Advancing the Sustainable Development Goals: An Analysis of the Potential Role of Philanthropy in Ghana

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Abstract
In September 2015, the Sustainable Development Goals (SDGs) were endorsed by the United Nations General Assembly as the cardinal agenda for guiding future global development. In financing the SDGs, there has been an increasing call on stakeholder diversification by leveraging on other non-state actors and private finance including philanthropic institutions in influencing, delivering and advancing the SDGs. Drawing on insights from the Ghanaian philanthropic sector, I show that philanthropic institutions play complementary roles in service delivery, support civil society organisations to engage in active action and advocacy, and enhance paradigm shifts in development thinking around the SDGs. I argue for the need in embracing complexity thinking that recognises that the attainment of the SDGs is dependent on the creation of an enabling environment and effective multi-stakeholder consultation.

Keywords
Philanthropy, Sustainable Development Goals (SDGs), Civil Society Organisations (CSOs), multi-stakeholder engagement, Ghana

Introduction
Following the Third International Conference on Financing for Development held in Addis Ababa in July 2015, and the subsequent adoption of the Sustainable Development Goals (SDGs) in September 2015 by the United Nations General Assembly, the foregrounding role of private finance including philanthropy in financing the SDGs has received much attention in both academic and policy discussions (Mediavilla and Garcia-Arias, 2019; OECD, 2018). The universal and complex nature of the SDGs requires collaborative efforts between governments, the private sector, academia, civil society organisations (CSOs) and philanthropic institutions (Addis Ababa Action Agenda, 2015). Informed by this, there have been multi-stakeholder debates over mechanisms for financing the SDGs. To this end, unlocking the potential of philanthropy has been proposed as one...
of the solutions to financing the SDGs (African Development Bank et al., 2015; OECD, 2018). More importantly, philanthropic institutions, due to their perceived financial independence and ability for experimentation and risk-taking, have been the subject of arguments that they could help in influencing and delivering the SDGs (Council of Foundations, 2018).

Given that financing development has become one of the key cornerstones for the SDGs and the need to widen the scope of development finance through stakeholder diversification, the philanthropic sector is expected to contribute towards addressing the SDGs’ annual investment gap of about US$5 trillion–US$7 trillion (UNCTAD, 2014). Private philanthropy is therefore expected to build on the complementarity of other funding mechanisms by leveraging their innovative capacity in raising additional financial resources (African Development Bank et al., 2015; SDG Philanthropy Platform, 2015). The Addis Ababa Action Agenda (AAAA) explicitly acknowledges the importance of philanthropy in achieving the SDGs in paragraphs 10 and 42 by stressing the need for philanthropic donors to give towards local and national development priorities (AAAA, 2015: 21).

For this reason, in many developing countries, including Ghana, governments have become more responsive towards the achievement of the SDGs through multi-stakeholder engagement. Informed by this, on 9 July 2015, Ghana formally joined the SDG Platform for Philanthropy (SDGPP) with the aim of facilitating engagement and fostering dialogue between stakeholders and philanthropic institutions in advancing the SDGs. In addition, in 2015, the SDGPP established the Ghana Advisory Council to promote collaborative efforts towards the creation of an enabling environment for philanthropic engagement in national development plans (SDG Philanthropy Platform, 2017). In promoting a philanthropic agenda within Ghana, the New Patriotic Party (NPP) during its 2016 election campaign promised to ‘create the enabling legislative and economic environment for philanthropy to blossom and promote a new era of giving, knowing that a prosperous Ghana makes it easier for individuals and organisations to support civil society’ and the SDGs (NPP 2016: 176).

Despite the increasing attention to discussion of philanthropy and the SDGs in the literature (Callias et al., 2017; Mediavilla and Garcia-Arias, 2019; OECD, 2018; UNDP, 2017), there have to date been no sustained empirical studies on the potential role of philanthropy in implementing and advancing the SDGs at the national level from a developing country’s perspective (Salamon and Haddock, 2015). In particular, empirical studies on the role of philanthropy in promoting the SDGs is scarce, as existing studies have tended to rely on secondary literature or anecdotal evidence (e.g. Callias et al., 2017; OECD, 2018; UNDP, 2017). More so, there is gap in knowledge on the Ghanaian philanthropic sector, although the country has a long and celebrated tradition of philanthropic giving. At the moment, there has been no empirical research to map or explore the Ghanaian philanthropic landscape and its complexity. The nature of the philanthropic sector has therefore not yet been fully recognised in the academic literature. This represents a gap in knowledge, which this study seeks to fill.

In doing so, this article seeks to answer the following research questions: What is the nature of the philanthropic space that exists and is unique to the Ghanaian socio-cultural and economic context? How are philanthropic institutions contributing towards advancing the SDGs in Ghana? What factors hinder the ability of philanthropy to advance the SDGs and its implications for Ghana’s development? By answering these critical questions, this article aims to provide a basis for philanthropic scholars and other researchers to contribute towards critical discussion of the SDGs by engaging, documenting and examining the potential role of philanthropic institutions in advancing the SDGs. In doing so, it asks critical questions on ways of facilitating the process of engagement and the creation of an enabling environment between philanthropic institutions, governments, the private sector and CSOs. Addressing these issues is crucial to understanding the shifts and debates surrounding the relationship between philanthropy and the SDGs, which has wider policy implications in many countries.
The article contributes to the emerging literature on African philanthropy by contextualising the development and role of philanthropy in advancing the SDGs at the country level. It shows that philanthropic institutions not only provide funding for the SDGs but also have greater influence on development approaches through the promotion of transformative solutions to national development challenges, with the aim of ensuring inclusive and sustained development. This has made philanthropic institutions a major catalytic player in Ghana’s development landscape and the SDGs. Despite this, there are impediments including the absence of an enabling environment and data and tracking mechanisms that stands to affect the realisation of the SDGs.

In this article, I draw on semi-structured interviews conducted with philanthropic institutions, national non-governmental organisations (NGOs), government officials, donor representatives, consultants and academics from three regions (Northern, Upper West and Greater Accra) in Ghana between July 2015 and April 2018. In designing this research, a purposive sampling framework was used in selecting 67 interviewees involving 10 philanthropic institutions’ representatives, 32 NGO leaders, five government officials (from the Ministry of Finance, Department of Social Welfare and National Development Planning Commission), 11 donor representatives (from bilateral, multilateral and international NGOs) and nine development consultants and academics with expertise on philanthropy and SDGs. The interviews were useful in providing analytical themes for understanding the nature of the Ghanaian philanthropic space and how philanthropic institutions could help in promoting the SDGs. All interviews were recorded and transcribed with the consent of interviewees. The interview data were coded using NVivo 10 and were thematically analysed in identifying emergent themes through an inductive and iterative approach. To ensure interviewees’ confidentiality and anonymity, their names were not included in the analysis. In presenting the empirical findings, I used terms such as ‘interviewees, government officials, donor staff and NGO staff’. This article is a by-product of a doctoral research on NGOs’ resource mobilisation and survival strategies (see Kumi, 2017) which was guided by the ethical principles of the ethics committee of the University of Bath.

In addition to the semi-structured interviews, scholarly literature associated with philanthropy and SDGs was reviewed. The sources of data included journal articles, books, reports, policy briefs and working papers on philanthropy in Ghana which was compiled over twelve months (2015–2016) during which the discussion of philanthropy and the SDGs was gaining attention among policy-makers in Ghana. In doing so, the aim of the article is to reflect on the nature and potential for philanthropic institutions to contribute to advancing the SDGs in Ghana.

This article is organised as follows: A review of the relevant literature on the SDGs and philanthropy is presented in the next section. The section that follows maps Ghana’s philanthropic sector. The discussion of the potential role of philanthropy in advancing the SDGs is presented in the penultimate section. The last section concludes by reflecting on the lessons learnt and implications of the engagement of philanthropic institutions in the SDGs.

**Sustainable development goals**

The SDGs are a set of global commitments aimed at promoting development that were formulated following the Rio+20 Summit of the United Nations in Brazil in 2012. These commitments build upon the Millennium Development Goals (MDGs) after their expiration in 2015 (Kumi et al., 2014). For this reason, the United Nations General Assembly in September 2015 formally adopted the 17 SDGs, 169 targets and 300 indicators proposed by the Open Working Group on the SDGs.

The SDGs reflect both a normative concept and complexity thinking. In its normative sense, it envisions a society where there is economic prosperity, environmental sustainability, good governance, social inclusion and cohesion. Thus, the SDGs ‘advocate for equity and environmentally sensitive economic development’ (Kumi et al., 2014: 540). On the other hand, the complexity aspect deals
with the numerous interactions, interlinkages and interdependencies between social, economic, environmental and political systems. By so doing, it moves our understanding from a linear to an evolutionary and open-ended understanding of development. The SDGs are not only a ‘development blueprint’ for developing countries, they also apply to developed countries and therefore move development away from simplistic, reductionist and idealised solutions to addressing global problems. Against this backdrop, although the SDGs are a continuation of the unfinished business of the MDGs, they have a focus on people-centred, planet, partnership and prosperity-based notions of development. The complexity of the SDGs was recognised in the consultative processes that surrounded their design. While the SDGs seek to be inclusive, they have been criticised for being too complex and over ambitious, and have the potential to redirect development towards the attainment of quantifiable indicators to the neglect of key social needs (Liverman, 2018).

Another important aspect of the need for complexity thinking relates to the domination of global development agenda by neoliberalism, with its excessive focus on economic growth as the engine for poverty reduction. The SDGs seem contradictory because of their promotion of economic growth in tandem with sustainability. However, meeting economic goals comes at the expense of sustainability (Kumi et al., 2014). The SDGs support a neoliberal agenda where economic growth is perceived as synonymous with sustainability. In addition, the focus on economic development is spearheaded by private-sector participation in the SDGs. This creates room for neoliberal institutions including the World Bank and multinational companies to advance their interests under the rhetoric of global partnership as emphasised in SDG 17.

In doing so, development risks becoming ‘business as usual’ rather than a conscious effort to improve the living conditions of the poor because of their profit-seeking motives (Scheyvens et al., 2016). The involvement of, for example, the private sector will reinforce the dominant neoliberal agenda characterised by increasing inequality and unfavourable power dynamics. Such criticisms require the SDGs to move beyond ‘neoliberalism as usual’ towards a complexity understanding of development. This recognises that global development challenges cannot be solved by focusing solely on ‘one model’ (i.e. economic growth) but rather the need for a new thinking about development. This includes addressing the structural, institutional and normative constraints and power imbalances in the world economy. In what follows, I turn my focus to philanthropy and the SDGs.

**Philanthropy and SDGs**

Philanthropy has been growing and gaining visibility across the world in recent years. This has led to an increased interest by philanthropic institutions in supporting global development agendas, including the SDGs, through the provision of financial and non-financial resources. Given the recent changes in development finance landscape characterised by a shift from the narrow understanding of official development assistance (ODA) to other broader financing mechanisms, philanthropic institutions have become important actors in national and international agendas. In this regard, philanthropic institutions continue to play important roles such as aligning their activities with national government priorities and the SDGs (Johnson, 2018). In countries experiencing donor withdrawal and aid reduction, philanthropic institutions have provided financial resources to CSOs in addressing critical social and economic challenges (Callias et al., 2017; Hayman, 2015). As Hayman (2015) points out, the recent years have seen academic and policy interest on the importance of philanthropy in promoting development.

Compared to ODA, philanthropic funding tends to support long-term projects that are able to bring about structural change. A perceived advantage of funding from philanthropic institutions is that their funded projects have sustainability at heart compared to donor agencies (Adelman, 2009). However, critics have argued that philanthropic institutions focus on short-term quantitative outcomes and technical fixes to the neglect of long-term social transformative agenda (Edwards,
Philanthropic inflows are perceived to be more resilient to shocks compared to ODA because people continue to give in the midst of difficult economic conditions. Philanthropic institutions therefore have particular strengths which are derived from the nature of their independent funding (Roelofs, 2003). This perceived independence protects them from being co-opted by government and market considerations (Hammack and Anheier, 2013). However, such notions depoliticise philanthropic institutions as philanthrocapitalism can be used as an avenue for promoting a neoliberal agenda because it blurs the distinction between philanthropy and profit motives (Bishop and Green, 2008; Eikenberry and Mirabella, 2018; Mediavilla and Garcia-Arias, 2019). In addition, critics have questioned the accountability and transparency of philanthropic institutions. For example, McGoey (2015: 8) argues that the Gates Foundation is only accountable to its three trustees: Bill, Melinda and Warren Buffett. The extent of market and electoral accountability and transparency obligations by philanthropic institutions is limited (Reich, 2016).

African and Western concepts of philanthropy: An analytical framework

This article is informed by the concept of African philanthropy or gifting (Fowler, 2016; Fowler and Mati, 2019; Mati, 2016; Moyo and Ramsay, 2014). The conceptualisation of philanthropy in this article is informed by African and Western understanding because it contains a mixture of horizontal and vertical features (Fowler and Mati, 2019). According to Fowler (2016), African philanthropy refers to resources generated by the continent (Africa) and applied philanthropically for its development. In other words, African philanthropy focuses on using resources within the African continent in making the continent self-sufficient. Gifting is also informed by exchanges which are not motivated by direct expectation of reciprocation to the giver. Here the emphasis is on solidarity, compassion, altruism and generosity. It is important to mention that gifting exists in transactional and relational forms, where in the latter there is substantive reciprocity or an expectation of influencing relationships while the former has no such intents (Davies et al., 2010; Fowler, 2016). African gifting is expressed through embedded, informal and formal institutions. For Fowler (2016: 8), institutional embedded gifting is largely ‘expressed through the moral philosophies and values that people live by day to day’. In fact, Moyo (2011: 1) highlights that ‘philanthropy is intrinsically embedded in the life cycle of birth, life and death of many, if not all Africans’.

Informal gifting is horizontal, while formal gifting is vertical in nature. African philanthropy therefore contains both endogenous and imported hybrid of norms, ideas and values of philanthropy. Arguing along similar lines, Mati (2016) highlights that conceptually, African philanthropy focuses on spheres of philanthropic practice and underlying motivations for giving. Informed by this, he argues that spheres of philanthropic practices comprise informal, formal and hybrid forms. Informal philanthropy focuses on direct relationship between the giver and the receiver without the use of an intermediary, and represents the dominant form of giving in most African societies. It focuses on norms of reciprocity, social relations and trust. Atibil (2014) also provides an important framework for distinguishing informal philanthropy from formal and hybrid philanthropy. She argues that informal African philanthropy is unique, due to (a) its emphasis on reciprocity and counter-obligation; (b) the inter-personal nature of giving without intermediaries; (c) the fact that giving is strongly connected to place and people; and (d) the fact that it is largely horizontal. However, formal philanthropy is structured and given through intermediaries like foundations and trusts, while the hybrid contains a mixture of formal and informal philanthropy. Hybrid philanthropy constitutes what Fowler (2016) calls new-age philanthropy, including social enterprises which are premised on the idea of grant-making and non-grant investment models including impact investing, corporate social responsibility and philanthrocapitalism.
This article therefore draws on the concept of African philanthropy in understanding the nature of the Ghanaian philanthropic landscape and its potential role in advancing the SDGs. In doing so, it uses an analytical typology of African philanthropy consisting of three main elements: informal (e.g. diaspora, volunteers, private donors and high-net-worth individuals (HNWIs)), formal (e.g. corporate philanthropy and foreign institutionalised philanthropic institutions) and hybrid or blended gifting (e.g. African community foundations and African grant-making institutions).

This analytical typology is useful in mapping the Ghanaian philanthropic institutions in terms of their structure, objectives and behaviour and potential to advancing the SDGs. It also helps in understanding the actions of diverse and variegated actors within the Ghanaian philanthropic sector.

Ghana’s philanthropic sector

Informal giving or horizontal philanthropy has been part of Ghanaian historical, traditional and religious contexts where people give to support the poor in society. In most traditional societies, horizontal philanthropy is an important tool for addressing poverty and social exclusion because it is considered as self-help (Aidoo, 2012). While giving is mostly in kind such as emotional support and the provision of food, clothes and advice, these acts are important social protection mechanisms. This is informed by the belief that the wellbeing and welfare of members is a communal responsibility. Therefore, the aim of giving is to promote redistribution, especially in traditional Ghanaian societies informed largely by the understanding of economy of affection. Here community structures and mechanisms are developed to ensure resource distribution, which is also informed by future expectations of reciprocity. This form of philanthropy is akin to the idea of ‘philanthropy of community’ where community members support each other (Wilkinson-Maposa et al., 2005). Giving also serves as an initiator and stabiliser of social relationships as well as an assertor of social status. For this reason, traditional leaderships including chiefs and queen mothers have been instrumental in acts of giving by playing both co-ordinating and care-giving roles with regard to the welfare of their people. This supports the observation by UNDP (2017) that chieftaincy institutions in Ghana have served as an important governance structure by becoming centres for philanthropy and charity in society.

In recent years, there has been a renewed interest in both informal and institutionalised forms of giving. This is fuelled in part by growth in wealth, especially by HNWIs and members of the middle class. These forms of giving are institutionalised in nature, something that represents a new dimension of philanthropy in Ghana. Against this backdrop, while horizontal philanthropy is well established, recent years have witnessed a move towards a heterogeneous mix of horizontal and vertical philanthropy through the establishment of foundations. The Ghanaian philanthropic landscape is therefore more inclusive and larger in scope and reach including institutionalised foundations and trusts, HNWIs, faith-based giving, ordinary individual giving, diaspora, corporate and community philanthropy. It is important to clarify that while some elements of the Ghanaian philanthropic landscape such as traditional giving and the involvement of chieftaincy institutions is unique to Ghana, other aspects including faith-based philanthropy, corporate philanthropy and social enterprise reflect the nature of philanthropy in many countries (see Fowler, 2016; Fowler and Mati, 2019; Moyo and Ramsamy, 2014; Wilkinson-Maposa et al., 2005).

Philanthropic foundations

While institutionalised philanthropic foundations are not new in Ghana, there has been a renewed interest in recent years. Although data on the exact number of institutionalised foundations in the country is limited, a substantial number of private and public trusts, family, religious and community
foundations operate within the country. Prominent among them is the John Agyekum Kuffour Foundation, formed in 2010 by the former president of Ghana to promote his philanthropic activities.

The institutionalised philanthropic landscape is largely dominated by political philanthropy where foundations are named after politicians. For example, the Aliu Mahama Foundation was established in honour of the late vice-president, Aliu Mahama, while the Atta Mills Memorial Foundation was for the late president, Evans Atta Mills. Their establishment is to immortalise the lifetime achievements of these leaders. It seems that the establishment of ‘political foundations’ has become the new fashion among Ghanaian politicians in their quest to promote their philanthropic acts. It could be argued that these foundations are established for politically strategic motives. Mention can be made of foundations established by the spouses of presidents (e.g. the Lordina Mahama Foundation, the Samira Foundation and the Rebecca Foundation) which focus on social and economic interventions. For instance, the Rebecca Foundation has programmes on youth mentorship, women’s economic empowerment and the provision of health facilities. The involvement of politicians in philanthropic acts often blurs the distinction between the role of the state and philanthropy in Ghana.

Aside from this, members of parliament (MPs) and district chief executives (DCEs) often engage in philanthropic acts such as paying school fees for needy students, purchasing health insurance for constituents and giving donations at funerals. However, these philanthropic acts are mechanisms for influencing voters, given the competitive nature of Ghanaian elections (Westminster Foundation for Democracy, 2016). Interestingly, little is known about the underlying factors fuelling the rise of philanthropic gestures and the establishment of foundations among politicians within the Ghanaian philanthropic landscape. However, it could be argued that these foundations are used as ‘propaganda machinery’ for promoting their own political survival.

A common feature of the institutionalised philanthropic landscape is the clear lack of distinction between trusts, foundations and NGOs given that they are all registered as companies limited by guarantee under the Companies Code 1963 (Act 179). More so, foundations have become a claim-bearing label where individuals avoid calling their foundations NGOs. For example, the Ark Foundation, the Mmofra Foundation and the Dream Africa Care Foundation use the ‘foundation’ label although they are NGOs in practice. According to interviewees, the lack of distinction was ‘because there is no regulatory framework and therefore they are doing their own things’ (NGO staff, 2 April 2016, Accra). For this reason, it was explained that the weak institutional regulatory capacity of the Department of Social Welfare (DSW) and the absence of a clear legal definition of foundations in Ghana created challenges. This is worrying because it presents both exclusion and inclusion challenges for researchers and policy-makers. It also raises questions about the extent to which the definition of foundations in Western contexts fits into the Ghanaian philanthropic landscape. The findings in this research mirror the observation by the Ghana Philanthropic Forum (2018) that the lack of clear definition of institutional philanthropy creates difficulty in understanding the size of philanthropic sector.

Ghana’s institutionalised philanthropic landscape is also dominated by external private organisations owned by wealthy foreigners who give out grants and donations to charitable organisations using the interest accrued from their investment. Examples include the Ford Foundation, the Gates Foundation and the Conrad N. Hilton Foundation. For example, between 2002 and 2012, funding from 151 external foundations to Ghana amounted to about US$499 million (Aidoo, 2015: 8–9). Similarly, between 2004 and 2015, US-based foundations provided about US$ 263.5 million of funding to Ghana, which made the country the sixth largest recipient of foundation funding (Foundation Centre and Council on Foundations, 2018). During interviews, many NGO staff mentioned that they received financial and non-financial support from external private foundations:
As an NGO, our main source of funding is the foundations. We look for foundations that have similar vision and objectives to addressing food and nutrition security… We had funding from Flora Hewlett Foundation which was about $12,000. (NGO staff, 12 December 2015, Tamale)

The contribution of these foundations to the MDGs in Ghana was estimated at US$394 with the Bill and Melinda Gates Foundation being the largest donor (US$276 million) (Aidoo, 2015). According to some NGO staff, the Conrad N. Hilton Foundation has supported the provision of safe drinking water in many deprived communities, especially in Northern Ghana, by partnering with World Vision-Ghana and Water Aid-Ghana. Other foundations like Comic Relief, the Emerging Markets Foundation (EMpower) and the Trull Foundation were reported by some NGO staff to have contributed to sectors including health, education and agriculture (NGO staff, 16 May 2016, Accra). External private foundations are part of vertical philanthropy, which is an important feature of African philanthropy. However, most external private foundations are headquartered outside of Africa and this is attributed to the lack of absorptive capacity within Africa. As explained by a senior officer of a philanthropic institution, many African institutions ‘have very low capacity in terms of how to put together proposals and to meet their financial requirements and the regulations’ (Interviewee, 2 February 2016, Accra). For example, between 2004 and 2015, US-based foundations received about 51.0% (US$4.6 billion) of all grants funding compared to 10.4% (US$930.4 million) which went directly to African philanthropic institutions (Foundation Centre and Council on Foundations, 2018).

Aside from external private foundations, there are grant-making African philanthropic foundations and networks such as the African Women’s Development Fund (AWDF) and STAR-Ghana Foundation which support CSOs in Ghana. In addition, networks like the African Philanthropy Network and the National Philanthropic Forum bring stakeholders in the Ghanaian philanthropic sector to share experience and information about critical issues in the sector. Well-known entrepreneurs (e.g. the Samuel Amo Tobbin Foundation), celebrities (e.g. the Michael Essien Foundation, the Kokrokoo Charities) and traditional leaders (the Otumfuo Osei Tutu II Charity Foundation) have also established their foundations. However, a clear distinction exists in the operations of most foundations. Individual private foundations tend to focus on issues that affect their immediate communities. Furthermore, they are not grant-making entities but rather depend on the goodwill of people to sustain their operations and programme implementations. For instance, the Kokrokoo Charities, established by Kwame Sefa Kayi, a radio presenter, fundraises through radio platforms to provide health facilities. Celebrity philanthropy has become a recent feature of Ghana’s philanthropic landscape. However, there is relatively little understanding of this important phenomenon in the Ghanaian context although it has gained much attention elsewhere in the literature (see Jeffreys, 2015).

It is worth mentioning that the stratified nature of institutionalised philanthropic institutions operating in Ghana results in diversity in their objectives and motives. For example, while the Gates Foundation focuses on issues such as health and food security on a global scale, African grant-making institutions are more concerned about promoting developmental agendas, including advocacy by CSOs at the national and regional levels. For instance, it was explained by some NGO staff that the STAR-Ghana Foundation and the AWDF have supported their advocacy, health and governance programmes: ‘We got funding from STAR-Ghana to run a health programme on sensitising communities on the need to register on the National Health Insurance’ (NGO staff, 23 April 2016, Wa). To this end, I acknowledge that there is diversity of interests among institutionalised philanthropic organisations and their actions are not motivated by uniform structures. In addition, given the dominancy of US-based foundations like the Gates Foundation in the provision of funding, this has the potential of shaping the activities of actors like CSOs dependent on their funding within the Ghanaian philanthropic space. For instance, most mega-philanthrocapitalists support
development interventions that are in their own interests (Eikenberry and Mirabella, 2018; Mediavilla and Garcia-Arias, 2019). However, issues relating to power dynamics among philanthropic actors, their underlying motives and interests and the differentiated nature of institutionalised philanthropy are outside the scope of this article.

Social enterprises and impact investing

Recent years have seen the flourishing of social enterprise and social impact investments as a financial diversification strategy by Ghanaian CSOs, given the reduction of donor inflows (Arhin et al., 2018). While the development of social enterprise in Ghana is in its infant stages (Darko and Koranteng, 2015), impact investing is gaining much momentum where individuals invest financial resources with the intention of improving social and environmental conditions. According to the Global Impact Investment Network (2015: 9), 32 active impact investors in Ghana have directly invested about US$1.7 billion into enterprises and projects while US$430 million has been indirectly invested through funds and intermediaries between 2005 and 2015. In fact, as Hailey and Salway (2016) argue, innovative crowd-funding platforms and peer-to-peer lending supports the growth of impact investing. In Ghana, an example of impact investment is the Acumen Fund, which uses its philanthropic capital as start-up capital for social enterprises. For instance, the Acumen Fund invested US$1 million into Medeem Ghana Limited (Acumen, 2012). Others include Slice Buz (a diaspora fund that invests equity in Ghanaian start-ups) and the Venture Capital Trust Fund established in 2004 to provide funding for small and medium enterprises.

Social enterprises being, a hybrid philanthropic model, are informed by the need for mutual aid and self-help, and therefore mobilise community support and external donor funding for their operations. However, according to some NGO staff, a common concern was that the lack of policy and legislative framework has the potential of resulting in investors becoming commercially driven to the neglect of their social and environmental goals. A contrary view was expressed by some interviewees who argued that:

NGOs engaging in social enterprise will not have any influence on our advocacy and service delivery roles. We will strike a balance by looking at people who are below the poverty line so that our social enterprise does not become too much profit oriented. (NGO staff, 21 September 2015, Tamale)

The research findings support the argument by Darko and Koranteng (2015) that Ghana lacks effective policies on social enterprise, which has created challenges for developing the infrastructure and incentive for impact investing. This somehow contradicts the findings of UNDP (2017) that Ghana has a social enterprise policy. In fact, some government officials interviewed claimed that while a draft policy exists, it is yet to be implemented.

Corporate social responsibility

Corporate social responsibility (CSR) has become a key characteristic of the Ghanaian philanthropic sector. The corporate environment is diverse, comprising multinational companies and state-owned enterprises. Corporate giving in Ghana is voluntary and therefore some multinational companies in the telecommunication and extractive sectors have established foundations for implementing their developmental projects. For example, many NGO staff explained that it was difficult mobilising domestic resources from corporate organisations in Ghana because ‘many corporate organisations are having MTN Foundation, VODAFONE Ghana Foundation which technically implements their CSR for them. Their foundation funding is limited, so NGOs cannot penetrate’
(NGO staff, 26 October 2015, Accra). According to Amponsah-Tawiah and Dartey-Baah (2016), CSR in Ghana is sector specific where telecommunication companies focus on health, education and infrastructural development, while extractive industries have a high preference for community relations and environmental protection activities. The MTN-Ghana Foundation, for example, focuses on health, education and empowerment issues while Newmont Ahafo Development Foundation is concerned about community development of their catchment areas.

However, according to the majority of interviewees, CSR is used in furthering the business interests of companies such as gaining legitimacy and enhancing brand recognition and loyalty. Corporate foundations and their related CSR are also mechanisms for promoting their brand (Oppong, 2016). This notwithstanding, organisations like MTN-Ghana engage in 21 days of Y’ello Care Programme as part of their CSR where employees undertake voluntary social activities on an annual basis. Aside from multinational companies, local companies such as the Nduom Group of Companies and Despite Group of Companies engage in corporate philanthropy. A key feature of corporate philanthropy in Ghana is the lack of stakeholder consultation because corporate organisations tend to prioritise their agenda and decision-making processes over intended beneficiaries (Bawole, 2013; UNDP, 2017). The literature on CSR in Ghana is well established (see Amponsah-Tawiah and Dartey-Baah, 2016; Oppong, 2016), hence a detailed discussion is outside the scope of this article.

High-net-worth individuals (HNWIs), volunteering and diaspora philanthropy

Sustained economic growth in Ghana has led to an increasing phenomenon of HNWIs associated with the rising middle class. The growth of philanthropy has coincided with an increase in private wealth. For example, in 2016, the number of millionaires (individuals with assets over US$1 million) in Ghana was 2300, while there were 30 ultra-HNWIs (individuals with assets of over US$30 million exclusive of their primary residence). The wealth of ultra-HNWIs is expected to increase from 49% in 2016 to 80% in 2026 (Knight, 2017). This is an indication of the growing middle class but also it raises questions about the tendency for these HNWIs to become reductionist in their giving by seeking solutions from the market which in turn perpetuates inequalities (Eikenberry and Mirabella, 2018). Most of the HNWIs in Ghana make their fortunes from the financial services and real estate industry (Knight, 2017).

For this reason, these high-net-worth business elites may use their so-called philanthropy in promoting their personal values and market interests. For instance, according to some interviewees, Ghana’s middle class often establish family foundations as a way of preserving their family legacy and also promote upward mobility in society. However, it was emphasised by some NGO staff that ‘there are a few family foundations in Ghana but they themselves are also not in good positions to support our work’ (NGO staff, 17 March 2016, Accra). To this end, the future of HNWIs supporting social interventions in Ghana is uncertain. The findings support the argument that family foundations and endowments are on the rise in Ghana despite the absence of a comprehensive database (UNDP, 2017). However, academic studies on Ghanaian HNWIs, their family foundations and giving behaviour and pattern, is lacking, which represents an important knowledge gap.

Individual giving includes volunteerism and diaspora remittances, and these have become important characteristics of the philanthropic sector. The government of Ghana has established the Diaspora Affairs Bureau within the Ministry of Foreign Affairs and Regional Integration to handle diaspora matters. Volunteers and diaspora remittances have the potential to promote long-term national development. Many NGOs in Ghana depend on volunteers for their organisational survival, given the reduction of donor funding (Arhin et al., 2018; Kumi, 2017). However, the extent of volunteer engagement is influenced by intrinsic and extrinsic factors including the fulfilment of an individual’s motives.
Volunteering by local community members is based on the idea of social capital, mutual assistance and solidarity where resources are mobilised to promote local development. A case in point is the Akuapem Community Foundation, where community members put their resources together to fund home-grown initiatives. Community foundations represent hybrid African philanthropy because they integrate elements of horizontal and vertical forms of giving by mobilising community support through mutual and self-help projects while relying on donor support for their activities. The emergence of such hybrid philanthropy is influenced in part by institutional changes within the development sector, where most organisations have become aid dependent. In such environments, endogenous practices and norms of giving interact with external pressures, which make the Ghanaian philanthropic organisations to adapt to their changing environment.

**Faith-based philanthropy**

Religion plays an important role in influencing and shaping philanthropic giving because about 71%, 18% and 5% of Ghanaians are Christians, Muslims and Traditionalists respectively (Ghana Statistical Service, 2012). Motivations for giving, especially in religious circles, are influenced by faith. However, religious giving is a private affair because individuals prefer to not to disclose their philanthropic acts. It is also informed by Ghanaian social and cultural norms and values on giving, which ‘frowns upon’ lavish display of wealth. Among some Pentecostal Christians, the ideals of tithing and giving free-will offerings (e.g. thanksgiving, seed sowing) are an opportunity for meeting their religious obligations, hence attracting blessings from God. As Asamoah-Gyadu (2009: 40) illustrates, among many Pentecostal Christians, the payment of ‘tithe, like prayers are ritual actions that are supposed to make things happen’. Thus, tithing opens doors for miraculous rewards and success for both the believer and his or her family (Bonsu and Belk, 2010). In addition, it acts as an insurance against various shocks based on the belief of an interventionist God (Auriol et al., 2018).

It is noteworthy that Christian giving is not only restricted to tithing and offering but also through the establishment of relief agencies including the Assemblies of God Relief Agency, ICGC’s Central Aid and Wesleyian Aid, with the objective of promoting the wellbeing of their members and the society at large. However, as some authors have argued, the show of solidarity by churches and their leaders is a legitimisation, image-saving and acceptability strategy because they have been criticised for greed for wealth and self-aggrandisement (Daswani, 2016; Okyerefo, 2011). For this reason, philanthropy by ‘new Ghanaian churches’ could be considered as strategic philanthropy by modelling themselves on the work undertaken by historic mission churches including the Roman Catholic, Anglican and Presbyterian (Okyerefo, 2017).

Faith-based giving applies to Islamic philanthropic organisations, where resources are transferred to the needy. In Ghana, Islamic philanthropic institutions have played significant roles in the delivery of social services and community development. This has been undertaken through instruments such as Zakat (alms tax), Sadaka and Zakat al-fitr (alms giving), Waqf (philanthropic foundations) and Kurban (sacrificial celebration), with the aim of combating poverty while promoting social justice (Morvaridi, 2013). While faith-based giving in Ghana has received much attention (see Okyerefo, 2017; UNDP, 2017), a persistent challenge for research is the lack of data. This is due in part to the informal nature of giving and the absence of a central government agency that collects information on faith-based philanthropy. Moreover, giving is mostly in kind and anonymous because of the belief among Christians and Muslims that when giving charity, it is better not to disclose it. In Ghana, donations to religious organisations are not tax deductible. However, when they engage in profit-making ventures, they are required to pay tax but its enforcement is lax. Taxing religious organisations has become an important political debate as government seeks to
broaden the tax net. In the next section, I examine the potential role of philanthropic institutions in advancing the SDGs in Ghana.

**Philanthropic institutions and the SDGs in Ghana**

Philanthropic institutions have been recognised as important development actors and stakeholders in the advancement of the SDGs in Ghana. Their involvement in the SDGs has come at a critical time due to aid reduction and donor withdrawal. In this section, I highlight four potential roles of philanthropic institutions: (a) promoting complementary approaches to service delivery; (b) empowering CSOs to engage in active advocacy; (c) leveraging expertise and forging greater collaboration between development stakeholders; and (d) enhancing paradigm shifts in development thinking.

**Promoting complementary approaches to service delivery**

In many recently transitioned economies such as Ghana, donor support has played an important role in promoting development. However, this has reduced, and, in some cases, bilateral donors have withdrawn their support due to the country’s lower-middle-income status. It was emphasised by an interviewee that ‘the opportunities and funding for NGOs has reduced drastically. Most of our donors have reduced their funding to us because of our middle-income status, so it’s difficult’ (NGO staff, 5 April 2016, Accra). Aid reduction and its effects on the Ghanaian economy and NGOs have received much attention (see Arhin et al., 2018; Kumi, 2017). In such contexts, philanthropic institutions provide complementary approaches to government’s service delivery roles. For example, philanthropic institutions have been instrumental in complementing government’s poverty reduction efforts, the reduction of child and maternal death and the provision of equitable access to education. In doing so, they helped the country achieve MDGs 1 and 7 between 2002 and 2012 by providing about US$159 million and US$187 million for MDG 1 and MDG 7 respectively (Aidoo, 2015). In 2014, the Conrad N. Hilton Foundation supported the IRC International Water and Sanitation Centre with the aim of strengthening government agencies’ capacity to effectively manage water supply assets in the country. Again, in 2016, the foundation provided US$5 million to the Safe Water Network to increase reliable access to safe and affordable water which could help in achieving SDG 6 in the country (Russel, 2017).

Foundations including the Master Card Foundation and the Bill and Melinda Gates Foundation have also provided financial assistance to NGOs such as World Vision-Ghana and Water Aid-Ghana in the provision of water facilities across Ghana. In fact, during interviews, some NGO staff mentioned ‘sometimes, you see adverts like the Bill Gates Foundations wants NGOs to apply for their funding, so we submit your applications’ (NGO staff, 20 April, 2016, Tamale). However, a common concern raised by many NGO staff was that they were unable to meet the selection criteria set by some foundations as stated: ‘We have tried a lot but we don’t go through. Although, we get a lot of information about foundations but their criteria is difficult’ (NGO staff, 5 May 2016, Accra).

In Ghana, philanthropic institutions, including religious organisations, complement government’s efforts by supporting NGOs in the provision and delivery of social services. While NGOs have been instrumental in service delivery in Ghana, the recent changing aid landscape affects their service delivery capacities (Arhin, 2016). However, with the inflow of funds from philanthropic institutions (both foreign and local), this could help NGOs address the shortfalls in funding and also provide a substantial share of social services which will determine the extent to which the SDGs would be achieved. As highlighted by Callias et al. (2017), the SDGPP has created opportunities for foundations and philanthropists to contribute towards achieving the SDGs by providing financial resources. The SDGs cannot be achieved without the active involvement of NGOs, who,
according to an interviewee, served as the ‘foot soldiers of the SDGs’ (NGO staff, 26 April 2016, Tamale). For instance, in terms of ending poverty in all its forms, some interviewees argued that philanthropic institutions, through their funding to NGOs, have played crucial roles in improving the living conditions of the poor through the protection of human rights, women’s empowerment, provision of health facilities and food security.

In the area of food security, through the financial and non-financial resources provided by the Master Card Foundation in collaboration with community volunteers, some NGO staff in Northern Ghana revealed that they have organised farmer co-operatives and provided extension services and agricultural inputs to farmers. For instance, as one NGO staff member noted, ‘some philanthropic donors will help you to set up revolving loan scheme or a co-operative scheme’ (NGO staff, 29 April 2016, Tamale). This, according to interviewees, helps in improving farmers’ production, food security and nutrition situations which contributes significantly towards achieving SDG 2. Philanthropic institutions have therefore supplemented the government’s efforts in the provision of services to ‘unreachable communities’ through NGOs. This is not to suggest that involvement of NGOs in development is without problems. In fact, some critics have argued that NGOs have contributed to the underdevelopment and disempowerment of rural communities in Ghana (see Osei, 2017).

In the health sector, interviewees explained that philanthropic institutions complement the government’s efforts by working in partnership with state agencies to deliver essential healthcare services like construction of clinics and the provision of sanitation facilities. In addition, they help in addressing healthcare challenges such as malaria, HIV/AIDS, tuberculosis and cholera. A notable example is the Bill and Melinda Foundation, which provided funding and capacity strengthening support to some NGOs in Northern Ghana in demanding social accountability especially in healthcare provision which is important in attaining SDG 3. Speaking about their involvement in the project, an NGO staff member argued that ‘now donors want social accountability interventions. So currently we are implementing a social accountability project’ (NGO staff, 18 May 2016, Tamale). A government official explained that the SDGs enjoin the government of Ghana to ensure the provision and delivery of quality healthcare to citizens. In this regard, NGOs’ advocacy is crucial in protecting the interest of the ‘poor’, the weak and the vulnerable by empowering communities to demand accountability from public officials. As mentioned earlier, philanthropic institutions could help in advancing the SDGs in Ghana through the provision of financial resources, capacity strengthening and working in partnership with state agencies. The research findings support existing studies on the importance of philanthropy in financing and collaborating with government to advance the SDGs (Callias et al., 2017; UNDP, 2017).

**Empowering CSOs to engage in active advocacy**

Philanthropic institutions play an active role by empowering CSOs through advocacy in rallying towards the achievement of the SDGs. In Ghana, they have been actively engaged in advocacy activities towards the provision of social protection, environmental protection and gender inequality. Given that 24 SDGs are explicitly linked to gender issues, reducing inequality within and across regions in Ghana has become a key advocacy focus for philanthropic institutions. For instance, the Empower Foundation, in collaboration with human rights NGOs like PAN-Africa and NORSAAC, has played an important role in advocating for the abolition of discriminatory practices such as female genital mutilation (FGM), witch camps and early marriages that stands to affect the wellbeing of women and children (Empower, 2016). This, according to some interviewees, helps in achieving SDG 5 which seeks to promote equality and equity principles with a strong emphasis on gender equality, empowerment and the elimination of violence against women and children.
Again, some NGOs staff members explained that philanthropic institutions provide technical support by strengthening their capacity to engage in advocacy on gender equality and women’s empowerment. In doing so, they add value to their advocacy through training and workshops by supporting claims for rights and gender awareness to NGOs on how to engage women in political and electoral processes at the national and district level. Philanthropic institutions according to interviewees help in raising women’s awareness on policy issues that stand to affect their growth and development and by doing so help in filling the gap between women and institutions governing their lives. Speaking about philanthropy and CSOs’ advocacy, an interviewee explained that ‘they also support us in terms of capacity building for advocacy and also linking the staff to some training opportunities. Now we feel we are much stronger in advocacy and can bring issues forward to the government’ (NGO staff, 7 December 2015, Tamale). According to some interviewees, philanthropic institutions add value to NGOs’ claims for rights and gender awareness, especially at the international level. It was explained that they use their political influence at international and national level to put pressure on governments, which helps NGOs to raise awareness about their activities with global audiences as stated by an interviewee: ‘Now because of their support, we are able to get a lot of fora to build our capacity and also attend international conferences’ (NGO staff, 25 April, 2016, Tamale). This is an important resource for the operations of local CSOs in Ghana that might otherwise not be available to the organisations. The finding provides evidence of a boomerang effect of philanthropy and CSOs’ advocacy in Ghana (Keck and Sikkink, 1998).

**Leveraging expertise and forging collaborations with development stakeholders**

The broad nature of the SDGs requires multi-stakeholder collaborations in ensuring its effective implementation. For instance, the role of philanthropic institutions in promoting the erstwhile MDGs on health and education in Ghana cannot be underestimated. Between 2002 and 2012, the Bill and Melinda Gates Foundation provided US$275,831,963 of grant dollars in supporting six out of the eight MDGs while the Master Card Foundation and the Ford Foundation supported MDG 2 and MDG 3 respectively. Foundation funding towards the attainment of the MDGs in Ghana amounted to US$394 million (Aidoo, 2015). Many other foundations, including the Carnegie Corporation, also provided about US$14 million towards non-MDG-related programmes including funding for enhancement in graduate education in Ghana (Aidoo, 2015: 19). Engaging foundations in the SDGs will help in leveraging their expertise and contributions in the areas which enhance development effectiveness.

More importantly, given the changing nature of the development finance landscape, there is a need for different ways of engagement with stakeholders to collectively advance the SDGs. In this regard, ‘donors and their masters’ must have a rethink of their position as ‘knowledge banks’ of development solutions to one of participant-led language where philanthropic institutions are allowed to contribute on ways of addressing development problems. According to some interviewees, in the past, the government of Ghana recognised philanthropic institutions as financiers rather than partners in promoting national development. This was evident in the MDGs’ process, where they were given limited opportunities in terms of policy space and recognition (UNDP, 2017). However, given the global nature of the SDGs, the government has moved beyond its cognitive traps by embracing complexity, especially through the forging of collaborative partnerships with philanthropic institutions. In order for the SDGs to be achieved, governments need to engage in open discussion to identify the overlaps and tensions between their interests and that of philanthropic institutions.
Enhancing paradigm shifts in development thinking

The ability of philanthropic institutions to bring new development thinking stems from their freedom and autonomy to take risks, especially when funding CSOs, which many traditional donors lack, as explained by a representative of a philanthropic institution. During interviews with some donor staff, it was revealed that they prefer to avoid fiduciary risks based on the need for value-for-money (VfM). This was described by one interviewee as ‘all these are measures to check our financial risk … with this global recession, there is actually the need for value for money because it’s tax payers’ money’ (Donor staff, 27 January 2016, Accra). The VfM agenda centred on measurable and quantifiable results or outcomes makes it difficult for traditional donors to experiment with their funding. However, for philanthropic institutions, it was explained that due to their financial independence, freedom and ability to take economic and political risks and patience to experiment, they are able to incubate new projects and test innovative practices which, when proven to be viable, can be scaled up, especially through multi-stakeholder partnerships. Through their social innovation role (i.e. finding solutions to existing social problems through research), their potential to advance the SDGs cannot be underestimated. Some interviewees of philanthropic institutions indicated that they are able to build long-term relationships and technical knowledge with their grantee CSOs, which makes them more self-sustaining. Through their grant-making functions, they are able to bring extensive knowledge from their relationship with grassroots organisations and their intended beneficiaries: ‘We are currently engaging in long-term partnerships and coming up with innovative programmes to support NGOs in Ghana’ (interviewee, 12 May 2016, Accra). However, the potential of philanthropy in advancing the SDGs is hampered by challenges which are discussed below.

Philanthropy and the SDGs in Ghana: Challenges and lessons learnt

Creation of enabling environment for philanthropy

The majority of the interviewees explained that creating an enabling environment for the effective functioning of philanthropy is crucial to achieving the SDGs. However, the process of creating such an enabling environment is lacking. For example, according to an official of the DSW, the legal and regulatory environment hinders the effective operations of philanthropy because at the moment, there is no single policy legislation or legal framework that is specifically targeted at the philanthropic sector. According to interviewees, the existing legislations are scattered and overseen by different government agencies such as the Ghana Revenue Authority, DSW and Registrar General’s Department (RGD). More importantly, the same legislative frameworks guide both CSOs and philanthropic institutions. The philanthropic sector is therefore not properly regulated by any government agency.

The inability of the DSW to properly regulate the philanthropic sector according to some government officials is attributed to factors including inadequate resources and lack of political will. Presently, many CSOs including NGOs and philanthropic institutions only register as a trust or a company limited by guarantee with the RGD. Although a two-part registration process exists, many fail to complete it by not obtaining a certificate from the DSW (Kumi, 2017). This finding corroborates the observation by UNDP (2017) about the need for creating an enabling environment for the effective functioning of philanthropic institutions in Ghana. The lack of a regulatory framework has far-reaching consequences such as the absence of key enabling factors that will help philanthropic institutions to engage in transformative development, and hence to advance the
SDGs. A typical example is tax regimes including exemptions or subsidy for domestic philanthropy as well as laws on permissible income-generating activities for philanthropic institutions is lacking (Ghana Philanthropic Forum, 2018).

In fact, corporate foundations and individual givers lack incentives to support CSOs’ activities due to the absence of laws that encourage domestic philanthropy as explained by an NGO staff member: ‘Government needs to introduce policies which will let the private sector have some tax incentives for supporting CSOs and development work. Such policies will encourage even local companies to invest in development work’ (NGO staff, 5 December 2015, Accra). In particular, the private sector is faced with structural problems including loan accessibility, high inflation and interest rates. This makes it challenging for organisations struggling for survival to support philanthropic activities.

In encouraging domestic philanthropy, government has an important role in ensuring that the public build trust in philanthropic institutions. This will ensure that individuals can easily give to support charitable causes. In an environment where there is little transparency, giving becomes challenging. Such challenges reflect wider arguments made by CSOs at the Addis Ababa Action Agenda that there is the need for discussion on normative, institutional and structural reforms that creates the enabling environment for developing countries in their efforts to mobilise domestic resources (AAAA, 2015). The absence of political will and its antecedent legal framework makes it difficult for philanthropic institutions in Ghana to generate much-needed domestic resources. This is also partly because of the lack of a holistic understanding of the philanthropic landscape.

While the Ghanaian philanthropic sector is heterogeneous, current understanding of philanthropy has paid much attention to vertical philanthropy, to the neglect of informal giving, which could be an important and sustainable resource for meeting public needs and also serve as alternative funding mechanism. This calls for the need to nurture horizontal giving by mainstreaming it into the main resource mobilisation streams of philanthropy institutions. The creation of an enabling environment such as understanding the socio-cultural contexts within which philanthropic institutions operate, implementation of effective fiscal decentralisation policies and progressive tax schemes are crucial for ensuring that philanthropic institutions flourish and contribute positively towards achieving the SDGs in Ghana.

**Promotion of effective collaborations between development stakeholders**

Another important issue raised by some interviewees is the need for government to recognise philanthropic institutions as development partners rather than providers of financial resources. They explained that although Ghana has established an Advisory Council on Philanthropy and the CSO Platform on SDGs, there is relatively little engagement between the government, CSOs and philanthropic institutions. In fact, a government official indicated that there is lack of clarity on the relationship between philanthropy and national development policies. At the moment, although some political parties, including the NPP, promised to create an enabling environment for philanthropy, this has remained a political rhetoric. In addition, the official suggested that government through the Ghana Aid Policy and Strategy (2014–2017) committed to working with philanthropic institutions in exploring non-traditional sources of development finance, the actual realisation of such a partnership is yet to be seen. For this reason, there are no clear-cut national philanthropic policies and strategies that are aligned to the long-term development plan of the country. This makes Ghana’s national development policies and plans ‘philanthropic blind’. While the government claims to integrate philanthropy into its 40-year National Development Plan (2018–2057), the results are yet to be seen. This finding supports the argument by UNDP (2017) that the
government has been making efforts to align national development plans with the SDGs in recent years. However, many interviewees explained that philanthropic strategies by many corporate organisations are not aligned with national development plans, which make it difficult to capture their contributions to national development.

It was also revealed that there is a lack of co-ordination among philanthropic institutions, which leads to duplication of activities. This was largely attributed to the lack of data on philanthropic activities. There is therefore a need for more open stakeholder co-ordination, discussions and data sharing between government agencies, philanthropic institutions and academic institutions. Callias et al. (2017) have argued for the need for sharing philanthropic data between government and philanthropic institutions. Some interviewees suggested that academic institutions could play a vital role by helping to translate research findings on philanthropy into policy. However, the success of such an initiative requires a deeper understanding and detailed information about the Ghanaian philanthropic landscape, which in turn provides opportunities for academic institutions in developing appropriate educational materials, tools and programmes that reflect the Ghanaian context.

Promoting data and knowledge management on philanthropy

The lack of institutional data on philanthropy makes it difficult to fully understand their potential, opportunities, challenges and priority areas for improvement. Government agencies including the National Development Planning Commission and the Ghana Statistical Service need to become familiar with the philanthropic sector by providing more readily available data on the sector. This also requires establishing decentralised centres that receive and disseminate data on philanthropy at the District, Municipal and Metropolitan Assemblies. A government official at the DSW indicated that the registration process and legal requirements for philanthropic institutions require proper decentralisation to reduce the bureaucratic burden associated with registration at the national headquarters of the DSW and RGD. This requires the government to support philanthropic infrastructure by making reporting procedures for philanthropic institutions more transparent and less cumbersome. This will help in reducing the limited information on philanthropy which does not allow for effective research and documentation. There is therefore the need for government agencies to record and compare data on philanthropy and make them accessible to other stakeholders. The effective implementation of this requires addressing deficiencies in the existing registration and regulatory processes. For example, there is the need for a broader categorisation and also mapping the different typologies of Ghana’s non-profit organisations. Presently, the Companies Code 1963 (Act 179) is too limiting because it broadly recognises all non-profits organisations as companies limited by guarantee without differentiation.

Conclusion

The aim of this article is to examine the potential roles of philanthropic institutions in advancing the SDGs in Ghana. In doing so, the article has sought to map out the philanthropic landscape in Ghana in order to examine their potential roles for the SDGs. This article makes important contributions to the emerging literature on African philanthropy by advancing our understanding of the forms of philanthropy and their potential roles in promoting transformative development and the SDGs. It highlights that Ghana’s philanthropic sector is heterogeneous, comprising a mixture of horizontal, hybrid and vertical philanthropy. This consists of institutionalised philanthropic institutions, social enterprise and impact investing, corporate philanthropy and HNWIs, volunteering and faith-based giving. Of particular importance to the discussion is that while philanthropy has been part of many Ghanaian
societies for centuries, relatively little attention has been given to horizontal philanthropy as an important sustainable resource for addressing public needs. In addition, while the rise of corporate foundations has been a key characteristic of the Ghanaian philanthropic landscape, the article highlights the lack of stakeholder engagement and the use of corporate foundations as a mechanism for promoting corporate brands and interests. The article further revealed that philanthropic institutions could help in achieving the SDGs by complementing government’s efforts in service delivery, supporting CSOs to engage in active advocacy through the provision of financial and capacity strengthening as well as leveraging their expertise in forging greater stakeholder co-ordination at the national level. This article concludes by suggesting that for philanthropic institutions to effectively play their roles in achieving the SDGs, a complexity thinking that recognises the interdependencies of stakeholders is crucial. It also raises key issues of concern such as the need for the creation of an enabling environment and policy framework that promotes philanthropic infrastructure, and recognition of philanthropic institutions as development partners rather than as an alternative funding source by the government. For a middle-income country like Ghana, the role of philanthropy is likely to become crucial in promoting inclusiveness and the implementation of a transformative agenda aimed at achieving the SDGs. However, the lack of available data and tracking mechanisms on the contributions of philanthropy to Ghana’s development stands to affects its potentials.

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**Notes**

1. While acknowledging that philanthropy is a contested concept, I follow Payton and Moody’s (2008: 35) definition of philanthropy as a ‘voluntary action that advances a vision of the public good’. I broadly conceive philanthropy to include both indigenous and institutionalised forms of giving from philanthropists, philanthropic foundations, corporate foundations and community foundations playing important roles in the development funding landscape.
2. See Mathew 6:3 and Qur’an 2:271 for details.
3. See [https://www.myjoyonline.com/news/2014/April-16th/churches-operating-businesses-must-pay-tax-finance-minister.php](https://www.myjoyonline.com/news/2014/April-16th/churches-operating-businesses-must-pay-tax-finance-minister.php).

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