

# GOVERNANCE IN CORPORATE GIVING: A RAMADAN GUIDE FOR GULF- BASED COMPANIES

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**GOVERNANCE IN PHILANTHROPY PROGRAMME**



# INTRODUCTION

Ramadan carries a distinct significance for corporate giving across the Gulf. It is a period when values, leadership intent, community responsibility, and public visibility converge. Giving during this time is shaped by faith, culture, national priorities, employee engagement, and a growing focus on sustainability.

Corporate giving in Ramadan is familiar, expected, and embedded in how organisations relate to communities, employees, and the public. At the same time, this giving unfolds under real operational constraints. It is seasonal and time-bound. Decision windows are short. Internal approvals are compressed. Regulatory requirements are strict. Under these conditions, many organisations return to familiar partners and established giving vehicles because they feel safe, compliant, and reliable.

This creates a tension in decision-making. Teams often express a desire to do something different while also feeling unsure how to move beyond what has worked before. When time is limited, the familiar becomes the default, and giving can feel like a recurring annual exercise rather than part of a longer decision-making and learning process.

**There is another way to approach Ramadan giving, grounded in clarity, confidence, and continuity, without losing sight of regional realities. Governance provides the structure that makes this possible.**

# DESIGNING MINIMALLY VIABLE GOVERNANCE FOR RAMADAN GIVING

Strong governance during Ramadan does not require complex systems or new structures. What it requires is a small number of clear, shared decisions that help organisations act with confidence under pressure and carry learning forward. This is what we mean by minimally viable governance.

The aim is to bring clarity to the decisions that already take place during Ramadan. When these decisions are named, documented, and revisited, governance becomes a support rather than a burden.

The considerations highlighted in the following pages are designed to work within Ramadan timelines and pressures. Each one focuses on a decision that materially shapes how giving is experienced, delivered, and learned from:

## DECISION STACK

### INTENT

Identifying your purpose and cause

### BOUNDARIES

What is the scope of your giving?

### EXECUTION CHOICES

Identifying the giving vehicles, duration and partnerships

### LEARNING LOOP

What do we capture before we move forward?

## PURPOSE

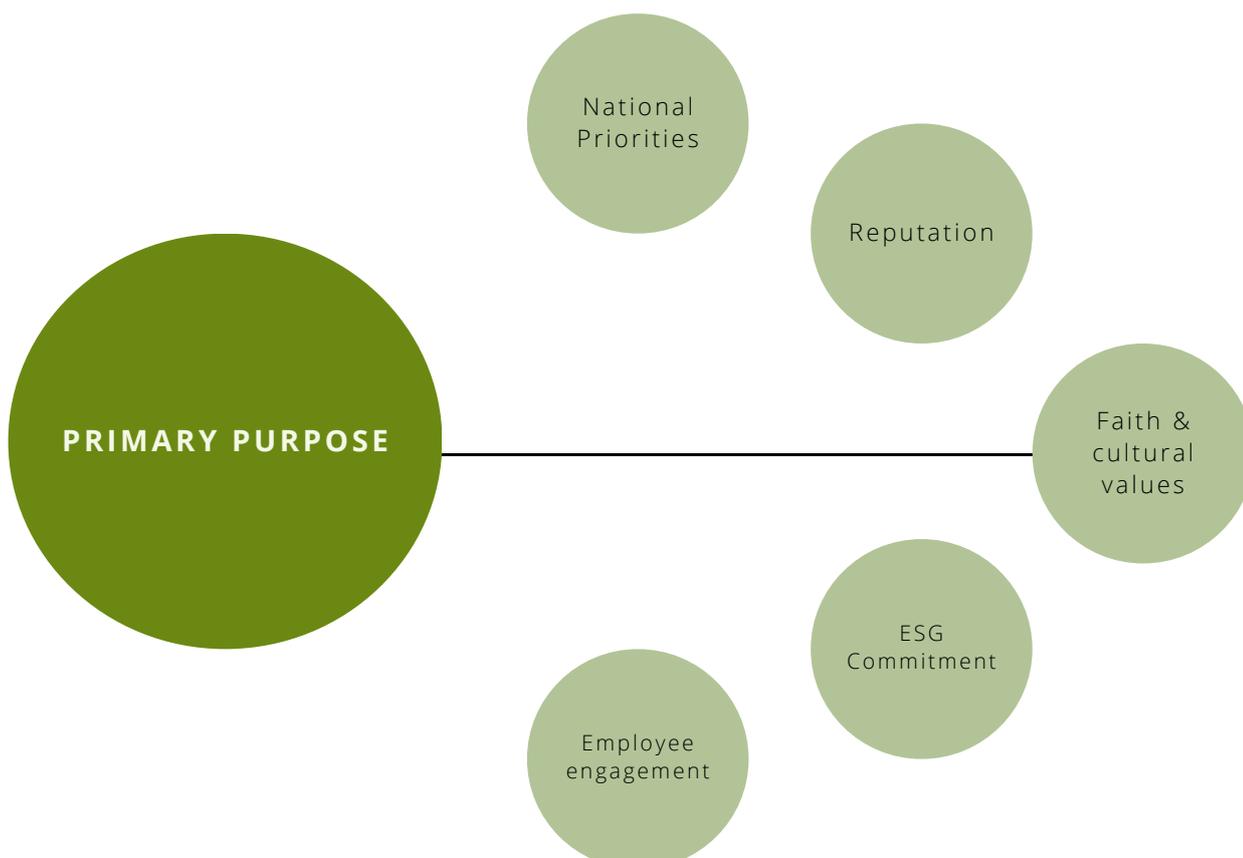
Purpose clarifies why the organisation is giving at this moment. Many organisations give during Ramadan for several reasons at once, including faith and cultural values, community responsibility, employee engagement, reputation, ESG commitments, and alignment with national priorities. These motivations often coexist without being explicitly discussed.

Governance does not require choosing between values. It requires identifying which purpose is most important for this Ramadan cycle, so that decisions remain consistent when trade-offs arise.

A clear purpose helps teams prioritise requests, explain decisions internally, and align stakeholders around a shared intent.

## Immediate Action

**Agree on one primary purpose for this year's Ramadan giving and record it. Use this purpose as a reference point for all related decisions.**



## CAUSE

Cause selection is about choosing where to place not only funds, but also attention and effort. Many organisations feel drawn to causes that resonate strongly during Ramadan, such as food security, health, education, or humanitarian relief. These instincts are valid. Governance strengthens them by clarifying which part of a cause the organisation is choosing to focus on, and why.

A cause is rarely a single issue. Education can involve access, quality, teacher support, digital inclusion, or transitions to work. Health can involve prevention, service delivery, systems strengthening, or community trust. Governance invites organisations to narrow their focus by asking:

- What aspect of this cause needs support right now?
- Where can our contribution realistically add value?

Evidence-based approaches support this decision. Evidence does not need to be technical. It can include synthesis research, evaluations, practitioner insight, or sector learning adapted to local context. Evidence helps organisations move beyond assumptions or purely emotional responses, and towards decisions grounded in what is happening on the ground.

## Immediate Action

**Choose one primary cause for this Ramadan and define the specific aspect you are focusing on. Ground this choice in at least one source of evidence or insight, and document the reason for your choice.**

## SCOPE

Scope sets boundaries that protect focus, resources, and accountability. Defining scope enables organisations to articulate what is in and out of consideration during Ramadan. This may include the scale of funding, the number of initiatives supported, the type of organisations engaged, or the form of support provided. Without defined scope, decisions tend to expand in response to urgency, emotion, or external requests. This can stretch teams, dilute focus, and make governance harder rather than easier.

### Immediate Action

**Define the scope of Ramadan giving in simple terms, including what is explicitly out of scope. Share this internally to guide decision-making.**

## GIVING VEHICLE

The giving vehicle determines how support is delivered and managed. Common vehicles in the Gulf include donations through approved charities, sponsorships, in-kind contributions, and short-term partnerships. Each vehicle carries different implications for speed, oversight, staff capacity, and risk. A one-off donation may be efficient when time is limited. A partnership may enable deeper engagement but requires greater coordination and follow-up. Governance supports alignment between intention and capacity.

### Immediate Action

**Confirm that the chosen giving vehicle matches internal capacity, risk appetite, and expectations for engagement, reporting, and learning.**

## DURATION

Ramadan giving is often assumed to be short-term, but this assumption is rarely stated. Contributions may be one-off gifts, pilots to be reviewed, or the start of longer engagements.

Challenges arise when duration is unclear or when expectations between companies and partners are misaligned. Governance includes being explicit about both duration and closure.

### Immediate Action

**Decide whether the contribution is a one-time gift, a pilot, or part of a longer engagement. Document when and how the organisation's role will conclude.**

## PARTNERSHIPS

In the Gulf, partners are often selected based on regulatory approval, reputation, visibility, and existing relationships. These considerations are essential. Governance also requires attention to whether partners have the leadership, systems, and capacity to deliver at the intended scale, and whether expectations around communication and reporting are realistic.

### Immediate Action

#### **Before confirming a partner, ask:**

- Is the organisation registered and approved for charitable activity?
- Do we understand what the funds will be used for?
- Does the organisation have the capacity to deliver at the proposed scale?
- Are reporting and communication expectations realistic?
- Is there clarity on roles, timelines, and responsibilities?

**This light check supports fairness, consistency, and risk awareness.**

## DECISION-MAKING

Governance requires clarity on who owns decisions, who implements them, and where leadership sign-off sits. In some organisations this responsibility lies with CSR or sustainability teams. In others it involves communications, executive leadership, or a committee. Ambiguity around decision-making often slows action and increases risk

### Immediate Action

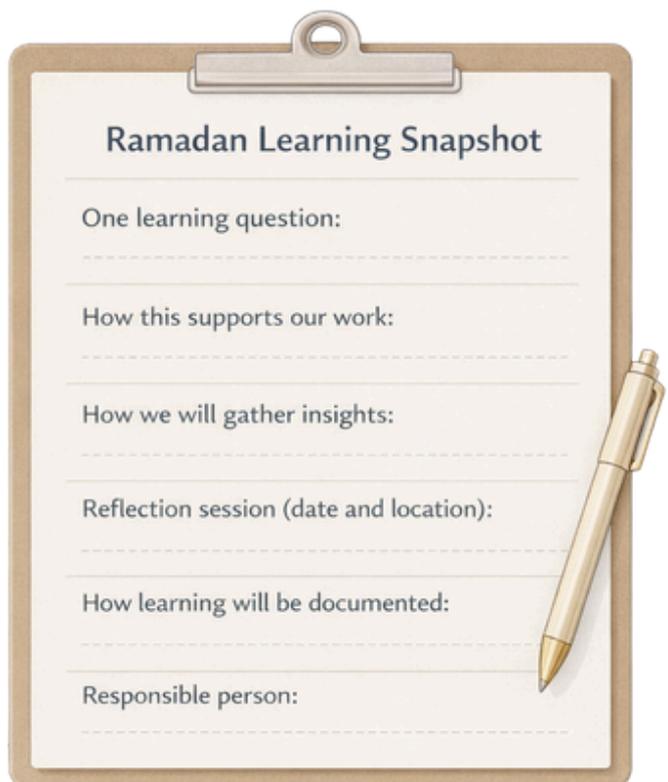
**Confirm and document who is responsible for decisions, implementation, and approvals related to Ramadan giving.**

## LEARNING

Without learning, organisations repeat the same conversations each year. With learning, confidence grows and decisions become easier. Learning does not need to be complex or resource-intensive. It needs to be intentional and linked to real decisions.

### Immediate Action

**Identify one learning question related to this year's Ramadan giving and schedule a moment to reflect on it after Ramadan concludes.**



**Ramadan Learning Snapshot**

One learning question:  
.....

How this supports our work:  
.....

How we will gather insights:  
.....

Reflection session (date and location):  
.....

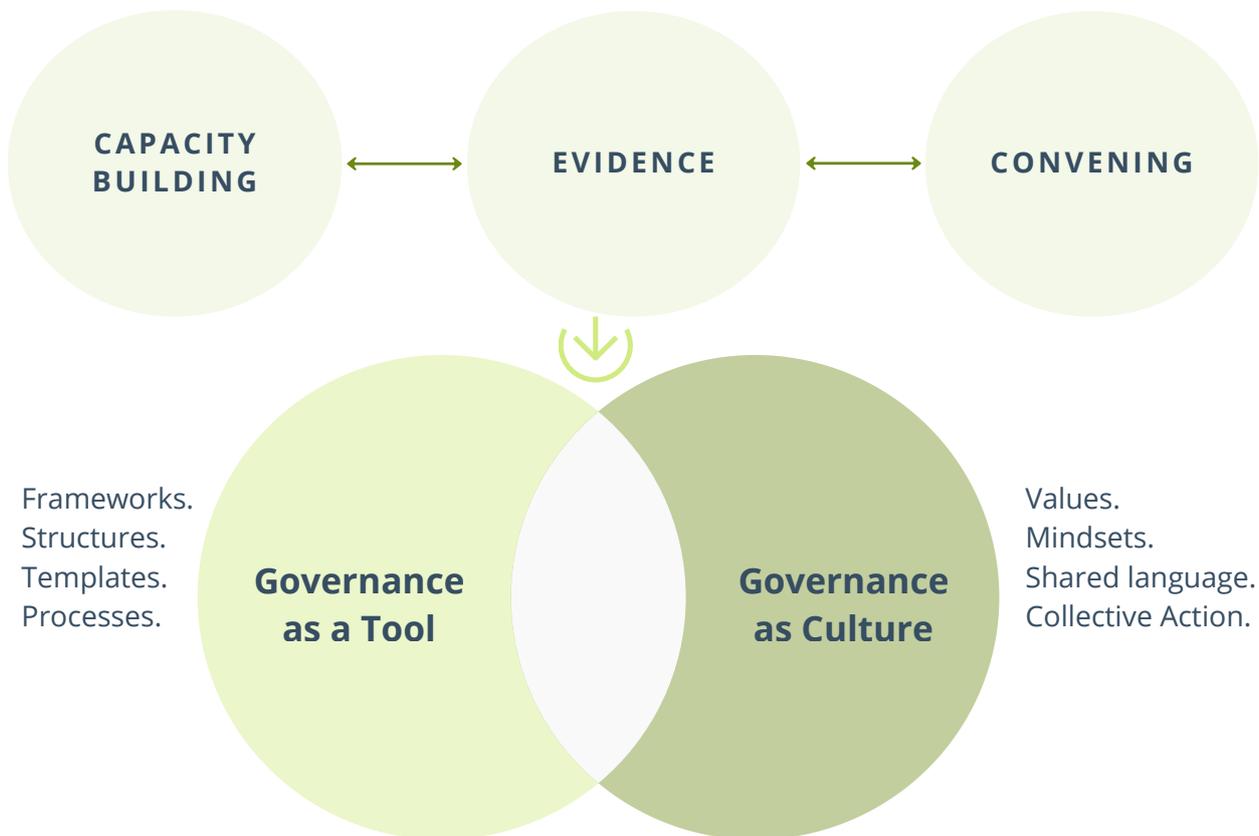
How learning will be documented:  
.....

Responsible person:  
.....

# GOVERNANCE AS A PRACTICE

Good governance develops over time through practice, not through one-off interventions. Many organisations benefit from working with a thought partner who understands regional context, regulatory realities, and corporate decision-making pressures. A thought partner supports reflection, structure, and continuity, helping teams carry learning forward from one Ramadan to the next.

This is the focus of the **Governance in Philanthropy** work at Pearl Initiative. Through advisory support, decision frameworks, regulatory walkthroughs, peer learning, and reflection spaces, we work with companies to strengthen how giving decisions are held and sustained.



**IMPACT** | Resilient, values-driven, future-ready philanthropy ecosystem in the GCC

# GOVERNANCE CHECKLIST FOR RAMADAN GIVING

This checklist is designed for use during Ramadan planning and approval cycles. It focuses on clarity, accountability, and continuity.

## Decision Ownership

- A clear internal owner for Ramadan giving decisions has been identified
- Decision-making authority & implementation responsibility are clearly defined
- Senior leadership sign-off requirements are understood

## Purpose & Scope

- The primary purpose of Ramadan giving has been agreed & recorded
- The cause that will be supported has been identified, with clarity on which aspect of the cause will be supported, & why
- The scope of giving is defined in simple terms

## Giving Vehicle

- The chosen vehicle fits purpose & capacity
- Internal management capacity has been considered
- Expectations around engagement & learning are realistic

## Partner Selection

- Partners meet regulatory & compliance requirements
- A consistent assessment process is used
- Capacity & governance are considered alongside reputation

## Geographic Focus

- Geographic focus is defined
- Rationale is clear
- Regulatory considerations have been reviewed

# GOVERNANCE CHECKLIST FOR RAMADAN GIVING

This checklist is designed for use during Ramadan planning and approval cycles. It focuses on clarity, accountability, and continuity.

## Risk Awareness

- Reputational & delivery risks are considered
- Risk is proportionate to contribution size
- Expectations placed on partners are appropriate

## Duration

- Duration of support is agreed
- Expectations around continuation or closure are clear
- Timeline & closure process is communicated & understood by all parties

## Learning and Review

- One learning question is identified
- A post-Ramadan review is scheduled
- Decisions & reflections will be documented

## Continuity

- Documentation will be saved
- Lessons will inform next year's planning
- Governance improvements will be retained

## ADDITIONAL RESOURCES

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The resources below support governance-aligned corporate giving in the Gulf and beyond.

### **Giving Responsibly in Times of Crisis**

A practical governance checklist focused on decision-making, accountability, and risk awareness that can be adapted for corporate use.

### **Lessons from Islamic Philanthropy: The Role of Waqf**

Explores how Islamic philanthropic models support long-term thinking, institutional strength, and sustainable funding structures.

### **Setting a Corporate Giving Strategy**

A practical guide for moving from seasonal or ad hoc giving to a more structured approach.

### **Circle Index**

A database of donors, nonprofits, and social enterprises across the MENA region.

### **J-PAL Policy Insights**

Summarises evidence from multiple studies on what improves social outcomes across sectors.

# CONTACT US

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