanitation and hygiene (WASH) at 19%, emergency relief at 15% and sports and culture at 14%.

The most common forms of support were noted as Capacity Building with 80.7% of the respondents indicating they offered this. This was followed by Technical Assistance and Materials Support at 48.8% and 48.2% respectively. Much fewer respondents (32.5%) offered direct financial support to beneficiaries. 50% of the organisations indicated that they work directly with individuals, 28% with Societies and Associations, 24.4% with Community-Based Organisations (CBOs) and 18.9% with local NGOs.

With regard to geographical distribution, majority of the respondents (43.1%) indicated that they operate nationally. Those with Regional, District and Local operational scopes on the other hand stood respectively at 30%, 36.5% and 31.7%. Only 3% of the respondents had their geographical scope beyond the boundaries of Tanzania.

Concerning distribution of resources across the seven regions of Tanzania, the Lake region had the highest number of philanthropy actors at 20.5%, followed closely by Northern Region at 18.6% and Western Region at 16.7%. The others were as thus: Coastal Region (14.1%), Southern Highlands (10.9%), Zanzibar (10.3%) and Central (9%).

The study identified the most important challenges faced by philanthropy actors as: non-conducive regulatory regimes; inability to diversify funding sources; limited linking and joint learning; finding appropriate and adequate capacity building support; and insufficient capacity and inadequate tools for measuring impact. Other noted bottlenecks to local giving included limited trust by potential givers/ receiver; accountability challenges; absence of safe and easy to use channels for giving; as well as limited awareness of, and or sheer disinterest towards giving.

In order to address the noted challenges, respondents identified a few areas of capacity building around which they needed support. The top three areas were identified as: resource diversification towards sustainability (87%); results/ impact measurement (50.9%); and financial planning and management (51.5%).

Based on the findings and observations of the study, the following recommendations have been arrived at. The recommendations mainly target TPF and FCS to offer leadership in taking forward the same. These include:

1. Advocate for the consolidation all the laws, policies and or institutions governing philanthropy organisations. This law could also unify definitions and understanding of philanthropy and philanthropists within the context of Tanzania.
2. Work with the Government and other key actors to design and implement a national recognition mechanism for companies involved in philanthropy work so that the latter can be motivated to come out in the open and benchmark their operations against the framework.
3. Engaging with Government to facilitate establishment of tax law provisions that offer windows for application for certain tax breaks or benefits for private individuals and businesses that are keen implement long-term philanthropy strategies.
4. Invest in strengthening the CSO capacities to effectively engage and establish long-term partnerships with the private sector and government for greater leveraging of resources and general complementarity of actions.
5. Advocate for adoption of OECD guidelines on philanthropy in collaboration with the Tanzania private sector. This should help in standardization of definitions, promotion of best practice and benchmarking in line with generally agreed international principles.
6. Take leadership in promoting public awareness and visibility about the concept and practices in organized philanthropy in Tanzania. This may be reinforced through well documented local, regional and global success stories (putting a name and face to the philanthropy dialogue).
7. Identify key philanthropy champions and collaborate with the media/media to position the philanthropy as a viable alternative to international donor funding in the long run.

## 1.0 BACKGROUND AND INTRODUCTION

### 1.1 About Foundation for Civil Society and the Tanzania Philanthropy Forum

Foundation for Civil Society is an independent Tanzanian Not-For-Profit Organization that provides grants and capacity building services to Civil Society Organizations (CSOs) to enhance their effectiveness. FCS was registered as a legal entity in September 2002 and started its operation in January 2003; it is currently one of the biggest, and main sources of funding for Tanzanian CSOs.

The idea to establish the Foundation was generated by a group of Development Partners in 2002. This motivated by amongst others a need to enhance CSOs engagement in national poverty reduction programs, increase 'development aid' harmonization, and streamline the said development partners support to CSOs.

FCS is thus an intermediary support mechanism for CSOs in Tanzania and seeks to enable the latter's effective engagement in poverty reduction initiatives in ways that are complementary to government efforts. The vision for FCS is 'Empowered and responsible Tanzanians realizing social economic justice and improved quality of life'. The Foundation's mission is on the other hand 'To contribute to sustainable development in Tanzania through civil society strengthening, policy influencing and enhancing a learning culture.'

FCS aspires to maintain its position as leading financing mechanism for CSOs in Tanzania; and to effectively complement government and Development Partners efforts towards poverty reduction as set out amongst others in Tanzania's main development frameworks: The Vision 2025 and the Five Years Development Plan 2016-2020.

In 2015, FCS, in partnership with the East African Philanthropy Network (EAPN) - formerly the East Africa Association of Grantmakers- based in Nairobi took a lead in forming the Tanzania Philanthropy Forum. The Forum seeks to inspire the spirit of giving to vulnerable communities. FCS together with the TPF have since then been working to strengthen the philanthropy movement in Tanzania.

### 1.2 Study Purpose, Process and Methodology

#### 1.2.1 Study Purpose and Objectives

Although Tanzania has in recent years seen significant improvements to its national development data and infrastructure, accurate and dependable data on the philanthropy sector remains scarce and fragmented. Recognizing this situation, FCS in collaboration with TPF commissioned a survey on the *state of philanthropy actors in Tanzania*. Strategic Connections Ltd, a consultancy firm, was contracted to facilitate the study. The study carried out between February and April 2018.

The overall purpose of the study was to generate data and information on the state of philanthropy in Tanzania. FCS and TPF wishes to use the survey outcomes to share learning across the philanthropy sector, stimulate joint advocacy among key philanthropy actors, as well as a to guide further development of the philanthropic sector. The specific objectives of the study were:

1. To provide a clear definition of philanthropy as it reflects the Tanzanian context.
2. Identify key actors and their different interests in philanthropy initiatives in Tanzania.
3. Map existing philanthropic actors, the activities they support, the extent of such support.
4. To assess whether the current legal environment supports philanthropic activities in Tanzania.
5. Assess existing and potential opportunities for philanthropic activities in Tanzania.
6. Analyse the individual and cooperate giving trends in Tanzania.
7. Assess contribution of philanthropy to CSOs work.

8. Identify and enumerate challenges facing local giving in Tanzania.
9. Provide recommendations on what should be done to improve philanthropy in Tanzania.

### 1.2.2 Research Approach and Methodology

In view of the multi-dimensional and layered objectives of this study, a combination of qualitative and quantitative research methodologies was applied. These included an online survey, detailed review of relevant literature and key informant interviews. These are elaborated thus:

1. **Online Questionnaires:** SurveyMonkey was used to administer survey questionnaires. The survey questionnaire was pre-tested amongst randomly selected organizations for quality management prior to its commissioning. The survey targeted 2,010 contacts provided by FCS.
2. **Records Review:** This entailed a review of available reports and data on philanthropy provide by FCS, besides a study of online data and other relevant materials collected by the consultants. Secondary data has been used for comparative purposes. All such materials have been appropriately referenced in this report.
3. **Key Informant Interviews (KIIs):** This entailed interviews with FCS, TPF, sampled philanthropy actors, philanthropists and subject experts. At least 9 out of the 17 targeted key informants were interviewed. The data collected from key informants has been used as part of the triangulation process.

The descriptive statistics used in this report were generated from SurveyMonkey. Forward data cleaning was conducted with a view of removing inconsistencies and outliers in the data sets. Afterwards, frequencies have been run to determine and correct any mistakes. Thereafter crosstabs were run where applicable with a view to generating various frequency tables, graphs and other relevant descriptive statistics as have been used in this report.

On the other hand, answers from open questions collected through KIIs were listed to enable clustering of emerging themes or issues. The frequency of occurrence of concepts and phrases were interpreted to determine significance attached to the same by the respondents. Efforts have been made to identify patterns, trends, associations and causal relationships in the themes.

### 1.2.3 Structure & Content of the Study Report

The data and information generated from all the sources enumerated in the methodology have been analyzed, synthesized and used to develop this report. The desired formats and content and size of the report was discussed and documented (adopted) in the inception report prior to the study.

The report is structured into four sections, besides the executive summary and the preliminary pages. Section one of the report presents the background information on the study, as well as the research objects, process methods and limitations.

Section two, on the other hand presents the detailed findings and analysis. The findings are organized per the study areas (questions) as were outlined in the study Terms of Reference (ToRs). Section three on its part highlights the study conclusions and recommendations, while section four contains the key study annexes and appendices.



### 1.3 Limitations of the Study

A key challenge for this study was the response rate. Of the 2,010 targeted respondents for the online survey, 998 were unreachable due to bouncing e-mails. This implies that only 1,012 of the survey questionnaires were successfully delivered. A total of 233 responses (23%), even after much push by both the consultants and FCS. All the same, this was a much higher number of respondents compared for instance to the 2016 survey in which there were 98 respondents and the 2014 giving survey of 2014 by EAPN which had only 36 respondents from Tanzania.

Similarly, all efforts by both the consultants and FCS to get official data on and about registered philanthropy actors, their legal status, geographical and focus as well as nature/ level of operations (if active or not) etc. from relevant authorities did not succeed. The contacted Ministries, State Departments or Agencies included Business Registration and Licensing Agency, Ministry of Health, Community Development, Gender, Elderly and Children, Registration, Insolvency and Trusteeship Agency and Ministry of Home Affairs.

Because of the above, it was not possible to undertake a formal mapping of all philanthropy actors as was envisaged in the study. This includes data on the major categories of philanthropic organisations in Tanzania (by registration status/ legal regimes or organisational types, nature or work/ engagement, sectors of operation etc.), and who of these were active (names, sectors of operation, operational areas/ regions, as well as addresses and contacts of key persons).

On the other hand, only 6% of the survey respondents were from the private sector, a number of which were registered as Foundations or Limited Liability Companies. The rest of the data from private sector was obtained through KIs and secondary data. No figures (data) on actual giving by private sector were available/ availed through the latter two methods.

Finally, it must be noted that there has been no consistency in collecting philanthropy data over the years. The last two studies were conducted in 2014 (by EAPN) and 2016 (by FCS), leaving gaps in some years. Besides the timing challenges, the scope of the studies were also different. The 2016 report for instance only focused on four elements: legal status of respondents, sources of funding, recipients of funds and supported sectors), vis-à-vis the 2018 reports where many other elements (see table of content) were studied. Because of these variations – including on the framing of questions and methodologies – it is challenging to undertake trend analysis from the various studies.

These challenges notwithstanding, the study team believes that the information collected during the 2018 study was sufficient to arrive at the conclusions and recommendations made.

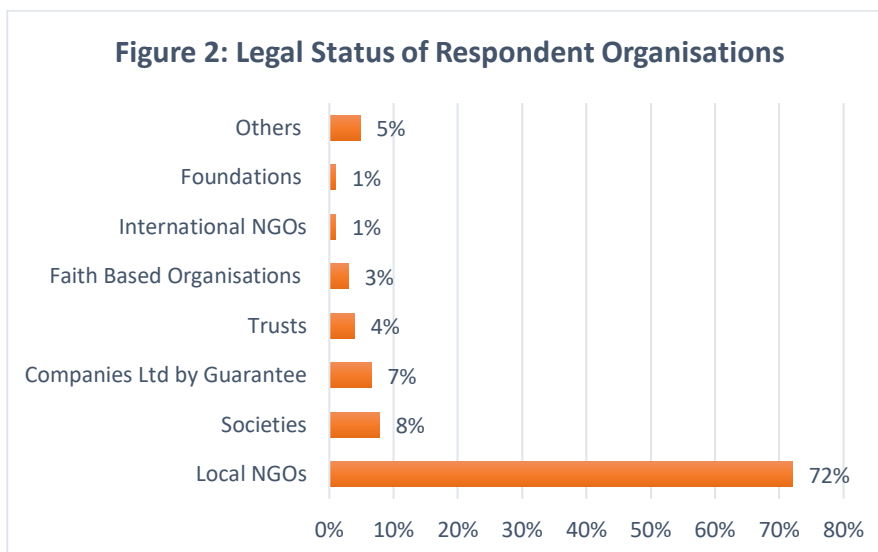
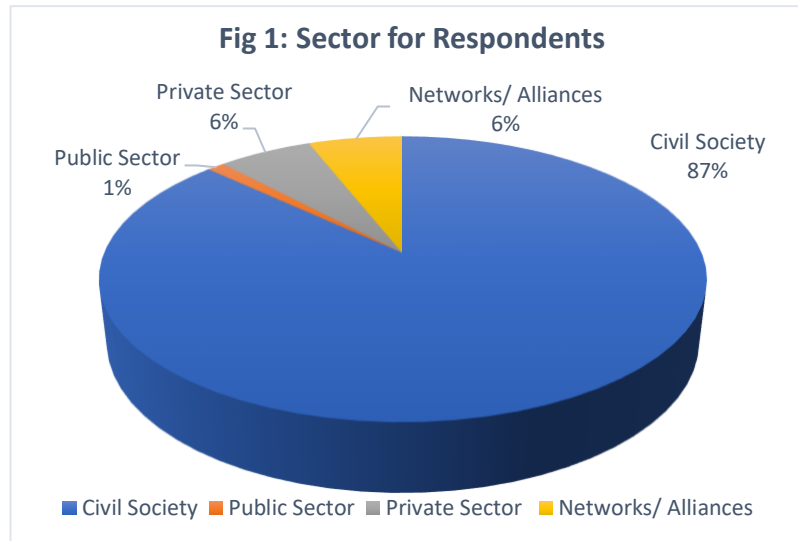
## 2.0 DETAILED STUDY FINDINGS AND ANALYSIS

### 2.1 Introduction

This section of the report presents the key findings of the study. The section is organized in line with the key study objectives and questions. The section also presents for each area, an analysis of identified issues, and where applicable, specific recommendations.

### 2.2 Typology & Focus of (Respondent) Philanthropy Organisations

Out of the 233 responses that were received from the online survey, 202 (87.1%) were from Civil Society organizations; 3 (1.3%) came from Public Sector Organizations; 14 (6.03%) from Private Sector/ Private Sector Sponsored Organizations; and the remaining 14 (6.03%) were drawn from collaborative arrangements, including networks, alliances, associations, partnerships or corporations. This means that a majority of philanthropy actors were largely CSOs.



With regard to the legal status of the respondent organizations, a majority (72%) were registered as Local Non-Governmental Organizations (LNGOs); followed by Societies at 7.8%; and Companies Limited by Guarantee at 6.5%. The other registrations included Trusts (3.9%), Faith Based organisations at 3%; as well as INGOs and Foundations both at 1%.

This same pattern of respondent's legal status occurred in the 2016 philanthropy survey by FCS where it was found that 74 out of the 98 (76%) of respondents were NGOs. This was followed by Company Limited by Guarantee at 11%, Trusts at 7% and Societies at 3%. The rest being Faith Based Organisations, INGOs and other registrations stood at 1% each.

The study also undertook Key Informant Interviews (KIIs). A total of 17 personalities/ institutions had been sampled for KIIs, but of these, only 10 interviews were secured and undertaken. The key informants included senior executives drawn from Foundations (60%), Trusts (30%), and individual philanthropists/ experts on philanthropy (10%). The outcomes of these KIIs have been used to corroborate information that emerged from secondary data review and online survey.

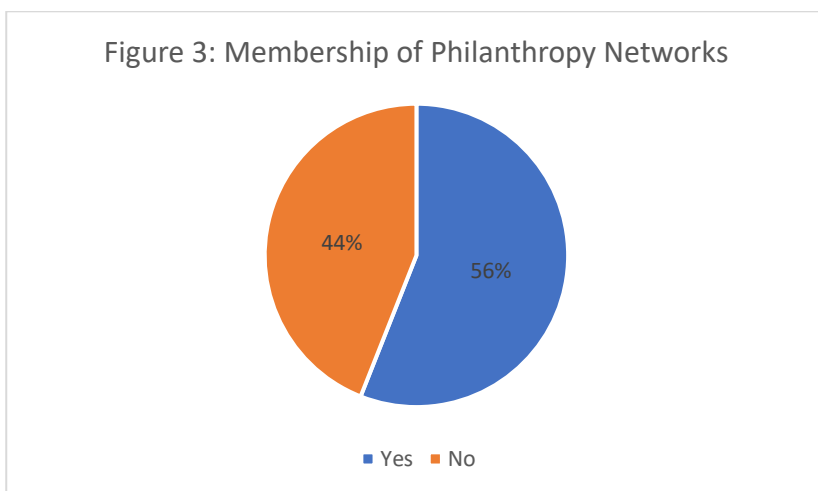
**Table 1: Geographical Locations of Respondents**

ANSWER CHOICES		RESPONSES		
Daresalaam (1)		17.90%		41
Mwanza (2)		6.99%		16
Arusha (3)		9.17%		21
Zanzibar (4)		7.42%		17
Central Tanzania (5)		4.80%		11
Western Tanzania (6)		21.83%		50
Eastern Tanzania (7)		7.42%		17
Northern Tanzania (8)		10.48%		24
Southern Tanzania (9)		13.97%		32
TOTAL				229
BASIC STATISTICS				
Minimum	Maximum	Median	Mean	Standard Deviation
1.00	9.00	6.00	5.06	2.76

As concerns the geographical location of operations, most of the respondents operated in Western Tanzania (21.6%), followed closely by Dar es Salaam (18%), Southern Tanzania (14%) and Northern Tanzania (10.5%). The rest of the regions had much less representation, being: Arusha region at 9.2%; Eastern Tanzania and Zanzibar regions both at 7.4% and Mwanza at 7%. Central Tanzania region had the least number of respondent standing at 4.8%. The statistics (see table 1 alongside) indicate a relatively wide distribution of philanthropy actors across the country, with Dar es Salaam, Western and Southern regions hosting close to 55% of the philanthropy actors.

Note: The composition of the zones<sup>2</sup> were as follows: Central Zone (Dodoma, Singida, Tabora); Coastal Zone (Lindi, Morogoro, Mtwara, Pwani); Lake Zone (Geita, Kagera, Mara, Shinyanga, Simiyu); Northern Zone (Kilimanjaro, Manyara, Tanga); Southern Zone (Iringa, Mbeya, Njombe, Rukwa, Ruvuma, Songwe); and Western Zone (Katavi, Kigoma, Mjini Magharibi, Pemba North, Pemba South, Unguja North, Unguja South).

This study also sought to determine if the respondents were members of a Philanthropy Network or Association. 56% of the organisations responded to this question in the affirmative, while the remaining 44% indicating that they weren't a member of any such collaborative arrangements.

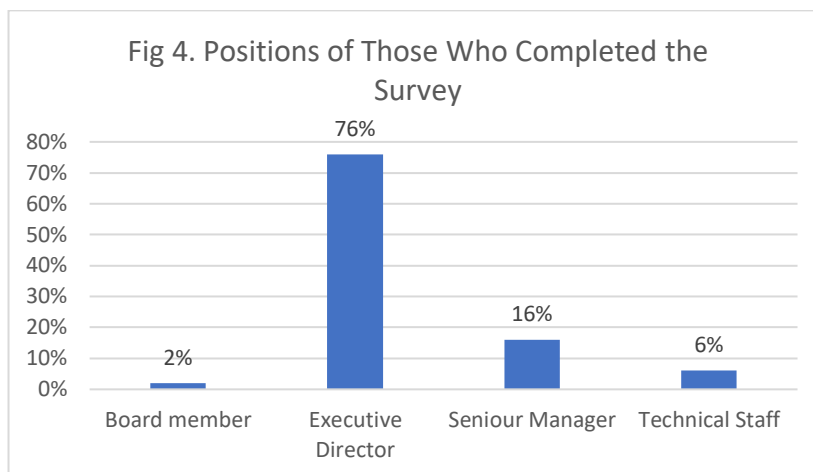


This shows a near even distribution in the number of Tanzanian development organizations engaged in philanthropy in a collaborative way. Further, while this could mean that over 50% of the respondents had somewhat interacted with the concept of philanthropy, it implies that there is a big room to enlist more organisations into the membership of TPF.

Finally, it is worth noting that the positions of those who completed the survey were as follows (see figure 4 below): 78% top leaders (executive directors, board members) of the participating organizations; 16% senior managers; while the balance of 6% comprised middle level technical staff.

<sup>2</sup> [https://wiki.openstreetmap.org/wiki/Category:Central\\_Zone\\_\(Tanzania\)](https://wiki.openstreetmap.org/wiki/Category:Central_Zone_(Tanzania))

This indicates that a 94% were key decision makers within the respondent organisations, hence most likely quite aware of their organisational situations and the context of philanthropy in general. The same indicates the seriousness by which responding organisations treated the survey. The feedback can thus also be treated with confidence as far as reliability is concerned.



## 2.3 Analysis of Philanthropy Context of Tanzania

### 2.3.1 Definitions

It emerged from previous studies of giving that there was no shared understanding or definitions of philanthropy in the context of Tanzania. This study thus sought to determine what Tanzanians understood philanthropy to mean or entail. This section of the report provides the perspectives of respondents to this question. Attempts have also been made to compare these (Tanzanian) perspectives of philanthropy with global appreciation of the same.

To set the context for arriving at the what would be an abridged/acceptable definition of philanthropy and philanthropic activities/organizations in Tanzania, several comparative definitions have been looked at from various sources as summarised here below:

1. According to the **Council on Foundations (CoF)**, the concept of philanthropy entails *voluntary giving* by an individual or group to promote the common good. Philanthropy thus refer to the contribution of an individual or group to other organizations that in turn directly addresses causes of poverty or social problems<sup>3</sup>.
2. According to **the Investopedia**, Philanthropy involves *charitable giving* to human causes. It is an effort a person or entity undertakes based on an altruistic desire to improve human welfare.<sup>4</sup>
3. Similarly, **OECD Global Network of Foundations Working for Development**, defines philanthropic actors are independent, non-state entities that *set aside private resources* and deploy these through funding or by running own programmes to advance social, cultural, economic, environmental, scientific and other public good purposes<sup>5</sup>.
4. **Alliance for Philanthropy and Social Investment**<sup>6</sup> on their part however see philanthropy as 'private initiatives for the public good as diversely practised around the globe'. This definition incorporates both *giving* and *doing* and includes both the traditional and non-traditional, the formal and informal, the religious and the secular.

<sup>3</sup><https://www.cof.org/content/glossary-philanthropic-terms>

<sup>4</sup><https://www.investopedia.com/terms/p/philanthropy.asp>

<sup>5</sup><http://www.oecd.org/site/netfwd/ENG%20-%20Guidelines%20for%20Effective%20Philanthropic%20Engagement%20country%20pilots.pdf>

<sup>6</sup> John Harvey <http://www.alliancemagazine.org/blog/defining-global-philanthropy/>

5. On its part, **Chron**<sup>7</sup> defines Philanthropic organizations as non-profit non-governmental entities that utilize donated assets and income to provide socially useful services.

The above patterns of thinking and experiences regarding philanthropy emerged in the context of Tanzania. Respondents associated philanthropy with giving but pointed out such giving qualified as philanthropy based on 'what was being given', and 'the motivations behind the giving' and 'whether the resources being extended belonged to or were generated by the person giving'.

As an example, some respondents strongly believed that 'you cannot give what is not yours'. This implies that philanthropists are only those who deploy their 'owned' resources for social causes, rather than intermediaries to whom such resources are granted to directly support beneficiaries. On the other hand, some respondents intimated that actors who give for personal gain - say corporate giving purely motivated by profit intentions or giving aimed solely at getting tax havens – do not qualify as philanthropy.

The text box below highlights some of the view provided by key informants regarding their understanding of philanthropy:

1. *'Philanthropists are individuals or organisations that give back to the needy in society. In Tanzania wealthy individuals tend to be the ones that provide structured financial support to the poor, but there are others who give their time or material resources, often towards immediate urgent needs.'*
2. *'In African societies (Tanzania included), we support each other in different ways which are related to philanthropy, but this support may not qualify as the formal and global definitions of philanthropy.'*
3. *'A person or organization seeking to promote the welfare of others, especially by the generous donation of money to good causes.'*
4. *'Philanthropy entails giving' or 'helping' based on notions of reciprocity, but often times regarded as an obligation arising out of belonging, rather than just helping in situations of hardships.'*
5. *'Organised philanthropy in the context of Tanzania includes not only external charity organizations, but also family, corporate and personal foundations and trusts.'*

It may thus be concluded that giving in the context of Tanzania could be by individuals, organisations or other forms of organised systems; could be financial or otherwise; and could also be distinguished as being structured/ systematized (regular, documented, formalized) or otherwise.

Overall, all respondents indicated that there exists a rich culture of giving by Tanzanians since time immemorial. This included the African liberation struggle period, during which, Tanzanians sacrificed their resources and lives in support for the liberation of fellow Africans. Local giving in Tanzania was however often towards social causes such as funerals, weddings and disasters (catastrophes), rather than systematised giving towards long-term development causes. The giving, except in the case of large corporates, was also in the most part not structured.

From the conversations with key informants and literature review, several attributes emerge that would qualify an action as philanthropic or a person/ entity as a philanthropist. These include:

1. The principle motivation must be to contribute to improving the welfare of others (why give);
2. The support needs to be directed towards needy communities and or individuals (giving to who);
3. The support could take different forms – financial, time, materials, expertise etc. (what is given);
4. There exists a certain level of sacrifice i.e. the resources need to belong to/ be owned by the giver (what is being sacrificed).

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<sup>7</sup><http://smallbusiness.chron.com/meaning-philanthropic-organizations-4779.html>

From the above findings, the following definitions may be deduced:

1. **Philanthropy:** the act of ‘giving resources – financial, technical or material - for public good, more so that which seeks to improve human wellbeing.
2. **Philanthropists:** ‘individuals or corporates that set aside their personal resources - formal or informal, structured or otherwise - to support improvements in human wellbeing’.
3. **Philanthropy actors:** ‘individuals or entities who facilitate the philanthropy actions, amongst others by applying resources set aside by philanthropists to improve human wellbeing’.

Linking these definitions to the philanthropy survey results, it emerges that majority of respondents fall under the bracket of ‘philanthropic actors’, granted that 52% were engaged in implementation of charity work (supported by others), while 13% were engaged in receipt and re-granting of resources. Only 15% of the respondents indicated that they set aside own financial resources towards social causes; while another 43% provided non-financial support directly to communities. While the latter two would qualify as philanthropists, only 15% set aside financial resources to be used for poverty alleviation or eradication.

### 2.3.2 Legal, Policy and Institutional Framework for Philanthropy in Tanzania

This section summarizes the findings from the review of the legal environment linked to the registration, governance and operations of philanthropy organizations in Tanzania.

#### 2.3.2.1 Legal, Policy and Institutional Arrangements

The study reveals that philanthropy organisations in Tanzania are registered under various legal regimes, amongst these: Private companies, NGOs, Societies, Trusts and Foundations<sup>8</sup>. The oversight bodies for these organisations, including Ministries, State departments or Agencies vary depending on the above mentioned governing laws.

Company registration may take various legal forms, being 1) Private Company/Limited Liability Company; 2) Public Company; and 3). Foreign Company<sup>9</sup>. There also exists foreign companies with established businesses in Tanzania that are involved in philanthropic work through CSR. Business Registration and Licensing Agency (BRELA) oversees the compliance and keeps a registry of all (such) companies. The office of the Registrar of Companies is based in BRELA.

NGOs are on their part registered under and regulated by the Non-Governmental Organizations Act, No. 24 of 2002. The Registrar of NGOs is located within the Ministry of Health, Community Development, Gender, Elderly and Children (MoHCGEC) and is mandated to keep a registry of all NGOs in the country. Companies limited by guarantee are also required to apply for a certificate of compliance issued upon successful application by the Registrar of NGOs.

On their part, CSOs registered under the Societies Act are regulated under the Societies Act, Cap 337, 2002. The Registrar of Societies is located under the Ministry of Home Affairs and holds the overall oversight role on all the operations of all societies and is required to maintain an up to date registry or database.

Finally, the Trustees Incorporation Act 1956 Cap 318, Revised 2002, governs the operations of all Trusts. Trusts are overseen by Registration, Insolvency and Trusteeship Agency (RITA). A registered and valid Trust is a body corporate and may own or hold assets and property in trust of others as

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<sup>8</sup> Sole proprietorship and Partnerships are some other business options that can be suitable if preferred by any individual/individuals.

<sup>9</sup><http://www.brela.go.tz>

defined in their trust deed<sup>10</sup>. They may manage or dispose of such assets (for the benefit of beneficiaries) just like limited liability companies<sup>11</sup>.

### 2.3.2.2 Emerging Challenges Posed by Existing Regulatory Frameworks

There are strong views among all respondents that about the inadequacy of the existing regulatory framework to support the growth and formalization of local giving/philanthropy in Tanzania. The list below summarises challenges as prioritised by the respondents (in the order of importance):

1. **Tax Regimes:** Tax laws or incentives to promote/facilitate structured giving by both individuals and business community are not well articulated. At present, the various tax laws and regulations, amongst these, the Tax Administration Act 2015, Income Tax Act 2008, Annual Finance Acts (to date), Tax Administration Regulation 2014 and Income Tax Regulation, do not offer clear tax benefits for philanthropic donations.

It emerged for instance that while structured giving could require use of formal entities, the registration and operations, including tax and other compliance requirements for such entities are often tedious and costly. Subsequently most people opt to giving informally, and in an unstructured way.

This situation was also explained as being a contributor to the existing scenario where most corporates prefer to give in the form through CSR/I initiatives often located in business such as CEOs office, marketing departments or Human resources department, rather than through independent philanthropy units of independent Corporate Foundations. The CSR/I initiatives are thus often regarded internally as 'extensions to the businesses with those managing these having limited development expertise. The practice also limits possibilities for formalising giving with drawbacks on potential for growth, visibility, and availability of related data.

The other challenge of working with non-formalised philanthropy systems is that it's much more difficult to receive funding from entities who may want to benefit from tax incentives from such giving. The process of attaining such tax exemption certificates is often complex and lengthy hence many philanthropy actors shy away from the same. One is required to make a formal application for exemption to income tax, this is often followed by an 'audit' by the authorities before the exemption is issued. The process can take months, while the audits often end up highlighting previous non-compliance issues that are penalised.

Exemptions for import tax on the other hand follows regular procedure for normal customs procedure of clearing goods through a registered Customs Clearing and Forwarding Agent. The agent will apply for the tax exemption to the Commissioner for Customs & Excise if exemption for such goods is provided for in the tax laws. The Commissioner will issue an assessment of the taxes and duties involved and submit it to the Treasury which will in turn issue a cheque for the exempted taxes. As soon as the Commissioner receives the cheque for the exempted tax / duty from the Treasury, he will release the goods to the owner.

To exemplify, a 2014 report identifies the entities that benefitted from tax exceptions in 2012/2013 financial year as follows: VAT Exceptions comprised 44%, Private companies 17%, Tanzania Investment centre 16%, Government's Donor funded projects 12.5%, mining 7.8%

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<sup>10</sup> Trustees Incorporation Act 1956 (CAP 318) R.E. 200 and <https://uk.practicallaw.thomsonreuters.com>, Establishing a business in Tanzania, by [Nicholas Zervos](#), [Janet Ndyetabura](#), [Clara Mramba](#), [Geoffrey Gasper](#), [Habyalimana Mayeye](#) and [Edmund Temu](#)

<sup>11</sup><http://www.mof.go.tz/mofdocs/revenue/incometax/trust.htm>

Embassies/ UN 0.6%, NGOs 0.4% and Religious institutions 0.0%<sup>12</sup>. This could be an indication of how much the philanthropy sector benefits from tax exemptions.

A final example is that fact that the process of giving, endowing or bequeathing philanthropic organizations with assets does not currently draw any special tax benefits, discounts or waiver considerations. This makes it difficult for philanthropic actors to receive (and manage revenue generating) assets as sustainable alternatives to raising funding for their programmes.

2. **Fragmented Regulatory Frameworks:** The legal, policy and institutional frameworks governing philanthropy organisations were noted to be fragmented. This is exemplified for instance by multiple laws and oversight bodies to which philanthropy organisations are to comply with. In particular, the laws that regulate establishment and operation of philanthropy organisations are: The Companies Act Cap 212; The Non-Governmental Organizations Act, No. 24 of 2002; The Trustees Incorporation Act 1956 (CAP 318), revised 2002, and The Societies Act Cap 337. This situation often results in duplication of efforts, time and or costs related for instance to compliance, resources that could have been directed to philanthropy work. These complications were also highlighted by private sector actors as being one of the reasons why a number of people or entities shy away from formalising philanthropy,

The absence of a specific legal classification for philanthropic entities makes it both cumbersome and expensive to operate with full compliance such frameworks. Only the Tanzania Revenue Authority (TRA) appeared to be a common regulator to all philanthropic organizations or activities in the case of individuals.

3. **Disposition of Tax Authorities:** Respondents indicated that most people fear that formal or public declaration of philanthropy contributions, would attract the attention of tax authorities towards them has discouraged many would be givers. This would include possibilities of instituting tax audits or investigations, often followed by tax penalties. This observation relates to the requirement that tax authorities undertake an assessment of any entity that applies for tax exemption to ascertain if they qualify. In the past such assessments have often unearthed tax compliance issues on the part of the applicants. These are also backed by general non-optimal relations between tax authorities and tax payers, often characterised by suspicion. These factors have contributed to the emergence of a culture where it is almost a taboo to declare personal wealthy/disposable income in Tanzania.
4. **Knowledge:** It emerged from the study that there exists limited knowledge on, and pervasive confusion on existing regulatory and compliance frameworks that governs the operations of philanthropic organizations in Tanzania. The same applies to potential or existing fiscal benefits afforded by relevant Acts to local giving.

### 2.3.2.3 Window of Opportunity

All the key informants recognized the current situation where the policies and laws are fragmented as providing a window of opportunity to make new start and create a model policy and regulatory framework. The aim should be to establish a regulatory framework that will steer the largely informal sector to better organizing as well as to attract more resources.

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<sup>12</sup>[http://www.tzdp.org.tz/fileadmin/documents/external/Aid\\_Effectiveness/PER\\_2012\\_-\\_2013/PER\\_FINAL\\_REPORT\\_2013\\_09\\_30.pdf](http://www.tzdp.org.tz/fileadmin/documents/external/Aid_Effectiveness/PER_2012_-_2013/PER_FINAL_REPORT_2013_09_30.pdf)



Likewise, there exists an opportunity to organize and funnel the local giving into formal philanthropy channels through greater awareness creation of existing fiscal and tax incentives, but which are barely known to the Tanzanian public. These would be over and above organised engagement with relevant authorities to achieve much more conducive regulatory regimes, including tax incentives.

### 2.3.3 Overview of Corporate Giving In Tanzania

There is growing acceptance of the emerging role of private enterprise in international development, and consensus that a wide diversity of development instruments is good for sustainable international development. Corporate Social Investment (CSI) is based on the principle that corporate success, environmental sustainability and social welfare are interdependent.

As an example, in 2010 and 2012, Bank M in collaboration with the East African Business Council introduced and sponsored the **East African CSR Awards** to recognize companies excelling in various aspects of CSR. The initiative generated a lot of publicity and contributed to higher awareness on CSR in Tanzania. Examples of corporates that applied for the awards were Airtel, Barclay's and Standard Chartered Banks, Tanga Cement, Unilever Tea Tanzania and Sandali Wood Industries. This could indicate that these Companies have indeed previously engaged in active CSI initiatives.

Other companies that are known to engage in CSI in Tanzania include: Extractives Sector (Barrick Gold, AngloGold Ashanti, Resolute Mining, and Tanzanite One, Ndovu Resources/Australia, Pan African Energy/ UK, Dominion Oil and Gas/UK) and Audit, Tax and Accounting Sector (Deloitte, KPMG and PricewaterhouseCoopers)<sup>13</sup>

Overall, CSI initiatives by businesses in Tanzania is motivated by amongst others:

- a) the traditional culture of philanthropy/charity and African "Ubuntu" values.
- b) the desire to attract (international) investors who increasingly require sustainable performance, including a triple bottom-line approach (i.e. focus on profit, people and planet).
- c) the company's image/reputation, and safety concerns; and
- d) compliance with global regulations and standards such as those concerning carbon emissions

Over the last several years, there has been an increase in institutionalized philanthropy generally, and the field now consists of private, corporate and family foundations, community grantmakers, workers' trusts, public foundations, financial services mechanisms and a range of different intermediary offerings<sup>14</sup>.

Private foundation's engagement with development partners and other CSOs in Tanzania takes place at different levels. These include amongst others direct funding support, sharing information with other philanthropy actors, and previously, intermittent engagement in sector-level dialogue with other aid providers<sup>15</sup>.

Annual foundation funding for development in Tanzania can be estimated to be at the level of USD 45 million at a minimum<sup>16</sup>. Even though this figure can be considered a low estimate given that the foundations that are thought to disburse the largest sums to the country are not included, it suggests that the significance of foundation support to Tanzania is comparable to aid provided by single mid-sized donors in the country such as Finland or Ireland.

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<sup>13</sup> Karin Mader, 2012. Corporate Social Responsibility in Tanzania: An Overview

<sup>14</sup> <https://uhnw-greatwealth.ubs.com/media/7455/ubs-philanthropy-africareport.pdf>

<sup>15</sup> [https://www.die-gdi.de/uploads/media/Studies\\_69.pdf](https://www.die-gdi.de/uploads/media/Studies_69.pdf)

<sup>16</sup> [https://www.die-gdi.de/uploads/media/Studies\\_69.pdf](https://www.die-gdi.de/uploads/media/Studies_69.pdf)

Wealthy individuals would like to increase their engagement with philanthropic causes by becoming more strategic in their philanthropy, multiplying the ways in which they give and/or by increasing the amounts they give. Half of the respondents were desirous to increase financial giving in the future. Many also cite that the involvement of family members is increasing. Finally, the link between giving and business is growing stronger. There was also expressed Interest in increasing domestic support for philanthropic infrastructure<sup>17</sup>.

According to a study by trust Africa, individual and direct giving has, until recently, been the primary means for wealthy individuals to give but institutionalized and professional forms of giving are now becoming more common. This trend is partly due to an increase in the amount of time philanthropists dedicate and the importance of access to networks for the success of an intervention as well as increased scale of giving which has become more complex and requires greater proficiency and more professional approaches. According to the study, more than half indicated that it was either likely or extremely likely that they would consider investments with a social impact, reflecting the potential for increasing links between philanthropy and business.

Giving takes several forms. Monetary giving scored the highest, but some give time, skills and experience as well as in-kind donations, with many confirming that they are investing more of their time, social capital and skills to help the causes they support. Giving of assets, making social investments and providing access to networks also take place, though at lower levels.

Education and health attracted, unsurprisingly, the most support. These are both perceived as areas of urgent need and key springboards for African development. The findings also show that many wealthy individuals are inclined to support service provision in these areas, rather than focusing on the systemic issues underlying the lack of delivery even if they acknowledge the need for it.

Consistent with positive claims on the character of foundation engagement, many stakeholders emphasized that foundations promote innovation in the Tanzanian context by supporting the introduction of new approaches, new technologies, or new financing tools. One reflection of foundation support for innovation is their interest in financing pilot projects that other development actors can replicate and scale up<sup>18</sup>.

Foundations are also perceived to provide financing that fills niches at the country level, either by complementing the work of the government where policies have not been put into practice because of a lack of funding or know-how or by addressing neglected topics in development cooperation.

One challenge in assessing the fit between foundation priorities and national priorities is the broad character of national development goals and the generally narrow character of foundation investments. Foundation alignment with governmental priorities was also not always considered to be essential given that foundations may be able to address gaps in governmental strategies.

One finding from interviews with government representatives was that there does not appear to be a high level of awareness about foundation-financed activities in the country among governmental actors. This low awareness may have numerous sources, including deficits in information sharing between foundations and governmental Private foundations and development cooperation between development partners with an awareness of foundation activities and the government, or between different levels of government within Tanzania.

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<sup>17</sup> <https://uhnw-greatwealth.ubs.com/media/7455/ubs-philanthropy-africareport.pdf>

<sup>18</sup> [https://www.die-gdi.de/uploads/media/Studies\\_69.pdf](https://www.die-gdi.de/uploads/media/Studies_69.pdf)

Private sector foundations are however observed to be narrowly focused on their work, a quality that stems not only from the small scale of their financing but also from an interest in observing impacts or leveraging investments to promote broader changes. This narrow focus was not perceived to mean that foundations neglect systemic issues, however, as many foundations appear to recognize the value of considering holistic development approaches. Philanthropic actors thus need to learn to build collective actions and to be more cooperative. Alone is no longer enough, in a world where challenges are becoming ever more complete. As practices become more hybrid, the frontiers between business and philanthropy tend to blur.

#### Recommendations on how to further leverage on Private Philanthropy

1. *Collaboration and dialogue*: Efforts are needed to foster more strategic partnerships and or closer collaborations between private sector, civil society, government and other philanthropy actors, for purposes of leveraging resources as a basis of scaling reach and impact.
2. *New ways of engaging*: The philanthropy community could adopt more systematic approaches to engagement with private sector including the development of strategies acknowledging private sector contributions to development, appointment of focal points responsible for developing and maintaining relations with private sector, and more flexible partnership models considering the constraints of smaller private sector foundations/ initiatives.
3. *Data*: private sector (and other philanthropy actors) could make better use of existing platforms at the global, regional and local levels to improve the transparency and availability of data on philanthropic giving in support of development. There are already many country-level and international reporting initiatives, such as the OECD DAC statistics on development finance, 360giving, Glass pockets and IATI. Networks such as the OECD’s netFWD, together with the Foundation Centre and WINGS, could encourage the philanthropic sector to further share information and help make data a global public good<sup>19</sup>.
4. *Engage with Corporate Associations*: TPF and FCS could consider establishing partnerships with Corporate associations as stepping stones to gain greater access into the private sector for purposes of leveraging corporate giving. Examples of such Associations are contained in table 2 below:

**Table 2: Examples of Private Sector Associations**

#	Sector/ Network	List of Companies/ Members & Comments
1	Tanzania Chamber of Commerce, Industry and Agriculture	Provides business advice, development and intermediary services and supports dialogue and partnership between the private and public sector as well as with media and civil society
2	Tanzania Chamber of Minerals and Energy	Acts as a voice for the industry and a mediator between the mining investment community and key stakeholders, including the Government and the public.
3	Rotary and Lions Clubs	Brings together business and professional leaders in order to organize specific campaigns for community development and to support various charity projects.
4	Association of Tanzania Employers	Engages in dialogue with Government and Trade Unions and to contribute to sustainable socio-economic development in Tanzania
5	Tanzania Private Sector Foundation	Initiative by the private sector to promote private sector-led social and economic development in Tanzania with a focus on policy and capacity building

<sup>19</sup> <http://www.oecd.org/development/private-philanthropy-funding-for-development-modest-compared-to-public-aid-but-its-potential-impact-is-high.htm>

### 2.3.4 Other Emerging Philanthropy Trends and Patterns in Tanzania

There was overall positive views and confidence by interviewed key informants - mainly prominent (high net-worth) personalities actively engaged in the giving, and or experts in the philanthropy field<sup>20</sup> - about the future of philanthropy in Tanzania despite the fragmented regulatory frameworks and the generally tough economic times facing Tanzanians. Below are some of the trends that emerged based on discussions with key informants during the study survey. It is important to note however that although the views elaborated in this sub section (2.3.4) were reiterated by nearly all respondents, the same were not necessarily backed by data. The trends or patterns are thus:

1. While the corporate giving is shrinking in financial terms, corporates are increasingly more open to giving in kind and opening opportunities for greater engagements with communities. At individual level, many see a shift from financial giving to in-kind. These often take the form of giving skills/talent, time and networks. There is thus a need for greater acknowledgement of these other forms of giving, including how to recognise these, record and account for the same.
2. Philanthropic giving towards catastrophes (disasters, funerals) and festivities (weddings etc.) causes is poised to remain high for a foreseeable future. There is a need to also encourage Tanzanians - riding on this culture of giving –to also give towards structural or long-term development causes such as health, education *et cetera*.
3. There is a growing trend where young people are increasingly being attracted to formal charitable organizations driven largely by the celebrities' involvement in philanthropic causes. This provides an opportunity to ride on the tide and make giving easier and trendier for young people – whose population also happens to be pretty large. A study could be done of how such could be facilitated, say by use of ICT and media.
4. The 'taboo' against publicity surrounding giving is poised to continue for a foreseeable future especially under the current regime with emphasis in maximizing tax revenues.
5. Increased competition on issues and resources among local CSOs and between local and international NGOs continues to make a case for increased local resources mobilization. As such, there is a need to come up with innovations to grow local giving. Local giving will demand improved accountability and information sharing practice among CSOs if they are to establish trust and commitment from local givers.
6. There was also noted to exist a mushrooming of Foundations and Trusts, established by former public and private sector leaders, as well as current celebrities. This trend is seen positively and could augment the ecosystem of formal philanthropy. Such new players could work in consonance with the development sector actors to push for the much-needed philanthropy sector recognition and support from the Tanzania government. This calls for better organisation and coordination, including by strengthening existing philanthropy networks (membership, systems, value add etc.)

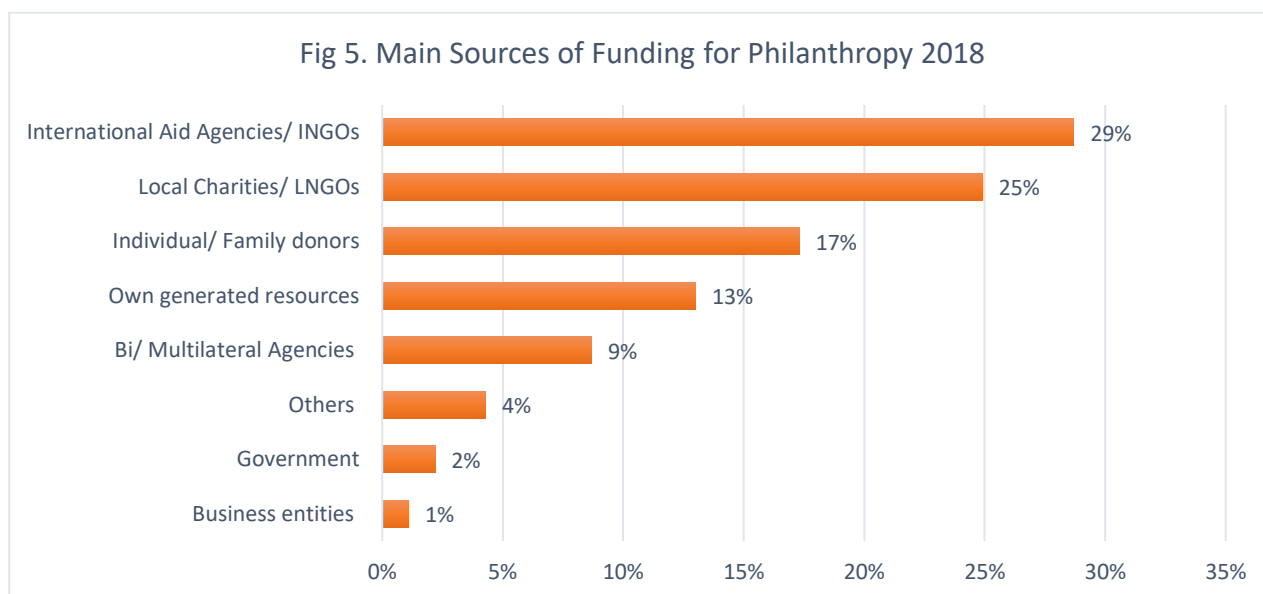
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<sup>20</sup> See section 4.4.1 for list of consulted persons

## 2.4 Funding Arrangements for Philanthropy Actors

The philanthropy survey sought to determine the main sources of funding for respondents' work over the last three years. As can be seen from figure 5 below, most of the organizations (28.7%) raised their funding from international aid agencies/ INGOs; followed closely by local charitable sources at 24.9%; and from individual sources or family donors at 17.3 &. Only 13% raised funding from own generated resources (income from business). The other sources included bi lateral and multi-lateral agencies (8.7%), Government (2.2%) and Corporates/ business entities (1.1%).

Compared to the outcomes from the 2016 philanthropy survey by FCS, the top sources of funding remained more or less the same, but rankings differed a little. In this case (2016), individual givers topped the list at 19.7%, followed by Foundations and Trusts at 17.7%. The others were as follows: International Organizations (15.7%), Foreign Aid Agencies/Department (14.1%), and allocations from Own Annual Revenue (11.5%).



It may be concluded from these responses that there is generally a good balance between resources generated by local and international charities. However, the cases of own generated funds, as well as funding from corporates (private sector), government and local communities remain pretty low. There is thus a need for greater exploration of possibilities for securing support from State, Private Sector, and communities, as well as own generated resources say through social enterprises and other income generating activities.

The respondents were further asked to specify their top three sources of funding during the past 2 years. In this regard, multilateral and bilateral agencies such the SIDA, UKAID, USAID, World Bank and Africa Development Bank received the highest ranking 40.9%. This was followed closely by International Aid Organizations/ INGOs at 39.7% and one-off donations of cash or property at 21.5%.

Similarly, it emerged that at least 68.5% of the respondents had ever received funding from INGOs, 64.7% from individual givers; while 62.5% had ever allocated part of their own generated income to their development work. Further, 47.8% of the respondents indicated that they had previously received resources from bilateral and multilateral agencies.

These findings may be interpreted to mean that a majority of the organizations have in the past 2 years received funding from International Aid Agencies/ INGOs as well as bilateral and multilateral donors, while Business entities and Government were the lowest source of funding. It is also

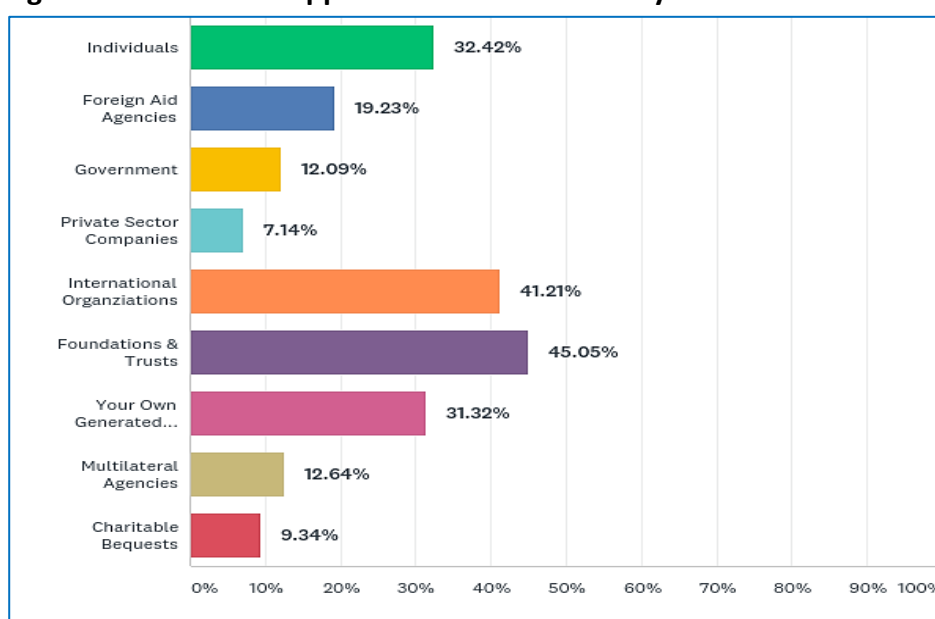
important to note that a growing number of the organizations set aside funds for development programmes from their own generated income.

It is especially notable that most philanthropy actors still depend on external funding. 57% of the respondents indicated that their funding was purely external, while 43% indicated that this was a mix of both external and internal. This portends challenges for growing local philanthropy. There is thus a need for more deliberate and sustained drives (and capacity development) to promote local resources mobilisation to change perceptions towards local giving and related dependency on foreign aid.

The study also sought to further analyse the consistency and levels of funding from the various sources over the last five years. In this regard, the respondents were asked to indicate from which of the sources they had received consistent support over the last five years.

As can be seen in figure 6, the majority of the respondents indicated that the most consistent source of funding for in the past 5 years was from Trusts and Foundations at 45.1%, followed by INGOs at 41.2% and own generated incomes at 31.3%. Funding from private sector and charitable bequeaths or legacies were rated as the least consistent.

**Figure 6. Consistent Support Sources over Past 5 years**



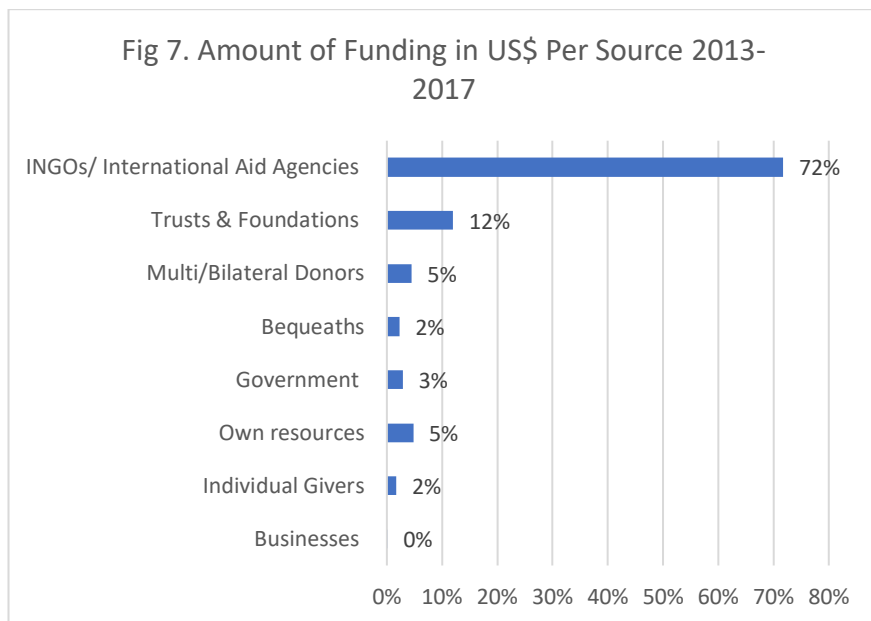
As regards, the levels of funding, respondents were asked to provide indicated the actual amounts received by them from different sources per their audited account. A total of 164 organisations responded to this question. These entities had raised about US\$ 548,922,815 in the five years preceding the survey (see table 2 below for breakdowns).

**Table 2. Overview of Funding Levels per Source (2013-2017)**

Source of Funding	Amount (US\$)	%age of Total	No of Respondents
Businesses	166,618	0.1%	13
Individual Givers	10,813,038	1.7%	59
Own resources	30,197,305	4.8%	57
Government	17,998,173	2.9%	22
Bequeaths	14,168,000	2.3%	17
Multi/Bilateral Donors	28,099,372	4.5%	23
Trusts & Foundations	74,910,533	12.0%	82
INGOs/ International Aid Agencies	447,480,309	71.7%	110
Total	548,922,815	100.0%	

As can be seen from figure table 2 and figure 6, the largest amount of money (71.7% came from International aid agencies. This was followed by 12% from Trusts and Foundations. Individual (local) givers and businesses provided the least amount of resources.

This implies that over 75% of actual funds come from external sources, being INGOs, bilateral, and multilateral agencies. This figure could be much higher granted that some of the Trusts and Foundations also receive their funding from the same INGOs and multilateral/ bilateral donors. external sources. This finding is consistent with the earlier observed trends where most of the funding agencies were foreign, reinforcing the observation that local resourcing is still way below that of foreign funding. Some of the challenges that contribute to this status are elaborated in section 2.6 of this report.



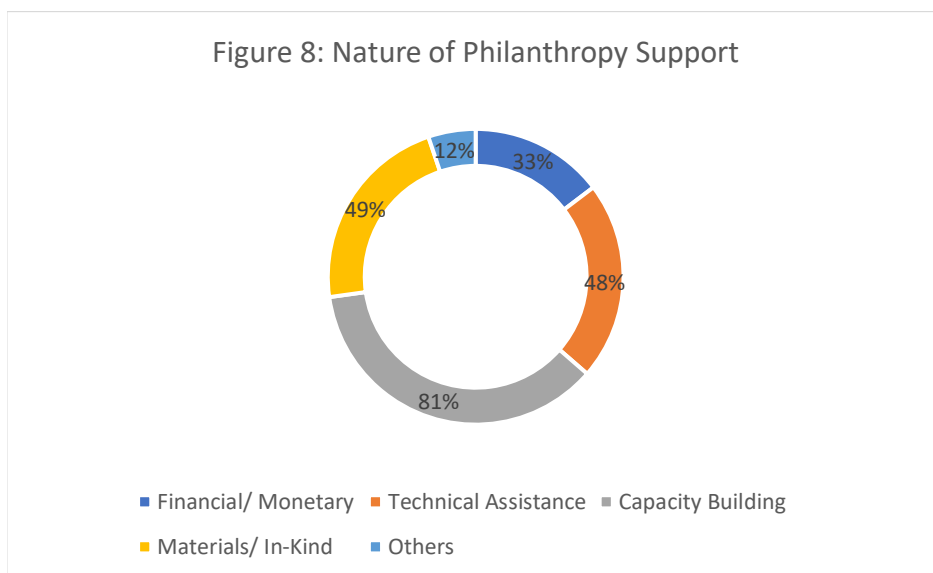
Finally, it is notable that although the number of local givers, more so individuals and business is growing, the actual amounts raised is still relatively low in absolute terms. This reiterates the importance of establishing clear strategies for promoting local giving. These could include among others public education, establishing effective ICT aided structures for giving, improving trust and accountability as well as tax incentives.

## 2.5 Nature, Contributions and Distribution of Philanthropy Support

### 2.5.1 Type/ Nature of Philanthropy Support

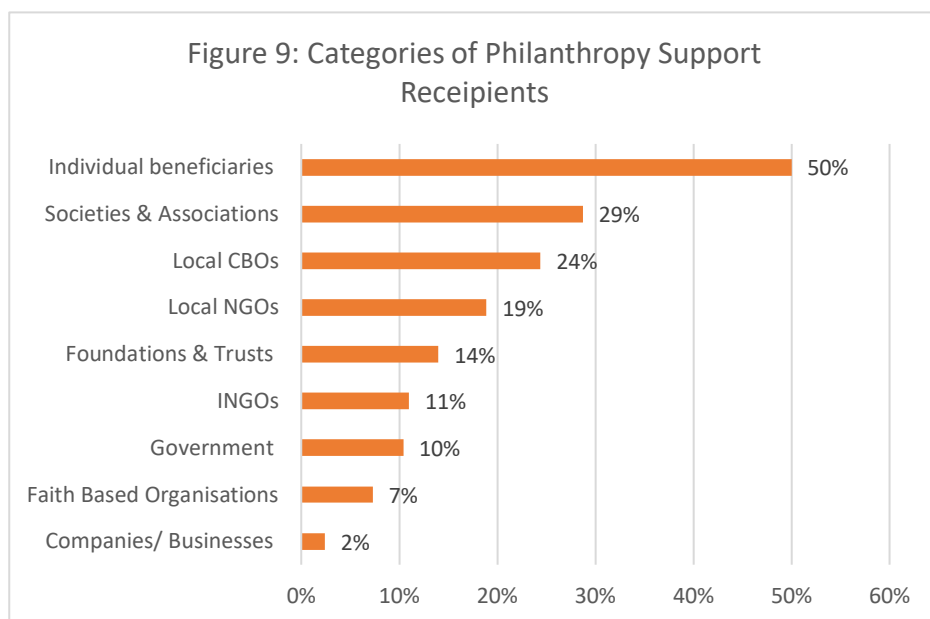
In order to appreciate the nature of assistance different philanthropy actors provided to their primary beneficiaries, the respondents were asked to indicate the kind of support they provided to their beneficiary groups and or entities.

It emerged that the most popular form of support offered was Capacity building with 80.7% of the respondents indicating they offered this. This was followed with Technical Assistance and Materials Support at 48.8% and 48.2% respectively. Much fewer respondents (32.5%) offered direct financial support to beneficiaries.



## 2.5.2 Distribution of Support

The distribution of support was on its part analysed at three levels: the organisational typologies receiving the support; administrative levels (local, district, region, national, international) in which the support was used; as well as the sectors in which the resources were allocated. The findings are elaborated below.

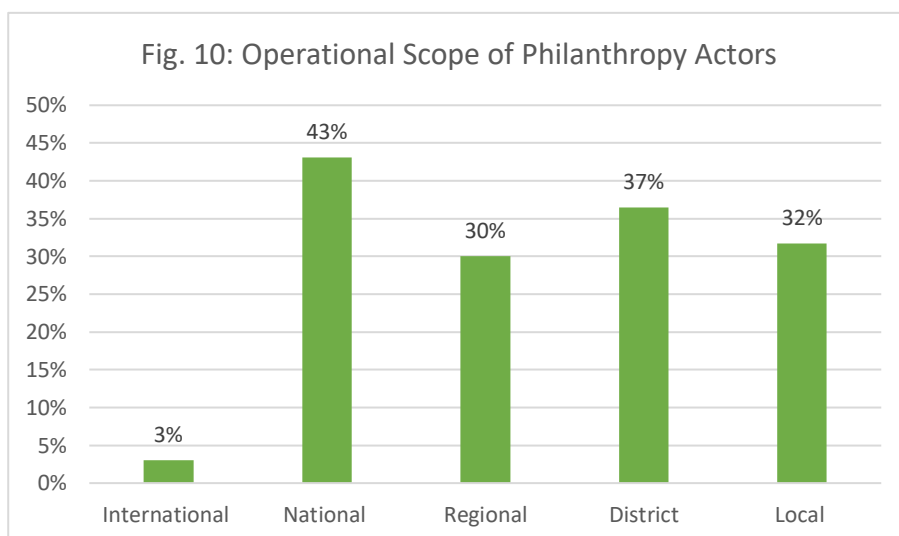


When asked who the major recipients of their support was (in 2017), 50% reported having provided support to individuals, 28% to Societies and Associations, 24.4% to Local CBOs and 18.9% to local NGOs. Others included Foundations and Trusts (14%), INGOs (11%), Government (10.4%), Faith Based entities (7.3%) and businesses at 2.4%.

It is notable that these same patterns emerged from the 2016 philanthropy survey by FCS in which local NGOs/ CBOs emerged as top recipients of funding at about 35%, followed by individuals at about 26% (see report FCS report: 'Mapping Philanthropy Actors and Analysis 2016')

The fact that individual beneficiaries were the largest recipients imply that most of the respondent organisations either work directly with communities or reach the later through local community structures such as local CBOs, NGOs, associations etc. It may further be deduced – from the limited financing by or support to – businesses and government that there exists limited collaboration between civil society organisations with both the public and private sectors.

With regard to geographical distribution, majority of the respondents (43.1%) indicated that they have a national operational scope. On the other hand, the respondents with Regional, District and Local operational scope were not too different, with these standing respectively at 30%, 36.5% and 31.7%. Only 3% of the respondents had their geographical scope beyond the boundaries of Tanzania. These details are presented in figure 10 above.

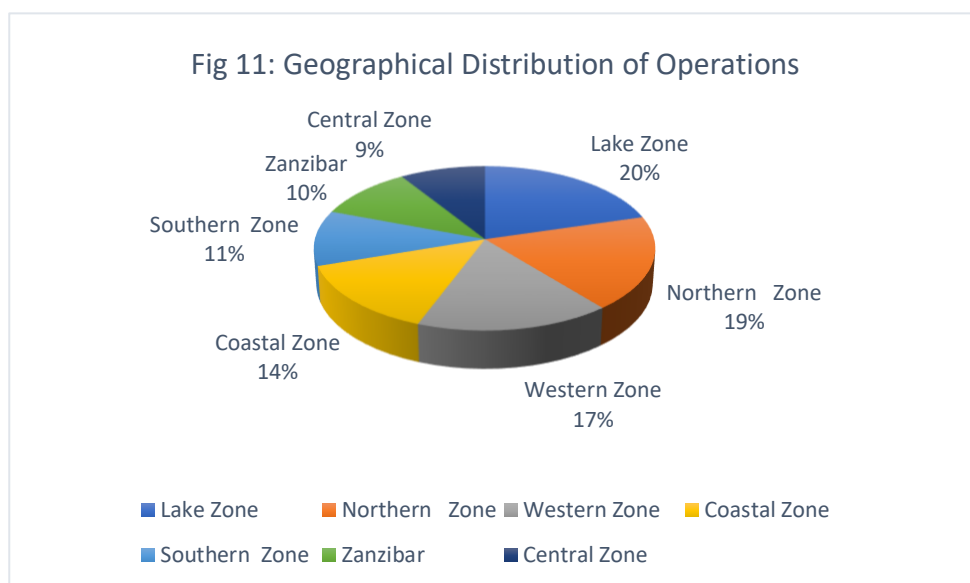


Only 3% of the respondents had their geographical scope beyond the boundaries of Tanzania. These details are presented in figure 10 above.



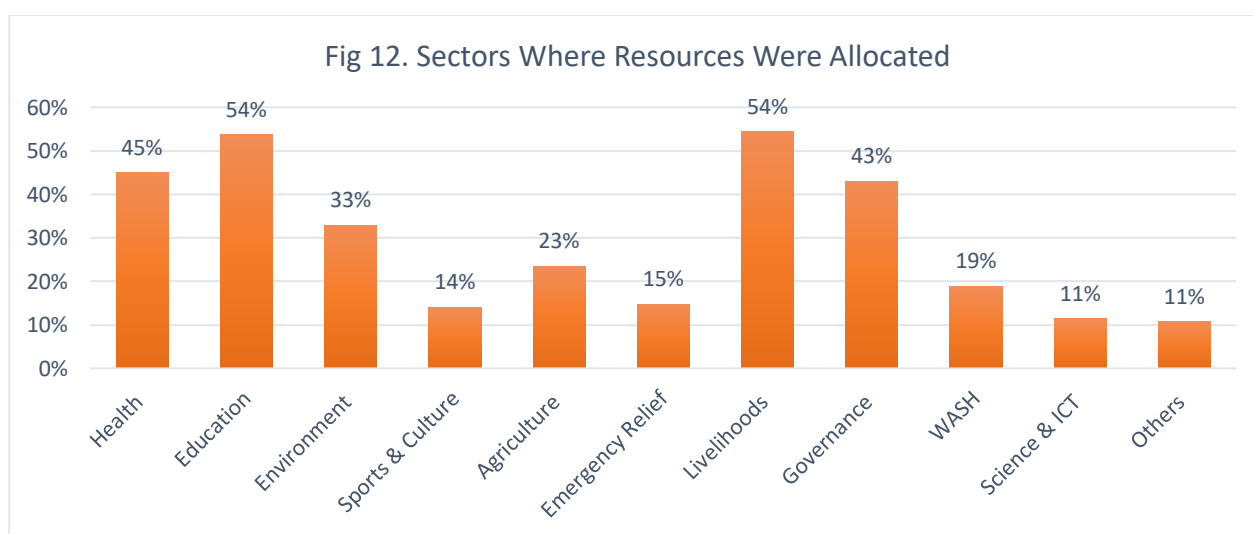
It also emerged from the study that 94% of the respondents spent their resources in Tanzania only, while the remaining 6% also had operations, and thus spent resources outside of Tanzania.

With regard to the regions, there was limited variability in the distribution of the respondents' operations across the seven zones, albeit with some small differences. Lake Zone had the highest number of philanthropy actors operating therein at 20.5%. This is possibly because of the fact that this is one of the neediest zones, with key challenges being HIV/AIDs prevalence, poor education and low agricultural productivity<sup>21</sup>. From this study, it also emerged that the zone also had a relatively high number of CSO domiciled there (see section 2.2, table 1).



The geographical distribution of the rest of the respondents' operations in the other zones was as follows: Northern Zone at 18.6% and Western Zone at 16.7%. The others were as thus: Coastal Zone (14.1%), Southern Highlands Zone (10.9%), Zanzibar (10.3%) and Central Zone (9%).

As concerns the sectors in which the resources were channelled by philanthropy actors, livelihoods development (economic empowerment) topped the list at 54.4%, followed closely by education at 53.7%. The other top sectors where investments were made included: Health at 45%, Governance at 43% and Environment at 32.9%.



The top sectors of above are consistent with those that topped per the 2016 philanthropy survey by FCS which were governance (human rights, advocacy, leadership) at 20%, followed by education at 12%, and subsequently health (10%), economic empowerment (10%) and environment (9%). The

<sup>21</sup> See for example: <https://www.compassion.com/tanzania/lake-victoria.htm>;

same four sectors topped the list per the 2014 philanthropy survey by EAPN being: education at 22%, governance (leadership, human rights, advocacy) at 21% and environment at 16%.

Previous studies show that civil society and philanthropy have played significant roles in these sectors. To exemplify, A 2011 study by Covey Marson shows that civil society are regarded as important agents of democratization; they provide resources that enable citizens to organize into a variety of ways as a basis of ensuring civic agency. Often citizens are empowered with the support of such work to assert more control over their lives, besides increased voice and claim making capacity towards service providers<sup>22</sup>.

Philanthropic organisations have also been successful in impacting the lives of the beneficiaries, with others having managed to work closely with the Government, successfully in influencing change and creating new policies, with programs being rolled out nationally. In a 2010 study by Razeen Jivani indicated that 81% of 55 surveyed respondents indicated that they had received micro credit loans from civil society. The loans enabled recipients to earn greater income, self-confidence, dignity and self-sufficiency. Similarly, the study showed that civil society contributed significantly to improvements in education and health outcomes<sup>23</sup>.

## 2.6 Bottlenecks to Local Giving

### 2.6.1 Overview of Key Challenges

This study also sought to determine the most important challenges, other than those linked to the tax regimes enumerated in section 2.3.2 of this report. Some of the challenges that were highlighted by the respondents are as follows (in order provide order of ranking):

1. Inability to diversify funding sources, hence inadequate sustainability and self-reliance;
2. Limited knowledge sharing and networking platforms;
3. Challenges in finding good partners and stakeholders with whom to strategically collaborate;
4. Finding appropriate and adequate capacity building support; and
5. Insufficient capacity and inadequate tools for measuring impact.

For individuals that had made attempts at local resource mobilisation, the main challenges were indicated to include:

1. Unavailability of adequate tax (and other) incentives to promote local giving;
2. Limited trust by potential givers, and linked to these, receiver accountability challenges;
3. Insufficient existence of safe and easy to use channels for giving;
4. Limited awareness of and or sheer disinterest towards giving; and
5. Inability to give (due to poverty).

These challenges point not only to the economic challenges to giving (ability); but also, weaknesses in the operating frameworks (regulations, tools, knowledge); inability Tanzanian philanthropy actors in to create greater public awareness on the need to give (to address willingness to give). These should form key elements of the efforts in enhancing individual giving (philanthropy) in Tanzania.

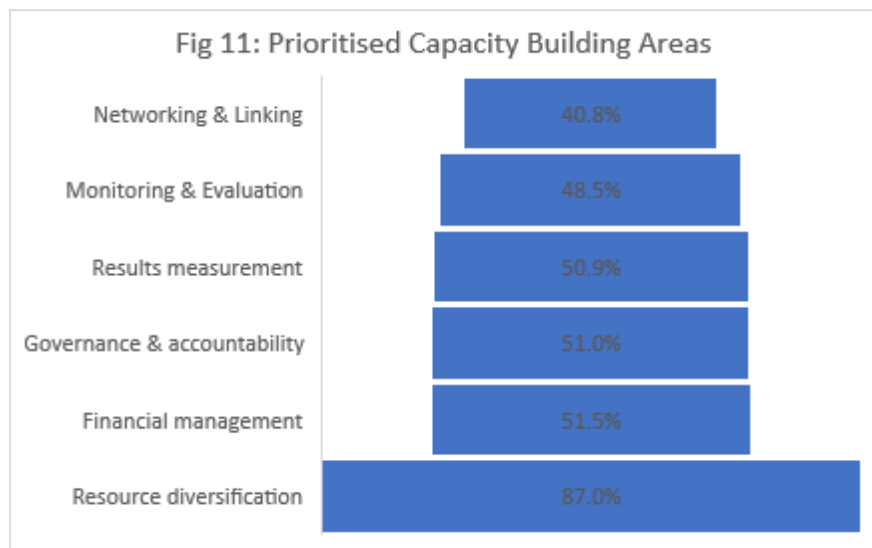
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<sup>22</sup> Corey Mason, 2011. Democracy in Tanzania: The Role of NGOs in Fostering Government Accountability. Indiana University Bloomington

<sup>23</sup> Razeen Jivani, 2010. What are the Impacts of Non-Governmental Organizations on the Lives of the Citizens of Tanzania. University of Pennsylvania

## 2.6.2 Prioritised Capacity Support Areas

The survey also asked respondents for feedback, based on their practical experiences, on the key areas they needed capacity building support, as a basis of further strengthening philanthropy.



The top three areas that emerged in this regard included: resource diversification towards sustainability (87%); results/impact measurement (50.9%); and financial planning and management (51.5%). Other areas included leadership, governance and accountability (50.9%), monitoring and evaluation (48.5%) and networking and linking (40.8%).

It is noteworthy that a relatively similar set of challenges emerged from the 2014 philanthropy survey<sup>24</sup> by EAPN, these being: 'limited sources of funds, followed by unfavourable tax policy, poor collaborations amongst different stakeholders and lack of tools for monitoring and measuring social impact'. Subsequently the priority capacity building areas highlighted in the 2014 giving report were: how to measure impact, designing M&E systems, and enhancing sustainability.

Subsequently, these areas would need attention on a priority/ continued basis, being major contributors to possibility for philanthropy to flourish in Tanzania. In particular, it is clear that a large number of respondents have a huge interest in diversifying and stabilizing their resource base. To address this, support is likely to be needed in a number of areas, amongst these: conscientisation and capacity development of the philanthropic actors and communities on local giving (expertise, credibility, attitude etc.); promoting strategic multi-level and multi-sectoral collaborations; as well as facilitating a suitable environment for local giving to thrive, especially relevant legal, policy and institutional frameworks.

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<sup>24</sup> The report of philanthropy survey of 2016 does not highlight any challenges (hence these are not included in the comparisons in this section).

## 3.0 CONCLUSIONS AND RECOMMENDATIONS

### 3.1 General Conclusions

Arising from the findings above, several conclusions can be drawn, amongst them, the following:

1. There exists a culture of giving in Tanzania driven by both a desire to improve the welfare of others, besides a sense of obligation that accompanies the privilege of belonging. Except for a few high net-worth philanthropists, the giving is often not structured or consistent. This makes it hard to access data, say on levels, nature, patterns and accountability for giving.
2. Although philanthropy is as old as the history of Tanzania, there is no uniformity in the definition of philanthropy or collective understanding of what philanthropic actions entail. The views and experiences of various stakeholders are as diverse and their diversity.
3. While the number of Tanzanians that give to charitable causes is on the rise, the actual amounts generated from the general public (communities, individuals) are often much lower than those by the few high net-worth philanthropists. Similarly, the amount of resources externally generated resources for philanthropy far outstrips that which is locally generated. Subsequently, the local giving potential in Tanzania is still relatively untapped. Key challenges revolve around limited information, trust, incentives, besides unsupportive attitudes.
4. The regulatory frameworks governing the philanthropy sector in Tanzania is pretty fragmented. This is characterised by multiple laws and oversight authorities, that are cumbersome and expensive to comply with. Incentives are equally limited and not well understood by key actors.
5. The mechanisms and capacity for collaborative leadership (coordination, linking, joint responses etc.), and thought leadership (evidence building, data sharing etc.) within the philanthropy space are much less developed. It emerged for instance that close to 50% of the philanthropy organisations that responded to this study are not members of any philanthropy network.
6. There exists extremely limited collaboration between civil society organisations engaged in philanthropy, with the private and public sectors. There is also limited flow of resources (giving) that goes on between these three sectors. A system approach to promoting local philanthropy is thus lacking, yet individual giving and corporate philanthropy holds the key to growing local giving as they hold great potentials yet are relatively untapped.
7. Increasingly shrinking civic space and heightened competition for dwindling external funding appear to have triggered a desire amongst local philanthropy organisations to strengthen local philanthropy. Such efforts are however constrained by capacity challenges, unfavourable regulatory regimes and credibility concerns. However, much more capacity support is needed to enable these entities further increase the value of own or locally generated resources, which currently are pretty meagre.
8. In response to the noted challenges on local resource mobilisation, a key capacity development area prioritised by most respondents (87%) was resource diversification and financial sustainability. It would be great of these issues are attended to. Such capacity development should focus on three areas viz. strengthening capacity of philanthropy actors (expertise, credibility, attitude, awareness etc.); promoting multi-level and multi-sectoral collaborations; as well as facilitating a conducive regulatory environment for local giving to thrive.

### 3.2 Overall Recommendations

Several specific recommendations have been provided within the body of this report, directly addressing the noted points of attention in each subsection of the report. This section therefore only presents the general recommendations; these should therefore be read together with the other recommendations under each subsection of the report. The recommendations are as thus:

1. There is a need to consider pushing for the consolidation all the laws, policies and or institutions governing philanthropy organisations into one or two only. These could borrow from a few East African countries which have in recent years established Charity/Public Benefits Organizations Laws. EAPN, FCS and TPF could play a leading role in bringing together different actors to champion this cause. Tasks could include facilitating consultations, preparation of drafts as well as ensuring operationalization of the same once completed. This law could also unify definitions of philanthropy within the context of Tanzania.
2. To incentivize key actors in Tanzania, TPF could work with the Government and other key actors to design and implement a national recognition mechanism (best practice award) or system, the government for companies involved in philanthropy work. This will motivate current and future philanthropy practitioners to come out in the open and benchmark their activities or operations within the framework.
3. Consider engaging with the Government through the Ministry of Finance to facilitate establishment of tax law provisions (with oversight from Tanzania Revenue Authority) that offer windows for application for certain tax breaks or benefits for private individuals and businesses that are keen implement long-term philanthropy strategies rather than CSR/CSI.
4. TPF, working together with relevant actors, needs to invest in strengthening the CSO capacities to effectively engage and establish long-term partnerships with the private sector and government. These should amongst others aim to reach out and leverage on the resources from local philanthropists/strategic givers for long-term investments in priority areas of community development needs in consonance with the local and national government priorities.
5. TPF and or FCS needs to advocate for the adoption of OECD guidelines on philanthropy in collaboration with the Tanzania private sector. This should help in standardization of definitions, promotion of best practice and benchmarking among key philanthropy actors in the country in line with generally agreed international principles.
6. FCS should take leadership, utilize its position of influence, and partner with the Tanzania Philanthropy Forum, in promoting public awareness and visibility about the concept and practices in sustainable/organized philanthropy in Tanzania. This may be reinforced through well documented local, regional and global success stories (putting a name and face to the philanthropy dialogue).
7. The TPF needs to identify key philanthropy champions (prominent personalities/influential people) and collaborate with the media/media owners in Tanzania (including social media) to position the opportunities in a vibrant, well-regulated and incentivized philanthropy sector, as a viable alternative to international donor funding in the long run. Getting the backing of policymakers would ensure the right interventions in as far as policy reviews are concerned are realized in the shortest time possible.

8. A self-regulatory mechanism may help the sector actors to promote self-assessments, remedial actions, capacity strengthening, and peer review/monitoring to ensure the sector grows within the tenets of best practice and compliance with all accountability principles.
9. There is need to establish a structured system for philanthropy data management, including standardised tools/ frameworks for philanthropy data collection, tracking, analysis, reporting, and sharing. Such systems should also ensure that such data is collected and organised in such a manner as to allow for trend and cross-sectional analysis<sup>25</sup>. This includes standardising – as far as is possible - the philanthropy survey tools, methodologies, study areas and assessed variables for philanthropy surveys as well as regularising the periodicity of the same. There could also be value in establishing more structured systems of collaboration in philanthropy data collection and management.

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<sup>25</sup> May borrow from the guidelines contained in the Global Philanthropy Data Charter developed by WINGS and the Foundation Centre, a framework that aims to guide the philanthropic sector's data-related work and instil a data culture.

## 4.0 APPENDICES & ANNEXES

### 4.1 Annexes

#### 4.1.1 Annex 1–List of Consulted Persons

List of Key Informants Interviewed		
SN	Name	Organization
1	Josephine Msambichaka	Reach for Change Foundation
2	Joan Kimerei	Tanzania Growth Trust
3	Deus Valentine	Tanzania Philanthropy Forum
4	Philomena Modu	Women Fund Tanzania
5	Barbara Gonzalez	Mo Dewji Foundation
6	Zena Maajar Tenga	Hassan Maajar Trust
7	Aisha Sykes	Refined Advisory/JKMF
8	Sandra Oswald	Vodacom Foundation
9	Peter B. Nyanda	Social Action Trust Fund

#### 4.1.2 Annex 2 - List of Survey Respondents

#	Name Respondent	Respondent's Organization
1	HALIMA NAMBUNGA.	NEWALA NGOs NETWORK
2	Haji Juma Chapa	GAMYDA
3	Sam Kayongo	KADEF
4	Faustin Ammi	COMECA
5	Adam Sibora Wariobi	Musoma Disabled Tree Nursery (MDTN)
6	Philemon Kisinini	Umoja wa Miradi kwa Viziwi Tanzania
7	Haroun H. Jongo	Pakacha group
8	Winifrida K Williams	Neema Resource Foundation
9	Emanuel mapunda	Igola development association
10	Albert Chalamila	Mufindi Vijana Kwa Maendeleo (MUVIMA)
11	Dafrosa Itemba	Tanzania Women Research Foundation
12	Wilson Muhunge	Kamachumu Vision For Poverty Eradication. KAVIPE
13	Livingstone Byekwaso	Saidia Wazee Karagwe (SAWAKA)
14	Wilson Muhungye	KAVIPE
15	Regina Ephraim Ntukafo	Women in Action for Development (WIA)
16	David K.B. Bukozo	Marafiki wa Afrika Tanzania (MAT)
17	SIMON HOBOKELA MWANGONDA	INTERGRATED RURAL DEVELOPMENT ORGANIZATION
18	Fr. Anthony Ndikumulimo	HUMAN LIFE DEFENCE DEPT OF THE DIOCESE OF RULENGE-NGARA
19	Hassan S Mikazi	Tanzania Albinism Society (TAS) Morogoro region branch
20	JOEL G. KIPUTA	RUNGWE WOMEN AND ORPHANS RIGHTS CENTRE
21	Terry Morton	Peacemakers for Albinism & Community
22	JOEL GODWIN KIPUTA	RUNGWE WOMEN AND ORPHANS RIGHTS CENTRE
23	BOSTON CHIBOKO	KIWOPA
24	KELVIN HAULE	WATIIFU SANAA GROUP
25	Adam Siwingwa	MIICO
26	Otanamusu Nicholas Masaoe	Tanzania Initiative For Social and Economic relief (TISER)
27	Brighton Kalinga	Community Health Issues and Development Association

28	GEORGE JACKSON MSOWOYA	NJOMBE DISTRICT NON-GOVERNMENTAL ORGANIZATION (NJODINGO)
29	Rose Nyoni	Gender Empowerment Foundation
30	Zainab Shakiru	Tumaini women development association
31	Godlove Miho	Children and Youth Development Organization
32	JANSI DAUDI SINKAMBA	TUSHIRIKI
33	Soud M. Ali	ZANZIBAR ASSOC OF INFORMATION AGAINST DRUGS AND ALCOHOL
34	Mariam Kamote	Services Health & Development for People Living with HIV/AIDS
35	Jonh Mengele	Greenbelt Schools Trust Fund
36	Leonard Masele	REICHET Foundation
37	Alois Daniel	TANZANIA DISABLED PERSONS MOVEMENT(TDPM)
38	Ernest Mkonyi	Arusha Municipal Community Foundation
39	Rehema Partison Tenende	FIMACABUDO
40	GEORGE JACKSON MSOWOYA	NJOMBE DISTRICT NON-GOVERNMENTAL ORGANIZATION (NJODINGO)
41	Emmanuel Mtinangi	Jikomboe Integral Development Association (JIDA)
42		KIWOHEDE
43	Regina Ephraim Ntukafo	
44	Dominick Madiga	Women In Action for Development (WIA)
45	Rahim Niah	Poverty and Environment Degradation Fighters (PEDEFI)
46	Benedicto Hosea	Community Servers Tanzania
47	Msenga Amir Ahmad	Mboni ya Vijana Group
48	Alex Margery	DAKAWA ECONOMIC DEVELOPMENT ORGANIZATION (DAKEDEO)
49	Philemon Boyo	Tanzania National Network of People with HIV/AIDS (TANEPHA)
50	SALUM. S. WAMAYWA	Fair Education and Information Centre-FADICE
51	Nicas Athanas Nibengo	DIRA YA MAENDELEO TANZANIA (DIMATA)
52	Veronica Francis Shao	Base for Education Dissemination
53	Ruth Kihui	KINSHAI TANZANIA
54	Irene Paul Mitema	Pastoral Women's Council (PWC)
55	FELIX NIY'ILEMA	OPEN MIND TANZANIA
56	Nico Bwire	CODISO
57	Zuhura Mfaume Selemani	Chama Cha Walemavu Mwanza
58	Winnie Lukindo	Bagamoyo children cares association
59	Abraham Akilimali	Kazi ni Dawa (KAniDA)
60	Fr. Honoratus Ndaula	KINNAPA DEVELOPMENT PROGRAMME
61	STELLA MGAYA	The registered trustee of the Roman Catholic Church Rulenge-Ngara.
62	Barnabas Nabulizi	Association for Termination of Female Genital Mutilation
63	Deogratias Luhamba	Clear Vision for Change
64	Paschal Nchunda	SHIRIKA LA USHAURI NA UDHIBITI WA UKIMWI KAHAMA SHIUUUKA
65	Sylvester Karigita	Tanzania Agricultural Modernization Association
66	John Kidasi	
67	Amabilis Batamula	MOROGORO PRESS CLUB
68	khalfan SalimSuleiman	Femina Hip
69	Katongole Dastan	Zanzibar Monitoring and evaluation association (ZAMEA)
70	CathbertTomitho	MikonoYetu Centre for Creativity and Innovation
71	Aginatha Festo Rutazaa	Land Rights Research and Resources Institute (LARRRI/HAKIARDHI)
72	Roselyn M. Mossama	TUSONGECOMMUNITY DEVELOPMENT ORGANIZATION
73	Dunstan Kishekya	ACT - Mogabiri Farm Extension Centre (MFEC)
74	Ahia Ntamubano	Maarifa ni Ufunguo



75	MBAROUK SAID ALI	Kagera People-Centred Development Foundation(KAPECEDEFO)
76	KUBINI NKONDO KUBINI	UMATI - UNGUJA
77	PRISCA YOHANA UNGA	NABROHO SOCIETY FOR THE AGED, LINDI. 0784 683 528
78	Lwendo Yohana	LINDI SUPPORT AGENCY FOR WELFARE
79	MTINGA MASATU	SHIUMATA
80	Alex Mbwilo	MODERN EDUCATION AND CULTURE GROUP
81	Angela Benedicto	Sakale Development Foundation (SADEF)
82	Lucas M. Daudi	Wote Sawa Domestic Workers Organization
83	Mr. Davis Makundi	Ray of Hope for Children
84	Rosemary Naiputari Ntoipo	MARAFIKI WA ELIMU DODOMA (MED)
85	Veronica Francis Shao	Girls' Empowerment Program and Network (GEPaN)
86	Ahmad Kisili	Kilimanjaro NGOs Cluster(KINSHAI)
87	Oscar Kapande	Facilitation for Integrated Development and Relief Services (FAIDERS)
88	Lutengano Kabigi	Babawatoto centre for Children and Youth
89	Francis Romani Selasini	Africa LuluNjema Development Organization(ALNDO)
90	Ms. Marry Gemela	Network Against Female Genital Mutilation (NAFGEM)
91	Batister M. Mbwana	The Women Against Poverty (WAPO)
92	Fred George	Grace Community Development and Education- GCDE
93	Festo Mrina	Tanzania Food Gardening Network
94	Dan Hinjo	Tanzania Women Empowerment in Action - TAWEA
95	John Nginga	All Saints' Development Organization (ASADO)
96	Juster Denis	Tunduru Paralegal Centre (TUPACE)
97	Bakari Ali Mohammed	Young women leadership
98	JOSEPH ROBERT BUYAGA	SAIDIA WAGONJWA WA AKILI ZANZIBAR(SWAZA)
99	Hassan Ali Bakar	YOUTH VISION SOUND OF TANZANIA
100	Yahya	JUKAVIPE
101	George Peter Manzilili	Zanzibar Current Generation Forum
102	Mgonda Christopher	Livelihood and Environmental Catalyst
103	Ezekiel Kalolo Melimeli	PECO
104	Henry J. Cigwasi	Kalolo Ministries Tanzania LTD
105	Henry J. Cigwasi	Grassroots Youth Development Organization
106	Emmanuel Simon	Tanzania League of the Blind
107	Bernard M. Ndunguru	Grassroots Youth Development Organization
108	Jacob Macha	GULUKA KWALALA YOUTH ENVIRONMENT GROUP
109	Mohammed Saleh Ali	Tanzania Communication and Development Center (TCDC)
110	Gerald Ng'ong'a	ZANZIBAR WRITERS INITIATIVE[ZAWI]
111	Kilumba Salum wakulichombe	Rafiki Social Development Organization (RAFIKI-SDO)
112	Shaban Amiri	Association for Spina Bifida and Hydrocephalus Tanzania(ASBAHT)
113	John Wihallah	Tanzania Women Empowerment in Action (TAWEA)
114	PANGARASI MSONGORE	Njombe Agricultural Development Organization(NADO)
115	AUDAX RUKONGE	TUSPO-Tanzania Users and Survivors of Psychiatry Organization
116	Ali Kombo Ali	ANSAF - AGRICULTURAL NON-STATE ACTORS FORUM
117	Emmanuel Valentine	YOUTHS SELF EMPLOYMENT ORGANIZATION (YOSEO)
118	Amina Yusuf Kashoro	TANZANIA SUPPORT FOR WOMEN'S RIGHTS (TASUWORI)
119	Luhaga Makunja	Zanzibar Climate Change Alliance
120	Phineas Mbahondela	Marafiki wa Elimu Dodoma
121	FULJENSIA KAPAMA	Dira na Maendeleo Yetu (DIMAYE)

122	Iddi Mtalala	Katavi Women Development Organization (KAWODEO)
123	Bernard Makachia	Ruangwa Organization for Poverty Alleviation
124	Deogratius Makoti	Foundation Karibu Tanzania
125	Paulina Alex	Volunteer for youth in health and development(VOYOHEDE)
126	Alphonse Mntambo	New Light Children Centre Organization
127	Ally Abdallah Masimike	community-oriented development action (CODATz)
128	Steven Revelian	Rufiji Social Development Initiative
129	Elinami John	Karagwe Rural Dvt & Environmental Conservation Agency (KARUDECA)
130	Babu Paschal Steven	Policy Forum
131	Rose Sarwatt	Kigoma Vijana Development Association (KIVIDEA)
132	HILARY TESHA	TANZANIA WIDOWS ASSOCIATION - TAWIA
133	Mgewa Joseph	KILIMANJARO WOMEN INFORMATION EXCHANGE & COMMUNITY ORG
134	GRACE MKUMBWA	Railway Children Africa
135	Mathew George Chungu	SKMAVMM
136	Amina Yusuf Kashoro	Pwani Development Promotion Agency (Pwani-DPA)
137	Jamila Mahmoud Juma	Zanzibar Climate Change Alliance(ZACCA)
138	Mary Liwa	Zanzibar Female Lawyers Association
139	Lenin	Tanzania Association of Women Leaders in Agriculture & Environment
140	Jonathan Ngwina Kassibu	Tanzania
141	Ernest. T. Mella	Youth and Environment Vision(YEV)
142	Charles	MAMADO - Maji na Maendeleo Dodoma
143	Makala Mohamedi	WASHEHABIKI
144	Kees Groenendijk	Spiritual Life In Christ (SLIC)
145	HAROLD KILUNGU	Legal Services Facility
146	Ezekiel Kassanga	Tabora Advocacy Centre for Development (TACEDE)
147	Estahappy Mariki Wenje	The Girls Foundation of Tanzania
148	Gervas Maiko Sulle	Kawiye Social Development Foundation
149	AFESSO WILSON OGENGA	MiDA Tanzania
150	Rose O Mwapachu	COMMUNITY INITIATIVES PROMOTION
151	Mussa Kombo Mussa	Tushikamane Pamoja Foundation
152	Japhet Aloyce Kalegeya	Pemba Environmental and Malaria Control (PEMCO)
153	ABDALLA DAUDI KHAMIS	Christian Education and Development Organization (CEDO)
154	Tedvan Chande Nabora	ZANZIBAR ALBINOS ASSOCIATION
155	DEOGRATIUS NZENGULA	faru arts and sports development organization (FASDO)
156	JAPHET LAZARO SENTOZI	Environmental Conservation and Aids Prevention Foundation-ECAPF
157	DASTAN MZIWANDA	KIBONDO PARALEGAL FOUNDATION (KIPAFO)
158	Raphael N. Mahangi	MALEMA TRUST
159	Damasi Jeremiah Bagiye	Kuhifadhi Mazingira-KAMA
160	Clarence Mosha	SHIVYAWATA - KIGOMA
161	Angelina H Masali	Save Education and Future Development Foundation
162	Philemon Boyo	CHAWATA
163	Theofrida Kapinga	Fair Education and Information Centre
164	ADOLF S. CHUBWA	TACOSODE
165	Peter Kawageme	KIBONDO ENVIRONMENTAL MANAGEMENT ASSOCIATION
166	Mary Kabati	Peace Relief Organization(PRO)
167	MOHD NAJIM OMAR	Tanzania Home Economics Association (Mwanza)
168	Edson Ernest Msigwa	PEMBA ASSOCIATION FOR CIVIL SOCIETY ORGANIZATION

169	Hatibu Lugendo	Ilula Orphan Program (IOP)
170	Frank Luvanda	Mazingira Network - Tanzania (MANET)
171	Simon Semetei	Global Education Partnership
172	Ms. Jane Magigita	WODSTA
173	DOMINIC M. MATHIAS	Equality for Growth
174	OSCAR MSANGI	BUSINESS AND ENTREPRENEURSHIP SUPPORT TANZANIA - (BEST)
175	Josephine Nafuna	NKANSI ASSOCIATION OF NON-GOVERNMENTAL ORGANISATION
176	Javes Sauni	Matonyok women Initiative Organisation
177	FIDEA AMON RUANDA	INFORMAL SECTOR TEAM (INSERT)
178	Katto mbatina	MTWARA NGO'S NETWORK(MTWANGONET)
179	Emmanuel Simon	youth ICT innovators and community transformation Tanzania
180	Francis Kiwanga	Tanzania League of the Blind
181	Mr. Musa Masongo	Foundation for Civil Society
182	Cosma Bulu	Tanzania Comm Based Option for Protection and Empowerment Org. (
183	Thomas Meiyan	Lindi Women Paralegal Aid Centre (LIWOPAC)
184	Essau Erasto	Monduli juu orphan project (MOP)
185	Eunice Lwendo	SPECIAL DEVELOPMENT ORGANIZATION (SDO)
186	Athanas Evarist	Safina women Association
187	Jonathan Kifunda	FADHILI TEENS TANZANIA
188	Bernard Sungi	Thubutu Africa Initiatives
189	Stella Masala Mpanda	Oblige for Vulnerable Children Tanzania (OVCT)
190	Majura Maingu	Childbirth Survival International (CSI)
191	Hezekiah Wenje	Victoria Farming and Fishing Organization
192	Elisha Makanga	Combating HIV/AIDS in Tanzania
193	Langael Nasari	Tanzania People Development organization(TADEPO)
194	Rosemary Olive Mbone Enie	Uvimasha CSO
195	Angelus Tungaraza	Salama Heritage Ecovillage (SHE) Tanzania
196	Eliud Kabengo	Rural and Urban Development Initiative Agency (RUDIA Tanzania)
197	Gerald G. Nkona	JEMA ACTION FOR COMMUNITY DEVELOPMENT-JACODE
198	Nestory Kennedy	Save for Development and Relief Association - SADERA
199	Onesmo Kajuna	Ruvuma orphans association
200	Yahya Mohammed Al-Sawafy	Ni Hekima Pekee
201	JACKSON ESTOMIH MURO	Ivo de Carneri Foundation - Zanzibar Branch
202	ALI MAKAME ZUBEIR	JUVIKUKA
203	Nuri Kiswamba	Community Economic Development and Social Transformation
204	Michael Reuben Ntibikema	USHIRIKIANO WA VIJANA MWANDEGE (USHIVIMWA)
205	Ngitoria Lemonduli	Elimu Mwangaza
206	PETER MEZA	empowerment of Marginalised Communities (Emac Tanzania
207	Angelus Runji	MPASOPHA (Mpanda societies for people living with positive HIV/AIDS
208	Wilfred Serikali	Conservation of Nature for Survival
209	Onesmo Kajuna	ORGANISATION OF SPECIAL NEEDS EDUCATION TEACHERS (OSNET)
210	James Silas	Ni Hekima Pekee
211	Jaruo B Karebe	Southern Highlands Paralegal Organization
212	Ramadhan Joel Nkembanyi	Tanzania Peace, Legal Aid & Justice Center (PLAJC)
213	Neema K. Kitundu	Nyakitonto Youth for Development Tanzania(NYDT)
214	Jovin Bifabusha	Stephen Setter Foundation
215	Enock Ryaga	Forum for African Women Educationalists Tanzania - FAWETZ

216	Advocate Ostack Mligo	Afya Women Group
217	sharnel Deo	LEGAL AND SOCIAL ASSISTANCE CENTRE
218	Majura B. Maingu	PEN Tanzania
219	Ndaisaba George Ruhoro	Victoria Farming and Fishing Organization
220	Jabir	People's Development Forum (PDF)
221	HEMED A NGOCHELE	Nurget Development in Tanzania(NDT)
222	Gervas Evodius	High Life Social Works Organization
223	Dominick E. Ringo	Hakizetu Tanzania
224	Elibariki Mollel	Research, Community Organisational Development Associates
225	Lukundo Zawadi	Mwema Street Children Centre
226	Mwadhini Myanza	Community Development Trust Fund of Tanzania (CDTF)
227	Edward S. Mbogo	Tanzania Community Foundation Network
228	Philo Modu	NGO Network for Dodoma Region (NGONEDO)
229	Paulsen Mrina	Women fund Organization (WFT)
230	Joan Kimirei	TQR

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## 4.2 List of Appendices

### 4.2.1 Appendix 1 –Survey Responses (PDF and PPT)

### 4.2.2 Appendix 2 – Survey Questionnaire

### 4.2.3 Appendix 3 – KII Guide