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A Financial Sustainability and Fundraising Guide for Afghan CSOs



Afghanistan Democracy and
Development Organization

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I. Preamble

Civil Society Organizations (CSOs) in Afghanistan have a crucial role in advancing development, offering comprehensive and essential services, enhancing local community involvement and responsibility, and promptly and adaptively addressing the people's needs. Following the Taliban's assumption of power, the Afghan civil society has endured significant hardships stemming from the severe economic, social, and political circumstances. Several CSOs have been affected both at the national and local levels. Since August 2021, a significant number of educated Afghans, particularly humanitarian workers and other CSO personnel, have departed the country. Various national and local CSOs have ceased their operations and halted the provision of services. Based on some initial conversations with academics, UN agencies, and reputable NGOs, it seems that only a range of 30 to 40 percent of NGOs are now operational. The recent changes in the operational environment have raised concerns about the CSOs' capacity to function with a certain degree of honesty and autonomy from the Interim Taliban Authorities (ITA). Simultaneously, preliminary reports suggest that recently formed CSOs are emerging, primarily in the domain of food and money distribution.

According to *ACAPS¹ Thematic Report July 2023*, ITA's fundamental principles of the *2022 Procedure* policy have resemblance to the *Taliban NGO Regulation 2000* implemented under the first Islamic Emirate. This rule was previously understood to provide some "opportunities for interventions." Furthermore, there is a shared characteristic of having a restricted perspective and a stringent regulatory approach towards the operations of NGOs. The *Taliban NGO Regulation 2000* and the new *Procedure* exemplify the ITA's inclination towards favoring initiatives with demonstrable outcomes, while rejecting programs that seek to bring about social change. The ITA's *2022 Procedure* specifies the specific areas in which NGOs should focus their activities. Article 5 clearly specifies the following sectors: health; humanitarian assistance for martyrs, people with disabilities, refugees, and internally displaced persons (IDPs); agriculture, irrigation, and livestock; disaster management; and education, especially higher education. The absence of any reference to human rights work, conflict settlement, or peace-building suggests that the NGO's operations are significantly limited in scope compared to those carried out under the Republic Government. The ITA regards the seeming emphasis of western NGOs' activities on women's rights, civil society, and democracy with suspicion, seeing it as a potential cause of ethical degradation.

The Ministry of Economy of ITA terminated 218 non-governmental organizations on October 30, 2023. According to many defunct NGOs, there are various factors that led to their termination. Nevertheless, the Ministry of Economy asserts that their decision was prompted by NGOs'

¹ <https://www.acaps.org/en/>

noncompliance in submitting biannual and annual reports to this ministry. The civil society sector in Afghanistan has encountered substantial organizational limitations, which have been worsened by the prevailing operational conditions. The current circumstances have rendered many CSOs essentially incapable of functioning, hence exacerbating the existing capacity deficiencies in the nation. Moreover, several of these organizations are even confronted with a potential danger to their very existence. The NGO sector is currently facing significant challenges in terms of effectiveness and operation. These challenges include: (1) a limited capacity for collaboration and a reduced ability to negotiate with authorities; (2) difficulties in achieving financial sustainability and finding sources of funding; (3) a lack of qualified staff and limited capacity in human resources; (4) a limited capacity in overall project management, fiduciary responsibilities, monitoring, and reporting; (5) ineffective dispute settlement mechanisms and systems to engage stakeholders in local development planning; and (6) difficulties in recruiting and retaining female staff, as well as mobilizing and engaging with women in communities.

According to the Ministry of Economy in 2021, almost 85% of Afghan NGOs depended on international funding sources, including grants and financial aid from international donors and communities. The remaining 15% relied on self-generated income and voluntary initiatives. In contrast, 80% of associations registered with the Ministry of Justice relied on membership dues, self-generated incomes, and local companies' giving. Following the acquisition of the ITA, the Afghan CSOs have endured significant hardships due to the severe economic, social, and political circumstances. Several CSOs and NGOs have seen significant effects at both the national and local levels.

Providing assistance to CSOs in Afghanistan is now a crucial need for growth. The majority of CSOs provide essential services to local communities, particularly focusing on women, children, marginalized individuals, victims of extremism and violence, returnees, internally displaced persons, refugees, victims of gender-based violence and any other vulnerable people. In order to do all the essential tasks, it is necessary for them to achieve financial sustainability. CSOs are now facing a significant difficulty in maintaining both financial sustainability and access to financial resources. To respond to the challenges concerning financial sustainability, ADDO has developed a set of guidelines on financial sustainability for CSOs in Afghanistan to aid their long-term viability. The second chapter focuses on Shari'a law. The third chapter concentrates on the international legal framework supporting CSOs financial sustainability and access to funding sources. The fourth chapter explains Afghan Legal Framework supporting CSOs financial sustainability and access to funding resources. The fifth chapter accentuates the digital fundraising technics suitable for NGOs operating in Afghanistan. Finally, chapter six provides some recommendations for Afghan regulators concerning CSOs' financial sustainability. In the meanwhile, the guide offers a number of helpful links that have been updated which explain how to do any kind of fundraising.

II. Chapter One: General Information

A. The Civil Society in Afghanistan:

The Afghan Constitution, adopted in 2004 under a republican government, serves as the legal foundation for Afghan civil society. As of November 2023, the Interim Taliban Authorities (ITA) has not made any revisions or introduced any new constitution. *Article 35 of the Constitution* grants Afghans (real and legal persons) the “right to form social gatherings for the purpose of securing material or spiritual aims in accordance with the provisions of the law.” The “right to form social gatherings” seems to embrace the concept of freedom of association and the ability of citizens to act collectively for “material and spiritual aims”. The constitutional right in Afghanistan allows for unambiguous legal scope for civil society engagement.

Furthermore, according to *the Constitution*, Afghanistan is obligated to adhere to the U.N. Charter, international treaties, international conventions that it has ratified, and *the Universal Declaration of Human Rights*. (Article 7.1)

The Universal Declaration of Human Rights (1948) asserts that “Everyone has the right to freedom of peaceful assembly and association.” *The International Covenant on Civil and Political Rights (ICCPR) (1976)*, which Afghanistan ratified in 1983 (and has been ratified by over 140 countries), also safeguards the freedom of association. It states that: “Everyone shall have the right to freedom of association with others, including the right to form and join trade unions for the protection of his interest.” (*ICCPR, Article 22*)

In 1999, the United Nations issued a *Declaration*, which is a resolution of the General Assembly. This *Declaration* explicitly states: For the purposes of promoting and protecting human rights and fundamental freedoms, everyone has the right, individually and in association with others, at the national and international levels: (a) to meet and assemble peacefully; (b) to form, join and participate in NGOs, associations and groups; (c) to communicate with NGOs and intergovernmental organizations.²

The rights enshrined in international law, specifically *the Universal Declaration of Human Rights* and *the International Covenant on Civil and Political Rights*, which Afghanistan has acknowledged in its *Constitution* and ratified, hold greater authority than domestic legislation. According to international law, the right to freedom of association is explicitly safeguarded in Afghanistan. The freedom of association, together with other essential liberties, serves as a vital legal foundation for the activities of civil society in accordance with international law.

² Declaration on the Right and Responsibility of Individuals, Groups and Organs of Society to Promote and Protect Universally Recognized Human Rights and Fundamental Freedoms, available here: <http://daccess-dds-ny.un.org/doc/UNDOC/GEN/N99/770/89/PDF/N9977089.pdf?OpenElement>.

B. Categories of Registered Civil Society Organizations in Afghanistan:

The term "civil society" encompasses a range of legal entities and informal groups. These may include many entities such as NGOs, not-for-profit organizations, social organizations, trade unions, political parties, religious groups, and informal community-based organizations, among others. In Afghanistan's legal system, there are two distinct sorts of civil society organizational forms that may be registered as legal organizations.

Associations are defined by the September 2013 *Law on Associations* as “communities, unions, councils, assemblies and organizations which are voluntarily established by a group of real persons and corporates as non-profit, non-political and in accordance with this law.” (*Article 2.1*). Associations must seek registration with the Ministry of Justice (*Article 13.1*) and consist of at least 10 members (*Article 6.2 of Regulation on Procedure of Establishment and Registration of Associations*).

Non-governmental organizations (NGOs) are defined in the June 2005 *Law on Non-Governmental Organizations (NGO Law)*. An “organization” is a domestic or foreign non-governmental, non-political and not-for-profit organization. (*Article 5.1, NGO law*) A “domestic organization” is a domestic non-governmental organization which is established to pursue specific objectives. (*Article 5.2, NGO Law*) A “foreign organization” is a non-governmental organization which is established outside of Afghanistan according to the law of a foreign government and which accepts the terms of this law. (*Article 5.3, NGO Law*) An “international foreign organization” is a non-governmental organization which is established outside of Afghanistan according to the law of a foreign government and which is operating in more than one country (*Article 5.4, NGO Law*). NGOs must seek registration in the NGO Department within Ministry of Economy.

In addition to the Afghan Constitution, there are two key laws that govern the establishment, registration and operations of civil society organizations: the *Law on Associations* (enacted September 2013) and the *Law on Non-Governmental Organizations* (enacted June 2005). In addition, associations and NGOs, as legal entities, are subject to all other laws applicable to legal subjects, such as *Income Tax Law, Customs Law, Labor Law, Civil Code and the Procurement Law*.

Aside from the *Afghan Constitution*, there are two primary laws that regulate the establishment, registration, and activities of CSOs: the *Law on Associations* (enacted September 2013) and the *Law on Non-Governmental Organizations* (enacted June 2005). Furthermore, associations and NGOs, being recognized as legal entities, are obligated to comply with all other laws that are relevant to legal entities, including *the Income Tax Law, Customs Law, Labor Law, Civil Code, and the Procurement Law*.

III. Chapter Two: Sharia Law Framework Supporting CSOs Funding Sources

Waqf, an untransferable religious endowment in Islam, is often rendered in English as "foundation." The word waqf, in its literal sense, denotes the act of detaining or holding something in custody. Imam Abu Hanifa defines waqf as the act of holding certain assets under the ownership of the waqif (the person making the waqf) and dedicating the resulting profits or goods to charitable purposes, such as assisting the needy or supporting other worthy causes. According to Imam Abu Yusuf and Imam Muhammad, waqf refers to the termination of the owner's rights in the devoted property and the transfer of all possessions to God, with the intention of using the revenues for the welfare of humanity.

While the Quran does not explicitly mention waqf, there is a hadith that recounts a conversation between Umar-Ibn-Al-Khitab and the prophet Muhammad SAL. In this hadith, Umar seeks counsel from the prophet over a piece of property he acquired in Khyber. The Prophet said that one may choose to make the property inalienable and allocate its profits to charitable causes. Waqf refers to the enduring commitment made by a Muslim to allocate any property for a cause that is recognized by Muslim law as being religious, virtuous, or philanthropic.³

Under this Islamic principle, *the Civil Code of Afghanistan* has identified foundations to retain the exercise of the right of ownership of a property and to dedicate the profits. accruing from it to charitable purposes. (Article 343) Meanwhile, *the Civil Code* also introduces association as a group of real and legal persons organized for a definite or indefinite period of time with the object of achieving charity, public welfare, scientific, literary, and artistic objectives (for-profit making).

حدثنا مسدد حدثنا يزيد بن زريع حدثنا ابن عوف عن نافع عن ابن عمر رضي الله عنهما قال أصاب عمر بخيبر أرضا فأتى النبي صلى الله عليه وسلم فقال أصبت أرضا لم أصب مالا قط أنفس منه فكيف تأمرني به قال إن شئت حبست أصلها وتصدقته بها فتصدق عمر أنه لا يباع أصلها ولا يورث ولا يورث في الفقراء والقريبى والرقاب وفي سبيل الله والضيف وابن السبيل لا جناح على من وليها أن يأكل منها بالمعروف أو يطعم صديقا غير متمول فيه. (شرح فتح الباری، ص ۴۶۹)

IV. Chapter Three: International Law Supporting CSOs Funding Sources

A. International Law Protects the Right to Seek and Secure Funding Resources:

The freedom of association is enshrined in international law, including through *the International Covenant on Civil and Political Rights (ICCPR)*. *Article 22 of the ICCPR* states that “Everyone shall have the right to freedom of association with others, including the right to form and join trade unions for the protection of his interest.”

No restrictions may be placed on the exercise of this right other than those which are prescribed by law and which are necessary in a democratic society in the interests of national security or public safety, public order (*ordre public*), the protection of public health or morals or the protection of the rights and freedoms of others. This article shall not prevent the imposition of lawful restrictions on members of the armed forces and of the police in their exercise of this right (*Article 22, ICCPR*).

The right to freedom of association relates not only to the right to form an association, but also guarantees the right of such an association freely to carry out its statutory activities (*Human Rights Committee, communication No. 1274/2004*).

Everyone has the right, individually and in association with others, to solicit, receive and utilize resources for the express purpose of promoting and protecting human rights and fundamental freedoms through peaceful means (*Article 13, Declaration on Human Rights Defenders*).

States shall ensure that reporting requirements for civil society “do not inhibit functional autonomy [of associations]” and “do not discriminatorily impose restrictions on potential sources of funding.” (*Human Rights Council resolution 22/6, 12/04/2013*)

States shall ensure that they do not hinder the work of civil society and should recognize “the importance of the ability to solicit, receive and utilize resources for their work.” (*Human Rights Council resolution 27/31, 03/10/2014*)

The Declaration on the Elimination of All Forms of Intolerance and of Discrimination Based on Religion or Belief explicitly refers to the freedom to access funding, stating that the right to freedom of thought, conscience, religion or belief shall include, *inter alia*, the freedom “to solicit

and receive voluntary financial and other contributions from individuals and institutions.” (*Article 6*)

In his April 2013 report to the UN Human Rights Council, the UN Special Rapporteur on the rights to freedom of peaceful assembly and of association emphasized that “[t]he right to freedom of association not only includes the ability of individuals or legal entities to form and join an association but also to seek, receive and use resources – human, material and financial – from domestic, foreign and international sources. (*A/HRC/23/39, paragraph 8*)

B. International Law Defines “Funding Resources” for Civil Society:

The ability of associations to access financial resources is a vital part of the right to freedom of association. The ability to seek, secure and use resources is essential to the existence and effective operations of any association, no matter how small. As stated above, the right to freedom of association not only includes the ability of individuals or legal entities to form and join an association but also to seek, receive and use resources – human, material and financial – from domestic, foreign, and international sources (*A/HRC/23/39, paragraph 8*).

The term “resources” encompasses a broad concept that includes financial transfers (e.g., donations, grants, contracts, sponsorships, social investments, etc.); loan guarantees and other forms of financial assistance from natural and legal persons; in-kind donations (e.g., contributions of goods, services, software and other forms of intellectual property, real property, etc.); material resources (e.g. office supplies, IT equipment, etc.); human resources (e.g. paid staff, volunteers, etc.); access to international assistance, solidarity; ability to travel and communicate without undue interference and the right to benefit from the protection of the State (*A/HRC/23/39, paragraph 10*).

C. The Importance of Civil Society’s Ability to Access Funding Resources:

The ability to seek, secure and use resources is essential to the existence and effective operations of any association, no matter how small (*A/HRC/23/39, paragraph 8*). Associations need resources to survive and to function; without the ability to access them, the right to freedom of association can be rendered meaningless. Moreover, access to resources is important not only to the existence of the association itself, but also to the enjoyment of other human rights by those benefiting from the work of the association. Undue restrictions on resources thus impact not only the right to freedom of association, but other human rights as well (*A/HRC/23/39, paragraph 9*).

D. The Ability to Access Resources Doesn't Distinct from the Right to Freedom of Association:

The ability of civil society organizations to access funding and other resources from domestic, foreign and international sources is an integral part of the right to freedom of association, not a separate right (*A/HRC/23/39, paragraph 20*). This is because of the central importance of resources in effectively exercising the right to freedom of association. Laws which restrict access to resources can subjugate associations to a dependent and weak position; those which encourage access to resources can strengthen the effectiveness and facilitate the sustainability of associations (*A/HRC/23/39, paragraph 9*). Where a State imposes undue restrictions on funding, it is a violation of the right to freedom of association under *Article 22 of the International Covenant on Civil and Political Rights (ICCPR)* (*A/HRC/23/39, paragraph 20*).

E. The International Law Explicitly Recognizes the Importance of Resources:

In *communication No. 1274/2004*, the Human Rights Committee observed that “the right to freedom of association relates not only to the right to form an association, but also guarantees the right of such an association freely to carry out its statutory activities. The protection afforded by *article 22* extends to all activities of an association [...]”³ Accordingly, fundraising activities are protected under *article 22* of the Covenant, and funding restrictions that impede the ability of associations to pursue their statutory activities constitute an interference with *article 22*. Other United Nations treaty bodies have emphasized the obligation of States to allow civil society to seek, secure, and utilize resources, including from foreign sources. The Committee on Economic, Social, and Cultural Rights highlighted this issue when it expressed “deep concern” with *Egypt's Law No. 153 of 1999*, which “gives the Government control over the right of NGOs to manage their own activities, including seeking external funding.” (*A/HRC/23/39, paragraph 16*)

F. It Doesn't Make a Difference if the Resources are from Foreign or International Sources:

Restrictions on the ability to access resources often target foreign funding, but international law makes no distinction between the sources of funding or resources, whether domestic, foreign or international (*A/HRC/23/39, paragraph 17*). The ability to access resources from all of these sources is equally protected under the ICCPR. Moreover, many justifications which governments use to impose restrictions on foreign funding - for example protection of state sovereignty or aid effectiveness - are not one of the limited legitimate bases for limiting the right to freedom of association under *Art.22 of the ICCPR* (*A/HRC/23/39, paragraphs 32 and 41*).

G. Registered and Unregistered CSOs Can Access Resources:

The Declaration on Human Rights Defenders constitutes another relevant frame of reference: *article 13* states that “everyone has the right, individually and in association with others, to solicit, receive and utilize resources for the express purpose of promoting and protecting human rights and fundamental freedoms through peaceful means, in accordance with *article 3* of the present Declaration” (emphasis added). This provision is important because it makes no distinction between the sources of funding, be it from domestic, foreign or international sources. It is also essential because it makes clear that not only legally registered associations, but also individuals – and therefore associations which have no legal status, such as unregistered associations – are eligible to access funding. Although the Declaration is not a binding instrument, it must be recalled that it was adopted by consensus by the General Assembly and contains a series of principles and rights that are based on human rights standards enshrined in other international instruments which are legally binding. It is clear from this standpoint that the guiding principles it sets forth notably emanate from the provisions of *article 22* of the International Covenant on Civil and Political Rights and can therefore be applied to other forms of associations, regardless of the goals they pursue. In the light of this reasoning, and taking due consideration of the provisions of the Covenant, which make no distinction between registered and unregistered associations, the Special Rapporteur underlines that legislation limiting foreign funding to registered associations only, as is the case in existing and draft legislation in Bangladesh, violate international human rights norms and standards pertaining to freedom of association. Furthermore, he recalls that the formation of associations should not be subject to a prior authorization procedure, but rather regulated by a system of notification that is simple, easily accessible, non-discriminatory and non-onerous or free of charge (*A/HRC/23/39, paragraph 17*).

Moreover, the ICCPR itself makes no distinction between registered and unregistered associations; the right to freedom of association equally protects associations that are registered and unregistered (*A/HRC/20/27, paragraph 56*)

H. No Restrictions on Funding Permissible:

It is possible for States to limit the right to freedom of association (and by extension associations’ ability to access resources), but only under very specific and limited circumstances. Under *Article 22, paragraph 2 of ICCPR*, such limitations must be “prescribed by law and ... necessary in a democratic society in the interests of national security or public safety, public order (ordre public), the protection of public health or morals or the protection of the rights and freedoms of others.” These conditions are cumulative, meaning that restrictions must be (1) motivated by one of the above limited interests, (2) have a legal basis and (3) conform to the strict tests of necessity and proportionality (*A/HRC/23/39, paragraph 19; Human Rights Committee Comment No. 31, paragraph 6*).

I. Particular Restrictions on Funding that the UN Special Rapporteur Warns Against:

Problematic constraints include outright prohibitions to access funding; requiring CSOs to obtain Government approval prior to receiving funding; requiring the transfer of funds to a centralized Government fund; banning or restricting foreign-funded CSOs from engaging in human rights or advocacy activities; stigmatizing or delegitimizing the work of foreign-funded CSOs by requiring them to be labeled as “foreign agents” or other pejorative terms; initiating audit or inspection campaigns to harass CSOs; and imposing criminal penalties on CSOs for failure to comply with the foregoing constraints on funding (*A/HRC/23/39, paragraph 20*).

J. Restrictions on the Right: Legitimate under the ICCPR:

The ICCPR requires that restrictions to the right to freedom of association be “prescribed by law and ... necessary in a democratic society in the interests of national security or public safety, public order (*ordre public*), the protection of public health or morals or the protection of the rights and freedoms of others.” This means that restrictions must (1) have a legal basis, (2) be motivated by one of *Article 22’s* limited interests, and (3) be necessary and proportionate (*A/HRC/23/39, paragraph 19; Human Rights Committee Comment No. 31, paragraph 6*). Some common justifications for restrictions on funding are analyzed against these conditions below.

Example 1: Protection of ‘state sovereignty’ This rationale for restricting access to resources is increasingly common, with some States claiming foreign funding to civil society is a form of imperialism or neocolonialism. The protection of State sovereignty is not listed as a legitimate interest in the Covenant; thus it is not a proper basis for restricting the right to freedom of association (*A/HRC/23/39, paragraphs 27-34*).

Example 2: National security (e.g., preventing terrorism financing) Protection of national security and public safety are legitimate grounds for restricting association rights. But to meet the proportionality and necessity test, the measures must be the least intrusive means to achieve the desired objective. This means that they may not target all civil society associations indiscriminately or arbitrarily. Laws drafted in general terms limiting, or even banning funding under the justification of national security are not proportionate and necessary in a democratic society (*A/HRC/23/39, paragraphs 22-26*).

Example 3: Aid effectiveness and funding control. Aid coordination is not listed as a legitimate ground for restrictions under the ICCPR, and erecting barriers in the name of aid effectiveness have little in common with these enumerated restrictions. Even if it were legitimate, it would not

comply with the requirements of “a democratic society,” as requiring alignment with Government aid priorities contradicts one of the most important aspects of freedom of association, namely that individuals can freely associate for any legal purpose (*A/HRC/23/39, paragraphs 39-42*)

V. Chapter Four: Afghan Laws Supporting CSOs Funding Sources

A. Funding Sources of CSOs:

The Afghan NGO law lists the potential sources of income for NGOs in *Article 25*. They include: (1) donations and gifts; (2) Bequests, legacies and grants; (3) Membership fees; (4) Movable and immovable property; and (5) Income generated from lawful economic activities.

The Law on Associations also lists some sources of income for associations in *Article 16*. They include (1) entry dues; (2) membership dues; (3) sale of publication; (4) donations and gifts by citizens and foreigners; and (5) financial and technical assistance of foreign organizations and associations.

This is a standard provision in the laws of many countries and can help ensure that NGOs and/or associations have access to a diverse range of potential income to fulfill their mission purposes. The income categories, listed in *Article 25 of NGO Law* and *Article 16 of Law on Associations*, are all important and properly recognized.

B. Permissible Fundraising Activities:

There is no barrier to NGO/association fundraising activities of any kind, including door-to-door, charity boxes, television, sponsorship, campaigns and other fundraising events.

[Here is how to accomplish a door-to-door fundraising.](#)

[Here is how charity box mechanism works.](#)

[Here is how to get a program sponsored.](#)

[Here is how to run a fundraising campaign and event.](#)

[Here is how to sponsor your initiatives.](#)

C. Government Support:

In Afghanistan, the government provides indirect financing to CSOs which comes in the form of tax exemption. *The Income Tax Law* defines a category of "Tax Exempt Organizations" (*Article 10*). To qualify as an exempt organization, an organization must be (1) "established under the laws of Afghanistan," (2) "organized and operated exclusively for educational, cultural, literary, scientific, or charitable purposes," and (3) "contributors, shareholders, members or employees

either during the operation or upon dissolution of the organization ... must not benefit from the organization." The contributions received and income from the necessary operations of qualifying organizations is exempt from taxation. ([Income Tax Law Article 10.1](#))

The Customs Law does not provide for exemptions from customs duties for NPOs, but does exempt goods mentioned in Chapter 5, *Article 27.2* of the Law. Significantly, the Law offers a blanket exemption for "goods provided for government projects funded by loans or imported into the country by or for public and private foreign and International relief and development agencies approved by the government" (*Article 27.2.5*). Thus it appears that the imported goods of many foreign organizations - as private relief and development agencies - may qualify for exemptions. In addition, NPOs may also be able to benefit from a few general exemptions, such as those covering fuel and certain medical goods. Finally, *Article 27.2.18* provides the possibility of an exemption to other goods "upon recommendation of Minister of Finance and approval of Council of Ministers as required."

D. Self-generated Income / Economic Activities:

According to *the NGO Law*, an organization can perform economic activities to reach the statutory not-for-profit goals of the organization. Income derived from the economic activities of the organization may only be used to carry out the specified goals and purposes of the organization. The income may not be used or distributed, directly or indirectly, for the personal benefit of any founder, officer, member, director, employee, or donor of the organization. Directors, officers, and employees may not carry out any economic transaction with the organization. (*NGO Law, Article 22*)

The Law on Associations is silent about economic activities but *Article 15.3* refers to the governing statute of association and authorizes any other activity assisting in the fulfillment of the objectives of the association, as outlined in its statute. Associations, therefore, have the right to pursue any objectives articulated in their governing statutes. This provision opens the door to several kinds of activities for associations, as it implicitly affirms their right to take part in economic activities, policy making and advocacy programs, provided they are objectives articulated in their governing statutes. In practice, a high percentage of associations are dependent on self-generated incomes including entry dues, membership dues, publication dissemination and economic activities in Afghanistan.

E. Non-distribution of Profits:

The non-distribution principle is the most important distinguishing feature of NGOs from the for-profit sector. NGOs can make profits, but they cannot distribute or share those profits among

individual insiders of the NGO. According to *Afghan NGO Law*, “not-for-profit” means that an organization may not distribute its assets, income or profits to any person, except for the working objectives of the organization. In addition, an organization may not use its assets, income or profits to provide private benefits, directly or indirectly, to any founder, member, director, officer, employee, or donor of the organization, or their family members or relatives. (*Article 5.5*) Also the NGO Law requires the inclusion of procedures in the statute for use and distribution of the assets of the organization in the event of suspension or dissolution of the NGO. (*Article 14.1.10*) Income derived from the economic activities of the organization may not be used or distributed, directly or indirectly, for the personal benefit of any founder, officer, member, director, employee, or donor of the organization. (*Article 22.3*) In case of dissolution or transformation of the organization (from not-for-profit to profit), the movable and immovable properties remaining after the payment of liabilities and debts shall be distributed to an organization with similar activities, with the approval of the High Evaluation Commission. If there are no such organizations, the movable and immovable properties belong to the government. (*Article 36.1*) The movable and immovable properties of the dissolved organization shall not be distributed to any of its founders, members, directors, officers, employees, donors and/or their relatives. (*Article 36.2*)

The Law on Associations also recognizes the non-distribution of profits to determined individuals. After dissolution of the association and termination of its activity, its founders shall not allocate the assets of the association to themselves, family members or relatives, and shall not include such distribution in its statute. (*Law on Associations, Article 22*)

The Law on Associations introduces the non-distribution principle and the rule against reversion of assets to the founders. As a not-for-profit entity, the association is appropriately subject to these distribution restraints. The founders of the association may not distribute assets remaining after dissolution to themselves, their family members, or relatives.

Also *Article 16.3* of the *Law on Associations* states that the financial sources of an association are open and its assets have to be spent only to achieve its goals stipulated in its statute. This seems to act like a catch-all provision (“the financial sources of an association are open”). In addition, the last clause of the provision (“its assets have to be spent only to achieve its goals stipulated in its statute”) crucially serves to define the non-profit principle of the law.

F. Proprietary Interest:

The Law on NGOs provides that an NGO may use its assets for accomplishing its not-for-profit purposes and goals and that movable and immovable property shall be registered in the name of the organization. Even more directly, the Law states that the organization’s “movable and immovable properties may not be purchased or registered in the name of the founders, board members, employees, or their close relatives. (*NGO Law, Article 26.3*)

Article 16.3 of the Law on Associations states that the financial sources of an association are open and its assets have to be spent only to achieve its goals stipulated in its statute. This seems to act like a catch-all provision (“the financial sources of an association are open”). In addition, the last clause of the provision (“its assets have to be spent only to achieve its goals stipulated in its statute”) crucially serves to define the non-profit principle of the law.

G. Prohibition on Self-dealing:

The NGO Law prohibits the directors, officers and employees from carrying out any economic transaction with the organization. Directors, officers, and employees may not carry out any economic transaction with the organization. (*Article 22.4*) *The Law on Associations* does not contain a similar express prohibition, but *Article 16.3* of the Law can be interpreted to prohibit directors and employees from carrying out economic transactions with associations. (Please see above)

H. Prohibition on the Reversion of Assets:

The NGO Law prohibits the reversion of any assets donated or awarded to the NGO. In case of dissolution or transformation of the organization (from not-for-profit to profit), the movable and immovable properties remaining after the payment of liabilities and debts shall be distributed to an organization with similar activities, with the approval of the High Evaluation Commission. If there is no such organization, the movable and immovable properties belong to the government. (*Article 36.1*) The movable and immovable properties of the dissolved organization shall not be distributed to any of its founders, members, directors, officers, employees, donors and/or their relatives. (*NGO Law, Article 36.2*)

The Law on Associations also prohibits the reversion of assets owned by an association. If the court decides to dissolve the association, it must assign a delegation committee comprised of representatives from civil society, the Ministry of Finance and the Ministry of Justice for the review of the financial affairs of the association and distribution of its assets after debt settlement and in accordance with its statute. The Law also clearly authorizes the court, which rules for the dissolution of an association, to transfer the assets of the dissolved association to an association with the similar goals. If there is no association with similar goals, the assets must be transferred to a related government department. This provision, unfortunately, carries with it no requirement that the government department use the assets for the purpose for which they were intended. (*Law on Associations, Article 21*)

VI. Chapter Five: CSOs' Financial Sustainability and Funding Sources Suitable for CSOs in Afghanistan

According to the Ministry of Economy in 2021, almost 85% of Afghan NGOs depended on international funding sources, including grants and financial aid from international donors and communities. The remaining 15% relied on self-generated income and voluntary initiatives. In contrast, 80% of associations registered with the Ministry of Justice relied on membership dues, self-generated incomes, and local companies' giving. The ITA has not shown any restrictions on CSOs' funding sources. CSOs in Afghanistan can enjoy a variety of funding sources. These resources, as their legal basis explained in chapter four, are identified in *Afghan NGO Law 2005*, *the Law on Associations 2013* and *the Regulation of NGOs 2000*.

A. Donations and Gifts:

A donation or gift may be made in several ways, either via monetary contributions or through the provision of products and services. These contributions can include money, alms, services, or other types of things such as clothes, toys, food, automobiles, prescription medications, equipment, medical supplies, or any other lawful items. A contribution may fulfill medical requirements, such as the provision of blood or organs for transplantation. Donations of commodities or services for charitable purposes are sometimes referred to as contributions in kind.

[Here you can find international donors.](#)

[Here you can find international donor tracker.](#)

B. Bequests:

A bequest refers to a donation that is included in a donor's will and given to an NGO. This donation, comprising financial resources, properties, or other significant assets, signifies the donor's dedication to the organization's mission. Typically, it is a donor's method of creating a lasting impact and guaranteeing ongoing support for the organization. The organization may only receive this donation upon the death of the givers. The donor is required to include precise directives in their will on the transfer of the bequest to the charity organizations. Often, the item that is inherited may be sold, and the resulting funds will be donated to the designated charitable organization.

[Here, you can get more information about the bequest.](#)

[Here, you can find types of bequests.](#)

[Click here for nonprofit planned giving.](#)

C. Grants:

The grant that is most widely favored is the one designated for program support. Program grants provide financial support for certain initiatives or programs. Typically, these awards are limited in scope, requiring grantees to use the money only for the specific purpose specified in the grant submission. There are several categories of grants, but the most commonly utilized are: program development grants, general operating grants, capital-funding assistance, research grants, **in-kind donation grants, and matching grants.**

[Here, you can find international grant making organizations.](#)

D. Membership Fees:

NGO membership can be open to anyone whose interests, actions, and background align with the objectives of the organization. Nonprofit membership programs often provide a certain set of advantages in exchange for the membership fee. The membership fee might vary, either being finite or infinite. There are many advantages to this kind of income, including the ability to **receive funds immediately and predict future contributions.**

[Here, is how to set up your membership pricing model.](#)

E. Movable and Immovable Property:

Immovable things are those that have a fixed base, and transportation would be impossible without destroying them. Things that do not have this characteristic are deemed moveable. Movables appropriated by the owner for use in immovable property are deemed immovable. (*Civil Code, Articles 478 and 479*)

Movable assets are **everything that can be transported from one place to another**, including: vehicles, electronic devices, jewellery, books, timber, ...; growing crops and grass; royalty; any machinery equipment that is not attached to immovable property; and stock shares.

Immovable properties may include: **a house, a piece of land, or a tree, structures of factories, equipment for commercial use, such as machines. Decorative paintings** and other such things are classified as immovable when they are permanently attached to the property.

F. Lawful Economic Activities:

The key to the long-term sustainability of the NGO sector in any country is self-generated income and economic activities. There are hundreds of economic activities in which NGOs can engage, and a few examples are:

- Housing
- Health Services
- Culture and recreation
- Education
- Social protection
- Religion services
- Environmental services and protection
- any services
- Sales of goods, products, and services
- Rental
- Sponsoring and advertising
- Accommodation, boarding and cleaning services.
- Revenue from assets
- members' contributions
- Education and consultancy
- Health and social protection
- Incomes not elsewhere classified

[Click here for more information.](#)

G. Foundations:

A community foundation is a philanthropic organization that generally concentrates on providing assistance to a specific geographic region. Its main function is to facilitate and consolidate contributions, which are then used to meet the needs of the community and assist local nonprofit organizations. Community foundations provide a wide range of grantmaking initiatives, often including donor-advised funds, endowments, scholarships, field-of-interest funds, giving circles, and other options. Community foundations get funding via contributions made by people, families, corporations, and sometimes government grants. Community foundations provide a number of initiatives aimed at assisting the needs of the communities they serve, whether local or more widely defined. Common areas of assistance include education and human services initiatives, such as literacy or relief for the homeless. A community foundation's grantmaking activities are financed both by gifts targeted for immediate distribution and by revenue from the foundation's endowed

assets. An endowed fund or endowment is a permanent source of cash that is invested for long-term growth. Each year, part of the assets (usually approximately 5 percent) are dispensed to meet the fund's objective; as the invested balance rises, more is available for distribution over time.

[Here, you can find more information about foundations and types of them.](#)

H. Technical Assistance and Services:

Technical assistance for NGOs refers to the provision of specialized support by professionals in several fields, including fundraising, program development, financial administration, and governance. Its purpose is to enhance the operational efficiency, effectiveness, and mission attainment of NGOs. Smaller or developing organizations that need more resources or skills to handle intricate operations might greatly benefit from technical support.

[Click here for more information on how it works.](#)

I. Volunteerism:

Volunteerism has a crucial role in ensuring the long-term viability of NGOs. According to the John Hopkins review, the involvement of volunteers in the financial resources of civil society organizations increases the average portion of charitable income from 12% to 30%. This indicates that the value of time donations, even when estimated at the average pay in the relevant sectors of volunteering, is twice as substantial as the value of monetary or material contributions. Following the UN International Year of Volunteers in 2001, there has been a notable surge in efforts to encourage volunteering in several countries.

[Here are 131 examples of volunteers' initiatives.](#)

J. Self-Generated Income:

In order to mitigate their reliance on external donors for financial support, NGOs have undertaken initiatives aimed at generating their own revenue. There are other options available to them, such as engaging in public fundraising, collecting subscription fees, securing local funding, making investments, or offering advisory or consultancy services.

[Here are some examples of self-generated incomes for NGOs.](#)

VII. Chapter Six: Digital Fundraising Suitable for NGOs Operating in Afghanistan

Before starting an online fundraising program, you should go through five steps. (1) Perform an online communication and fundraising assessment; (2) Facilitate a meeting to secure organizational buy-in; (3) Develop a comprehensive strategic plan for mobile and social fundraising; (4) create a budget plan; (5) identify an M&E system to track, evaluate, and report success; and (6) finally, implement your mobile and social fundraising strategic plan.

A. Website:

A website serves as the fundamental basis for establishing and conducting online communications and fundraising initiatives. The manner in which contributors and donors reach your website is undergoing rapid global changes.

Ten website design best practices

The proliferation of material and messages sent via various digital channels, including email, Twitter, text messaging, and broadcasting, has led to a growing sense of overload among contributors and donors. Consequently, there is a noticeable shift in website design principles as organizations see the need to include more visually oriented content and easily digestible language formats. Fortunately, the implementation of these novel design aesthetics contributes to an enhanced surfing experience on both mobile devices and personal computers. This is the reason why charities are rapidly embracing responsive design. The NGO necessitates a single website that conforms to a unified set of design principles while successfully conveying its narratives and calls-to-action across various devices and platforms. While designing your website:

- Focus on space and consistency.
- Increase graphics and images and decrease text.
- Increase the font size.
- Avoid pop-down menus and simplify navigation.
- Display a "Donate" button on every website page.
- Instead of buttons, use e-newsletters and mobile alert subscription forms.
- Put social media icons in the upper right.
- Use big call-to-action buttons for simple tapping and clicking.
- Use a website-hosted blog.
- Allow social sharing and comments.

[Here are some technics for a successful donation website for your NGO.](#)

B. Email Communications Entailing Newsletters:

Constant Contact, a software platform established in 1998, revolutionized mass email communication by allowing nonprofits to effectively engage with large online audiences, thereby motivating donors to contribute funds through online channels. Even in the present day, E-newsletters remain the primary catalyst for online donations and website traffic. Upon sending out an e-newsletter, nonprofits experience a surge in website visits and online contributions, which gradually diminishes until the subsequent E-newsletter is distributed. This phenomenon was observed several years ago and continues to hold true. Consequently, failure to consistently publish E-newsletters hinders the potential for successful online fundraising endeavors within the nonprofit sector.

It is important to note that the phrase "E-newsletter" is not an accurate representation of the current state of email communications, which have undergone significant changes in reaction to the emergence of mobile and social media platforms. During the first stages of email communications, E-newsletters were designed to replicate the format and content volume of their print counterparts. However, this paradigm has since evolved. E-newsletters that emulate the appearance of print newsletters have limitations in terms of mobile device compatibility and fail to align with contemporary design standards for desktop reading. Moreover, the incorporation of substantial quantities of material in one's E-newsletter is no longer considered an optimal approach. Many individuals tend to quickly skim through E-newsletters, focusing on the most significant headlines, and only proceed to visit websites, blogs, or social networks when there is a clear and explicit call to action. While communicating you, consider ten E-newsletter design best practices:

- Use a single-column design for gadgets.
- Increase the font size.
- Increase the call-to-action button size.
- Prioritize Visuals.
- Limit content to 3 to 5 headline stories.
- Use brief paragraphs.
- Add the "Donate" button, social network, and mobile alert icons.
- Add social sharing functionality.
- Consider short subject lines (8.9).
- Use a responsive template.

[Here are some newsletter tips and best practices for fundraising e-newsletters.](#)

C. Online Fundraising:

While it is true that online fundraising now contributes less than ten percent to the overall yearly fundraising total of NGOs, it is important to note that developing patterns in online giving have the potential to significantly reshape the financial landscape of these organizations in the near future. Individuals account for 72% of the total charitable contributions in the United States, while the remaining 28% is contributed by foundations, businesses, and gift bequests. There is a growing trend of individuals opting to make their presents via internet platforms. The demographic cohort often referred to as "baby boomers" accounts for around 43 percent of all charitable contributions, with a notable 58 percent of this group engaging in internet donations. Moreover, it is worth noting that the mean value of online donations stands at \$146, while the mean value of donations made by direct mail amounts to a mere \$38. There is now a significant shift in philanthropic practices, and nonprofit organizations that possess strategic foresight and get support from their executives to promptly adjust to this transformation will ensure their long-term sustainability. Moreover, these organizations will be in the most advantageous position to effectively execute their programs, demonstrate leadership, and promote positive social impact.

Characteristics of the online donors:

Gaining insight into the factors that drive online donations will enable your NGO to develop and execute a mobile and social media content strategy that guarantees successful online fundraising. In your strategy, you need to consider the characteristics of the online donors:

Success:

Donors desire assurance that their monetary contributions are significantly contributing to the achievement of your mission and programs.

Urgency:

Donors are frequently inspired to contribute during periods of crisis. A crisis may involve anything from impending changes in public policy to a natural disaster.

Altruism:

Online donors share the same aspiration to make a positive difference on a global scale as those who choose to work in the NGO sector.

Connection:

A further factor that inspires online donations is a donor's personal investment in a particular cause. Donors who grew up in adversity, for instance, are more likely to contribute to organizations whose mission is to alleviate poverty.

Reciprocity:

While contributing to a worthy cause can evoke a sense of satisfaction, certain benefactors also place value on receiving a physical item in return, such as a calendar, duffel bag, or book. Seasonal fundraising campaigns based on reciprocity experience heightened levels of success.

Online fundraising best practices:

Many NGOs inadvertently implement online donation procedures that fail to attract their intended online benefactors. Antiquated practices such as text-heavy donation pages that inundate donors with multiple communications or request them to respond to a multitude of inquiries can substantially impede the effectiveness of your online fundraising endeavors. If your content strategy is successfully motivating donors and supporters to click on your donate button, then your donate page should implement contemporary design and layout principles, including those elaborated upon below, in order to optimize your online donation conversion rates.

- Make sure the online donation process fits on one page.
- Prioritize visuals over content. 3. Set default donation amounts.
- Include an optional mobile alert opt-in field.
- Graphically demonstrate charity ratings.
- Display program vs. operating cost graphics.
- Include giving impact statements.
- Encourage tribute giving.
- Offer monthly giving.
- Create a "More Ways to Give" page.

[Here is how to do online fundraising for NGOs.](#)

[Here are 15 online fundraising platforms for NGOs.](#)

[Seven Ways ChatGPT can help you while doing online fundraising.](#)

D. Social Fundraising:

Social fundraising, which is also known as friend-to-friend fundraising and peer-to-peer fundraising, leverages the influence of your benefactors' and supporters' personal networks as well as mobile and social media. Nonprofit organizations can greatly enhance their online fundraising success and donor database by empowering their most dedicated supporters and benefactors to conduct fundraisers on their behalf. Social fundraising campaigns are particularly well-received by millennials and generation X. On average, each individual fundraiser generates \$44 for the

nonprofit. For first-time fundraisers, these campaigns generate \$219, while multiyear fundraisers generate \$416.

Two varieties of social fundraising campaigns exist. The first is event social fundraising, which involves your supporters participating in a walk or marathon in support of your nonprofit organization in order to raise funds for its mission. Health organizations employ this form of social fundraising campaign with the primary objective of generating funds for research and enhancing public awareness. The second category of social fundraising campaigns occurs when individuals who are deeply committed to your cause ask their friends and family to contribute to your nonprofit in honor of their birthday or wedding, or when they decide to fundraise for your organization in the midst of an unfolding crisis.

Prior to launching either form of social fundraising campaign, your nonprofit organization must choose social fundraising software. In addition to the aforementioned companies, which provide online fundraising software and CRM, some may also offer affordable social fundraising software that aligns with the brand of your website. However, alternative options include Cause Vox (causevox.com), Causes (causes.com), Artez Interactive (artez.com), and Razoo (razoo.com), all of which are compatible with mobile devices.

Moreover, your nonprofit organization should:

- In order to attract members of Generation X and millennials, choose a social fundraising application with a contemporary interface, mobile compatibility, and sharing capabilities.
- Develop a comprehensive fundraising manual that furnishes detailed instructions on the process of establishing a fundraising page, as well as advice and illustrative text for endorsing campaigns through email, mobile, and social media platforms. Facebook accounts for 18 percent of all donations to social fundraising campaigns; therefore, it is imperative that you provide detailed instructions on how your fundraisers can encourage their Facebook friends to support your campaigns. Additionally, you ought to furnish them with illustrative thank-you emails and advise them to choose fundraising objectives that are practical to achieve, like \$500 or \$1,000.
- Advocate for fundraisers to make a minimum donation of \$10 to \$50 to their personal fundraising campaign prior to commencing campaign promotion. Many family and acquaintances will be disinclined to contribute if "SO Raised" is prominently displayed.
- Implement contests in which the fundraisers who amass the most funds throughout the campaign are rewarded.
- Create an email list dedicated exclusively to fundraisers and maintain contact with them throughout the year regarding the causes for which they raised funds.
- Create a mobile list for fundraisers and text them event updates and fundraising advice on occasion.

- Donors will receive a follow-up email of appreciation that includes the branding of your nonprofit, a request to subscribe to your e-newsletter, and connections to your social media pages.

[Here is how social fundraising works.](#)

E. Crowdfunding:

Crowdfunding and social fundraising share the commonality that numerous individuals contribute publicly to support crowdfunding campaigns. Nevertheless, unlike personal fundraising for preferred nonprofit organizations, crowdfunding campaigns aim to secure funding exclusively for particular projects. A nonprofit organization might, for instance, establish a crowdfunding campaign in order to procure musical instruments for a school, construct a community garden, or even initiate a new website.

The most widely recognized crowdfunding platforms are Kickstarter and Indiegogo (indiegogo.com). However, there are crowdfunding services that are specifically designed for the nonprofit sector, including mobile-compatible CrowdRise and Fundraise.com, as well as Fundly (fundly.com), which offers a mobile application. However, there is a growing convergence of social fundraising and crowdfunding. While some crowdfunding services now also enable social fundraising for crowdfunding projects, many social fundraising services are opting to call themselves crowdfunding services. However, for the sake of strategy, it is essential to understand that crowdfunding is intended to raise funds for specific projects.

Fundraising through crowdfunding is a straightforward method by which nonprofit organizations can infuse variety and originality into their online initiatives.

For maximum crowdfunding success, a nonprofit organization should:

- Identify a crowdfunding platform that possesses contemporary aesthetics, ensures seamless compatibility with mobile devices, and provides features for social media sharing. Additionally, investigate the donation processing fees with extreme care, as some services charge up to 10 percent of the donation amount in fees.
- Compose a project summary of five to six paragraphs, detailing the project's objectives and anticipated commencement date subsequent to securing funding. It is imperative to include in the project summary that donors will receive periodic updates on the project's progress.
- Include images or videos that enhance the project's appeal as a funding proposal.
- Never commence your crowdfunding campaign's promotion with "SO Raised," regardless of whether you are required to donate \$100 to your own nonprofit.
- Sync your crowdfunding initiatives with your email fundraising appeals and e-newsletters.

- Develop call-to-action images and auxiliary graphics for your blog to enhance the visibility of your crowdfunding campaigns on social media and mobile devices.
- Arrange your crowdfunding campaigns to be featured on the "More Ways to Give" page.
- In a follow-up email of appreciation, include the branding of your nonprofit organization and request that donors subscribe to your mobile notifications and follow you on social media.

[Here is your guide to understanding crowdfunding.](#)

[Here is how to start crowdfunding.](#)

F. Mobile Fundraising:

Text-to-give has emerged as a viable giving method for donors, particularly millennials and Generation X, and not just during times of crisis, as nonprofits have become more adept at promoting their text-to-give movements. When one considers that substantial numbers of donors did not trust and implement online giving until fifteen years ago, text-to-donate has experienced a significantly shortened adoption trajectory. A donor perception shift regarding text-to-donate has occurred, increasing the likelihood that nonprofits will be successful in raising funds via text, provided they continue to improve their text-to-give campaigns and implement current best practices. Almost \$100 million has been donated to date through text-to-give campaigns.

The primary objective of text-to-give best practices is to motivate benefactors to retrieve their handsets, enter a brief code and keyword, and subsequently verify their contribution through a reply text message. At the onset of text to give's popularity, the act of text giving was novel; this alone enticed a significant number of first-time text donors who desired to participate in the emerging giving phenomenon. However, for nonprofits to maintain their interest in text giving, an investment in a long-term strategy is necessary. To encourage recurring contributions, text giving must be incorporated into the overall communications and fundraising strategy of a nonprofit organization. Regrettably, the initiation and promotion of text-to-give campaigns continue to occur in isolation from other forms of fundraising. In order for text-to-give software to function effectively, nonprofit organizations are required to allocate nearly as much time and financial resources as possible towards promoting their text-to-give campaigns. Early fundraising failures caused numerous nonprofit organizations to abandon their initiatives prematurely. Had the prevailing best practices been in place at that time, achieving success in fundraising would have been considerably easier. While launching a text-to-give campaign follow these ten steps:

- Conduct a mobile alert campaign.
- Online mobile list building.
- Add text-to-give campaign to "More Ways to Give" page.

- Create text-to-give graphics and promotional materials.
- Boost text-to-give campaigns on social media.
- Promote text-to-give campaigns at fundraisers and cause awareness events.
- Encourage text-to-give campaigns in the evenings.
- Quickly address breaking news.
- Prioritize year-end giving.
- Combine text-to-give marketing with print materials.

[Here is how to do mobile fundraising.](#)

G. Multichannel Communications and Fundraising:

Fundraising and nonprofit multichannel communications involve the integration of multiple content distribution channels and fundraising tools in a way that mutually reinforces and promotes one another. At the core of effective multichannel fundraising and communications for nonprofit organizations is the capacity to generate an extensive array of content, including but not limited to print materials, online news articles, blogs, videos, photographs, and reports. Without consistent content creation, the mobile and social fundraising strategy of your nonprofit organization will be severely hampered. Merely utilizing a print newsletter, website, e-newsletter, and donate page is insufficient to effectively captivate and motivate five distinct generations of donors and supporters: generation Y, millennials, generation X, baby boomers, and the silent generation. Simply put, this is the state of affairs regarding communications and fundraising in the twenty-first century. Nonprofit organizations that use as many communication channels and fundraising tools as their budgets permit and concentrate on content creation have the greatest success achieving their fundraising objectives.

Five communication styles for nonprofits:

The content strategy thus far has centered on the content categories and distribution channels that your nonprofit organization intends to produce. Proceed by considering the tone of voice that will be applied to your content. Developing your nonprofit's tone of voice is most easily accomplished by drawing inspiration from its mission. For instance, if your nonprofit organization is concerned with destitution or human rights, your tone of voice should be intelligent, serious, and thought-provoking. When a nonprofit organization's mission is to protect animals or the environment, its tone of voice may be informative, resolute, and occasionally even humorous. You will subsequently be guided by your brand and tone of voice as you implement the five most prevalent communication channels in the nonprofit sector. While maintaining storytelling as the primary focus, it is equally important to incorporate marketing, fundraising, engagement, and curation in a consistent manner. There are five communication styles for nonprofits as follows:

Story Telling:

Narrating the experiences of your nonprofit organization's supporters and donors is the most effective way to motivate them. Powered by a spectrum of emotions from wrath to empathy, effective storytelling can inspire donors and supporters to take action in support of a nonprofit organization.

Marketing:

Marketing is the application of communication channels and content strategically for direct profit. The focus of the business sector is the sale of goods and services. It is about increasing the number of benefactors, e-newsletter subscribers, event attendees, and so forth, in the nonprofit sector.

Fundraising:

Fundraising content incorporates elements of marketing and narrative, yet it is distinct in that its principal objective is to motivate businesses and individuals to contribute financial resources. While a well-crafted article featured on a high-traffic blog featuring a strategically positioned donate button might generate a limited number of passive donations, fundraising content is intended to appeal to the fundamental attributes that inspire donors to make recurring online contributions, as opposed to merely one.

Engagement:

For an extended period of time, the prevailing metric for assessing the effectiveness of a nonprofit's utilization of mobile and social media has been its level of engagement. However, engagement in and of itself is a defective approach to communication. Bemoaning conversation as the definitive indicator of success on mobile and social media platforms has regrettably become excessive. Many nonprofit organizations, for instance, express gratitude in bulk to their Twitter followers for retweets and Facebook supporters for each comment that is shared on their page.

Curation:

Adopting content curation can assist nonprofit organizations that are unable to produce content consistently in filling a void in their content strategy. The winner on mobile and social media is the user who features, posts, tweets, and shares the most engaging content. If a nonprofit with a similar mission to yours is able to create an infographic but you are unable to employ one, then share, retweet, and repost the infographic. The principle applies to case studies, branded images, video, and similar materials. Your supporters and donors utilize mobile and social media platforms primarily due to their strong alignment with your mission and the causes you advocate. By

engaging in content curation, an inexhaustible supply of exceptional content becomes accessible, which can be utilized to bolster brand reputation, promote one's cause, and motivate donors and supporters.

Ten news article and blog content ideas:

Writing news articles and blog posts for nonprofit organizations is a common practice. These posts typically contain program updates, success stories, commentary on breaking news and current events, and calls to action. While it is important to routinely report on these types of news articles and blog content, they are not uncommon in nonprofit communications. Nevertheless, you will find that some of the most shared, retweeted, and led news articles and blog posts contain unexpected information. Given the vast number of online news outlets and the existence of over 250 million blogs globally, it is imperative that your new media manager possesses exceptional writing skills and the capacity to broaden the scope of his or her narrative, fundraising, and marketing materials beyond conventional blog and news writing. The advent of mobile and social media has significantly transformed the manner in which journalists and nonprofit writers and bloggers present and structure their stories. Here are ten news article and blog content ideas:

- Lists with numbers;
- Photo Essays;
- Summary Research Reports and Studies;
- Share Cause-Related Resources;
- Show Donation Impact;
- Share Community Service Story;
- Interview Donors and Volunteers;
- Go Behind the Scenes;
- Review Books and Movies; and
- Display New Mobile and Social Media Content.

[Here is an important video on the importance of story telling for NGOs.](#)

[Click here for multichannel fundraising to communicate with new donors.](#)

H. Using Mobile and Social Networks to Distribute Content:

Having your nonprofit organization conquer the distribution of content on social networks as soon as possible will increase the likelihood that your fundraising and content strategies will be successful. For years, nonprofit organizations have experimented with mobile and social networks. Unfortunately, a significant portion of them fail to comprehend the ways in which social networks

diverge from conventional online fundraising and communications; as a result, nonprofit organizations commit numerous errors that impede their progress. Utilizing social networks efficiently is a skill that should not be undervalued. Every mobile and social network possesses its own set of tools and protocol. Knowledgeably understanding the distinctive characteristics of each social network and incorporating that understanding into their content strategy is reserved for the most astute new media managers. There are universal best practices that are applicable to all social networks. These practices include the following:

- Make storytelling a higher priority than marketing.
- Visuals increase engagement and interaction rates.
- Authentically participate.
- Content should not be automated across social networks.
- Become a curator of content.
- Participate in current events and startling news.
- Every social network is compatible with mobile devices.
- The frequency of content is proportional to capacity.
- Graphic design expertise is a prerequisite for successful branding.

I. Facebook:

Facebook has amassed over three billion users, making it the preeminent social networking platform globally. Furthermore, in terms of age, race, socioeconomic status, gender, and rural-to-urban distribution, its user base is the most heterogeneous of any online platform, representing society at large. Three-quarters of Facebook users access the site via a mobile device, with over two-thirds of Facebook users logging in daily.' Donors and supporters of your nonprofit organization undoubtedly utilize Facebook frequently. Facebook ought to be your primary focus and point of entry when it comes to social networking. Twenty years will have passed since the inception of Facebook, which will occur in 2024. The Facebook Page toolkit has undergone significant development and best practices have become more sophisticated over the past two decades. Facebook is an excellent tool for developing your online brand, nurturing community around your causes, and increasing referral traffic; however, your Facebook strategy will only go so far if you do not invest in graphic design, quality content creation, and potentially advertising. Although it is formidable, it lacks miraculous qualities.

Facebook for fundraising and cause awareness:

Facebook's most significant advantage lies in its capacity to facilitate consistent storytelling for nonprofit organizations' donors and supporters. Despite the challenge of quantifying the proportion in monetary terms, empirical evidence indicates that 59 percent of Facebook users who are

motivated by a nonprofit's narrative will ultimately contribute to their preferred causes and organizations through online donations. Although direct fundraising appeals that lack originality may be met with indifference on Facebook, supporters do mentally track the advancements your nonprofit makes toward fulfilling its mission and programs by observing the status updates you publish. Supporters are becoming more inclined to contribute as volunteers, donors, and attendants of events as a result of the narratives conveyed via status updates.

Additionally, it is worth noting that individuals are more inclined to follow your nonprofit on Facebook due to the fact that their personal status updates, likes, and shares in the news feed serve as public displays of their support for your organization.' Facebook engagement and interaction have evolved into activist activities in and of themselves. While some may dismiss this as idle activism, such an assessment fails to recognize the growing trend that Facebook users become increasingly committed to your nonprofit and its cause as time passes. Fifty percent of the individuals who subscribe to nonprofit pages on Facebook do so for a total of five nonprofits. Consequently, in the event that they have followed your page and persist in doing so for months or years, it becomes your obligation to sustain their interest and motivation, as over half of them will ultimately make a philanthropic contribution to your organization. Additionally, a subset of your supporters will utilize their Facebook connections to contribute to charitable fundraising efforts, and this peer-to-peer interaction is undeniably generating tangible financial gains for your social fundraising campaigns. Approximately 15% to 18% of donations for social fundraising campaigns are currently referred directly from Facebook.

[Here is how to create a nonprofit fundraiser on Facebook.](#)

J. Twitter:

Despite having only one-third the number of active users as Facebook, Twitter is one of the social networks that are expanding at the quickest rate. With its increasing integration into television news and entertainment, it is probable that this trend will persist. Twitter, which is widely utilized by brands, the media, and bloggers to disseminate breaking news and information, takes great pride in its status as an information network. Although there are users who engage in social media through tweets, the primary utility of Twitter for nonprofit organizations lies in its capacity to facilitate brand recognition and reputation building through distribution. A prevalent misconception regarding Twitter is that its efficacy for nonprofit organizations is contingent upon engaging in casual, personal conversations with their followers. This may be pertinent in the context of customer service; however, in terms of brand development and follower growth, the available data does not support the claim that "being human" on Twitter is the most effective strategy. Conversely, nonprofit organizations ought to prioritize establishing themselves as authoritative sources of information on Twitter that pertains to their mission and causes. Individuals are inclined to follow your nonprofit organization on Twitter primarily due to their

concern for your cause and their desire to receive thought-provoking content, success stories, and information that they can disseminate to their own followers as a show of activism and support. Individual Twitter best practices must be distinguished from those of nonprofit brands. While it may be difficult for an individual to establish a strong personal brand on Twitter, it is not the case for a nonprofit brand to partake in frequent conversations and discussions.

Twitter for fundraising and cause awareness:

When utilized properly, Twitter can be an incredibly valuable resource for fundraising efforts. Establishing and maintaining relationships with potential benefactors on Twitter is of the utmost importance; therefore, ensure that you frequently engage with their messages.

Hashtags can be an effective means of increasing your nonprofit's Twitter visibility, but only if they are employed judiciously and authentically. Excessive utilization of hashtags is widespread and detrimental to the likelihood of receiving retweets. It has been demonstrated that employing more than one or two hashtags per tweet reduces engagement by 17%. Therefore, in order to maintain consistent retweets for your nonprofit's tweets and prevent the attribution of hashtag spammy behavior, it is imperative that you restrict the usage of hashtags to no more than one or two per tweet, and not in each individual tweet. While using Twitter:

- Establish custom hashtags for events and campaigns.
- Use hashtags pertaining to your organization's mission and programs.
- Use hashtags that pertain to current events and breaking news.
- Utilize the City and State Hashtags.
- Use: #Nonprofit, #Charity, #NGO, #NPTEch, #Fundraising, #Philanthropy, #Mobile, #Volunteer, #CharityTuesday and #Fundraising Friday

[Here are Twitter tips for nonprofit fundraising and marketing.](#)

K. LinkedIn:

LinkedIn gains two new members every two seconds. Positioned as the social network for professionals, LinkedIn has 217 thousand nonprofit profiles and over 930 million members across more than 200 countries and territories. LinkedIn, in contrast to alternative social networking platforms that prioritize personal lives, emphasizes the professional experiences, achievements, honors, and one-on-one online networking capabilities of its users. LinkedIn, a professional social networking platform utilized predominantly by nonprofit professionals, is not intended for personal interaction with friends and family.

LinkedIn can be utilized by astute nonprofit professionals who excel at online professional networking to establish their personal identities, establish connections with major donors and board members, and secure new partnerships with other nonprofits and businesses. LinkedIn is an ideal social network for entrepreneurial individuals to flourish and make vital connections on behalf of their nonprofit organizations due to its distinctive membership and toolkit. It is difficult to use LinkedIn as a communication channel for your nonprofit organization. LinkedIn recognizes the significance of content distribution and is actively pursuing this objective by continuously enhancing LinkedIn Pages. Nevertheless, in contrast to Facebook and Twitter, the benefits of disseminating your nonprofit's content via LinkedIn are not as instantaneous.

LinkedIn for fundraising and cause awareness:

If the level of engagement exhibited by LinkedIn members matches that of other social networks, LinkedIn will undeniably evolve into a more potent instrument for fostering consciousness regarding the causes championed by nonprofit organizations. The fastest-growing demographic on LinkedIn consists of college students and recent college graduates. Given their propensity to utilize internships as a pathway to full-time employment, this demographic also renders LinkedIn an ideal platform for recruiting competent volunteers and interns. With regard to fundraising, there is a scarcity of data regarding LinkedIn Pages that generate substantial financial contributions. With the number of nonprofit organizations in the United States alone exceeding 1.6 million, and as the company continues to develop and prioritize content distribution, it would be prudent for any social networking company to provide specialized services for the nonprofit sector. It is not implausible that nonprofit organizations could potentially integrate crowdfunding options and donate links onto their LinkedIn pages in the future. Providing a more tailored toolkit to nonprofits is a prudent approach towards corporate social responsibility. Moreover, in the era of the Internet, where social good is universally esteemed, LinkedIn possesses immense potential as a platform for connecting nonprofits with small business and corporate benefactors. LinkedIn for nonprofits provides NGOs with a significant opportunity to raise funds through this social networking platform.

Organizations that wish to broaden their LinkedIn presence beyond individual professional connections should prioritize the utilization of LinkedIn Company Pages. Since its introduction in 2010, the LinkedIn Page toolkit has grown gradually. It was not until 2013 that nonprofit organizations began to devote significant attention to LinkedIn Pages and consistently maintain them. As of December 2023, LinkedIn hosts 217 thousand active nonprofit pages. Pay close attention to the following five LinkedIn best practices for nonprofits while using LinkedIn:

- Request Recommendations and Add Products and Services.
- Motivate personnel to share with their professional networks about your LinkedIn page.
- Conduct LinkedIn Job Experiments.
- Monitor LinkedIn Analytics on a Standard Basis.

- Post weekly between two and three times.

[Here is how to do fundraising on LinkedIn.](#)

[Five tips for asking for donations on LinkedIn.](#)

[The top four strategies for using LinkedIn for fundraising.](#)

L. YouTube:

YouTube, a platform established in 2005 and owned by Google, attracts over one billion distinct visitors monthly, of which twenty-five percent utilize mobile devices. YouTube dominates the online video landscape with the upload of one hundred hours of content per minute. Nonprofit organizations whose content strategy includes the production of videos should prioritize YouTube as the primary platform for hosting said videos. The toolkit is all-encompassing, and YouTube's Nonprofit Program provides supplementary services that are specifically designed for the nonprofit sector. Furthermore, YouTube's current smart TV-optimized design and smart TV applications position the company as the market leader in smart TV video consumption, given that all TVs sold are smart TVs. Presently, nonprofit organizations that produce video content of superior quality are positioning themselves for a future Internet that will depend significantly on video for online product sales and narrative transmission. There are countless websites, apps, and AI programs that can assist you in producing a video.

YouTube for fundraising and cause awareness:

A nonprofit can add a Google Wallet Donate Icon to the homepage of its YouTube channel and to the right-hand side of each video on individual video pages through the YouTube Nonprofit Program. As of now, YouTube has not disclosed any information regarding the amount of funds raised via its digital wallet service. Although the current progress is expected to be modest, the widespread adoption of digital wallets may transform YouTube into a significant catalyst for online philanthropy. Creating an account for YouTube's Nonprofit Program is a worthwhile investment of time. Nevertheless, keep in mind that the current fundraising and cause awareness power of YouTube lies in the ability to convey your nonprofit's story more effectively through video. While video storytelling does not function as a standalone fundraising strategy, its incorporation into comprehensive fundraising campaigns and strategies has demonstrated its ability to motivate donors and supporters to engage in actionable giving.

Top five YouTube best practices for nonprofits:

All too frequently, regrettably, nonprofits fail to optimize their YouTube channels by failing to devote even a couple of hours to investigating and testing the YouTube toolkit. Thus far, the prevailing strategy employed by the majority of nonprofit organizations has been to log in, upload

their video, and promptly exit out. This upload-and-run strategy becomes readily apparent after a brief perusal of nonprofit YouTube channels for a few minutes. A significant proportion lack branding and do not include any "About" information. The titles of the videos are substandard, and the descriptions are frequently excessively brief and rife with misspellings and grammatical errors. Organizations that allocate additional time to investigating the YouTube toolkit would undoubtedly be taken aback to learn that the platform includes robust social sharing and networking capabilities, in addition to video editing and analytics software that are continuously updated. Here are top five YouTube best practices for nonprofits:

- Maximize the Description of Your YouTube Channel.
- Title Videos to Increase SEO.
- Develop Introduction and Closing Slides.
- Utilize InVideo Programming.
- Curate Good Video Content.

YouTube for Nonprofit Program:

The YouTube Nonprofit Program facilitates communication between benefactors, volunteers, and supporters of nonprofit organizations. For a variety of reasons, video is an emerging yet indispensable format for narratives. With one billion monthly views, YouTube videos provide an avenue for organizations of all sizes to communicate their missions to an international audience. All of the resources are accessible via the website of the YouTube Nonprofit Program. To determine whether your nonprofit organization meets the requirements to participate in the YouTube Nonprofit Program, see the eligibility guidelines provided by Google Nonprofits.

[Here is how to set up a YouTube giving fundraiser.](#)

M. Instagram:

A free photo and video sharing application, Instagram is compatible with both Android and iPhone. Individuals are able to share photos and videos they submit to our platform with their followers or a restricted group of peers. Additionally, they can like, remark on, and examine posts shared by their acquaintances on Instagram. Users who are at least 13 years old are permitted to register for an account through the provision of an email address and the selection of a username. Over two billion individuals are monthly active on Instagram. Furthermore, with a daily active user base exceeding 500 million, it ranks as the fourth most extensive social media platform globally. Instagram ranks sixth among the most visited websites globally. Google ranks Instagram as the tenth most-searched term, generating an enormous search volume of 338,000,000.

Instagram exclusively collaborates with PayPal Giving Fund for nonprofit organizations in Australia, Canada, the United Kingdom, and the United States as of October 31, 2023. Contributions to PPGF are inherently irrevocable and may only be refunded under specific, legally mandated conditions or in accordance with the Donation Refund Policy of PayPal Giving Fund.

Instagram for nonprofit:

Nonprofits must be based in an eligible country to use some fundraising and donation tools on Instagram. To raise money on Instagram, a nonprofit must: (1) Enroll and be approved to use [Facebook fundraising tools](#); (2) Switch to an [Instagram business account](#), if you haven't already; (3) Link the nonprofit's Instagram business account with nonprofit's verified Facebook Page; (4) If this is your first time linking to your Page or enrolling with Facebook Charitable Giving Tools, check to make sure that people are able to add donation stickers on Instagram for your nonprofit. You can do this by clicking Publishing Tools at the top of your Facebook Page and selecting Donation Settings below Fundraisers. Click to check the box next to Allow people to add donation stickers on Instagram Stories and click Save; and (5) Add a donate button to your nonprofit's Instagram business account.

[Here is how fundraising works on Instagram.](#)

VIII. Chapter Seven: Recommendations For Afghan Regulators Concerning CSOs' Financial Sustainability

A. Government Support:

The government provides assistance in the form of tax exemptions, which are essentially indirect government subsidies. Additionally, the government provides direct finance in the form of budget subsidies, grants for certain objectives, and contracts to carry out particular tasks. NGOs are able to use their money to pursue a goal that is not for profit, which is often for the benefit of the general public. Income that is received via grants and contributions, for instance, is normally free from being subject to income taxes. NGOs are increasingly relying on direct government support as a source of revenue. In their capacity as receivers of government subsidies and bidders for government contracts, NGOs are increasingly participating in the provision of services. In general, NGOs are permitted by legal frameworks to accept funds from the government and, to a considerably lower degree, to participate in the processes for public procurement.

B. Private Philanthropy:

Individuals and businesses are often encouraged to make monetary and in-kind contributions to NGOs via the use of tax incentives for contributors. This is the most prevalent method. Tax deductions are the most prevalent kind of corporate tax incentives that are offered across the area for charitable contributions made by corporations to NGOs. Furthermore, a significant number of nations provide tax breaks and incentives for individuals. There are many other reasons why people contribute money to charitable organizations, and tax benefits are only one of them. Tax incentives are significant, but they are not enough to encourage corporate philanthropy. In an effort to appeal to a larger range of donor interests in donating, community foundations have been established in a number of different nations. At the very least, the efforts that volunteers contribute are just as crucial, if not more so, to the long-term viability of non-governmental organizations. In Afghanistan, there are currently no tax incentives for philanthropy available for either individual or corporate donors making cash or in-kind contributions to NGOs/associations in Afghanistan. A civil society initiative to introduce tax incentives for philanthropy was underway, but it is still under review of civil society and government.

C. Economic activities:

The laws and regulations that control revenue from economic activities are one of the most critical concerns that limit the capacity of NGOs to produce their own money. In almost every country, NGOs have the ability to participate directly in economic activities, provided that they adhere to certain predetermined constraints. In addition, the money that is generated from economic activity is free from taxes in a number of countries, although to a limited level. As a result of the fact that membership dues are free from taxes in almost all of the nations in the area, membership dues income is an essential source of revenue for many membership organizations and associations. It is possible for grant-making foundations to depend heavily on assets and the income that is created from those investments. This revenue may come in the form of dividends, and capital gains. Although there are a significant number of nations in the area that provide whole or partial exemptions from taxation of investment income, only a handful of these countries have established a climate that is conducive to the upkeep and expansion of endowments.

D. Government Funding:

There is a trend in financing that indicates that government support is the second greatest source of revenue for NGOs globally, behind self-generated income. Government money is, in fact, the primary source of revenue for NGOs that are involved in activities related to health and social care in the majority of countries. Government support is the primary source of money for NGOs in a number of countries within the European Union (EU), including Ireland, Belgium, Germany, the Netherlands, France, Austria, and the United Kingdom. The relevance of the welfare partnership

strategy, in which the state provides funds for public services but depends on NGOs for distribution of such services, is shown by the funding pattern that is prevalent in Western European countries.". When it comes to providing public services, it is unavoidable that governments in Central and Eastern Europe and Asia, who are experiencing a decrease in resources, will increasingly seek to partnerships with private players. However, the potential influence of government financing is far more extensive and has the potential to touch the whole NGO sector, including groups that advocate for human rights and human rights. There are many other ways that the government might provide funds, including tax exemptions, subsidies, grants, and even more inventive techniques, which we shall investigate in this article.

E. Percentage Philanthropy:

Over the last several years, the emergence of percentage philanthropy has garnered a significant amount of attention, and there is a simple explanation for this. One of the most really unique fundraising techniques that have evolved from Central and Eastern Europe is known as percentage philanthropy. This refers to legislative systems that enable taxpayers to donate a certain proportion of their tax payment to recipients, which may include NGO's. But despite this, there is some debate about it. The sustainability of the non-governmental organization sector is not a panacea, either. The classification of taxpayer allocation systems is the first contentious topic that has to be addressed. This method is referred to as "philanthropic giving" by its exact term, which is "percentage philanthropy." When everything is said and done, the taxpayer is making the decision to contribute a portion of his tax payment to a private recipient rather than to the local government. On the other hand, the money that the recipient comes into possession of is money that belongs to the government (that is, money that the taxpayer owes to the state), and it is not money that the taxpayer has donated from their own personal funds. The allocation made by taxpayers seems to be more appropriately classified as a kind of money provided by the government. It is possible that the percentage technique is a hybrid, which is referred to be transitional philanthropy in the best of circumstances.

F. Private Philanthropy:

The development of local sources of revenue is fraught with substantial difficulties throughout the whole region. Perhaps the most difficult obstacle to overcome is the building of generosity in the local community. According to NGOs, citizens have a poor level of awareness and interest in civil society, which results in low levels of contributions in the form of either monetary support or volunteers. The argument that just a small number of firms donate is still very much heard, despite the fact that almost every nation has passed legislation to encourage corporate donations. Given the current state of the economy and the widespread mistrust that exists within the NGO sector, individuals are even less willing to contribute money. Greater community participation, closer

relationships to constituents, and civic action are three areas that should be prioritized while working to foster the growth of a culture that is more charitable. It is indisputable that organizations that get assistance from charitable gifts of both time and money have a significant positive influence on their capacity to continue operating in the future.

G. Community foundation:

A "community foundation" is a local not-for-profit organization that works to gather, manage and redistribute local resources for the good of the community. Governed by a cross-sectoral board with representatives of business, government and NGOs, the community foundation has a diversified funding base, fed by contributions from business, local government and NGOs, as well as individuals. Usually organized on the local level, the foundation makes targeted grants to a specific geographic region. In some cases, the foundation will develop an endowment to support its goals.

The community foundation concept has gained momentum in Bulgaria and several countries in Central and Eastern Europe, and in Russia. The impact of community foundations is clear. They raise public awareness of local needs, increase local participation in meeting local needs, stimulate cross-sectoral dialogue and partnerships, and promote individual giving. Finally, the establishment of community foundations can, if managed properly, create a long-term local source of funding for civic initiatives and local NGOs. While community foundations are more about building communities than endowments, the community foundation concept is an important model for promoting philanthropy and the sustainability of the NGO sector. Community foundations do not currently exist in Afghanistan.

H. Volunteerism:

Volunteerism is an essential component of the long-term viability of NGOs, despite the fact that it is often regarded through the lens of civic activity. The donations of time, even when priced conservatively at the average pay in the sectors in which volunteering occurs, are greater than contributions of money or material by a factor of two.

In many countries, particularly in Central and Eastern Europe, there has been a rise in the amount of attention that is being paid to the promotion of volunteering ever since the United Nations International Year of Volunteers in the year 2001.

The significance of the legal framework for volunteers has been brought into clearer light as a result of the increased emphasis that is being given to the advantages of volunteering. There are several elements that influence volunteerism, one of which is the existence of an enabling legislative framework. Other aspects include raising public awareness about the significance of

volunteerism, encouraging assistance from the commercial sector, and doing research on the effects of volunteering. When it comes to volunteers, Afghanistan has never had a regulatory structure in place. An initiative was proposed in the year 2020; however, it was not ultimately submitted to Parliament for consideration and approval. Countries that do not have a history of volunteering or that have a past of "coercive" volunteering are more likely to need a legislative framework that is supportive of the concept of volunteering.

I. Self-Generated Income:

Self-generated revenue is essential to the long-term viability of the NGO sector in any country. The majority of the funding that the NGOs in the Czech Republic, Hungary, Poland, and Slovakia get comes from profits that they have created on their own. There is no doubt that the proportion of revenue that comes from self-generated income is substantially lower in the nations of Southeastern Europe; nonetheless, this percentage will need to dramatically increase in order to maintain the sector. Social enterprises facilitating the participation of NGOs in economic activities is of the utmost importance. Developing the capabilities of NGOs is the more difficult problem after the legal framework has been established. To be more specific, in order for NGOs to be able to efficiently undertake economic activity, they need to have accessible services, financial strategies, and commercial abilities. One method for addressing the capacity of NGOs is via the initiatives of social enterprises. A social enterprise is a commercial endeavor that is run by a non-governmental organization (NGO) that has a social purpose. Projects that are based on social entrepreneurship aim to enable NGOs to run businesses that generate cash and to have an effect on society.

IX. Sources

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