Exploring the Potential and Strategies for Community Foundations in Taiwan
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Abstract

In his paper, Mr. Kao, who is the Assistant Director of the Himalaya Foundation, argues that community foundations can be a new mechanism to help address current challenges and meet future development needs. He then explores how the model can be implemented in his country.

Kao offers a comprehensive definition of community foundations. Among the characteristics most relevant to his study are that community foundations: seek to improve the quality of life for all people in a defined geographic area; are governed by a board of citizens broadly reflective of the communities they serve; make grants to other nonprofit organizations to address a wide variety of emerging needs in the community; and are accountable to the community by informing the general public on a regular basis about their purpose, activities, and finances.

After presenting a brief overview of the nonprofit sector in Taiwan, the paper critically addresses the sector's shortcomings including: the absence of all but a few active and engaged boards and grantmaking foundations (the majority of foundations operate their own projects, and corporate foundations often act as public relations instruments for the company); the lack of accountability and transparency; and the absence of tools that allow donors to control their own philanthropy, such as field of interest or donor advised funds. The remainder of the paper explores strategies for the development of community foundations.

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