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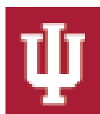

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Global Generosity Research

Philanthropy in a Different Perspective:
Voices from Ethiopia, Nigeria and Serbia

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We are a collaborative research group involving over 50 scholars from more than 20 countries led by Professor Pamala Wiepking from the Indiana University Lilly Family School of Philanthropy in the United States.

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Foreword

This publication results from three years of collaboration between us as professors in philanthropic studies and a group of highly engaged graduate students and early career researchers with ties to Serbia, Nigeria, and Ethiopia. As editors, we loved to work with emerging scholars that bring new and challenging ideas to the study of philanthropy. And that is what you will see when reading their excellent chapters on generosity, philanthropy, and the development of civil society in Serbia, Nigeria, and Ethiopia. These countries were not randomly selected. Like us, the authors explicitly want to increase the understanding of philanthropy and civil society for underrepresented countries and cultures in academic research. It is estimated that up to 70% of the published articles in two of the leading nonprofit journals -*Voluntas* and *Nonprofit and Voluntary Sector Quarterly*- originate from either North America or Western Europe (Wiepking, 2021). Very little is known about philanthropy and civil society in the three countries included in this volume (but see Radovanovic, 2019 for Serbia; Kew and Kwaja, 2018 for Nigeria; Clark, 2000 for Ethiopia). One of the reasons there is so little published research on non-WEIRD countries (Western, Educated, Industrialized, Rich and Democratic; see Henrich et al., 2010) is because there is a lack of accessible and high-quality data. That certainly complicated the research process for our authors, but it did not deter them. Through hard work and determination, they managed to identify many relevant resources to substantiate their arguments, including written documents from local archives and interviews with local civil society leaders.

As one of the key contributions, the chapters in this volume provide an extensive reflection on the conceptual definition of philanthropy in the countries under study. Authors include the local words and language people use to describe this phenomenon – as philanthropy is not typically used, either based on extensive research (Serbia) or informational interviews with civil society leaders in Nigeria and Ethiopia.

Furthermore, the chapters reflect on the historical developments and the current size and scope of civil society to provide context for understanding the development of different civil societies across the globe. The authors provide an overview of government influence on civil society, including public subsidies, fiscal incentives, and regulations, and its supporting or detrimental effects on civil society and people's participation. The chapters also extensively discuss the infrastructure for philanthropy in the three countries: how are philanthropy and fundraising organized? What is the role of major donors? The relevance of culture and religion is not to be ignored, and neither is the role of trust and regional differences within the countries. In their conclusions, authors extensively reflect on the factors facilitating and limiting the development of civil society in their country.

We hope this volume will increase understanding of global civil society, generosity, and philanthropy while inspiring other researchers to study those contexts we know so little about. Only in that way can we come to a truly global study of philanthropy and civil society.

- Pamala Wiepking and Femida Handy

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1. Philanthropy in a Different Perspective: A Summary

Bojana Radovanović, Kidist Yasin and Anastesia Okaomee

This section outlines key points from the three chapters. The authors summarize main characteristics of philanthropy and civil society sectors in Serbia, Ethiopia and Nigeria.

1.1 Philanthropy and the non-profit sector in Serbia

Serbian citizens associate philanthropy with "helping people in need." They believe that any kind of help, not only financial and material, is philanthropy. Accounting for the local context, the definition of philanthropy is "voluntarily dedicating one's non-material and material resources for the benefit of others or the common good." Thus, philanthropy includes volunteering time and donating money and possessions to formal organizations, informal groups, and individuals.

Philanthropy, in some forms, has been present in Serbia since its beginnings. However, the nonprofit sector[1] has never had a prominent role in the social welfare provision. During the socialist period spanning the second half of the 20th century, the state oversaw social welfare. Although the welfare system has moved from a socialist to a more liberal model since the beginning of the 21st century, citizens of Serbia still view the state as the essential factor in the welfare system by expanding the responsibilities of individuals and their families.

The nonprofit sector is relatively young and small. Between 2001 and 2012, the legal framework for the functioning of the nonprofit sector was adopted. It was in line with European standards. Nonprofit organizations in Serbia operate through forms of associations, endowments, and foundations. A certain number of organizations are positioned for dealing with specific issues, and they have relatively well-developed capacities for advocacy and policy dialogue.

In contrast, most of the nonprofits still have low advocacy and policy capacities. Strategical planning is rarely practiced, monitoring and evaluation are also weak. The sector is not homogenous when it comes to fundraising, with some organizations being professional, while others, most likely those small and are still at the embryonic phase of fundraising. The majority of nonprofit organizations face financial instability.

The nonprofit sector has only fragmented relationships with the state. Governmental funding of the nonprofits is available at all three levels: central, provincial, and local. These funding opportunities are directed towards projects or programs. However, the criteria for the public financial support need to be better defined and implemented. The nonprofits are exempted from tax on grants, donations, membership dues, and non-economic sources of income. For tax benefits for donors, exemptions exist for corporate donors but not for individual donors.

Additionally, the majority of Serbian citizens participate in some form of philanthropy. Informal practices are more prevalent than formal, in terms of both giving money and giving time, though

[1] In this volume, nonprofit sector and civil society sector, as well as nonprofit organization and civil society organization, are used interchangeably.

the process of institutionalization of philanthropy is notable in the past couple of years. In recent years, partnerships and initiatives aiming at building a better environment for philanthropy have appeared, effects of which are still to be seen. Though the study of philanthropy as an academic discipline lacks prominence, there has been an increased interest in this research field during the past couple of years.

1.2 Philanthropy in Ethiopia

The word philanthropy is not often known or used in Ethiopia. Instead, activities intended to benefit others are mostly described using words such as charity, generosity, kindness, and mutual or reciprocal help. These activities are not limited to monetary gifts but also time (service) and in-kind resources. In this regard, the country is rich in the culture of interdependence, solidarity, and helping each other. The typical individual giving is providing food and money to beggars who sit around churches or go around people's houses. Also, families feed and raise children of widows or orphans - these children could be their distant relatives living in the countryside or close friends. Individuals also provide money and time to their friends and neighbors experiencing grief or organizing various celebrations. In addition, Ethiopians have a strong culture of associational life, especially in the form of informal community-based organizations such as Idir, Senbete, Mahiber, and Iquib. These informal community associations are widely used in the country as they provide: informal insurance in times of grief and loss of resources (as a result of war and natural disaster); collaborated work in times of farming seasons that ensures productivity; developing religious and communal life; and informal saving and borrowing options. Although these informal or horizontal philanthropy types are prevalent in Ethiopia, the formal philanthropy sector is underdeveloped.

Formal philanthropy in the country is known by the general terms "Civil Society Organizations (CSOs)." Ethiopians do not consider CSOs as the primary providers of the public good. By contrast, the society perceives that it is the primary role of the government to provide these goods. Even though the society feels the government is not fulfilling this duty, there is little culture of individuals to give to CSOs that intend to support the public good's provisions. As of March 2020, there are 4066 formal registered CSOs in the country. The recent history of formal CSOs (started 1960s under Emperor Haile Selassie and boosted in 1970s and 1980s as a response to large international monetary inflow to tackle the worst famine of the country and mitigate the death of the citizen) and the hostility of the sector with the government are the two primary reasons for the underdevelopment of the sector.

In Ethiopia, under the 2019's CSO proclamation, formal CSOs are classified into two groups – Local and Foreign. Under these two classifications, CSOs can operate as charitable organizations, associations, endowments, consortiums, and foundations. CSOs in Ethiopia deliver the dominant service in the Human services subsector, which includes social empowerment, relief, and humanitarian assistance. The public and social benefit subsector is the second important subsector that focuses on areas such as poverty reduction programs, capacity building, and microfinance. Democracy, good governance, and human rights services are among the least developed subsector in the country due to strict government regulations in these areas.

The relationship between the CSO sector and the government was not smooth in history, evidenced by strict regulation of the sector – such as the 2009's CSO law in the country, which restricts funding sources and area of operation. Also, there were no government incentives to the sector except

for some imported-related tax exemptions. Since 2018, after the new prime minister's election, Dr. Abiy Ahmed, however, issued a new and relatively enabling civil society law. This law (formally announced in March 2019) lifts the ban on the source of funds for local NGOs and grants freedom to establish NGOs for any lawful causes, including human rights and advocacy issues. The new law also improves fiscal incentives such as tax exemption for the CSOs on their non-economic income sources and tax deduction for donors (individuals and corporations). However, the deduction rate is low (only up to 10 percent of taxable income donated to CSOs) compared to the deduction rates in other countries where CSOs are well developed, such as the US.

Most of the CSOs in the country get their donations from international sources, and there is little evident development of fundraising as a profession. Therefore, the fundraising regime in the country is at the embryonic stage, and the majority of the organizations are financially unstable. Also, the recent political instability in the country and the economic downfall associated with the pandemic positioned CSOs in Ethiopia in a more vulnerable state. However, improvement in the legal environment is hope for the sector to flourish in the years to come.

1.3 Giving in Nigeria

Generosity behavior in Nigeria is mainly driven by cultural expectations to take care of kin and community, as well as deep-seated religiosity. Giving is both obligatory and sacrificial, especially for relatives. Religious beliefs encourage giving to the poor and strangers. Helping behavior is expressed in different ways such as by providing accommodation in one's home for close and distant relatives, paying for someone's education, medical bills, cash and in-kind contributions on occasions of birth, marriage, and bereavement, providing food and other necessities to assist the less-privileged members of society during festive periods such as Christmas and other religious holidays. The term 'philanthropy' is not commonly used to describe these generous acts. For the most part, many people associate philanthropy with notions of large-scale giving, organized charity, giving by the wealthy, or giving by 'big donors'.

Horizontal giving – direct beneficence to individuals in need is prevalent. However, giving through formal institutions is minimal but growing in recent times. While many CSOs do not engage much in fundraising activities to solicit funds from individuals, the increasing use of social media by CSOs, groups and individuals is facilitating individual giving, for example through strategies such as crowdfunding. Overall, Nigerians have a strong culture and practice of giving to certain institutions that cater for the most vulnerable in society such as orphanages and prisons.

Civil groups exist in diverse forms and identify more broadly as non-governmental organizations (NGOs), or civil society organizations (CSOs) more recently. They include faith-based organizations (FBOs), community-based organizations (CBOs), foundations, and other formal and informal civic groups. CSOs operate in different areas including education, religion, health, environment, agriculture, sports, arts and culture. Although there are thousands of registered CSOs, there are no publicly available and official records indicating the total number of registered CSOs or categorizing them by thematic areas of operation. Individuals and groups can register CSOs with relative ease once legal requirements are met. CSOs can be registered as one of two legal forms - Companies Limited by Guarantee or Incorporated trustees. CSOs are exempt from income tax. While regulation provides tax incentives for corporate giving, there is currently no tax benefit for individual giving to CSOs.

The development of civil society in Nigeria has been influenced by several factors: the Nigerian civil war (1967 – 1970) which necessitated the entry of international humanitarian assistance dominated by CSOs; the Structural Adjustment Program (SAP) introduced by the IMF by mid-1980s which promoted a lean government; the long period of military rule and dictatorship between 1983 and 1999, prompting the rise of human rights activist groups; agitations against environmental pollution resulting from oil exploration activities of multinational corporations in the Niger Delta region; long-standing communal clashes and insecurity in the north-east region of the country which has increased humanitarian needs.

Revenue for CSOs come from different sources including donor funding, fees for services, training, and consultancy. However, most CSOs are dependent on international donors such as private foundations, bilateral and multilateral donor agencies. This dependency creates challenges for the sustainability of the activities of the CSOs in the absence of international donor funding.

Nigerians have an appreciable level of trust in the work of the CSOs, and in many communities where they operate, CSOs are seen as the face of poverty alleviation. Nigerians perceive CSOs not as the primary providers of public goods, but as filling the gap created by inadequate government provision. Typically, Nigerians perceive the provision of public goods to be a government's responsibility.

2. The Organization of Civil Society and Culture of Helping in Ethiopia: Amid Challenging but Improving Legal and Fiscal Infrastructure

Kidist Yasin

1. The Philanthropic Landscape

1.1 Basic Facts

Ethiopia is a landlocked country in the horn of Africa, and it is the second-most populous nation on the continent. The country is rich in history and culture, with more than 80 ethnic groups, 83 languages, and 200 dialects. Ethiopia is also considered a symbol of African independence, for it has never been colonized. Independence has graced the country in that it is a seat for the headquarters of many African organizations, including the African Union.

Ethiopia has one of the top-performing economies in Sub-Saharan Africa, with an average GDP growth rate of 11 percent over the last seven years (Food and Agricultural organizations, 2020). The economy had an annual GDP of $84.36 billion in 2018, which ranks 8th in Africa. With its large population of almost 110 million, the per capita GDP is $790 that was ranked *40th* in Africa in 2018 (see Table 1 below for further basic facts). The Ethiopian economy is characterized by a dominant agricultural sector that employs 66% of the population and accounts for 83% of the country's exports (Trading Economics, 2020). Coffee brings the largest foreign income in addition to the young flower industry that is becoming another source of foreign revenue. While flowers contribute 0.5% to the world market, the export of coffee represents about one percent of global exports (Food and Agricultural Organizations, 2020). Other agricultural products that are sold internationally include oilseeds, dried pulses, hide, and skin, as well as live animals (Food and Agricultural Organizations, 2020).

Politically, Ethiopia was under an imperial rule that was overthrown in 1974 by a military government called Derg, which then ruled the country with a socialist ideology until 1991. A sustained civil war between the military government and several ethnic groups ended in 1991 with a defeat of the former. This led to the formation of a Transitional Government that lasted until 1995, when the country ratified a new constitution that established a federal democratic state. The new constitution defined Ethiopia as a federal revolutionary-democratic country, divided administratively into nine regional states along ethnic lines plus two city administrations, including Dire Dawa and the capital city Addis Ababa. Despite the encouraging economic progress since 1991, the government faced civil unrest due to alleged massive human rights violations. This civil unrest led to a substantial

shift in power within the coalition party that has ruled the country for around 27 years (1991-2018). In 2018, the country formed a defacto transitional government (later changed to Prosperity Party) that has established an arguably independent election board to conduct a free and fair election. The general election of the House of People representatives officials was expected to be held in August 2020. However, it was postponed until June 2021 due to the COVID-19 pandemic. The ruling Prosperity Party won the election in a landslide, and Dr. Abiy Ahmed assumed the Prime Minister position for a second five-year term.

Table 1: Basic information about Ethiopia in 2018

Population, total	109,224,559
Surface area (sq. km)	1,104,300
GNI, Atlas method (current US$) (billions)	86,692,450, 690
GNI per capita, Atlas method (current US$)	790
Unemployment rate	2.08%
Poverty headcount ratio at national poverty lines (% of the population)	23.5 %

Sources: World Bank online open access data (2020)

2. Conceptual Definition and Practices of Philanthropy

Ethiopia is rich in the culture of associational life, especially in the form of informal community-based organizations focused on helping each other through saving clubs, cultivating religious and other associational lives, and alleviating the economic effects of various shocks, including death and crop failure (Bekele, 2018). These informal community-based organizations include *Idir, Iquib, Debo, Senbete,* and *Mahiber*. The culture promotes solidarity and helping each other through various proverbs. For example, in Amharic, the proverbs "when the webs of the spider join, they can trap a Lion" (CivSource Africa, 2020) and "50 lemons are a burden for a person, but jewelry for 50 people" are used to encourage solidarity and mutual help among the society. The typical individual's giving practice involves providing food and money to beggars who go around people's houses or sit around churches. Also, families feed children of widows, provide money and time to those individuals experiencing bereavement, or organize various celebrations, for example, for their close friends, neighbors living close by, and for members in their community and mutual help groups.

Because there is little formal documentation and information about philanthropy in Ethiopia, for this study, two scholars and six CSO leaders were interviewed about the understanding, practice, and organization of philanthropy in Ethiopia. More information about the interview procedure and methodology can be found in Appendices A and B of this chapter. The individuals interviewed for this study mention that helping relatives is another dominant type of help system in Ethiopia. For instance, families bring their distant relatives' youth from the countryside to provide them with better education and/or raise their relatives' children who have lost their parents.

The term philanthropy - defined as “voluntary action for the public good” in Western literature (Payton, 1988) – is neither well known nor used in the country. The interviewees mentioned that the term philanthropy was not known or used until very recently. Instead, “Civil Society Organizations (CSOs)” and “Civic Association (CA)” are the two terms that are officially used to describe formal activities intending to help others and provide common goods. Existing literature on voluntary associations and the third sector in Ethiopia consistently use these two terms (Clark, 2000; Rahmato, 2008; Bekele, 2018). The director-general of the Agency for Civil Society Organizations (ACSO) – the CSO governing body in the country - states that the term philanthropy has recently been used in their office. The 2019 CSO proclamation states one of the objectives of ACSO is to “foster the culture of philanthropy and volunteerism in the country” (Article 5/4). This is, however, the only place the word philanthropy is mentioned in the entire document.

In Ethiopia, Civil Society Organization (CSO) means “a non-governmental, non-partisan entity established at least by two or more persons on a voluntary basis and registered to carry out any lawful purpose, and includes non-government organizations, professional associations, mass-based societies and consortiums” (CSO Proclamation No. 1113/2019 Article 2/1). Examples of CSOs that carry out lawful purpose includes “organizations engaged in relief, rehabilitation and development activities (commonly referred to as NGOs or service providers); professional associations and interest groups; self-help, mutual aid, and community-based organizations; and human rights, governance, and advocacy organizations, and policy research institutions” (Rahmato 2008, p.82). For the purpose of consistency, the rest of this paper uses the common term CSOs to refer to the philanthropic organizations in the country (with the descriptors local to refer to the domestic CSOs and foreign or international to refer to CSOs from outside of the country).

Interviewees mentioned local terminologies that are mostly used to describe prosocial activities intended for the welfare of others. These terminologies include, “በጎ አድራጎት (Bego-Adragot), ደግነት (Degnet), ቸርነት(Cherinet), and መረዳዳት (Meredadat)”, which can be translated as “charity, generosity, kindness, and mutual or reciprocal help,” respectively. Interviewees and the existing literature discuss that informal cooperation includes mutual aid, labor sharing groups, grazing alliances, religious associations, burial societies, rotating savings schemes, kin-based networks, and women’s self-help groups (Rahmato, 2008). For individuals in the countryside, it would be challenging to imagine leading a normal life outside of these informal associations that aim to lessen the stress of daily life (Rahmato, 2008).

In Ethiopia, “*Idir (ዕድር)*” is a leading traditional/informal cooperation through which people help each other (Clark, 2000). It is a widespread form of institutionalization of helping behavior in Ethiopia where members make regular monetary contributions and provide labor services at the time of the need of the members. The main purpose of *Idir* is often limited to covering funeral expenses and comforting families at the time of a loss of loved ones. However, some *Idirs* are flexible and help people while they are alive, for example, when members are in need of financial assistance for medical purposes. *“Iqub (ዕቁብ)”* is another traditional institution in which people pool their funds regularly to rotate loans among themselves. As a voluntary association, *Iqub* benefits its members by offering a large sum of a loan without collateral assets. Spiritual associations such as “Mahiber (ማህበር)” and “Bethibret (ቤትህብረት)” in Orthodox and Protestant Christianity are other examples of mutual help. The primary purpose of these religious associations is to strengthen spiritual practices among members. Yet, members also support each other in times of need. They also extend support to service delivery local CSOs (financially, in-kind, or volunteering).

In addition to these informal institutions, nationwide television fundraising campaigns and crowdfunding are used to solicit funds for individuals in need and national projects. For example, telethons are used to raise funds for victims of regional conflicts and natural disasters and for supporting national and regional development projects. An example is the effort of Ethiopians to build the Great Ethiopian Renaissance Dam (GERD), the largest dam in Africa being built along the Nile River. This almost $5 billion project is mainly financed through individual giving by Ethiopians. International funding for GERD is not available because of the long-lived dispute over access to the Nile River between the downstream riparians - Egypt and Sudan - and Ethiopia and other upstream riparians (Mbaku, 2020). Egypt, which depends on the Nile for 90% of its freshwater, sees the dam as an existential threat and campaigned to maintain posited control on the water's share, yet Ethiopia continued with the project (Mbaku 2020; Abtew and Dessu, 2019). This dam is the largest hydroelectric project in Africa, producing 6000 megawatts of electricity that the Ethiopian government argues will significantly improve livelihood in the region. The GERD is primarily funded through crowdfunding and fundraising in the form of selling bonds and persuading employees to contribute a portion of their incomes (Abtew and Dessu, 2019).

No data exist on the rate of organ donation in Ethiopia. However, a study on organ donation attitudes and perception among 320 medical students found 89% have adequate knowledge about organ donation from internet and television sources. However, 24% of the sample believes that a person's body should be intact when buried (Dibaba et al., 2020). Religious beliefs are the primary determinant of such views on burying whole bodies upon death (Dibaba et al., 2020). If such beliefs are existent among educated medical students, we can expect a higher percentage of similar views among the less educated part of society. Similarly, the culture of blood donation is low. A local study on 225 university students found that even though 80% of participants have a positive attitude about blood donation, only 12% have actually donated before (Melku et al., 2018). Gebresilase, Fite, and Abeya (2017) discuss that such difference could be a result of the lack of opportunity and not being asked for a donation by the blood donor recruitment programs.

3. History

All the interviewees agreed that there is a strong culture and tradition of helping in Ethiopia. The formal CSO sector, however, is still underdeveloped, especially of those that are local, with few individual contributions to these organizations. The dominant formal and regular individual giving is mainly practiced within the religious denomination, such as through tithes, offerings, and zakat. The interviewees mentioned that, although most of these contributions are used for covering religious expenses (such as salaries, maintenance, and other weekly service costs), a number of these denominations transfer part of the contributions collected to faith-based humanitarian and developmental aid CSOs. Interviewees argue that CSOs that focus on solving various societal problems still obtain a large proportion of their donations from international sources. The possible reasons interviewees mentioned are as follows: the recent history of the formal CSO sector in the country, lack of public awareness about the contributions of CSOs, lower public trust in CSOs (as there had been frauds such as managers using service funds for their personal use), and underdeveloped fiscal and legal infrastructure.

Ethiopians do not consider CSOs as the primary providers of public goods. By contrast, society perceives that it is the primary role of the government to provide these goods. The irony is that society also feels the government is not fulfilling this duty. However, there is little culture of

individuals giving to CSOs that intend to fill the gap or support the provisions to supply public goods and services. The fact that the CSO sector is a recent phenomenon in the country results in a low level of awareness about CSOs and the importance of donating to these organizations (Nega and Milofsky, 2011). The “modern” formal type of CSO was formed under the Emperor Haile Selassie regime in the process of development and urbanization. Laws that regulate such associations started in the 1960s, leading to the expansion of autonomous professional associations such as the Chamber of Commerce (Clark, 2000: p. 4). However, in 1974 when the socialist Derg overthrew the Imperial regime, the autonomy of such institutions vanished, and the institutions either ceased their activities or became the government’s political tools (Clark, 2000). The interviewees mentioned that this history negatively affected society’s trust in this sector. Clark (2000) supports the argument that CSOs lost their credibility during the reign of Mengistu Hailemariam (1974-1991) as a result of the government’s control. Despite this challenge, the country experienced tremendous growth of CSOs in the 1970s and 1980s (Clark, 2000; Bekele, 2018). The massive inflow of international humanitarian aid aiming to alleviate the worst famines the country experienced in 1973-74 and 1984-85 resulted in the growth of CSOs (Bekele, 2018). The causes of these famines remain complex and disputed. Dominant causes were environmental, including the seasonal shortage of rainfall, and the political, including the historical feudal system under the monarchy and land reforms during the socialist Derg’s regime, and civil war (De Waal, 1991; Götz et al., 2020).

During the 1973-74 famine, various international and local church-affiliated relief organizations were established under the first local CSO umbrella organization, the Christian Relief and Development Association (CRDA[2]). These CSOs were established with a mission of preventing greater loss of life due to the famine that the ruling imperial government of the time was not able to alleviate alone (Clark, 2000). The formation of CRDA marked the first organized cooperation among the imperial government and CSOs in the country (Clark, 2000; Kurt et al., 1990). This association continues channeling support through the Relief and Rehabilitation Commission (RRC) established aftermath of the 1973-74 famine to bring drought and famine related issues to the public’s attention and to distribute international aid to the areas in need in a more organized way (Kurt et al., 1990).

Both CRDA and RRC continued playing pivotal roles in coordinating relief efforts during the 1984-85 famine. During this period of famine, the country was flooded with large foreign CSOs and massive worldwide fundraising efforts, including the Band-Aid and Live Aid movements (Nega and Milofsky, 2011; Clark 2000; Kurt et al., 1990). In the 1980s, there was constant political opposition to the Derg regime, a sustained civil war between the military government and the opposing groups, and several other ethnic unrests. The famine, coupled with the political revolution, led to intense interest from International CSOs and the Western world to extend extensive aid programs in a variety of areas (Milofsky and Hunter, 2018). All these international interests mean that Ethiopia received more international funding for CSOs than any other country in sub-Saharan Africa in the 20th century (Milofsky and Hunter, 2018). The international help was mostly channeled through domestic CSOs instead of government bodies because of suspicion for the policies of the Mengistu regime. Because the CSOs accessed large financial support from the international world, the Derg regime could not strictly control the CSOs as before. They also expressed strong Western values for associational life and human rights that resulted in the spread of the sector (Clark, 2000).

[2] This umbrella organization still exists with its name amended to Consortium of Christian Relief and Development Association (CCRDA).

In the 1970s and 1980s, although CSOs have lessened suffering from the two shocking famines, the philanthropic involvement of the time was not free from drawbacks. First, the focus was mainly on short-term relief programs rather than on solving the root causes of the famine and other developmental and social issues (Kurt et al., 1990). Even the emergency aid of the time was not effective. The food aid came late, and when it arrived, the civil war areas of the time were difficult to reach; hence many people still died (Götz et al., 2020). Second, many donations were hijacked by guerilla fighters who eventually took power to rule the country in 1991. For example, only 5% of the resources were used to feed people, with the rest going to buy arms and fund administrative expenses for the Tigray People's Liberation Front (TPLF) (Milofsky and Hunter, 2018). The Derg rulers also diverted food from rural areas to urban markets to suppress opposition in the cities (Götz et al., 2020). Third, for reasons such as limited exposure to experience working as formal CSOs and untrained staff, the local CSOs were not prepared to have much impact beyond providing famine relief services (Clark, 2000).

The CSO sector (both local and international) began to focus on activities beyond providing relief services after the coming of the Ethiopian People's Revolutionary Democratic Front (EPRDF) in 1991 (Clark, 2000; Bekele 2018). The EPRDF government encouraged CSOs to take part in the development issues that the country was looking ahead to. In addition, in 1999, the Poverty Reduction Strategy Paper (PRSP) and in 2000, the Millennium Development Goals (MDGs) brought opportunities to the sector that were intended to meet the needs of the poor communities (Bekele, 2018). Between 1991-2005, there was a relatively conducive legal environment to the CSO sector, such as a less cumbersome registration process and lessened control over the sector (Nega and Milofsky, 2011). These favorable legal infrastructures enabled local CSOs to take shape, gain institutional stability, and attract large-scale funding from Western donors (Nega and Milofsky, 2011). Following the controversial election in 2005, however, the government began to severely restrict and closely monitor the activities of CSOs. For example, the 2009 CSO proclamation completely banned foreign CSOs and domestic ones that finance more than 10% of their expenses through external donors from operating in any human rights and advocacy activities. The proclamation made new CSO registration very cumbersome, but the legislation of the time was relatively flexible for local CSOs that operate in the service provision (Hayman et al., 2013).

However, amid these constraints, the formal CSO sector did not completely shut down mainly because of the strong traditions of community projects and local cooperation that give Ethiopians cultural knowledge of governance skills necessary for sustaining the sector (Nega and Milofsky, 2011). The Ethiopian Diaspora also played a role by supporting grassroots civil society organizations through remittances and transferring knowledge (Nega and Milofsky, 2011). Since March 2018, a new hope has started to shine in the sector. Following the election of Prime Minister Abiy Ahmed, the 2019 CSO proclamation was issued. This law lifts the ban on the source of funds for local CSOs and grants freedom to establish CSOs for any lawful causes, including human rights and advocacy issues. It also provides fiscal incentives such as tax deductions. Although the development of the CSO sector in the country may have been affected by the political instability in the northern part of the country from the end of 2020 to 2021 and the economic downfall associated with the pandemic, the enabling environment provided under the new law is expected to empower the sector to flourish in the years to come.

4. Size and Scope of Philanthropy and the Nonprofit Sector in Ethiopia

The civil society organizations and their classification in Ethiopia are dependent on how the supervising government office and the existing proclamation define them. In the 2009 proclamation, issued by the then administrative body - Charities and Societies Agency (ChSA) – CSOs were called Charity Organizations or Societies. The proclamation classified these organizations into three types: Ethiopian Charities or Societies, Ethiopian Resident Charities or Societies, and Foreign Charities. These classifications depend on location, members' compositions and residential status, and the major source(s) of funding. Organizations that only consist of Ethiopians as members and have 90% of its funds raised and controlled locally are classified as Ethiopian Charities or Societies. Ethiopian Resident Charities or Societies are those that use more than 10% of funds from international resources. Foreign Charities are those that have the majority of their funds from foreign sources, and these organizations include foreign members or are foreigner controlled.

The 2019 CSO proclamation amends the names of these organizations to Civil Society Organizations as opposed to Charity Organizations/Societies. The name of the governing body also changed from ChSA to ACSO. The director of ACSO noted the change is due to the debate in the office regarding the word charity. There is a concern that the term of charity involves power issues and creates dependency syndrome on the organizations themselves and the beneficiaries they are serving and dominance streaming from donors. To cultivate the culture of civil association and help even among economically poor and empower beneficiaries as part of CSO stakeholders, ACSO amended these organizations' names.

Moreover, the 2019 proclamation divides CSOs only into two groups – Local and Foreign. Local CSOs are formed in agreement with Ethiopian laws, either by Ethiopians or foreigners who reside in Ethiopia. Foreign CSOs are those established according to the laws of another country and registered to operate in Ethiopia. The 2019 proclamation abolished the 10% rule (that is described in the History section above) on funding, enabling CSOs to raise funds from any legal source. Furthermore, the proclamation made it clear that organizations can engage in any lawful activity to accomplish their objectives. The law calls on all CSOs to contribute to the democratization process and promote the rights of their members. Nonetheless, CSOs (both local and foreign) established by foreign citizens who reside in Ethiopia may not lobby or influence political parties and engage in voter education or electoral observation unless allowed by other laws (Birru, 2019).

Although the CSO sector has increased in number, diversity, and scope of operation since 1991, the number (4,066) is still small compared to other neighboring countries like Kenya, with 86,000 registered CSOs in 2018 (Bekele, 2018). Table 2 below shows CSO's classification and numbers under the 2019 proclamations on March 2020.

The categorizations of local CSOs in Ethiopia, as shown in Table 2, are based on both the organizational structure and the activities and registration of the CSOs. In terms of organizational structure, local CSOs in Ethiopia are classified into two groups: Board-led and General Assembly organizations. Article 20 of the 2019 CSO proclamation defines "Board-led Organization" as those CSOs formed by two or more founders and its board (minimum of five and maximum of thirteen members) being the supreme organ, whereas General Assembly organizations are those whose supreme decision-making body is the General Assembly. Based on the second way of classification,

depending on the organizations' missions/activities and how they register at ACSO, there are five categories – Charitable organizations[3], Consortiums[4], Associations[5] (including professional and mass-based associations), Charitable Endowment[6], Charitable Trust[7], and Charitable Committee[8].

In 2018, a year before the enactment of the 2019 CSO law, the number of registered CSOs in the country was 3,237 (Bekele, 2018). As the director-general of ACSO mentioned, the 2019 law enabled the numbers of CSOs to increase while helping organizations build their image. The director said that their organization had completed the re-registration process (those CSOs working in the 2009 proclamation were supposed to be re-registered at ACSO under the 2019 proclamation); yet, new CSOs are being registered at ACSO every working day.

Table 2. Types and numbers of CSOs in Ethiopia in March 2020

Registration status and types of CSOs	Numbers
Type of Registered CSOs	
Local Organizations	1829
- Board- led Consortium	17
- Board-led Organizations	427
- Charitable Organization	1160
- Charitable Committee	4
- Charitable Endowment	31
- Charitable Trust and Others	12
- Mass-based Association	62
- Professional Association	119

[3] According to the 2019 CSO proclamation, "Charity organization means an organization established with the aim of working for the interest of the general public or third party" (Article 4, p. 11008).

[4] In the 2019 proclamation "Consortium means a grouping formed by two or more civil society organizations, and may include consortia of consortiums" (Article 6, p. 11008).

[5] Article 5, 19 of the 2019 CSO proclamations states that an "Association is an organization formed by five or more members and governed by a General Assembly as the supreme decision-making body that may have a General Assembly, Executive Committee, Manager, Auditor, and other departments as may be necessary. These Associations includes Mass-based and Professional association. Article 2 elaborates that "Professional Association" are those organization formed on the basis of a profession, and its objectives may include protecting the rights and interests of its members; promoting professional conduct, building the capacities of members or mobilize professional contributions of its membership to the community and the country. Mass-based include the association of women, youth, or mixture of any individuals to protect the rights and interest of its members and pursue policy influence." (p. 11008 and 11019).

[6] Article 21 of the 2019 CSO proclamation defines "Charitable Endowment as those organizations by which certain property is perpetually and irrevocably destined by donation, money, or will for a purpose that is solely charitable where the founder shall determine the beneficiaries of a charitable endowment" (p. 11020).

[7] In article 31 of the 2019 CSO proclamtion, "Charitable Trust is an organization established by an instrument by which specific property is constituted solely for a charitable purpose to be administered by persons, the trustees, in accordance with the instructions given by the instrument constituting the charitable trust" (p. 11024).

[8] Article 48 defines the "Charitable committee as those organizations established in a collection of five or more persons who have come together with the intent of soliciting money or other property from the public for charitable purposes" (p. 11030).

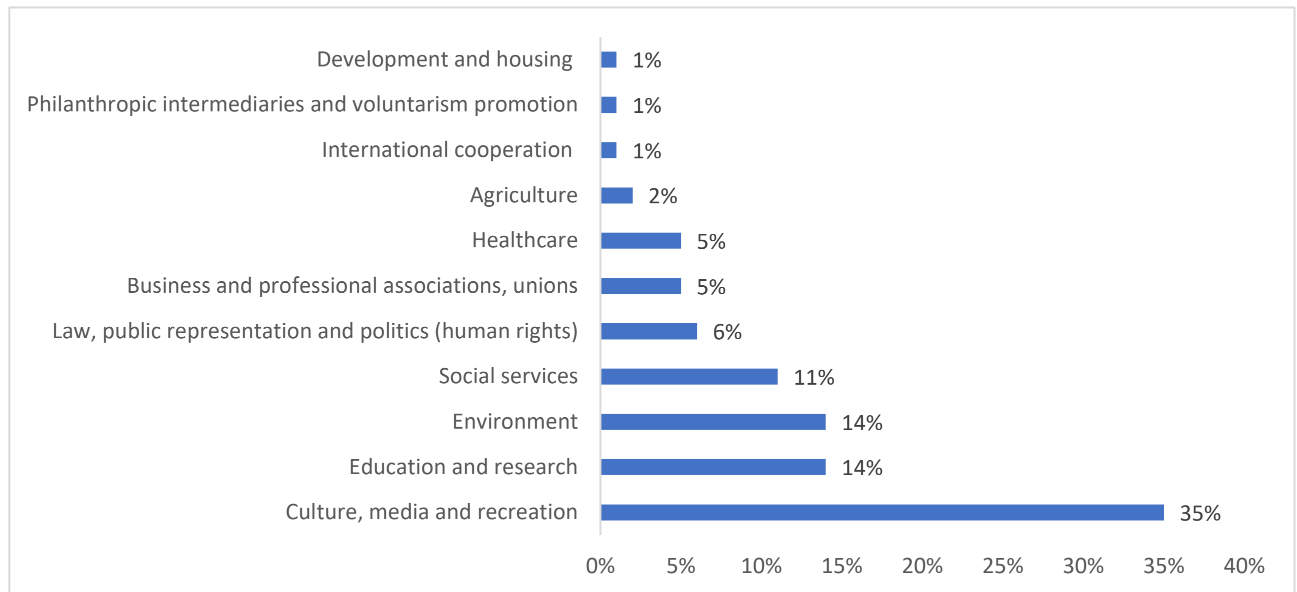
Foreign Organizations	404
Total	2236
Registration status	
Not registered	1830
Registered	1672
Newly registered	564
Total	4066

Source: Compiled information using data from ACSO

Figure one below shows the percentage of the primary services that CSOs in Ethiopia provide based on the National Taxonomy of Exempt Entities (NTEE) subsector classifications and codes. CSOs in Ethiopia deliver the dominant service in the Human services subsector, which includes social empowerment, relief, and humanitarian assistance. The second service that large CSOs engage in is the public and social benefit subsector that focuses on areas such as poverty reduction programs, capacity building, and microfinance. The other sectors that CSOs in Ethiopia engage in include health, education, environment, animals, and mutual benefits (such as professional unions).

In Figure 1, democracy, good governance, and human rights services are presented separately from the public, social benefit (as in NTEE major codes) so as to show the low number of organizations working in these specific subsectors, which can be considered a result of strict government. We must use caution in interpreting Figure 1 below because the mutual/membership subsector may not include all informal mutual help systems that are widely practiced in the country. Some informal mutual help may register if they want, but many do not because registration is not mandatory. The religious-related subsector does not represent all the religious denominations except for ACSO registered pastoral-led protestant churches and their activities.

Figure 1. The Primary CSO Services in Ethiopia



Data on the percentage of contributions by individuals, corporations, foundations are not available. If interested, one can get some information by either directly going to each of the CSOs in the country and collecting their income reports, or from the financial reports submitted by each CSOs registered at ACSO. These reports, however, are only available in hard copies, and one needs to sit in the archival office to manually collect the information. Moreover, national-level data for the number of Ethiopians engaging in philanthropic activities, such as monetary donations, volunteering, blood, and organ donation, is not available. However, using samples between 500 and 4,141 respondents, Gallup World Poll collected civic engagement information in 146 countries worldwide in 2017 (CAF, 2018). The data shows that only 17% of the Ethiopian sample donated money to formal CSOs in 2017, while 23% volunteered for CSO organizations. This may suggest that Ethiopians prefer to volunteer at CSOs than donate money to these organizations. Moreover, 43% of Ethiopians in the Gallup World Poll directly helped strangers in 2017. This large percentage, relative to monetary donation and volunteering, might imply that Ethiopians tend to directly help individuals in need rather than donating to or formally volunteering at CSOs.

In line with the finding that the percentage of volunteering for CSOs is higher than the percentage making a monetary contribution, Ato[9] Kalewold, from the Macedonians Humanitarian Association (MHA), which is one of the local humanitarian organizations, mentioned that many of their local donors bring food and clothes, as well as invest their time to service the beneficiaries. MHA support mentally ill and older individuals who have no relatives to support them. Many of these individuals were homeless prior to MHA supporting them. MHA gives the beneficiaries a place to live until they get full treatment to become self-sufficient. Many doctors also give free services to support the organization. Kalewold mentioned that MHA is publicly well known and trusted because of the genuine mission of the founder, Ato Biniam. Hence, their organization is successful in mobilizing local resources, including money. As mentioned by most of the interviewees, other CSOs, especially those internationally affiliated, however, receive below 5% of their income from individual donations. The interviewees speculate that either the public assumption of international affiliated organizations already having money or other factors including trust in these organizations

[9] "Ato" in the Amharic language is the equivalent of "Mr."

or the weak local fundraising might limit Ethiopians making monetary contributions. Even so, more research is needed to understand the factors behind variation in local contributions amongst various CSOs in the country.

5. Government Influence in the Nonprofit Sector

5.1 Government subsidies

In general, interviewees mention that there is little financial support to the CSO sector by the government. Nonetheless, a few local CSO leaders indicated that the government (Addis Ababa City Administration) granted them land to build their service camps and offices. At the same time, the public contributed to funding the building construction. Moreover, the interviewees mentioned that they heard about the possibility of government funds under the 2019 CSO proclamation. Yet, the proclamation does not define any unique benefits for CSOs working in the public interest. It only indicates that the government may issue regulations or directives that could benefit CSOs. For example, Article 86 set up a "Civil Societies Fund," which "shall be used to encourage volunteerism and development in the sector and provide incentives to Organizations" (p. 11055).

5.2 Fiscal incentives

The interviewees describe that there were no government incentives under the 2009 CSO law, including tax deduction except import tax exemption for administrative materials, such as cars and office equipment. They indicate that they are expecting a change under the 2019 CSO proclamation. The 2019 CSO law shows improvements for fiscal incentives. For example, Income Tax Proclamation Article 65/1 states that CSOs are exempt from income tax on grants and membership fees. Both individuals and business entities can deduct up to 10 percent of their taxable income that is donated to Ethiopian charities and societies (Income Tax Proclamation Article 24). CSOs' income from economic activities is subject to the same taxes as income generated by business entities (2019's CSO Proclamation, Article 64). However, if a CSO signed a written agreement with the government regarding its financial, humanitarian, or administrative provision to the public, the organization may obtain an exemption from the customs duty on imports (Income Tax Proclamation, 2016, Article 65/1/g of the, 2019).

5.3 Regulation of the nonprofit sector

In Ethiopia, the relationship between the government and the CSO sector has not been smooth, as discussed prior in the history section of this chapter. According to the 2009 CSO law, only Ethiopian charities or societies were allowed to participate in activities that included the advancement of human and democratic rights; the promotion of equality of nations; nationalities, people, gender and religion; the promotion of the rights of adults and children with disabilities; the promotion of conflict resolution or reconciliation; and the promotion of the efficiency of justice and law enforcement services. Hence, those CSOs which use more than 10 percent of their foreign funds were forbidden to participate in these activities. This law was against the constitution of the country, as well as the international law of human rights (Gugerty, 2017). In addition, several other administrative burdens were imposed on CSOs that show the unlimited power of ChSA - the CSO administrative body before 2019 (Birru, 2019).

Under the 2019 CSO law, both local and international CSOs are being administered by a legal office of ACSO. The aim of the Agency under Proclamation No. 1113/2019 is:

“to create a conducive environment for the full exercise of freedom of association in accordance with the stipulations of the FDRE Constitution and international agreements ratified by Ethiopia; ensure maximum public benefit by supervising whether organizations carry on their activities in accordance with their registered objectives; build the capacity of organizations to enable them to accomplish their objectives effectively; foster the culture of philanthropy and volunteerism in the society; encourage and support organizations to make sure that they have internal governance systems which ensure transparency, accountability, and participation; put in place mechanisms to strengthen positive working relations between organizations and the government; support the civil society organization self-regulation and self-administration system” (Federal Negarit Gazette No.33, 2019 p.1011).

ACSO has multiple powers and functions, including registering, monitoring, supervising, supporting, and facilitating the CSOs per the 2019 CSO proclamation. However, its power has been significantly limited to relaxing the strict control over CSOs in the previous years. The law sets time limits on the administrative duties of the Agency, and CSOs can challenge the decisions of the Agency, which was not allowed under the 2009 law. The director-general of ACSO mentioned that the 2019 proclamation allows only up to 25% of CSO income should be used to cover administrative costs to ensure the efficiency of the sector. ACSO also announced the establishment of the Council of Civil Society Organizations. The council is governed by the full participation of all civil society organizations. It also has three primary powers and objectives:

“(a) to enact the Code of Conduct for the sector, and devise enforcement mechanisms in consultation with the Agency, donors and other stakeholders, (b) to advise the Agency on the registration and administration of organizations; (c) to represent and coordinate the civil society sector” (Article 65/5/a-c).

As Gugerty (2017) noted, the self-regulation of the CSO sector in the country is not a recent phenomenon. During the oppressive laws in the 1990s and early 2000s, CSOs (under administrative support of CCRDA) implemented a self-regulatory code of conduct to alleviate some of the regulatory pressure from the then government. After the 2005 election, however, the government accused CSOs of supporting the opposition against it, and hence CSOs lost power to regulate themselves. The director-general of ACSO noted that the 2019 proclamation encourages self-regulation because the office finds peer-regulation as an effective way to ensure transparency and accountability of the sector. The CSO leaders interviewed are also optimistic about these favorable regulatory changes. Hence, they expect the changes to empower the sector to flourish and contribute to the country’s poverty alleviation, development, and democratic goals.

6. Business Influence in the Nonprofit Sector

Until the coming of the EPRDF government in 1991, private ownership of the business in the country was minimal as the previous socialist government did not permit private ownership of firms (Robertson 2009). The current government slowly moved toward privatization. There is still a list of obstacles to businesses, especially to Foreign Direct Investment (FDI): high tariff rates, the politically pressured banking system leading to cumbersome transfers of funds to and from the country, a high level of corruption, the less penetrable traditional farming system, the limited human capacity to absorb FDI, and large informal businesses (Robertson, 2009). These factors limit the growth of the business sector and the social impact that the sector can produce.

The business sector has little influence in the CSO sector. The interviewees mentioned that the majority of businesses are more in survival mode, and little are they concerned about supporting the CSOs. Interviewees also said that Corporate Social Responsibility (CSR) is still in its infancy in Ethiopia. They mentioned some examples of CSR, including MIDROC Ethiopia PLC (owned by Sheikh Mohammed Hussein Ali Al-Amoudi, Chairman of the company) that contribute some portion of their annual profit to the CSO sector and establish their own endowments to support social causes. Likewise, as one NGO leader describes, local government corporations like Ethio-telecom support their mobile fundraising with substantial discounts. In addition, foreign companies, such as TOTAL Ethiopia (a French oil company), support local CSO activities to improve the environment by addressing litter in the capital city and by planting trees (Robertson, 2009). Another example involves Cisco and Information and Communication Technology Assisted Development (ICTAD) that assists communities in improving their livelihood using appropriate ICT to support access to markets, development information, and public services (Robertson 2009). This study does not find information on the presence of CSO consultancy, e.g., professional consultants for donors and CSOs and financial advisory professionals in the country.

7. Organization of Philanthropy and Fundraising

There are no academic programs or centers in Ethiopia that study or research philanthropy. Research on CSOs is usually conducted in other disciplines, including social work, sociology, and economics. There are also no programs on fundraising and nonprofit management in universities. However, umbrella organizations, such as CCRDA and Network of Civil Society Organization in Oromia (NECSOO), with members of about 400 and 35 CSOs, respectively, provide support and facilitate activities and fundraising of the member organizations. Similarly, there is no well-structured, consistent culture of fundraising among the public. However, a few examples of CSOs, such as MHA, have received significant funds from the public using mobile and website fundraising and volunteering strategies that the leaders are arguing to be very successful. Following their example, other local and international affiliated CSOs, such as Muday Charity Association, are adopting local mobile fundraising schemes. Telethons are used to mobilize domestic funds when there is an urgent need for individuals and development projects. Some late-night TV shows, such as "Seifu on EBS," also bring needy citizens to the talk show to mobilize individual funds for them. The program host, Ato Seifu Fantahun, also makes contributions to setting an example.

When Dr. Abiy Ahmed was elected as the country's new prime minister in 2018, he called for the Ethiopian Diaspora living around the world to contribute $1 a day to support critical developmental

needs in Ethiopia. In response to this call, the Ethiopian Diaspora Trust Fund[10] (EDTF) has been established since 2018 to mobilize and coordinate resources from the Diaspora community to support vital unmet inclusive economic and social development projects in Ethiopia. ETDF is based and registered in the United States (US) and has 501(c)(3) status; hence, all US donations to the organizations are tax-deductible if they file a US tax return. The organization has responded to the COVID-19 global pandemic by collecting funds from the Diaspora to buy medical supplies and financially support economically disadvantaged societies in Ethiopia. Also, Gofundme platforms are frequently used by the Ethiopian Diaspora to support various causes and individuals in need in Ethiopia.

Because there is little evident development of fundraising as a profession and that fundraising is often applied in episodic incidents, such as natural disasters and emergency projects, the country can be classified under the Embryonic Fundraising regime scheme of Breeze and Scaife (2015). Yet, the interviewees indicated that the number of CSOs is increasing, and the public perception about the sector is improving. Interviewees suggested that the change results from exemplary CSOs and the government created awareness movements about the role of CSOs using mass media; CSOs are utilizing various fundraising mechanisms to guarantee the sustainability of their income. For example, donation boxes are recently used by multiple organizations, such as supermarkets and hospitals, to collect funds from customers for various CSOs in the country.

8. Culture

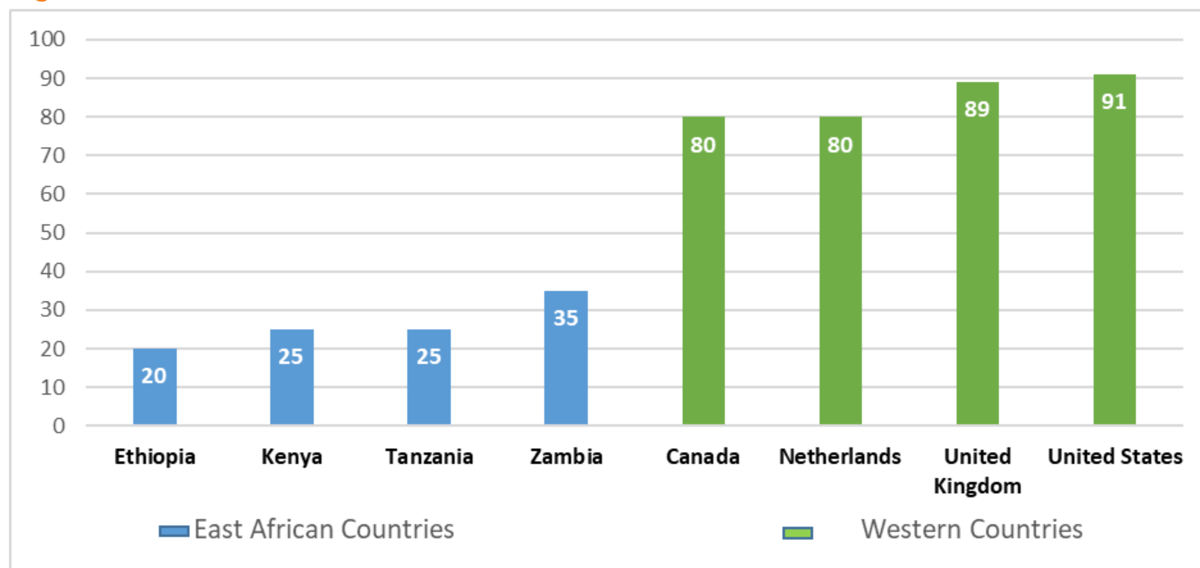
Based on the cultural dimensions of Hofstede, Sub-Sharan African countries are categorized under collectivist culture as opposed to the individualistic culture (Amoako-Agyei, 2009). In an individualistic culture, individuals prioritize their own interests over their group. On the other hand, in a collectivist culture, individuals primarily identify themselves as members of a group; therefore, they prioritize the group's interest over theirs (Amoako-Agyei, 2009). Based on this definition, to the extent that people in a given country prefer to live with a strong sense of personalism, countries score high in Hofstede's individualism score. Conversely, if people in a given country prefer group identity to personalism, the country's score is low.

As shown in Figure 2 below, Ethiopia scores[11] lower in individualism, 20, compared with three other East African counties and four of the Western countries. Therefore, Ethiopians, like in other Sub-Sharan African people, tend to think in terms of "we" than "I" and display a deep preference for mutual problem solving (Amoako-Agyei, 2009). This suggests that individuals in African countries, including Ethiopia, are rewarded for their relationships than their personal outcomes. Hence, African people may reinforce generous actions with self-apprehension and social reward motives (Ottoni-Wilhelm, 2017). Moreover, as noted in Akin & Moyo (2013), helping in African countries, that includes Ethiopia, is "typically attributed to moral sentiments, commonly expressed through the practice of philanthropy and the principle of altruism, generosity, volunteering, and reciprocity" (p.108).

[10] https://www.ethiopiatrustfund.org/

[11] https://www.hofstede-insights.com/country-comparison/ethiopia,the-usa/

Figure 2: Hofstede's Individualism Scores



Source: Hofstede insights[12]

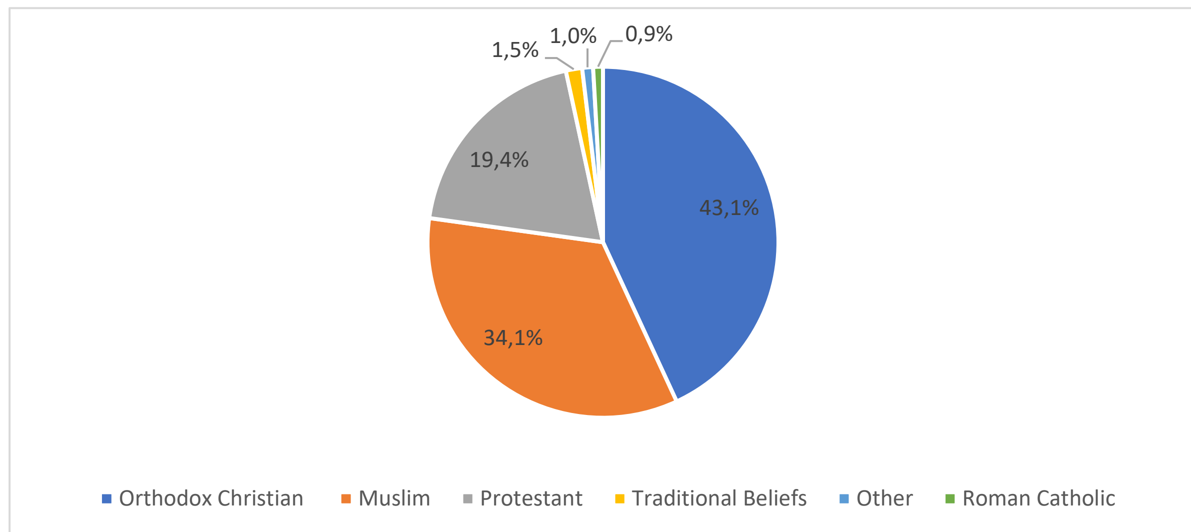
8.1 Religion

Since the 4th century, the Ethiopian Orthodox Church called **ተዋህዶ ቤተ እምነት** (Tewahdo church) has been among the oldest established Christian entities in the world (Crummey et al., 2019). The church was dominant in the culture and politics of Ethiopia, serving as the official religion of the imperial government until its downfall in 1974 (Crummey et al., 2019). The interviewees mentioned that Protestant Christianity is one of the fastest-growing Christianity in the country in addition to Orthodox Christianity. As a result, it also shaping the culture and values of the society, including extending helping activities to each other.

Besides Christianity, Islam (introduced in the 7th century) is the second-largest religion in the country. As of 2012, 34% of the Ethiopian society follows the Islamic religion. Judaism has long been practiced in the ancient city of Gonder; however, most of the Ethiopian Jews known as **ቤተ እስራኤል** (Beta Israel) have relocated to Israel (Crummey et al., 2019). Also, a small fraction of Ethiopians follows traditional beliefs (Crummey et al., 2019).

[12] https://www.hofstede-insights.com/

Figure 3: Religious Affiliation in Ethiopia in 2012



Source: Crummey et. al. (2012) - Encyclopedia Britannica[13], Inc.

Figure 2 indicates that more than 99% of Ethiopian claim a religious affiliation. Thus, moral values – including helping and giving to anyone in need without expecting anything in return - are mainly constructed from spiritual teachings. In relation to this, interviewees also specified that religious beliefs are the primary motivation for helping in Ethiopia. The importance of religion in motivating prosocial behaviors could be the reason why - outside of the family, relatives, and community-based help systems - the next best alternative for needy individuals is to sit around churches and mosques begging religious individuals. However, interviewees criticized Ethiopians' tendency to give to any beggars around religious buildings as it creates dependency. They explain that some individuals consider begging as a means of earning an income even as they are capable of working and earning an income.

Moreover, religious individuals have a culture of giving within their religious practices. This includes tithes, offerings, and love gifts by Christians and *zakat* and *sadaqah* by Muslims. In addition, religious people contribute to poor relief and other humanitarian and development projects organized by their religious congregations. In particular, CCRDA, the most prominent faith-based umbrella organization, is one of the oldest formal CSOs established in the country that mobilizes both religious and secular humanitarian and development projects since the 1974 famine (as discussed in the History section of this chapter). The director-general of ACSO mentioned that CCRDA currently has around 400 member organizations where many members are faith-based CSOs.

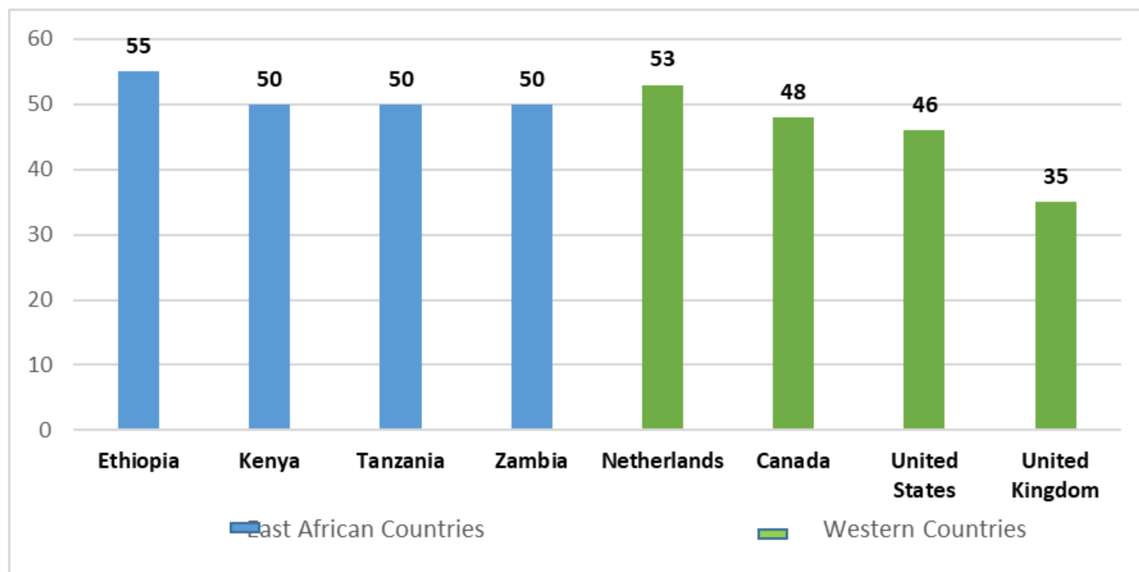
8.2 Trust

Emanating from its religious and historical reasons, Ethiopian people are very conservative about their beliefs and behaviors. This is also supported by Hofstede's uncertainty avoidance index, measuring how individuals in different countries prefer strict rules and laws and that things need to be well-ordered. If more people in a country prefer strict rules and want to eliminate any uncertainty that seems a threat to their good life, the Index is high. In this regard, shown in Figure 3 below, Ethiopia scores 55, which is relatively higher than the three East African countries and four Western

[13] https://www.britannica.com/place/Ethiopia

countries. Hence, Ethiopians may adhere to rigid codes of beliefs and behaviors, leading them to be less receptive to influences from outside cultures.

Figure 4: Hofstede's uncertainty avoidance scores



Source: Hofstede insights[14]

The CSO leaders and administrators interviewed for this study mentioned that Ethiopians' trust in the CSO sector is low, possibly for two reasons. First, they perceive formal CSOs as an international phenomenon rather than a local one. Second, there is evidence of scandals and corruption in the sector. Interviewees mentioned that the scandals are typically associated with CSO founders pursuing their personal interests, for instance, spending a large portion of funds for their personal economic advancement. However, the interviewees also emphasized the need to be careful of generalizations as there are trusted CSOs that are successful in mobilizing local resources and where the leaders use their own personal resources to meet the objectives of their organizations. ACSO also implements a self-regulation council with the aim that CSOs check the transparency and accountability of their peer CSOs.

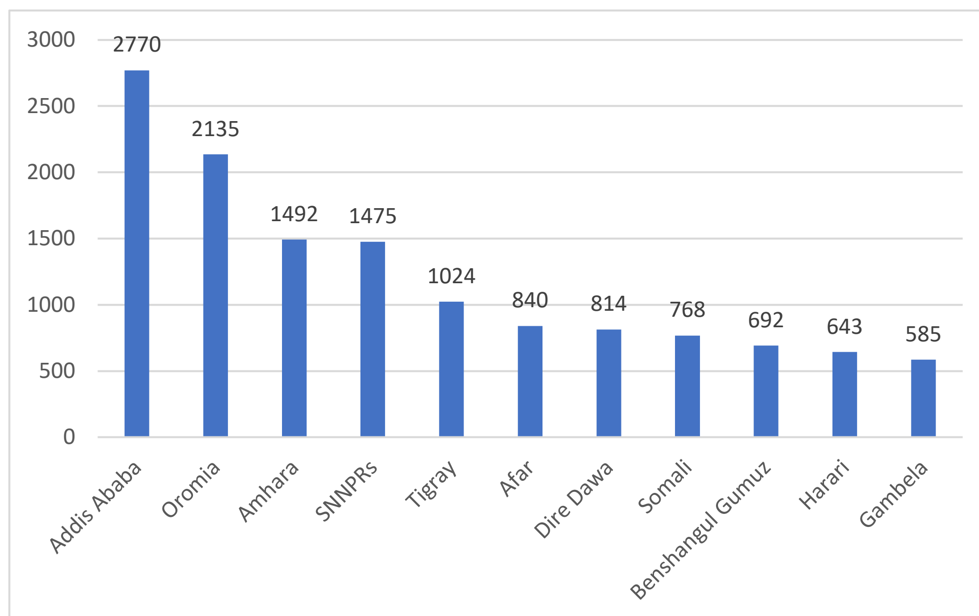
Interviewees also mentioned the role Ethiopian media played with unbalanced news in previous decades that depleted the public trust of CSOs. The media is used only to cover the scandals of these organizations. Although some organizations, especially service delivery and their successes, get covered in the news, the interviewees believe that the media could air more balanced stories. The historical political friction between CSOs and the government could also contribute to Ethiopians' low trust towards CSOs. However, we cannot generalize low-level individuals' trust in CSOs unless we can develop suggestive evidence that can support the argument. Also, discussion with the ACSO leader implies that the perception of the society towards CSOs and the importance of local fundraising is changing since 2018. The leader argues the attitudinal change could be a result of favorable government support to the sector and the growth of trusted local CSOs in the country.

[14] https://www.hofstede-insights.com/country-comparison/ethiopia,the-usa/

8.3 Regional differences

In Ethiopia, there are ten regional states, including the Sidama[15] region that became an independent administrative region in July 2020, and two chartered cities – Addis Ababa and Dire Dawa. Most Ethiopians live in dispersed rural communities, with only about one-fifth of the population urbanized (Crummey et al., 2019). Addis Ababa, the capital city of Ethiopia, has a significant share of investments in industry, social services, and infrastructure; therefore, it is attractive for many people, including the youth living in rural areas. Similarly, in terms of the number of CSOs by region, Addis Ababa is home to the greatest number of CSOs, followed by the Oromia, Amhara, and the SNNPRs regions.

Figure 5: CSOs by Region in Ethiopia as of April 2020



8.4 Major donors

Most Ethiopians are donors if we consider horizontal giving of money, time, and material resources. However, the major donors are those with large financial resources, such as Mohammed Hussein Ali Al-Amoudi, who was amongst the world's billionaires (Kroll & Dolan, 2017). In addition, there are many private and family foundations working on various causes, including developing and/or establishing orphanages, education institutions, and the health care sector, such as Dr. Negaso Gidada foundation and Berhan family welfare foundation. The interviewees mention that the motivations of these individuals for giving may vary, yet religious motives, social norms, and obligations play a major role. Religious beliefs advise giving behaviors to be done privately and that givers need to be gentle. However, society respects and celebrates givers, evidently seen through how beneficiaries usually publicly acknowledge the people that extend support to them. For example, the names of individuals who contributed mostly to building churches are posted on the walls of the church so that they get respect from the public when they are alive or after they pass away. The following box note shows a few examples of generous individuals in Ethiopia.

[15] Sidama was included under SNNPRs before June 2020

Profiles of three Generous Ethiopians

Mohammed Hussein Ali Al-Amoundi is an Ethiopian-Saudi billionaire businessman (born to a Yemeni father and an Ethiopian mother). In 2017 he ranked 159th on Forbes world billionaire list with a net worth of $8.1 billion. He is well known for his generosity in Ethiopia, including helping individuals in need, especially celebrities who are old and are chronically ill. For example, Al-Amoundi covered the medical expenses of Mengistu Worku, Ethiopia's most celebrated football player. In addition, in 2011, he pledged 100 million Ethiopian birrs for a stadium and access to the road in Mekele city.

https://www.forbes.com/profile/mohammed-al-amoudi/#571524971edb

Kibret Abebe is the Founder and CEO of Tebita, Ethiopia's first private ambulance company. He was a trained anesthetist and was working in a largest public hospital in Addis Ababa. He wittnessed the well developed emergency care system given to a British citizen patient that he was taking care of in Ethiopia. He closely observed the processes from airplane transport handling to the advanced urgent care system in London, and realized the importance of emergency care and especially of ambulance services. Upon returning to Ethiopia, he resigned from his job and gave up his home to build Ethiopia's first ambulance company. The touching and exciting story can be found in the following link. https://en.everybodywiki.com/Biniyam_Belete

Binyam Belete is the founder of Mekedonia, helping center for mentally ill and elderly homeless citizens of Ethiopia. The organization is successful in mobilizing local resources to help these beneficiaries in an organized way. He received multiple awards for his generous and hardworking character. https://en.everybodywiki.com/Biniyam_Belete

9. Conclusion

Ethiopia has a collectivist culture, where people think in terms of 'we' rather than 'I'. The country is also rich in the tradition and culture of philanthropy in the form of generously providing private resources to benefit family members, friends, communities, and strangers. Associational life within community-based mutual help systems is also widely practiced. Interdependent culture, social obligation, and religion play a major role in motivating individuals to engage in activities that benefit others and society at large. Giving can be done anonymously or in public depending on personality, religion, and situational factors, such as whether the fundraising was conducted in a private space or in public on TV. Although the culture and religious teaching advise givers to be gentle and not talk too much about their giving experiences, the beneficiaries, and the overall Ethiopian society respect and encourage any type of giving behaviors.

On the other hand, the formal CSO sector has only had a very recent history in the country while facing legal and infrastructural challenges until 2019. Yet, the sector is growing in number and impact amid the challenges. The deep-rooted interdependence and culture of helping coupled with the current government's support of encouraging the sector through fiscal and regulatory

policies are the hopes to enable the sector to flourish, both in number and impact, in the next years to come.

Acknowledgment: I would like to thank the CSO leaders, scholars, and laypeople interviewed for this project and those that assisted the data collection that highly informed the study. My special gratitude goes to Ato Jima Dilbo Denbel - Director General at Agency for Civil Society Organizations (ACSO), for insightful discussions and generously assisting data collection on numbers of CSOs in Ethiopia and the subsectors they engage in. I would also like to extend my appreciation to ACSO staff W/o[16] Tigist and Ato Teshome for providing the data on the number of CSOs and their subsectors in the country. I would also very much like to express my gratitude to all other interviewees: Ato Regassa Aboma– Executive Director of the Network of Civil Society Organization in Oromia (NECSOO), the largest umbrella organization in the Oromia region; Dr. Messay Gebremariam, Assistant Professor in Social Work and Social Development, Addis Ababa University, Ethiopia; Dr. Asefa Tolera, Assistant Professor in Sociology, Addis Adaba University, Ethiopia; Dr. Misganaw Ethicha Dubie; Founder and General Director at Stand for Vulnerable Organization (SVO), Ethiopia; Abebayehu Jebessa – Director at Gurmuu Development Association; Pastor Habtamu from Faith Bible International Church (FBI), Bethel branch; and Ato Kalewold leader at Macedonians Humanitarian Association (MHA) (he was assigned for the interview by Ato Biniam Belete, founder of the organization).

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Appendices

Appendix A: Source of information

The major source of information in this study comes from structured interviews - with philanthropy scholars, NGO leaders, NGO overseer directors, and laypeople - and a review of the sizable legal and informational document in the country along with a scholarly literature review. These interviews and documents provide ample detail on various aspects of the political and economic profile of Ethiopia, the meaning and understanding of philanthropy in the country, the history of the civil society, the composition of the nonprofit sector, government influence in the sector, major donors, the influence of culture and religion and other relevant information. While the documents and literature used are listed in the reference section, the interview process and protocol are elaborated in Appendix B and C.

Appendix B: Interview process

After drafting the purpose and intent of this study – i.e., to assess the philanthropic landscape in Ethiopia – the second step was collecting literature and descriptive statistical documents on the topic. However, this study followed an exploratory qualitative methodology to meet its objectives because of limited available statistical evidence. The first step of the method was to identify what kind of qualitative design needs to be conducted. As one of the major purposes of the study is to understand what philanthropy means to the Ethiopian people and the broad range of practice, interviews are found to be very suitable. Moreover, unlike the unstructured interviews, we followed structured interviews to be able to compare all participant's answers and discuss the main themes present. However, one of the limitations of the structured interviews is the missed opportunities to go more in-depth. In this study, we tried to minimize this limitation by letting the participants share stories and listen to what they say as long as they have time to answer at least the majority of questions in the protocol. After deciding on conducting structured interviews, we prepared the protocol while identifying participants in this study. I would like to thank Dr. Herzog and the larger project we are working on with her and the team in understanding the intersection of

philanthropy, religion, and youth development from the global context. This is because a few of the questions in this study protocol are also taken from the informative interview questions of this large project (Herzog et al., 2020). Most of the interview questions were developed as part of a class assignment for a summer course I was taking in 2019 titled “Global philanthropy” with Professor Pamala Wiepking. Because of the objective of the study, participants were selected based on their leadership roles in the philanthropy sector and academics.

The sample was selected using the snowballing method. First, my professor at IU Lilly Family School of Philanthropy - Kathi Badertscher - introduced me to one of the NGO leaders in Ethiopia. After interviewing this first individual, I asked the person to give me other NGO leaders’ contacts. In addition, I visited ACSO to interview officials and collect relevant documents both in hardcopy and softcopy. To interview philanthropy and social work scholars, I started from a personal network and used snowballing techniques. Although I initially recruited 15 participants, only eight face-to-face interviews were conducted with scholars, NGO leaders, and NGO overseer officials from June 5 to July 20, 2019. As these interviews were initially part of a reading course that I mentioned I was taking in summer 2019 (Global Philanthropy), IRB protocol was not issued. However, this study is now included under the Indiana University IRB approval for the larger project “Understanding Global Philanthropy” IRB number - #2002241306 - managed by Professor Pamala Wiepking. The interview guide used in this study is attached in Appendix C. The interview duration ranged between 30 minutes and 80 minutes based on the time the participants allocated given their other responsibilities. The interview used recorded oral consent instead of written consent. The chapter purposefully did not use direct quotes so as to de-identify almost all interviewees’ opinions except the director-general of ACSO. Identification for leader from MHA is used in a few places when the information he discussed is unique about the organization he represented, and the information he gave does not involve any potential risk to him.

Appendix C: Interview Protocol

Thank you so much for taking the time to meet with me today. I appreciate having the opportunity to learn from you. Before we get started, I want to give you a brief background on our project. The project is a book chapter we are planning to write on “The philanthropic landscape in Ethiopia.” In this chapter, we want to discuss the conceptual definition of Philanthropy in Ethiopia; the history, size, and scope of philanthropy and the nonprofit sector in the country; government influence in the nonprofit sector in the form of subsidies, fiscal incentives, and regulation; and also we want to discuss the influence of culture, religion, trust, and the regional difference in philanthropy and philanthropic infrastructures.

The second point I would like to clarify for you before we get started with the interview is that there are no right or wrong answers to any of our questions. We are interested in your thoughts, opinions, and feelings on the topics we will discuss today, and we hope that informs the projects we are working.

Thirdly, we want to record our discussion, and I want to make sure your willingness for our discussion to be recorded? Are you willing to be recorded?

Now we can get started, but before that, do you have any clarifications or questions for me about what I just shared with you?

1. Can you tell me a bit about yourself (your name, your personal and professional journey, research interests, etc.)
    a. What terms or terms would you use to describe activities that are intended to benefit others or contribute to the common good?
        i. [Probe] What comes to mind when you hear the term “philanthropy”? [How does this translate?]
        ii. [Probe] What comes to mind when you hear the term “generosity”? Or “charity”? [Translation?]
        iii. [Probe] To what extent do you think the terms “philanthropy” and “generosity” refer to the same or different activities or ideas?
2. [Probe] There has been attention, in the US and some other countries, to the notion that philanthropy refers to relatively formal and institutionalized activities and ideas (such as in countries where philanthropy refers to nonprofit activities that are in a distinct sector from state/governmental activities, and/or refers to relatively formal and organizational activities), while generosity refers to a general orientation to benefit others, which can range in the degree to which associated activities are formal or informal and formal activities. However, some scholars have challenged this idea, asserting that philanthropy can and should be the broadest and most inclusive term. Have you ever heard of this kind of assertion? Or have you heard the use of other relevant terms?
3. [Probe] To what extent do you think the terms “philanthropic” or “generous” [or another term] apply to the majority of young people who live in [affiliated countries]?
4. [Probe] To what extent do you think the “philanthropy” or “generosity” [or another term] of young people is similar to or different from older generations who live in [affiliated countries]?
5. [Probe] How do you think most young people in [affiliated countries] learn to benefit others?
6. How do Ethiopians define and practice philanthropy? It could be in the form of formal or informal practices.
7. What is the local terminology for Philanthropy in Ethiopia? Can you please translate this local terminology into English words that best fit the term?
8. Do you know about the history of philanthropy in the country? Can you please refer me to a contact person or a piece of reading that will help me know more about the history of Philanthropy in Ethiopia?
9. What is the influence of Ethiopian culture on the experience of philanthropy in the country? (Which type of culture enhances or hinders philanthropy in the country)

The following questions consider the nonprofit sector in your country. With the nonprofit sector, we mean the sector that is comprised of nonprofit organizations, also known as philanthropic organizations or not-for-profit organizations or NGOs. The common denominator for nonprofit organizations is that they are private (non-governmental), self-governing organizations, which on a voluntary basis, distribute goods and services to benefit a public purpose without the primary goal of making a profit for their owners.

10. To what extent has the country developed a philanthropic culture? In a sense that to what extent people perceive the nonprofit sector should be a provider of public goods and services?
11. Could you please describe the key development in the history of the nonprofit sector in Ethiopia?

12. What is the composition of the nonprofit sector in the country? How many nonprofit organizations are there in the country?

[Probe]: Do you know anything about the sectors they primarily work in (for example, health, education, religious, public, and social benefits)

13. How much is the nonprofit sector transparent, accountable, and effective?
14. To what extent do people trust nonprofit organizations in the country? Is lack of trust in the nonprofits an issue that is covered in the news frequently? Have there been recent scandals (<5 years) in the nonprofit sector influencing people's trust? And together with this question, can you explain the relationship between NPOs and the media?
15. How do you describe government influence in the nonprofit sector? In the sense of the relationship between the public sector and the nonprofit sector expressed in terms of subsidies such as the percentage of the nonprofit revenue derived from public sector income, tax incentives, and the regulatory system in the country? Does the government actively influence the nonprofit sector in your country? And if so, can you share some of the consequences?
16. Can you please describe the positive and negative consequences of the 2009 CSO's proclamation
17. In what way have the national and international for-profit firms influence philanthropy and the nonprofit sector in the country? Such influence could be in the form of private nonprofit consultancy for donors and nonprofits, financial advisory professionals (trained staff at financial institutions; charity desks). Are these professional consultants local or from other countries, if so, from which countries?
18. What are the religious composition in the country and their influence on philanthropy and the nonprofit sector in the country?
19. Who are the major donors in Ethiopia? Individuals, corporates, different types of foundations, charitable lotteries, international money streams?
20. Who are major domestic donors? (Individuals, corporates, religious institutions, informal associations?) Do you have a statistical percentage of the people participating in various forms of philanthropic behaviors (for example, giving, volunteering, helping, blood and organ donations)? Could you please tell me where I could get documents/statistics regarding major donors and peoples participating in the nonprofit sector in the country?
21. How professional are the nonprofit sector and its fundraising scheme?
22. Why do you think is the reason for Ethiopian individuals to engage in activities that are intended to benefit others?
23. Do people in Ethiopia discuss their philanthropic behavior, or is it something done anonymously?
24. Can you describe the urban, rural, and geographic differences in the country about philanthropy and philanthropic infrastructure?
25. Who else do you think we should talk with in terms of scholars, NGO directors, local donors, etc., who would give us relevant information to write the chapter?
26. Do you have some last points you want to add that you think are important to write about the philanthropic landscape in Ethiopia?

Thank you! We are incredibly grateful for the time and energy you put into this discussion. I've learned a great deal from our discussion today and am thrilled to have met you/gotten to know you better. I hope that we can continue to be in touch with one another on this project or another.

3. Giving in Nigeria: Strong Cultural and Religious Traditions of Generosity and Donor-dependent Civil Society Sector

Anastesia Okaomee

1. The Philanthropic Landscape

1.1 Basic Facts

Nigeria, the most populous black nation in the world, is located in West Africa with a population of about 200.9 million people (The World Bank Group, 2020). Nigeria operates a federal system of government with 36 states and a Federal Capital Territory. A multi-lingual and multi-cultural nation state, Nigeria is home to over 250 ethnic groups and has three major tribes – Hausa in the North, Igbo in the southeast, and Yoruba in the southwest. Although there are many indigenous languages, the Hausa, Igbo, and Yoruba languages are dominant in the country. However, due to the influence of British colonization (mid-1800s – 1960), English became the lingua franca in Nigeria. The country is divided into six geopolitical zones – the North Central, North East, North West, South East, South South, and South West (Federal Republic of Nigeria, n.d).

Nigeria is rich in diverse minerals including petroleum, natural gas, iron ore, coal, gold, limestone, and other natural resources. Nigeria's economy has benefitted largely from oil exploration and exportation, and the country is the biggest producer and exporter of petroleum in Africa. Nigeria shares borders with four countries – Benin in the southwest, Cameroun in the south, Chad in the northeast, and Niger in the north.

Table 1. Basic facts about Nigeria in 2018 and 2019

Population, total	200,963,599*
Surface area (sq. km) (thousands)	923.8**
GNI, Atlas method (current US$) (billions)	407.928*
GNI per capita, Atlas method (current US$)	2,030*
Unemployment, total (% of total labor force)	8.53*

Source: The World Bank Group (2020)
Year: *2019 ** 2018

2. Conceptual Definition and Practices of Philanthropy

Prosocial behavior is embedded in the cultural life of the Nigerian people. Helping others or being generous is conceptualized similarly across the Nigerian tribes. The local terms that express the notion of "rendering help" include "*Enyem aka*" in Igbo, "*Iranlowo*" in Yoruba, and "*Taimako"* in Hausa. A generous person – one who renders help or engages in acts that benefits others is described as "a person of good heart" - locally referred to as "*Onye obi oma"(Igbo*), and '*Oninure*' (Yoruba). Similarly, '*Mai saurin bazar wa*' (Hausa) refers to a person who is open handed and gives readily. It is important to note that the same local terms can simultaneously express helping or generosity.

The word 'philanthropy' has not been in common use among individuals in Nigeria in describing their giving. Philanthropy as goodwill, generosity, humanity, and compassion is demonstrated in the daily life of giving and helping behavior in the Nigerian culture. This study sets out to understand the culture and giving traditions and the civil society in Nigeria. There is very few formal documentation and information about philanthropy in Nigeria, and even less about the giving traditions and expressions of generosity among the people. To fill this gap, for this study, civil society organization (CSO) leaders, academics, and other individuals were interviewed about the practices and the culture of giving in the country. More information about the sources of information, methodology, and interview procedure and can be found in the Appendices A and B of this chapter.

Those interviewed for this study share similar, but also different notions about philanthropy. For instance, in response to the question "What comes to mind when you hear the word philanthropy?", some CSO leaders highlighted the notion of a system of organized charity (Expert interview 1, 2020; expert interview 15, 2021) as the quote below also indicates:

"... philanthropy, [that is,] giving for a public cause is not different from charity, goodwill, ... I think the west have so much organized their system of charity [as philanthropy] ... the concept of it exists in Africa ..." (Expert interview 1, 2020).

Apart from the notion of organized giving, most CSO leaders interviewed for this study expressed a similar notion of philanthropy as 'large scale giving by the rich' or giving by those who are well off or have more than enough. The word 'philanthropist' is therefore largely associated with those who are well-off and give of their wealth. In this perspective, the chieftaincy title holders in the communities who use their wherewithal to benefit individuals with less resources are cited as example of philanthropists (Academic Expert interview 12, 2021), although the perception of who a philanthropist is may have changed over time:

"Presently, ... people see philanthropists as people who [for instance] build hospitals, schools. ... Situation has changed but we cannot say that we don't have philanthropists in the olden days. ... a chief who gave somebody a basket of yam or cocoyam to go and plant is a philanthropist. Or don't you think so?" (Academic expert interview 12, 2021)

As the foregoing indicates, despite the literal meaning of the word 'philanthropy' as generosity, kindness, and benevolence, there has been some connotations surrounding its usage. For instance, while the above quote indicates the changing conceptualization of a philanthropist and that giving generously means aiding others to live a better life, it highlights the connotation of giving by the

rich. Another response to the question ‘what comes to mind when you hear the word philanthropy’ highlights the connotation of large scale giving by ‘big donor’ organizations to CSOs:

“I think of the foundations and the western countries that . . . make grants to NGOs. . . . What comes to mind … some big corporation. Some wealthy individuals out there .. . doling out big sums of money, to organizations.” (Expert interview 2, 2020)

Not all interviewees however view philanthropy as ‘giving by institutional donors to CSOs’. While that notion seemed common among many CSO leaders who receive funding from ‘big institutional donors’, one CSO leader whose organization does not seek funding from institutional donors explains philanthropy simply as giving from the heart. According to this interviewee, philanthropists are those who ‘support other people genuinely from the heart and passionately’, not those seeking to be applauded (Expert interview, 14). This perspective also reflects the motivation of giving than the size of giving or whether the giver is an individual versus institutional donor. In this light, the perspective seems to accommodate any and everyday acts of kindness. Another CSO leader seems to concur by noting that generosity, charity, and philanthropy mean one and the same thing – kindness (Expert interview 19, 2021).

Although individuals in general may not describe their giving as ‘philanthropy’, some interviewees explain that in recent times, some publicly generous givers have been referred to as ‘philanthropists’. Interestingly, the few names the interviewees (except for one interviewee) identified are mostly male donors who are either politicians or capitalists who channel their large scale giving through their private foundations. Excluding other forms/levels of giving, and the connotations of philanthropy/ philanthropist seems to pervade the sector even in the western context. For instance, focusing on the United States, Payton & Moody (2008) write:

“Because philanthropy is commonplace, most people have opinions about it in this broad sense, but these opinions are often uninformed. For example, many Americans think that most philanthropic giving comes from large foundations like the Ford Foundation and from large corporations like Microsoft. In fact, a whopping 83 percent of all dollars given philanthropically in the United States are given by individuals, not by corporations or foundations.” (p. 11)

Payton and Moody thus encourage using the term philanthropy to express the broader meaning that includes different forms, types, and levels of voluntary action. As they observed, “many (perhaps most) people in this field define philanthropy in a narrower way.” (p. 37) According to them, referring to philanthropy as a “large-scale giving by wealthy ‘philanthropists’” presents a narrow connotation of the term (See Table 2 below for other connotations).

Table 2. The narrower connotations in the use of the term philanthropy

1. Philanthropy refers to giving (or perhaps giving and service both) and is therefore distinct conceptually from the nonprofit sector. Philanthropy is giving, and nonprofit groups are the entities that receive that giving. 2. Philanthropy refers to large-scale giving by wealthy "philanthropists," a meaning that was cemented a century ago as a way to describe the relatively new phenomenon of massive giving by people such as John D. Rockefeller and Andrew Carnegie. 3. Philanthropy refers solely to giving by private foundations or other institutional grantmakers.

Source: Payton & Moody (2008, p. 37)

Scholars are however seeking to address this issue. For example, the Women's Philanthropy Institute[17] (WPI) at the Indiana University has been committed to changing the connotation suggesting a 'philanthropist' refers to a wealthy male donor through the #IAMAPHILANTHROPIST campaign.

Irrespective of how givers identify or are described (e.g., generous, kind, philanthropist), in Nigeria, giving and helping is deeply rooted in the culture of kinship and communalism. The communal life of the people implies that individuals receive help primarily from their family, kin, and relatives. This culture of giving and helping provides a form of social security for family and community members. In general, helping a person in need is a moral obligation and, in some cases, not helping is seen as being wicked or stingy. As discussed later in the chapter, helping behavior in the Nigerian society is equally deep-rooted in religiosity. Christianity and Islam are the two largest religious faiths practiced in Nigeria, with the Roman Catholic, Anglican, Methodist, Baptist, numerous Pentecostal and other congregations making up the Christian body[18].

Generosity in the Nigerian culture is practiced in several ways, in diverse forms, and during different occasions and life events. Culturally, giving and receiving is mostly practiced horizontally with people giving directly to family members, distant relatives, members of the community, and friends. People also give to strangers and non-relatives. While it is a cultural expectation to help kin, religious beliefs play a strong role in motivating giving to non-kin. Examples of helping behavior include paying school fees and providing accommodation in one's home for relatives; contributing money and in-kind gifts to assist a person during birth and marriage ceremonies; assisting the bereaved, orphans and widows; providing food and other necessities for the poor during festive periods like Christmas, Easter, and other religious holidays. Apprenticeship is also one of the ways of helping others, in which case businessmen help to teach others (mostly the young people) trade and assist them with some financial capital to start their own business and become financially independent.

The Nigerian culture also provides cultural institutions that provide mutual help and assistance for members. The chieftaincy institution, village Age grades, hometown unions and community associations are examples of the cultural institutions that provide social safety nets for individuals and their communities (Samuel, 2013). For example, the "Age grade" groups (admits individuals born within a specified period), provide gifts of time and money to assist members or their families especially during sorrowful events. *Isusu* (thrift society) is another example of locally organized

[17] https://philanthropy.iupui.edu/institutes/womens-philanthropy-institute/research/women-give19-video.html

[18] Many unorthodox congregations identify as Pentecostal while others do not. Apart from the Roman Catholic church, many unorthodox congregations have the largest congregations in Nigeria.

system through which individuals contribute agreed sums of money on a regular basis, invest part of the money, share proceeds, and loan money with minimal interest to members. *Isusu* thus serves as a form of local banking system (Expert interview 10, 2020; Academic expert interviews 12 and 13, 2021.

There are several motivations for giving among Nigerians. In general, the extended family system provides a strong foundation and obligation to give. Giving to 'build the society' is a strong motivation for generosity among kin, clan, and community as the expressions below indicates:

"… the extended family system . . . played a very, very great role in all these things we are discussing. Even though, . . . people say that the same extended family is what is making some people to be poor. But, I don't think so because when you help to build your Umunna [kin] or your relations, one way or the other, these people will help to do something in the society, [and] you will benefit because they say that if the person you help train, … doesn't give you, and he builds a tarred road, at least you walk on that [tarred road]. If he puts electricity in the village, it benefits you. So, one way or the other, whatever that person did will definitely come to you" (Academic expert interview 12, 2021)

As expressed in the above quote, giving to relatives and one's kinsmen helps to build the community and society in which everybody benefits. Thus, culturally, people give to kin and community with a mindset of development and to 'break the cycle of poverty' (Expert interview 15, 2021). Other motivations identified by many interviewees include religious beliefs, compassion to alleviate human suffering, awareness of need, reciprocity, having wealth, and recognition. Some individuals also give to extend their networks and build social capital from which they can draw support when needed (Expert interview 20, 2021). While some of these motivations reflect more altruistic values, others seem egoistic. For instance, giving because we have "some concern about the well-being of others and about the needs of our communities" reflects altruistic values (Payton & Moody, 2008, p. 84) than a more egoistic motivation of giving to gain recognition. However, as Burlingame (1993) argues, both altruism and egoism combines to motivate giving. What may be more relevant is the consideration of the impact of giving in the lives of others. Impacting the lives and livelihoods of individuals such as meeting basic human needs and advocating against violations of human rights of individuals and communities appears to be a major motivation in the evolution and work of many CSOs as the discussion in the next section also highlights.

3. History

The ethos of giving in Nigeria and in the broader African context is rooted in kinship and communal ties. An individual's social security is connected to a web of communal relationships and cultural expectations. As Moyo (2013) notes, in most African cultures, a person may be seen as poor, not because the person lacks money, but because the person is bereft of relatives either biologically or socially. This culture of giving is further deepened in religious beliefs of giving to God, being one's brother's keeper, and aiding strangers in vulnerable situations. In times of need, individuals can draw financial and social support from their 'spiritual' kin in their religious congregations. Nigeria has a strong culture of direct person to person beneficence. At the same time, giving and helping are also facilitated through organized local and religious institutions. As discussed later in this section, some of those institutions predates British colonization (mid-1800s - 1960) and the creation of the nation state Nigeria in 1914 (Kew & Kwaja, 2018). The rest of this section discusses the various historical events that explain the evolution and development of civil society in Nigeria.

The Nigerian civil war (1967 – 1970) which started following the proclamation of the new republic of Biafra by 'Lieutenant-Colonel Chukwuemeka Odumegwu Ojukwu, the then military governor of the Eastern Region (LeVan & Ukata, 2018) saw the entry of international aid and "first humanitarian effort dominated by CSOs" (De Waal & De Waal, 1997, p. 73). For instance, the Joint Church Aid (JCA) and the Red Cross provided relief during the famine in the war-torn Biafra region. Other international non-governmental organizations (INGOs) provided aid to other parts of the country. The international humanitarian efforts in Biafra, for instance, prompted the creation of new INGOs like the International Disaster Institute and Sans-Frontierism (Ibid). These INGOs could be seen as the forerunners of the local CSOs. Local CSOs started springing up by the 1970s with the aftermath of the civil war. The concept of CSOs was not commonly known until the mid-1990s (Expert interview 2, 2020).

By the mid-1980s, the government implemented the Structural Adjustment Program (SAP). The SAP was introduced by the International Monetary Fund (IMF) to get African governments to service their debts (Expert interview 2, 2020; Samuel, 2013). The SAP policies promoted lean government resulting in government withdrawal of bursaries, increase in school fees, and devaluation of the Nigerian currency, the "Naira". The devaluation of the Naira impacted negatively on the production of goods by local businesses thereby contributing to economic crises in the country (Expert interview 2, 2020). The limited government provision of public goods created space for the emergence of local CSOs. These CSOs sought to fill the gap created by the inadequacy of government welfare provision. As Anheier (2014) explains, one of the reasons CSOs exist is to fill the gap created by the failure of government.

The long military rule (1983 – 1999) in Nigeria also influenced the development of CSOs. For instance, the mid-1990s marked another historical development in Nigeria. The military regime (1985 – 1993) led by Ibrahim Badamosi Babangida attempted to democratize Nigeria by conducting democratic elections in 1993. The regime however annulled the June 12 presidential elections of 1993 and this cancelation resulted in a national crisis (Samuel, 2013). Amidst the crisis, Babangida exited office in August 1993 and was succeeded by an interim government, while a new military government led by late Gen. Sani Abacha took over power in November 1993. The military dictatorship of the time gave impetus to the rise of human rights movements to advocate the rights of the poor and protest the excesses of the military junta. One of such excesses was the November 1995 execution of a writer-

activist, Ken Sarowiwa who fought against the exploitation of natural resources in Ogoniland by the Royal Dutch Shell (Campbell, 2002). These movements became more organized and formalized by the time the military left power in 1999 (Expert interview 2, 2020). The civil society organizations that came into existence in response to the military dictatorship include the Civil Liberty Organization, and Campaign for Democracy (Expert interview 15, 2021). By the end of the military era also, CSO networks and coalitions were springing up including the Transition Monitoring Group, Alliance for Credible Election, and Legislative Advocacy Coalition for Violence Against Women (Expert Interview 19, 2021)

Several other events influenced the development of CSOs in Nigeria. In southern Nigeria, there have been decades-long agitations by communities in the Niger Delta region. The agitation has been against the environmental pollution and biodegradation resulting from oil exploration activities of the multinational oil corporations such as 'Total Fina Elf, Mobil Producing Unlimited, Texaco, Shell and Chevron' (Dode, 2012, p. 239; Ejumudo, 2011). The oil exploration has been blamed for the loss of livelihoods, internal displacements, and persistent poverty in the region. Such negative effects gave rise to human rights groups. For example, the Movement for the Actualization of the Sovereign State of Biafra (MASSOB) was led by the late Ken Sarowiwa to seek justice for the affected peoples (Naanen, 1995). In northern Nigeria, there has been long standing ethno-religious conflicts, and insecurity in the north-east for years which has resulted to loss of lives and livelihoods (Nwagboso, 2018; Salawu, 2010). Together, these different socio-economic crises motivated the work of local CSOs, and increased the presence of INGOs in the areas mostly affected (Expert interviews, 2020).

Apart from the historical developments discussed above, Kew & Kwaja (2018) categorize the evolution of civil society in four generations based on how the civil society institutions evolved and the nature of the relationship between civil society and the state (see Table 3 below). According to Kew and Kwaja, the first generation including traditional institutions, ethnic associations, and religious institutions which existed from precolonial times "gave legitimacy to the rulers in the form of divine right to rule" and was fostered by the belief in 'divinities' (p. 372). The traditional institutions still wield considerable 'cultural authority' and are important civil society actors.

The second generation of civil society which covers trade unions, professional associations, business associations, and student unions were fostered by the "Imposition of the Nigerian state in early twentieth century, with its growing bureaucracy alongside the slow development of a modern economy" (Kew & Kwaja, 2018, p. 375). According to Kew and Kwaja, these groups sought to democratize the state and therefore functioned more like 'pro-democracy movements' which consequently led to their being oppressed by the military governments during the 1980s and 1990s. To some, the evolution of civil society in Nigeria can be traced to the student movements since the country's independence in 1960 (Expert interview 15, 2021).

NGOs are the third generation of civil society groups that emerged in response to the state authoritarianism and coupled with declining state capacity for service. Although the NGOs had a positive relationship with the state in the initial years of President Olusegun Obasanjo, they fell out of favor following the administration's attempt to amend the constitution to allow Obasanjo to seek a third term in office (Kew & Kwaja, 2018).

The fourth generation refers to the social media-based civil society. This generation marks the era of CSOs that creatively use social media platforms such as Facebook, Twitter, and WhatsApp in promoting civic participation and political activism (Kew & Kwaja, 2018). This transformative

approach in political activism has however drawn the ire of the government with attempts to monitor people's social media engagement (Expert interviews, 2020).

Other influences on the development of civil society in Nigeria can be attributed to the historical relevance of the role of the international religious-based organizations such as the Roman Catholic based organization, Caritas International (expert interviews 2020/2021) and the Young Women Christian Association (YWCA) in promoting charitable work and civil society; the evolution of women advocacy and formation of women organizations in the country by 1990s including Women in Nigeria (WIM); the media which acted as a civil society actor, and the role the Nigerian Bar Association played especially with the activism of Gani Fawehinmi, a human rights lawyer and Senior Advocate of Nigeria (SAN) (Expert interview 15, 2021). Others include the promotion of civil society through the international organizations like UNICEM and ILO by the 1960s and 1970s, nationally organized pressure groups, and the influence of the Beijing Conference attended by many women journalists in the media who also received training on reporting events in the country at the international level (Expert interview 16, 2021).

Table 3. Four Generations of Nigerian Civil Society

Generation	Type of Civil Society Group	Structural Orientation towards the State
First (precolonial)	Religious and traditional institutions, ethnic associations (ascriptive groups)	Neutral
Second (c.1914-80)	Trade unions, professional associations, chambers of commerce, student associations (voluntary membership organizations)	Positive
Third (c.1980-present)	Nongovernmental organizations (human rights, pro-democracy, women's interests, economic development, environmental, conflict resolution, etc.)	Negative
Fourth (c.2005-present)	Social media-based movements	Transformative

Source: Kew & Kwaja (2018, p. 371). Civil Society in Nigeria.

3.1 Extent of Philanthropic culture in Nigeria

While Nigerians engage daily in activities that benefit others to help those in need and build the society, there is the understanding of the role of government in providing basic social amenities and creating an enabling environment for individuals and businesses to thrive.

With a focus on the United States, Payton & Moody (2008) suggest that government and civil society can complement each other in the provision of public goods. In their words:

Both government and philanthropy provide public goods. Sometimes they do so in partnership—government money is a primary source of funding for nonprofit organizations—and other times philanthropy steps in to provide public goods—goods that are vital to a democratic society - when both the market and government fail to do so (p. 156).

The CSO leaders interviewed may argue that the above scenario painted by Payton and Moody differ from their experiences. As most of them indicated, the government has not been the primary source of funding for the CSOs. They share the opinion that Nigerians see the primary role of the government is to provide public goods, but they also perceive the government as not adequately fulfilling its role. The people see the CSOs as filling the gap created by government failure but not as the primary providers of public goods and services (Expert interviews, 2020; Expert interviews, 15 and 19, 2021). These CSO leaders also noted that CSOs are seen as the face of poverty alleviation in the communities. As a result, they are sometimes mistaken to be representatives of the government. In such cases, the CSOs have to educate the communities that CSOs are not government representatives, but they are only providing limited resources to supplement government efforts and are equipped to hold the government accountable (Expert interview 18, 2021). There is also the general notion among the people that CSOs are funded by international donors. Perhaps, this notion of being externally funded may explain, in part, why individual giving to the CSOs is still minimal in comparison to giving to religious congregations and faith-based CSOs.

Giving directly to a person in need is the dominant culture of giving in the society. Individuals carry a daily burden of helping close and distant relatives and members of their religious faith, including strangers. As such, the average Nigerian may be less inclined to give to an institution to help an unknown person. However, there is a strong culture of giving to certain institutions such as the orphanages, prisons, and institutions for the blind especially during festive periods, because these institutions cater for the most vulnerable people in society (Expert interviews 2 and 6, 2020; Expert interview 13, 2021). In general, the understanding is that occasional support from individual giving come mostly from the friends of the CSO leader or those acquainted with their work (Expert interviews, 2020). However, some have observed that the trend in individual giving to the CSOs is improving and increasing depending on several factors such as the NGO's fundraising strategy. For instance, crowdfunding is becoming a successful strategy for raising money from individual Nigerians (Expert interview 2, 2020). Individual giving is also elicited if the cause/project being marketed is of interest or addresses a social need of importance to individuals and groups (Expert interviews 12 and 13, 2021). As Payton & Moody (2008) rightly noted, "people often give because they believe in the mission or cause of an organization." (p. 42). They also give if the CSO leader is trusted and the organization communicates it vision effectively and publicizes its projects well (Expert interviews 14, 17 and 18, 2021) and in such cases, "Nigerians even give beyond expectation." (Expert interview 17, 2021).

Wealth is openly celebrated in many Nigerian cultures. There is a communal and social expectation that the rich should render help to their less well-to-do relatives and community members. In recognition of past generosity and in anticipation of future beneficence, communities can confer cultural and social titles to generous persons (Expert interview 1, 2020). For instance, the title name '*Ochili O zua*' indicates a person who trains and raises many other people. In most cases, the wealth of the prominent members of the community is not seen as individual wealth. It is instead considered collective or communal wealth because other members of the community help in building such wealth, for instance, by going to work in the farm of the rich person. This collective labor is done out of love not in servitude to the rich. The rich in turn provide help to the

community members (Expert interview 12, 2021). Perhaps the notion of collective wealth may also be understood from the perspective that the rich are expected to share their wealth:

". . . the community expects that if you are well off, they don't expect you to keep that wealth all to yourself. It's expected that you are going to, you're going to share it. And the giving that we do at the community level is something that virtually everybody does" (Expert interview 2, 2020).

The culture of celebrating wealth can promote political giving for some individuals with political ambitions. Giving earns the giver some social reputation. In addition, there is the perception that a generous person can be trusted to solve social problems when elected to office. Consequently, some political aspirants can use their giving to secure the people's trust and gain political approval during elections.

Apart from the rich or political aspirants, some individuals also give openly, such as in religious and social events. In general, donations are announced during events as a form of recognition, and a way to prompt more donations. Some individuals however prefer to give anonymously (Expert interview 1, 2020) in keeping with the religious ethic that "the left hand should not know what the right hand is doing"[19]. Others may give anonymously based on some cultural ethic that announcing help rendered to a person may embarrass or humiliate the person being helped, or perhaps to avoid being seen as boastful. Giving anonymously is not known to have social consequences in the Nigerian culture. However, it may have negative consequences for political office holders whose constituencies need to be aware of the help provided to their communities. The expectation of the people that public office holders should benefit their constituencies is hinged on the knowledge that the government appropriates funds to senators for constituency projects. BudgIT, a tech-based CSO, simplifies the government budget for the people thereby enhancing citizens' ability to demand accountability and transparency in government spending.[20] With a simplified understanding of the budget, some CSOs operating in good governance then sensitize the communities about government allocations for constituency projects and educate them to hold their representatives in the government accountable on the use of appropriated funds (Expert interview 7, 2020).

A more recent trend in ways of giving is celebrating birthdays with the less privileged in society. Apart from cooking and sharing food, some people use their birthdays to raise funds from friends and family to support those in orphanages, poor/childless widows, and blind people living in the 'blind colony'. Some individuals may even give money directly to a CSO to help distribute resources to identified group of people on their birthdays (Expert interview 14, 2021). Finally, another socio-cultural norm promoting giving in general is 'to always be compassionate to those you are better than' because one is better off by divine providence not necessarily by personal abilities (Expert interview 19, 2021).

[19] The Bible book of Matthew 6:3 admonishes, "But when you give to the needy, do not let your left hand know what your right hand is doing.' (New English Standard Version)

[20] https://yourbudgit.com/about-us/

4. Size and Scope of Philanthropy and the Nonprofit Sector in Nigeria

Civil society comprises organizations that operate in the space outside the market and the state (Salamon, Sokolowski, & List 2003). In Nigeria, these organizations exist in diverse forms and identify more broadly as non-governmental organizations (NGOs) or civil society organizations (CSOs) (ICNL, 2019). There is no legal taxonomy identifying which organizations designate as CSOs or as NGOs. Among these organizations, the term community-based organizations (CBOs) are used more to refer to the grassroots organizations, while faith-based organizations (FBOs) refer to the religious denominations and CSOs that identify as faith-based. Hudock (1995) was accurate when he noted that no universal definition of NGOs exists in part because organizations that can fit into the description of NGOs are innumerable. Although the terms CSOs and NGOs are used interchangeably in the Nigerian context, CSOs is used in this chapter for consistency.

Individuals and groups can register CSOs freely in Nigeria so long as the legal requirements are met (see Corporate Affairs Commission at www.cac.gov.ng for registration requirements). CSOs can register as Companies Limited by Guarantee or Incorporated trustees (Council on Foundations, 2020). In Nigeria, there are thousands of registered CSOs, and these CSOs operate in different sectors of education, religion, health, agriculture, sports, arts, and culture. Their activities include the provision of basic needs for the most vulnerable populations, promoting girl child education, human rights, and good governance.

There are several civil society networks in Nigeria. These networks seek to promote collaboration among members and to streamline the CSO-government relations as part of their goals. Nigeria Network of NGOs (NNNGO), Publish What You Pay (PWYP) and Nigeria Civil Society Situation Room (Situation Room) are a few examples of CSO networks. NNNGO was established in 1992 and has over 1,800 registered members as of 2019 (Nigerian Network of NGOs, n.d.). PWYP is a network of CSOs that seek to hold the government accountable by demanding government to be transparent with the revenue from the extractive industries and on how the revenue is channeled to improve the lives of the people (Publish What You Pay, n.d). The Situation Room which was set up in 2010 brings over seventy CSOs together in a collaboration to ensure credible electoral processes. It coordinates information sharing and responds to problems during elections (Nigeria Civil Society Situation Room, n.d).

The revenue structure for the CSOs is vital for their operations, as well as their sustainability. According to Anheier (2014), CSOs in general have three main revenue streams: government funding, private donations, and fees from commercial activities. Interviews with CSO leaders indicate that in Nigeria, government funding does not constitute a regular income stream for the CSOs. Additionally, many CSOs do not generally engage in commercial activities, some generate financial resources by providing trainings and consultancy services. As discussed in the preceding section, individual giving to CSOs is generally minimal. Overall, the interviewees indicate that most CSOs are dependent on grants from international donors (Expert interviews, 2020; Leurs, 2012).

The international donors include bilateral and multilateral agencies like the African Development Bank, Canadian Aid, UNDP, USAID, UKAID, the World Bank, and private foundations like the Ford Foundation, Bill and Melinda Gates Foundation. Some of the CSO leaders interviewed suggest that because most funds given as official development assistance by bilateral and multilateral agencies

as are channeled through the government, most official development assistance does not get to the local CSOs working among the vulnerable populations where the funds are most needed. In line with this view, Adelman (2009) alludes to the general notion that internal development aid to Africa has not addressed the problems it is intended to solve. For instance, she mentions the Canadian Senate Committee on Foreign Affairs and International Trade which concluded that the Canadian government aid programs in Africa have not made remarkable impact. As the author noted, instead of building resilient institutions and capacities in recipient countries, development fund projects have been handled by “a few large contractors with high overheads who are incentivized by lasting contracts” (p. 29).

The private foundations in Nigeria provide another source of support to the work of the CSOs. The CSO leaders however suggest that the foundations do not mostly operate with grant making model that can enable them to apply for or access the foundation funds. Instead, typically the foundations operate their own programs thereby benefitting the people directly. Information on the websites of some of the private foundations (see the section on ‘Major Donors’) does suggest the foundations are not active in grantmaking to local CSOs. For a few foundations that make grants, the lack of access to such foundation grants by most CSOs may be due to the thematic and geographic areas focus of the foundation grant making. For instance, the TY Danjuma Foundation makes grants annually to CSOs working in health and education, and focuses in only two states – the founder’s family home states (TY Danjuma Foundation, n.d).

The corporate social responsibility (CSR) programs of the companies can also serve as another funding source for the CSOs. The CSO leaders interviewed share similar opinions that it is difficult to benefit from a CSR program if a CSO does not know someone in the decision-making cadre in the corporation. Also, the corporations seek a return and are predominantly interested in what the company will gain in return for their giving. In explaining this quid pro quo nature of corporate giving, Worth (2016) refers to the relationship between the nonprofits and corporations as partnerships which benefits both parties. He suggested that despite the financial provision to the nonprofits, corporate giving is not philanthropy because the corporate giver expects a return on their gifts. The return may be in the form of increased market share, corporate goodwill, and/or improved image. In other words, if a nonprofit is unable to demonstrate the return on investment (ROI) for the potential corporate donor, the nonprofit will most likely not attract CSR funding. Worth notes further, that a nonprofit needs to understand the business goals driving corporate giving and frame its request to reflect how the nonprofit’s program will contribute to advancing those goals.

Volunteering is another source of support to the CSOs. However, volunteering as a conscious charitable contribution is not yet a deep-seated culture. Many CSOs work with volunteers albeit mostly on an ad hoc basis. Records are not currently available to understand the impact of volunteering on the work of CSOs, such as the financial equivalence of volunteer hours.

Apart from various funding sources discussed above, INGOs are also another source of support to national CSOs. As indicated by many interviewees, there is a substantial presence of INGOs. Save the Children, Amnesty International, Action Aid, and the Médecins Sans Frontières are examples of INGOs active in Nigeria. Save the Children, for example, focuses on helping children affected by violence, advocating for child education and against early marriage for girls in the northern Nigeria (Save the Children, n.d). Amnesty International operates in the country focusing on defending human rights. For instance, the organization worked in the Niger Delta where it helped communities get justice against the biodegradation of oil exploration activities of the oil companies

(Amnesty International, n.d). The CSO leaders interviewed for this study in 2020 mentioned that most INGOs are currently focusing their work on the northeast Nigeria and the Niger Delta as places experiencing the most problems discussed earlier in the chapter.

Nevertheless, the presence of many of INGOs have certain implications for local CSOs. Interview with CSO leaders reveal that the presence of INGOs create competition among their local counterparts. The INGOs employ local staff thus creating employment, but in the process poach trained staff from local CSOs, and experienced leaders in the sector (Expert interviews, 2020; Expert interview 21, 2021). Some INGOs also work with select local CSO partners as these local partners have more resources and organizational capacity ensuring their systems and processes meet their corresponding international donor guidelines. The more established CSOs therefore have an edge over other local CSOs in competing for donor grants (Expert interview 1, 2020).

The CSO leaders interviewed for this study also decried that accessing international donor funding requires tedious proposal application process and reporting guidelines. Accordingly, O'Brien & Evans (2017) observed that recipient organizations deal with excessive conditions and tedious reporting requirements as consequences of power asymmetries inherent in donor-recipient relationships. Hudock (1995) also noted that due to dependence on INGOs, NGOs in the Global South are more affected by external control.

In addition, grants by INGOs are restricted to programs that reflect their donor interest, and sometimes these donor-driven programs do not address the critical needs among the vulnerable populations. Hence, being dependent on donor funding has important implications. AbouAssi (2013) found that CSOs may shift their focus in response to a funder's agenda. Even so, CSOs have multiple areas of focus and as a result can easily adjust their objectives to meet the funder's area of focus without the need to change their organizations' overall goals and values both legally and operationally. This might explain in part why some CSOs register and operate with broad mission statements that enable them to apply for funding in diverse thematic areas (Leurs, 2012).

Although operating with a broad mission may be construed as mission drift, the notion of mission drift differs. In a mission drift, CSOs deflect their original mission or go into commercial ventures (Powell & Steinberg, 2006). However, the broad mission strategy is different since the CSOs indicate their varying thematic areas while registering their organizations. As a result, they are legally free to seek funds in those areas. Working in different areas raises the question of whether the CSOs have the capacity and knowledge to operate in diverse fields. One interviewee suggested that operating in different fields (e.g., education, health) may only pose a problem when the CSO lacks capacity in those areas. Some other interviewees believe the lack of capacity in certain areas are sometimes addressed by funders. For instance, interviewees mentioned that most of the international donors incorporate training programs in their grants and thereby build the capacity of CSOs to carry out the funded projects. The INGOs that collaborate with the local CSO partners also provide or sponsor trainings for their partners to enable them to implement the projects. One CSO leader however suggested that operating in many thematic areas may affect the trust of the people if the organization is perceived as 'a jack of all trade' without being effective in any area (Expert interview 7, 2020). Similar to mission drift, the underlying aim of the broad mission strategy is to ensure the organization's survival (Ma et al., 2018; Expert interview 4, 2020). Indeed, CSOs relying on foreign aid are susceptible to volatility of funding (Khieng & Dahles, 2015), thus providing incentive for using broad mission strategy. Perhaps, the example below shows how donor focus sometimes drives strategies that CSOs adopt. As the interviews revealed, the insecurity in the country, which

heightened humanitarian need and prompted a surge of INGOs in some parts of northern region, has made some CSOs operating in the south to relocate to the north, an area believed to not have as much capacity in the sector compared to the south. Also, because many donors are currently focusing on areas like gender-based violence (GBV), child protection, violence against women and girls, etc., many CSOs are now going into service provision in these areas (Expert interview 21, 2021).

Finally, being donor-dependent accompanied by lack of sustainable funding sources cause some CSOs to employ staff only on temporary basis when they have a funded project. Although it is used as a survival strategy, such a practice may have negative impact on continuity of operations. Furthermore, most donor funds are restricted to project activities causing many local CSOs to have the inability to save funds and sustain their activities (Expert interviews 1 and 2, 2020).

5. Government Influence in the Nonprofit Sector

5.1 Government subsidies

Responses from interviewees suggest that it is not the norm for CSOs to have revenue from the government as part of their financial portfolio. The government does not provide subsidy to the CSOs, and for the most part, the government does not contract social services to CSOs. A government agency may however collaborate with a CSO to implement a social project. In that case, the CSOs function temporarily as a service provider for the government. As some interviewees noted, such collaboration may be formed to fulfill a requirement by an international donor agency as a condition to fund a government social project.

5.2 Fiscal incentives

The major incentive for the operation of CSOs is the tax-exemption provision by the Companies Income Tax Act (CITA). In general, CSOs do not pay income tax on donations. However, CSOs are required to pay income tax at the same rate of 30% paid by business organizations if and only if they engage in commercial activities. The unincorporated associations do not have the tax-exemption provision. As well, the law requires CSOs to pay Value-Added Tax (VAT) at 5% (Council on Foundations, 2020).

In addition, the law provides for tax-deductible donations in Nigeria, but only for corporations. The Fifth Schedule to CITA permits tax-deductions on donations made to public funds approved by the government or to ecclesiastical, charitable, educational, or scientific institutions. For charitable donations, corporations can attract tax-deduction up to 10% of the annual profit of the organization. Individual donations to CSOs are not tax-deductible.

5.3 Regulation of the nonprofit sector

In Nigeria, the law permits freedom of association and the establishment of CSOs. The Corporate Affairs Commission (CAC) is the government body that registers and supervises CSOs, while the Companies and Allied Matters Act (CAMA) regulates their operations. CSOs can register as incorporated trustees, companies limited by guarantee, unincorporated associations, charitable trusts, political parties, cooperatives, friendly societies, and trade unions (Council on Foundations, 2020). CSOs are forbidden by law from registering or engaging in activities that promote lesbian,

gay, bisexual, and transgender activities (Ekiyor, 2018). While the law does not prohibit CSOs from carrying on political activities, Companies Limited by Guarantee are not permitted to sponsor political activities (Council on Foundations, 2020).

The CSOs can receive donations from individuals, corporations, foundations, and international donors. CSOs receiving cross border donations must, however, comply with the Money Laundering (Prohibition) Act 2011 which guides cross-border monetary transfers (Ekiyor, 2018). Section 25 of the Money Laundering (Prohibition) Act 2011 requires CSOs to register with Special Control Unit for Money Laundering (SCUML) and report to the agency any financial transactions exceeding $1,000 (Council on Foundations, 2019). In 2014, a new Regulatory Bill was introduced. The provisions of the bill would impose strict monitoring of CSOs with regards to receiving foreign donations. The bill however met with strict resistance by CSOs and was not signed into law (Ekiyor, 2018).

During the interviews conducted for this study by mid-2020, some interviewees noted impending attempt to pass new regulations could introduce more stringent monitoring provisions. Related to such concerns, the new law CAMA 2020 which was promulgated and took effect later in the year has raised concerns among civil society leaders. The perception is that some provisions of CAMA 2020, such as sections 839, 842, and 849, suggest an attempt to shrink the civic space (Spaces for Change, 2020). Section 839 grants the CAC the authority to suspend trustees of associations, and to appoint interim managers. Section 842 (1) requires banks to notify the commission immediately if the account(s) of any association they maintain become dormant. The Commission also has the power to dissolve an association if it fails to provide satisfactory evidence of its activities within 15 days of being requested to do so, and to transfer its funds to another association as provided by section 850 (2 a & b) (3) (4) (5). In addition, there is also the perceived threat to infringe on the freedom of association in the provision of section 849 which states that, “two or more associations with similar aims and objects may merge under terms and conditions as the Commission may prescribe by regulation.” CAMA 2020 only came into effect around August 2020 and this study did not find any case reported yet on the application of this statute to substantiate the fears raised by CSO leaders.

6. Business Influence in the Nonprofit Sector

Corporations play a major role in private philanthropy (Adelman, 2009). Through their corporate social responsibility programs, national and multinational corporations in Nigeria sponsor community development projects in their host communities. Apart from host communities, educational institutions like the universities are prominent recipients of corporate giving. Most corporate giving in education is channeled to the provision of infrastructure for the universities, and financial scholarships for individual university students. For instance, Chevron Nigeria, Shell Petroleum Development Company of Nigeria Limited (SPDC), and MTN are examples of the multinationals operating in Nigeria that give to universities and university students. Chevron has provided 6,700 Nigerian students with scholarships as of 2012, as stated on its website (Chevron, 2012). In 2020, for the tenth year, SPDC in partnership with the Nigerian National Petroleum Corporation (NNPC) has been awarding NNPC/SPDC_JV Niger Delta Postgraduate scholarships, for master's degree programs in areas that are relevant to the oil and gas sector (SPDC, 2020). Although the scholarships are limited to students who are indigenes of the oil producing states, they relieve many students of financial pressure. The tech giant MTN also provides scholarships for students in addition to its other CSRs (MTN Nigeria, n.d).

The banking sector has been visible in corporate giving among the Nigerian-based companies. Like the multinational corporations, banks also provide donations to drive infrastructural development in the universities, such as building of hostels or classroom blocks, amongst other projects. Although there is the notion that corporate giving is merely motivated by marketing and public relations (Worth, 2016; Samuel, 2013), CSR programs could play important roles in the lives of the recipients whether that be individuals, communities, or schools. Interviewees suggest that most CSR programs are implemented directly by the corporations. Information is not currently available to ascertain the extent to which businesses make donations to the CSOs in general.

There are business consultants in the country who carry out professional trainings for CSOs. The trainings cover areas like project management, grant writing, and reporting. However, the fees charged for the trainings are high compared to what most CSOs can afford. As a result, most CSOs do not patronize professional consultants. Examples of these business consultants include CRUDAN (Christian Rural and Urban Development Association of Nigeria), as well as KPMG Consulting, a multinational financial firm, and Matog Consulting that are based in Lagos, Nigeria (Expert interview 4, 2020).

7. Philanthropic Infrastructure

7.1 Organization of philanthropy

There are currently no academic programs focusing on fundraising or nonprofit management in the educational institutions. However, related programs are offered at the centers for development studies and women and gender studies in some universities (Expert interview 19, 2021). There are also no centers of philanthropy. However, there are development offices in some of the universities, that carry out training on fundraising fundamentals, grant proposal writing, and developing alumni relations. Over the next few years, a few universities will likely start offering academic programs in fundraising and related areas. Social entrepreneurship and impact investing are also growing in

Nigeria leading to new organizational forms that entrepreneurs are using to address social problems (Ekiyor, 2018).

As in many countries, technological advancement is revolutionizing the fundraising strategies of CSOs. As Kew & Kwaja (2018) documented, the use of social media is "deeply embedded in the daily lives of Nigerians" (p. 380). Apart from using social media for social, economic, and political reasons, the use of social media platforms is broadening the ways of giving to support CSOs. Individuals are more likely to give if the potential beneficiary can be identified as truly in need. Social media also creates opportunities for newer forms of giving including crowdsourcing and crowdfunding. Through such avenues, individuals can now easily solicit help either for their own needs, the need of a group member, or an outside member, as one CSO leader attested (Expert interview 2, 2020). The interviewee also noted that, in 2020, Facebook, Twitter, and WhatsApp were popular platforms that people used to give and receive help. The trends in crowdsourcing and crowdfunding are plausibly having a positive influence in the level of giving to CSOs. CSOs are now increasing the use of social media to call for gifts and are eliciting positive response from the people (Expert interview 20, 2021). In fact, as another CSO leader observed, the use of social media is perhaps beneficial to CSOs as they are helping to alter the original perception that CSOs are properly funded and do not need individual donations, which is, in fact, not true. For instance, because CSOs are using social media to tell their stories, show their work, and the individuals supporting their work, other individual givers may become attracted to give (Expert interview 16, 2021). Overall there is no doubt that the use of social media is extending the culture of generosity, enabling faster response of generosity, and increasing the level of generosity among the people.

7.2 Organization of Fundraising

The indication from many CSO leaders interviewed is that many CSOs do not fundraise funds from the public. Those who give are mostly friends or people that know the CSO leader and conversant with the activities of the CSO. Some of the fundraising techniques used include launching of programs and dinners (Expert interview 4, 2020). More recently, CSOs in Nigeria are utilizing online platforms to crowdsource donations. The universities and other higher educational institutions may differ from the rest of the CSOs in terms of fundraising. Some universities have established fundraising units or a university foundation with trained developmental staff. These developmental staff and their offices engage in personal solicitation and carry out fundraising events, including campaigns.

While taxonomies may provide uniformity for cross-cultural comparisons, classification frameworks may not adequately capture the realities of a country. Nonetheless, Nigeria may be classified under Embryonic Fundraising Scheme using the scheme developed by Breeze & Scaife (2015).

8. Culture

8.1 Religion

Religion plays a prominent role in the culture of giving in Nigeria. Interviewees identified religious beliefs as a major motivation of giving in Nigeria. Kew & Kwaja (2018) did not mince words in stating that "religion has long played a central role in everyday life in Nigeria, and thus, religious movements and associations are key actors in civil society, and are likely the most powerful group of the Middle Sphere"[21] (p. 374). Apart from the cultural expectations, giving among Nigerians is rooted in religiosity. Many believe that what they have is a blessing from God and therefore feel obligated to share what they have. The people are driven by religious beliefs, such as being your brother's keeper, giving to the poor is lending to God, and the expectation that God blesses the giver:

The role of religion is huge. Huge, especially for Nigeria here. Whether you are a Christian, or whether you are a Muslim, you know, the religion impacts on [giving]. A lot of people believe that once they are generous, God rewards generosity. When they give, … as they say in Christianity, *give and it shall be given back to you*, … they expect returns in blessings from God. So, religion has a huge impact in Nigeria (Expert interview 19, 2021).

According to data reported based on Pew Forum 2010 survey, the population of Christians, Muslims, and traditional religious practitioners and others are 48.8%, 49.3%, and 1.9% respectively (Wee, 2019). Christians give through paying tithes (giving 10% of income), giving offerings (freewill giving), and other forms of giving including contributing to social projects organized by their religious congregations. The Islamic teaching of *zakat* (compulsory giving) and *sadaqah* (voluntary giving) are the two major ways through which Muslims give (Expert interviews, 2020, 2021).

Religious leaders and faith-based organizations also play key roles in the provision of aid to the poor. In fact, many of the CSO leaders interviewed believe religious congregations and faith-based CSOs have access to more financial resources due to the faith-based giving by members. In their views, aided by having more resources, the faith based CSOs are accomplishing more than their secular counterparts in the level of their provision of humanitarian aid. The understanding is that individuals would more easily give to social projects in and through their congregations, compared to the ability of the CSOs to fundraise from individuals. Indeed, religiosity drives most giving, whether by giving directly to religious places of worship, or religiously-motivated giving to humanitarian causes. This phenomenon of religious giving would likely be the case across countries. For instance, the Giving USA data indicates that giving to religion in the United States forms the highest percentage of total giving over time (e.g., 31% in 2017, 29% in 2018 and 29% in 2019; Giving USA, 2020). With giving not publicly and centrally documented, the percent of religious or total giving in Nigeria and the impact of the donations are not provided in this study.

[21] Kew & Kwaja (2018) refer to G. W. F. Hegel's conception of civil society as the 'Middle Sphere' to explain the sphere of "associational activity between the state and individual (or private) spheres" (p. 370). Kew and Kwaja however sees the Middle Sphere perspective to extend beyond NGOs "to include trade unions, professional association, ethnic associations, age cohorts, religious institutions, traditional institutions, and many other types of civic organizations." As an arena of public activity, it also includes "more transient forms of group actions such as mass demonstrations or internet-based group conversations" (p. 370).

8.2 Trust

Overall, there is some appreciable level of trust of the CSOs by the public as most interviewees suggest. Payton & Moody (2008) reminds us that:

“The voluntary association is one of the most effective instruments for enabling people to develop trust in one another and in the larger society, and its effectiveness derives from its essentially moral character: organized interventions in the lives of others for their benefit, justified in moral rather than political or economic terms” (p. 164).

To Payton & Moody (2008), this role becomes even more important when public trust in government is declining. As noted earlier, most CSO leaders interviewed suggest there is a public perception of government failure, and that CSOs assume the role as gap fillers and the face of poverty alleviation in the communities they serve. This in turn leads the communities to trust the CSOs perhaps more than they do the government. Often and as the interviewees suggest, the issue of trust of the CSOs relates to their use of funds. In general, CSOs are perceived to have resources because of the public knowledge that most CSOs are funded by international donors. For some individuals, being funded raises the suspicion that the CSOs may be enriching themselves with donor funds. Sometimes, because of the notion of being funded, some believe it is their right to benefit from the help the CSOs provide (Expert interview 17, 2021).

As mentioned earlier, for many of the CSO leaders, the communities see the CSOs as effectively alleviating poverty in the poor communities. As a result, there seems to be an overall higher level of trust in the activities of CSOs in comparison to the level of skepticism about their use of donor funds. One CSO leader put it this way:

“Civil society [organizations] enjoy the trust of the Nigerian people. Because most of the things that you expect government to do, government is failing in that regard. And most of them, it is the civil society that are filling in that gap and stepping in. Even in rural areas, [for] some of them, the government they know is actually that civil society that are working and providing service in that community” (Expert interview 19, 2021).

Some interviewees do however acknowledge that some CSOs are not transparent with the communities in which they are implementing projects. For instance, some do not fully engage with the community development committee (CDC) in the life cycle of the project. The best practice would be for a CSO to inform the CDC when the CSO is unable to complete a project perhaps due to insufficient funding. The CDC should also be notified of a project completion and closure and be handed over the project formally along with the project’s official report (Expert interview 9, 2020). However, the lack of such downward accountability is one of the reasons a community may resist another CSO from implementing a project in the future. In addition, such CSOs would not gain the trust of the people (Expert interviews 7 and 10, 2020). It is also possible some CSOs may not be delivering on their promise. Interviewees noted that a CSO not fulfilling promises made to a community reduces the level of trust the community has of CSOs (Expert interviews 2 and 8, 2020).

Nonetheless, CSOs can build trust with the communities through various transparent practices. One CSO leader explained that such transparent practices include involving the community in program planning; communicating the amount of funds available for projects; purchasing project materials with members of the community; and asking people to identify individuals that can support the work (Expert interview 18, 2021).

Some CSO leaders noted that some persons that operate what they termed a 'one-man-portfolio' CSOs could create problems of trust for the sector. They used the term to highlight the possibility that some individuals could register and operate a one-person CSO where such an individual could seek and gain access to donor funds without office, staff, and traceable activities. Some CSO leaders have expressed the opinion that transparency and trust deficit related issues, in general, would be better addressed if there was self-regulation in the sector (Expert interview 15, 2021). For instance, one of the ways to self-regulate is by belonging to CSO coalitions and networks that help check member accountability and documentation practices (Expert interview 20, 2021). Overall, interviewees suggest that despite the level of trust the sector enjoys among the people, some CSOs fall short in managing or accounting for donor funds. For instance, some fail to apply funds strictly as indicated in the Terms of Reference sometimes in the attempt to cut costs to save money for the organization, and some CSOs that mismanaged funds have been blacklisted by donors (Expert interviews 16 and 20, 2021). No doubt, some donor requirements and practices encourage accountability in the sector. At the same time, interviewees have decried other donor practices that may be incentivizing lack of transparency and discouraging to CSO leaders who passionately do the work. For instance, some international donors are requiring CSOs to execute approved projects before grants are released forcing grantees to borrow (Expert interview 16, 2021). The many difficulties that CSOs face in their relationships with international donors is raising the positive consciousness of looking inwards for strategies to raise funds domestically and limit dependence on international grants (Expert interviews 16 and 21, 2021). For example, some CSOs organize as groups to raise funds from business organizations in the country, and there is also the notion that the government should promote funding for this sector.

It is difficult to gauge the level of trust that individuals have in giving to CSOs since formal individual giving to CSOs in general has not been the norm. Some interviewees mentioned that individuals are encouraged to give to CSOs if they perceive or see evidence that a CSO is transparent in use of donated funds. One CSO leader, who supports young widows, recounted many occasions that individuals reached out to support the organization without being solicited because of the evidence of their work (Expert interview 14, 2021).

Overall, individuals may more likely trust and give to their religious congregations and faith-based CSOs to personally fulfill religious obligations. In the secular arena, self-help groups and cultural associations like thrift societies usually operate by jointly set agendas. It is possible that members of such groups may trust their group because member contributions and distribution of resources are also jointly decided, thereby enhancing the ability of members to hold their executives accountable in the use of funds.

8.3 Regional differences

Nigeria is reported to have an urban population of 52.7% of its total population in 2021 with Abuja, Lagos, and Port Harcourt being major urban areas (The World Factbook, 2021). Interviewees identified some appreciable differences in giving between the urban and rural areas. One difference is that although many CSOs address social problems in rural areas, they mostly operate from the urban areas. Another difference is that it is common for more educated and wealthy people to live mostly in urban rather than rural areas (Expert interview 1, 2020). Combined, both perspectives indicate that CSOs concentrate in urban areas where there are more educated and well-to-do individuals and where financial and other resources could be more easily accessed. Research supports this view indicating that being more educated is associated with higher levels of income (Angrist & Pischke, 2015), having more income is related to voluntary giving (Clotfelter, 2001). Research in the United States, for instance, have suggested that the concentration of nonprofit organizations in an area is influenced by wealth (See for example, Bielefeld (2000)).

Related to the notion that more educated and rich people dwell in cities, there is the general notion that financial donations flow more from the cities and urban areas to the rural communities. Despite such a notion, the expression of generosity in many other forms is prevalent in rural areas. For instance, people in rural communities may more easily give their time to help neighbors in their farming activities or even in building their houses. Because people live among their relatives and kinsmen, it may also be easier to seek and receive help in one's local community than in the urban areas where people may be more diverse (Expert interviews 1 and 4, 2020). Giving of food and dealing with hunger provides one such example (Expert interviews 11 and 17, 2021):

"There is an unwritten law that, nobody comes into your house and goes back hungry. So, you find that, … in the rural communities, there's hardly hunger going on there. Not the kind of hunger you find in the cities, because no matter what happens, you can always pop into your neighbor's house at the time when you know the meals are ready, and you have something to eat. That is why, when you cook in the village, you do not cook for just the number of people … that are present at that moment. You cook a full pot because you never know who will be passing by and who will need [it]. So, there is that general attitude" (Expert interview 11, 2021).

As suggested in the above quote, those in the communities may give mostly in kind such as providing food and services like the practice of *Gaiya* which means 'gift of labor' or 'labor of love' as described below:

"But you see, when it comes to cash that's a different issue. … Our giving is not mostly cash based. … one of the programs we run … is called *Gaiya*. *Gaiya* means gift of labor. And what happens in the gift of labor is, during the farming season, the communities combine and go into individual farms to give a helping hand. What the owner of [the] farm contributes is [to] make sure you have some food and some drink for people, to help you out there. You don't pay any cash there, and your harvest is yours. So it is that attitude of giving that still pervades in the rural communities. But when you go into the urban centers it becomes monetized and that becomes rather complicated for simple minds like ours" (Expert interview 11, 2021).

As the above example of generosity also indicates, it could be argued that city dwellers compared to rural dwellers may be giving more in cash.

8.4 Major donors

Most CSO leaders identified international donors including private foundations, some bilateral agencies, and INGOs as the major donors, especially the organizations they have received grants from. They include Action Aid, Christian Aid, DFID, Ford Foundation, MacArthur Foundation, and USAID. Interviewees also identified private foundations in Nigeria as major donors (see Table 4 below).

Defining major donors in Nigeria is rather a complex than simple task. To be true to the culture of giving prevalent in Nigeria, there is need to categorize different forms of giving and use appropriate criteria to identify major donors in each category. For instance, corporate giving and foundation giving should not belong in the same category as the everyday generosity of individuals. An average person with less resources may be giving as much as 80% of personal resources to help others. Yet this person may be seen as doing less in comparison to a wealthy person who gives only 20% of the person's wealth to benefit others. Interviewees argue, that defining major donor giving may be better analyzed not merely by the volume or amount given, but by the percentage of wealth directed to helping those in need. Indeed, the argument of Singer (2011) about who is doing the best supports the notion shared by the CSO leaders. As Singer (2011) suggests, it may be better to look at the percentage of wealth given rather than the mere amount given. As Shaker (2015, p. 373) rightly observed, "one donor's small gift may be more of a sacrifice than a wealthier person's much larger gift". With these observations in mind, the category of major donors in this chapter is limited to few founders of private foundations in the country.

In recent times, major donors known to many among Nigerians are religious leaders and wealthy capitalists who channel large scale giving through their private foundations. The foundations include the TY Danjuma Foundation, The Tony Elumelu Foundation, Aliko Dangote Foundation (Ekiyor, 2018), David Oyedepo Foundation, Chris Oyahkilome Foundation International, and David Ibiyeomie Foundation, amongst others. According to one of the interviewees, many of the foundations give a lot to education both in sponsoring individual students and supporting projects in the educational institutions (Expert interview 13, 2021). Although many interviewees identified these and other foundations, others do not consider them as major donors for various reasons, one being that the foundation funds are for the most part, not accessible to the CSOs.

The motivations of these major donors may vary. While wealthy capitalists may be motivated by obligations to give back to society, religious leaders might be seeking to demonstrate the message of love through generosity. Overall, their philanthropic efforts demonstrate interest in solving societal problems (Okaomee, 2017). More information on the work and impact these Nigerians are making through their giving can be found on their foundations' websites included in the profiles below.

Despite the impact of the major donors in the country, the percent of total giving is not publicly available as donations and other forms of generosity are not centrally managed. However, as giving becomes more institutionalized, and as major donors in Nigeria join their counterparts in creating global impact, there is a need for research institutions and civil society networks that can track and create databases on individual and institutional giving in Nigeria.

Table 4. Profile of some private foundation donors in Nigeria

Aliko Dangote	Chris Oyakhilome	Tony Elumelu
The business mogul, Aliko Dangote has been named by Forbes as the richest man in Africa for nine years in a row. His net worth is estimated at $10.1 billion as at May 2020 (CNCB, 2020). Dangote, the founder of the Dangote Group, began trading in sugar, rice, and cement in 1978, and has diversified into manufacturing, and agriculture. He is currently building the biggest refinery in Africa. Dangote's private foundation, Aliko Dangote Foundation, which was founded in 1994, operates in northern Nigeria, and focuses on health, education, and economic empowerment. The foundation is partnering with local and international charities in its work and is currently partnering with the Bill and Melinda Gates Foundation to eradicate polio in Nigeria. Source: https://www.dangote.com/foundation/	Chris Oyakhilome is the founder and president of LoveWorld Incorporated, based in Lagos, Nigeria. His first gospel crusade was at age nine, and his Christian ministry was already blossoming when he was a teen and a university undergraduate. Today, the ministry has a global presence. Oyakhilome is the author of the devotional "Rhapsody of Realities" translated in over 150 languages and read across the globe. He founded the Chris Oyakhilome Foundation International, which focuses on healthcare, childhood education, youth leadership development, and family livelihood, and operates in six African countries, Chad, Cambodia, Haiti and India. Oyakhilome pioneered the "Future African Leaders Award" in 2014 to inspire young Africans to seek out human need and to meet it. Below is one of the expressions he uses to inspire generosity among the congregants: "You are not a success, until you start changing other lives permanently." Source: https://cofi.online/	Tony Elumelu is an economist, business leader and banker. He came into spotlight in 1997 with his success in leading some investors to take over and transform a failing bank in Lagos into a profitable one within few years. Elumelu is the founder of Tony Elumelu Foundation, through which he supports young African entrepreneurs with the vision of catalyzing economic growth, solving poverty and inspiring job creation. The foundation which was founded in 2011 has a presence in 54 African countries. The foundation launched the TEF Entrepreneurship Programme in 2015 and with a $100 million commitment by Tony Elumelu, it seeks to empower 10,000 African entrepreneurs over a period of 10 years. Sources: https://www.tonyelumelufoundation.org/ https://www.forbes.com/profile/tony-elumelu/#4e5f2b1d18cb

9. Other relevant characteristics of Nigeria

Generosity in Nigeria is driven by strong cultural and religious traditions. The norms of reciprocity and solidarity also motivate giving among individuals and groups. For the most part, Nigerians believe that the giver is blessed by God for his/her giving, and as a result it becomes a major motivation for engaging in activities that benefit others.

Nigerians have a rich associational life through which the culture of giving and helping is strengthened especially in times of need. Giving is primarily done to relieve human suffering and is practiced by the rich and the poor. While the rich are expected to help their less well-to-do relatives and their communities, they are not cast into the role of 'philanthropists' or 'do-gooders'. They are seen as sons and daughters who have been blessed and are now sharing that blessing with their people (Expert interview 2, 2020).

Apart from providing financial and material resources, one of the ways that generosity is demonstrated by Nigerians is to give time to help others, for instance, by taking care of the sick and spending time with the bereaved. However, people do not count the hours they spend in helping

other people as 'volunteer hours'. They also do not keep record of the amount of their monetary gifts or the worth of their time and in-kind beneficence.

Given the context, forms, motivations, and understanding of generosity described in this chapter, it is argued that using measures of giving in non-traditional African contexts as indicators of giving in the Nigerian context may not be appropriate. If anything, adopting a measure such as 'how much is donated', may detract from understanding the rich culture of giving and helping, and the generous life of Nigerians.

10. Conclusion

Across Nigerian tribes, there is a strong culture of giving. Generosity is ingrained in the traditional and religious life of the people. Also, communalism, reciprocity, and the notion of being one's brother's keeper underpin the associational life and the everyday helping behavior amongst people both in rural communities and urban areas. The local terms used for generosity indicate that the norm of generosity is conceptualized similarly across the tribes (see examples included from the three major tribes in Nigeria on pages 1-2).

Nigerians have a long-standing culture of giving to institutions that take care of the most vulnerable persons in their society including orphanages, prisons, and institutions for the blind. One interviewee explained the culture of giving to these institutions as an extension of the cultural value system and the everyday practice of taking care of such category of persons in the extended family system and in the communities (Expert interview 2, 2020). In addition to giving to these set of institutions, Nigerians give generously to their religious congregations. However, there is still an overall notion that there is no strong culture of giving to other CSOs by individuals. Some interviewees noted that individual giving is gradually improving and increasing as CSOs are increasingly using social media to promote their work and to solicit funds.

Most CSOs are largely dependent on grants from bilateral and multilateral donor agencies, INGOs, and international private foundations. Donor-dependency comes with negative externalities especially the threat of survival in the absence of grants. There is a substantial presence of INGOs and most of their attention is currently turned to northeast Nigeria in ameliorating hardship resulting from persistent crises in the area. Some CSO leaders have noted that, compared to about 10 years ago, the presence of INGOs and the amount of funding from the INGOs have generally reduced (Expert interviews 5 and 8, 2020; Expert interview 17, 2021).

Given the perceived effectiveness of most CSOs in providing aid to individuals and communities, the CSOs earn a high level of trust among the people. Nigerians do not think it is the obligation of CSOs to provide social goods and services and are therefore grateful for the work the CSOs do. Provision of public goods is known to be the purview of the government. The CSOs are perceived as filling the gap created by inadequate government provision.

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The generosity of these interviewees was evident in the amount of time and energy they put in and the quality of information they shared during the interviews. Their insights have been invaluable in understanding the cultural and religious traditions of generosity, as well as the culture of giving to the civil society sector in Nigeria. Hopefully, these individuals will hear their voices in the pages of this chapter. Finally, I wish to express my gratitude to the CSO leaders that helped recruit other CSO leaders that participated in the study.

Description of Interviewees

Interviewee 1	CSO leader active in advocacy in south-east, Nigeria
Interviewee 2	CSO leader in governance and development sector in south-west, Nigeria
Interviewee 3	CSO leader addressing gender-based violence in south-west Nigeria
Interviewee 4	CSO leader in family and community development sector in south-east Nigeria
Interviewee 5	CSO leader in livelihood sector in northern Nigeria
Interviewee 6	CSO leader in development in south-south Nigeria
Interviewee 7	CSO leader in youth development, gender and human rights in south-east Nigeria
Interviewee 8	CSO leader in livelihood, governance, and conflict management in south-south Nigeria
Interviewee 9	CSO leader in governance and economic development sector in south-south Nigeria
Interviewee 10	CSO leader in governance and social accountability sector south-south Nigeria
Interviewee 11	CSO leader in livelihood sector and an academic in northern Nigeria
Interviewee 12	Academic expert (retired April 2021) from south-east Nigeria
Interviewee 13	Academic expert from south-south Nigeria
Interviewee 14	CSO leader in women empowerment in western Nigeria
Interviewee 15	CSO leader in Gender and Equality in western Nigeria
Interviewee 16	CSO leader active in Women Empowerment in western Nigeria
Interviewee 17	CSO leader in community psychosocial support in northern Nigeria
Interviewee 18	CSO leader in community development in northern Nigeria
Interviewee 19	CSO leader in development and women rights in northern Nigeria
Interviewee 20	CSO leader in women empowerment and education for children in western Nigeria

Interviewee 21	CSO leader in Peace and Security in Northern Nigeria
Interviewee 22	Lay interviewee from eastern Nigeria
Interviewee 23	Lay interviewee from eastern Nigeria

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Appendix A: Source of Information

The aim of this study is to understand philanthropy in a non-western context through focusing on Nigeria and the development and status of civil society in the country. There is very few formal documentation and information about philanthropy in Nigeria. To achieve its aim, the chapter relied on information from interviewees as primary source of information. Existing literature and official documents provided secondary information used to analyze or support the primary information.

Appendix B: Interview Procedure and methodology

Participants were recruited through a snowball sampling technique starting from the author's own networks. A total of 24 CSO leaders were recruited. One CSO leader willingly discontinued the interview and three did not participate due to time and unexplained restraints, leaving a total of nineteen CSO leaders who participated fully in the interviews. To understand how generosity is conceptualized and practiced in the Nigerian society as well as civil society sector in Nigeria, structured interviews with the seventeen CSO leaders and two academics, and lay interviews (with two persons were conducted between June and August 2020, and May to July 2021. In this study, lay interview refers to interview with an individual that is neither a CSO leader nor an academic expert. The CSO leaders interviewed for this study have been in the civil society sector ranging from 10 to 20 years. The lay persons interviewed were over 80 years old, speak the local language, and have lived in the country most of their lives.

All interviewees contributed information informing the conceptual definition of generosity and pro-social behavior in Nigeria, including understanding the meaning and practices of helping behavior, the local terms and proverbs that describe helping or generosity. In addition, the CSO leaders answered questions aimed at providing insights on the development of, influences on, and financing of the civil society organizations. The interviews with the academics helped provide information to corroborate information from interviews with the CSO leaders while the lay interviews were aimed at understanding sources of learned prosocial behaviors.

Two structured protocols, one for expert interviews (CSO leaders and academic experts) and the second for lay interviews, with closed and open-ended questions were used to elicit deep insights and participants opinions on the topic of the study. The interviews which lasted about two hours (2020) and one hour (2021) on average were conducted on Zoom, direct phone call, or via Whatsapp call. All interviews were conducted in English except for two lay interviews conducted in local language. The interviews were recorded, transcribed, and analyzed to inform this project. The expert interview protocol adapted and used for this study is found in Appendix C of the chapter on Ethiopia in this volume. The lay interview protocol is located at https://osf.io/t7b4c/.

4. Civil Society Sector and Philanthropy in Serbia: Informality, Institutionalization and Changing Environment

Bojana Radovanović

1. The Philanthropic Landscape

1.2 Basic Facts

Situated in the Balkans Peninsula, Serbia has a population of approximately 7 million. According to the World Bank classification, it is an upper middle-income country, with a gross national income of 44.58 billion US current dollars and GNI per capita of $6,390 in 2018. Serbia has a high unemployment rate of 22.4%. Approximately a quarter of Serbians is living below the national poverty line. Serbia is a parliamentary democracy, with a prime minister as the head of government and the president as a head of state. Since 2012, it has been a candidate country to the European Union.

Table 1. Basic Facts and Macroeconomic Indicators Serbia

Population, total	6,982,084*
Surface area (sq. km)	88,360*
GNI, Atlas method (current US$) (billions)	44,586,683,352**
GNI per capita, Atlas method (current US$)	6,390*
Unemployment rate	22.4%**
Poverty headcount ratio at national poverty lines (% of population)	25.7%*

Year: 2018
Sources:
* World Bank
** Statistical Office of the Republic of Serbia

2. Conceptual Definition and Practices of Philanthropy

The practice of philanthropy has been present in Serbia since its beginnings (Ružica 1998). However, its forms and the role in the social welfare provision has varied. Today, Serbian citizens associate "giving for the public good" with humanitarian actions for which they use the terms "charitable giving" and "charity" (BCIF 2012) and more generally with "helping people in need" (Coalition for Giving 2018, Vesić et al. 2019). The public perception considers that any form of help, not only restricted to financial and material assistance, is philanthropy (Vesić et al. 2019).

Accounting for the specificities of the local context, philanthropy can be defined as:

"voluntarily dedicating one's non-material and/or material resources for the benefit of others or the common good" (Radovanović 2019).

This definition holds that philanthropy is a voluntary action, meaning that it is not coerced, nor compensated. Hence, the purpose of philanthropy is to benefit the others and/or the common good. Moreover, it stresses that both material and non-material resources could be voluntarily dedicated for the benefit of other people and the common good, thus philanthropy includes both volunteering time and donating money and possessions. The outlined definition implies that the recipients of philanthropic actions could be formal organizations (associations, foundations, endowments, religious organizations, public institutions, etc.), informal groups, and individuals (both known and unknown to a donor or a volunteer).

To account for the country specific practices and gain a comprehensive picture of giving for public purposes, it is necessary to analyze both formal and informal philanthropy in Serbia. There is a considerable number of beggars in the urban areas. Moreover, when an expensive medical treatment is necessary, there has been a widespread practice that the financial support is sought from the public. Parents, relatives, and friends of a person who needs support would set a bank account and ask for donations to be made directly to the account, or they would set a mobile phone number where donations can be made via text messaging. As a result, donations are made without intermediary organizations. This practice is changing in the recent years with establishment of foundations such as "Budi human" (Eng. "Be Humane") and "Podrži život" (Eng. "Support life") which connect donors with beneficiaries, which to some extent changed institutional background. In addition, grassroots organizations, which often operate on informal basis, have mushroomed in the recent years, particularly in the fields of environmental protection and socio-economic rights.

The outlined definition of philanthropy does not exclude actions of social or political activism. In the literature, the distinction is made between volunteering in nonprofit organizations and activism in social movements and grass root organizations (Musick and Wilson 2008). Philanthropy is predominantly seen as not belonging to the world of political struggle. It is argued that charities work within the current world order and cannot enter into the spheres of systemic change (Kirk 2012). On the same line, some empirical studies show that the distinction between political and non-political engagement is real to many people and that they sometimes choose between them, adopting the identity of one and rejecting the other (Music and Wilson 2008). However, there are many scholars who argue that volunteering and activism are similar enough and should be analyzed together (Henriksen and Svedberg 2010, Rochester et al. 2010, Smith and Van Puyvelde 2016). It is also argued that philanthropy cannot be fully disassociated from the ambitions to achieve social and political reform (Payton and Moody 2008). This debate is especially relevant for

studying philanthropy in countries like Serbia, which is a post-socialist and post-conflict country, without a tradition of organized philanthropy and democratic institutions (Ćeriman and Fiket 2019, Radovanović 2019). In such a context, the boundaries between the political activism and non-political volunteering tend to be even more blurred. On one hand, many grassroots organizations and emerging social movements focus on both advocating for social reforms, and on the other, on the provision of the support to the vulnerable. Therefore, social, and political activism will be analyzed in this chapter together with the individual philanthropy in the narrow sense.

3. History

The first Serbian state was created in the 8th century, taking and losing independence from the Byzantium (Ćorović 2001). An important factor in the creation of Serbian national identity was the Serbian Orthodox Church.[22] Serbian state and the church considered themselves as heirs of Byzantine culture, modelling the state structure, the church-law and the state-church relations based on the Byzantine type (Ružica 1998). Byzantine culture and the Orthodox Church required concern not only for those near and dear, but also toward any person. The central form of philanthropy in Serbia through the Middle Ages were endowments – churches and monasteries built by the rulers, nobility and clergy (Sofronijević 1995). They donated large estates for the maintenance of the endowments, the foundations of hospitals and shelters within them, and the transcription of manuscripts.

The Ottoman Empire annexed Serbia in 1459 (Ćorović 2001). Under almost 450 years of Ottoman rule, small, isolated villages with an extended family became the basic social unit of Serbian society (Čalić 2004). Mutual help of the community members was central form of solidarity (Pavlović 2007). After gaining independence in 1878, Serbia undertook a political, cultural and economic transformation (Čalić 2004). In this period, the role of the church decreased as the country was on its way towards modernization. However, through the 19th century and the beginning of the 20th, it remained economically disadvantaged country (ibid.).

The Law on the Freedom of Associations was adopted in 1881, but non-governmental organizations operated even before the enactment of the law, for example the Religious Charity Association was established in 1727 (Milivojević 2006). The term nongovernmental organization (NGO) was first used in the journal Public Voice in 1874, while through the 19th century a number of NGOs were established (ibid.). Private endowments and foundations also appeared in the mid-nineteenth century (Sofronijević 1995). The first Law on Endowments was adopted in 1896 (ibid.). The founders and donors of foundations and endowments, which were particularly numerous in relation to cultural associations and educational and scientific institutions, were individuals from all social classes (Ibid.). Moreover, humanitarian organizations also appeared. For example, the Red Cross of Serbia was founded in 1876.

After the First World War, the Kingdom of Serbs, Croats, and Slovenians was established, which changed its name into Kingdom of Yugoslavia in 1929 (Ružica 2016). In this period, the first social security programs were established (Čalić 2004). However, traditional forms of the extended family and family cooperatives were still the main source of care and support for the majority of people (Ibid.).

[22] Although the Ecumenical Patriarch of Constantinople (Istanbul) is the head, the Orthodox Churches are independent, ethnic churches.

After the Second World War, the Federal People's Republic of Yugoslavia was created, as a socialist state where the government nationalized the means of production, distribution, and exchange (Ružica 2016). From 1945 until the end of the 1980s, citizens' freedom of association was restricted, while private funds, foundations, and endowments ceased to exist, and their property was nationalized (Milivojević 2006). Operation of organizations that did not deal with political issues, such as sports, recreational, professional, or hobby associations were allowed and many appeared in this period (ibid.). These organizations had many features of a non-governmental organization: they were founded by citizens in order to address problems or pursue certain interests, they were nonprofit and more or less based on voluntary activity, but what distinguishes them from modern civil society organizations is the fact that they were not completely autonomous from the state (ibid.). Moreover, after the Second World War, the organized voluntary work of the youth labor actions was very popular. Between 1946 and 1952, as many as 1,020,300 young people participated in youth labor actions on over 70 major projects (Vejzagić 2013). Thus, it could be inferred that some forms of philanthropy existed in this period.

Yugoslavia created an inclusive welfare system, where the social security became an important objective (Stambolieva 2011). Health care and education were universal and free of charge regardless of social security contributions (Ružica 2016). The workers' rights were strong and workers had many in-kind benefits, such as subsidized housing, subsidized utilities, holidays and transport. The role of the nonprofit sector in providing social services was negligible (ibid.).

In the beginning of the 1980s an economic crisis started, together with the changes internationally - the collapse of the Soviet Union and move towards neoliberal economic policies across the world, led towards the introduction of the new reforms at the end of 1989, which included the introduction of market economy and private ownership (Ružica 2016). The legalization of political pluralism and multiparty system appeared in the beginning of the 1990s (Ćeriman and Fiket 2019). As free association was legalized, the environment for the development of the nonprofit sector was created (Kolin 2009, Milivojević 2006).

Through the 1990s, Serbia experienced war, sanctions, NATO's bombing in 1999 which resulted in a drop in its GDP, unprecedented inflation, a rise of unemployment and poverty, and an overall economic collapse (Vuković and Perišić 2011). Civil society developed in a contradictory environment during the 1990s (Spasić 2003). While the formal political pluralization facilitated the emergence of the first era of genuine civil society organizations, Milosević's regime was hostile to the nonprofit sector as some of them were strong opponents to the political system (ibid.). The repression had different forms from slanders and accusations of civil society activists in the media controlled by the regime, through the lack of a clear legal framework for civil society activities, to police raids and detentions (Spasić 2003). Despite such a hostile environment, through the 1990s, an increasing numbers of citizen groups and associations were formed to oppose the language of hatred, to prevent and then to end war, to assist its victims, to protect human and social rights, etc. (Milivojević 2006). Foreign assistance has been vital for upholding these organizations (Fagan and Ostojić 2008, Kolin 2005). Western governments, aid agencies and foundations played important role in the establishment and operation of Serbian nonprofits of the time, as their democracy assistance programs focused on development of civil society (Fagan and Ostojić 2008). By campaigning for free and fair presidential elections and helping to mobilize voters, coalition of non-governmental organizations played a crucial role in the downfall of Milosević in October 2000 (ibid.).

After democratic changes in 2000, social and economic reforms created possibilities for the further development of the third sector (Kolin 2009). In the period 2001-2012, the legal framework for the functioning of the nonprofit sector, which is in line with the highest European standards, was adopted (Popović et al. 2018). Civil society organizations' efforts were particularly important for building the rule of law, educating citizens about the democratic political system, as well as in the field of human rights and the improvement of the position of marginalized groups (Ibid.). Since 2012, upon the return to power of the parties that were in charge during the 1990s, there has been a shrinking space for civil society, which is reflected in proposing more restrictive measures for the functioning of civil society, as well as non-responsiveness of state bodies to organizations and activists (Ibid). Moreover, there have appeared the so-called government-organized non-governmental organizations (GONGOs) with a goal to support and legitimize government decisions, or to get subsidies from the state budget (Ćeriman and Fiket 2019).

With the political and economic changes of the 2000s, socialist welfare system has moved toward widening the responsibilities of individuals and their families (Vuković and Perišić 2011, Žarković Rakić et al. 2017). A mixed welfare system was built, where the social welfare has been provided not only by the state, but also through the private and the nonprofit sector (Vuković and Perišić 2011). An extensive use of the market has been introduced in pension, health and education services, while civil society organizations, mostly internationally funded, have been active in providing social services (Žarković Rakić et al. 2017). Public services have been going towards a generally available low-quality service, while higher quality services are provided only for those who can afford them, which is especially true for health services (Vukovic 2010). Introduction of the private sector in health and education, as well as the introduction of voluntary pension funds, pushes citizens of Serbia towards the market as a place to get services of a satisfactory quality. However, for many such services are not affordable.

Even though the state is retreating from the welfare provision, many Serbian citizens believe that the state should assume the main responsibility for the welfare of its citizens (Radovanović 2019). The majority of survey respondents believes that the state should be engaged the most in providing help and support for those affected by natural disasters (as 68.2% of survey participants believe), talented students (67.5%), the poor (60.0%) and the sick (48.8%). The support of the family is perceived as the most important for elderly care (52.7%) (Ibid.). The role of the charities is perceived as far less important than the role of the state or the family members, friends, relatives of the needy, and even less important than the role of all citizens, with exception for the poor and the sick.

Table 2. Attitudes about Helping in Serbia

Who should help?	Their family, relatives, friends	State	Charities	Rich individuals	All citizens	Companies
The poor	14.7%	60.0%	7.7%	6.1%	7.0%	4.8%
The sick	34.2%	48.8%	5.1%	4.2%	4.9%	3.6%
The victims of natural disasters	8.6%	68.2%	8.4%	2.6%	8.6%	4.3%
The elderly	52.7%	32.0%	3.5%	3.1%	4.9%	4.6%
Talented students	15.7%	67.5%	3.2%	2.5%	5.4%	5.9%

Source: Radovanović 2019

Another study confirms that public benefit is perceived to be the responsibility of the state. Almost one third of the citizens believe that acting for the public benefit is exclusively the responsibility of the state of Serbia (Collation for Giving 2018). Approximately half of the citizens believe that it is predominantly the role of the state, but that citizens are also responsible to some extent (ibid.). There are also 14.1% of citizens who believe that the greatest responsibility is on individuals to initiate activities for the public benefit putting pressure on government (ibid.).

When it comes to the public perception of the role and significance of the nonprofit sector, it is rather negative. According to one study, only 58% of Serbians understand what a nonprofit organization is, while more than a half of them believe that nonprofits cannot help them in dealing with their and their families' problems (TACSO 2016). Slightly greater number of citizens of Serbia can recall a name of a foundation (65%) (Coalition for Giving 2018). Those who could recall the name of a foundation, the most often mention the following: Novak Djoković foundation, Ana and Vlade Divac Foundation, Be Humane and Support Life (ibid.). These foundations are established by Serbian celebrities, mostly sportsmen - famous tennis player Novak Djoković, basketball player Vlade Divac, water polo player Aleksandar Šapić ("Budi human", Eng. "Be Humane") and an actor and political activist Sergej Trifunović ("Podrži život", Eng. "Support Life"), all well known in Serbia. Additionally, these celebrated individuals have a strong media presence which makes it plausible to conclude that these facts helped in recalling the foundations' names.

4. Size and Scope of Philanthropy and the Nonprofit Sector in Serbia

4.1 Nonprofit sector

The nonprofit sector in a narrow sense is composed of associations, endowments and foundations. An association is a "voluntary, non-governmental, and not-for-profit organization composed of natural and/or legal persons, established to pursue mutual or public benefit goals, which are not prohibited by the Constitution and law" (Law on Associations 2009). A foundation is a "not-for-profit, non-membership, and non-governmental legal entity pursuing public interest objectives", while an endowment is a "not-for-profit, non-membership, and non-governmental legal entity whose founder designated specific property to support its public or private interest objectives" (Law on Endowments and Foundations 2010).

However, apart from nonprofit organizations in forms of associations, foundations and endowments, there are also religious organizations, trade unions, and public institutions that have not-for-profit purposes, and which are regulated by different laws. When it comes to religious organizations in Serbia, the law gives the legal entity status to seven 'traditional' churches and religious communities that have a historical continuity of multiple centuries in Serbia (Law on Churches and Religious Communities 2006). Trade unions are independent organizations of employees in which they voluntarily join to represent, protect, and promote their professional, work, economic, social, cultural and other individual and collective interest (Labor Law 2009). Finally, public institutions are established to in order to ensure exercise of the rights established by the law in the fields of education, science, culture, physical culture, students and student standards, social insurance, health care, social protection, and animal health (Law on Public Services 2014). Grassroots organizations and social movements, as well as informal networks, are also part of the nonprofit sector in a broader sense, but as their registration is not mandatory, the data on their number is lacking. Thus, in a broader sense, the nonprofit sector includes these organizations as well.

There are 45,353 associations (among which 13,864 in the field of sport and recreation), 812 foundations and endowments, 299 religious organizations, 6,082 labor unions and 5,134 public institutions (SORS 2018). All these organizations may be recipients of private resources.

Table 3. Number of organizations by type

Associations	45,353
Foundations and endowments	812
Religious organizations	299
Labor unions	6,082
Public institutions	5,134

Source: Statistical Office of the Republic of Serbia, Statistical Yearbook 2018

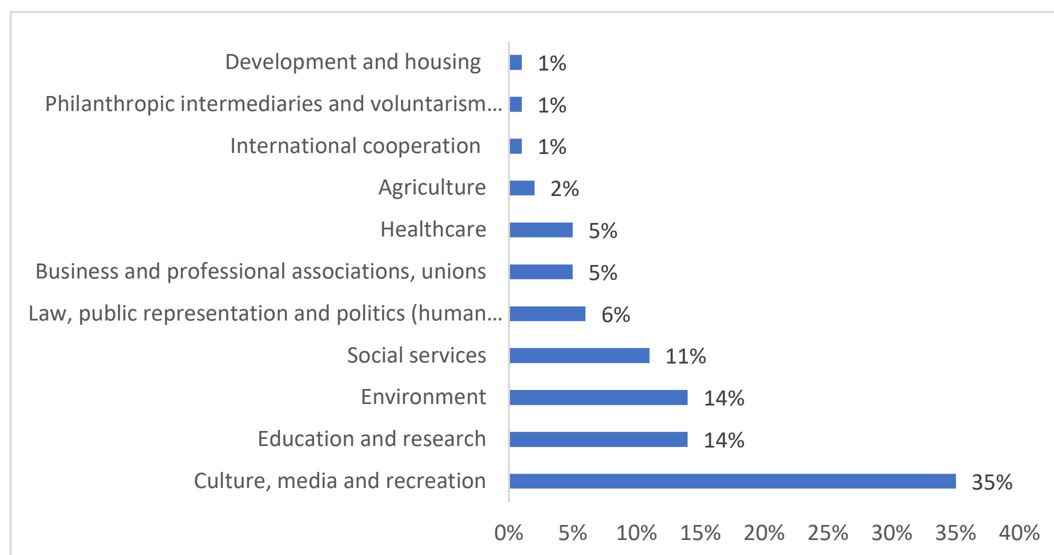
An encompassing research that has in focus all forms of nonprofit organizations is lacking. Some studies on civil society sector focuses on associations, foundations, and endowments (TACSO 2016), some also include grassroots and social movements (Divljak and Bosilkova-Antovska 2020), while others when analyzing civil society sector deal with associations only, excluding other forms of nonprofits and even excluding those associations in the field of sport, as they are regulated by different laws (Velat 2015, IPSOS Strategic Marketing and Velat 2019). There isn't any encompassing research that addresses foundations and endowments solely.

Based on the survey among civil sector organizations (associations) conducted in 2019, two thirds of CSOs were established after the adoption of the modern legal framework and thus after 2010 (65%), about one fifth were established in the period between 2000 and 2009 (19%), only a few organizations were established during the period 1990-2000 (7%), and approximately one tenth prior to 1990 (9%) (IPSOS Strategic Marketing and Velat 2019). Thus, the nonprofit sector in Serbia is rather young.

When it comes to the priority areas of work of the CSOs, for 35% of organizations the priority area is culture, media and recreation, while a somewhat smaller percentage of them work in the areas of education and research (14%), environment (14%), social services (11%) (Ibid.). Less than 30% of

accredited programs for social service providers are from the civil sector organizations, while the role of civil society organizations in the health care sector is not defined in health policies and normative acts (TACSO 2016). There is no systematized data on informal education and CSOs as service providers in this field (Ibid.).

Figure 1. Civil Society Sector Structure



Source: IPSOS Strategic Marketing and Velat 2019

Grassroots are particularly active in the fields of ecology, environmental protection and socio-economic rights and their activities are mostly based on community's information and mobilization via social networks (Divljak and Bosilkova-Antovska 2020).

The level of professionalization is quite low within Serbian nonprofit sector. Strategical planning is rarely practiced, and monitoring and evaluation are also weak (TACSO 2016). There is a certain number of organizations which are positioned for dealing with specific issues and they have rather well-developed capacities for advocacy and policy dialogue, while most of the nonprofits still have low advocacy and policy capacities (Ibid).

The total income of the sector as a share of GDP was only 0.75% in 2014 (Velat 2015). Financial environment is not very stimulating (Divljak and Bosilkova-Antovska 2020). A half of the organizations assess the financial situation in their organization as poor (IPSOS Strategic Marketing and Velat 2019). When it comes to the sources of funding, majority of the organizations report that the sources are founders, members, and volunteers (63%). Other sources include local administration (33%), citizens (23%), and domestic donor organizations (13%) (Ibid.). The total sum paid to civil society sector organizations from the government amounts to 50 million EUR or 21% of the total revenues of associations, foundations, and endowments in 2013 (TACSO 2016). Thus, approximately, a fifth of the nonprofit sector budget comes from the public sources.

The sector employs 0.63% of all employed in 2014 (Velat 2015). According to the survey from 2019, one third of the CSOs (33%) have five and fewer persons, 27% have between five and 15, while 20% each have 16-45 and 46 or more (IPSOS Strategic Marketing and Velat 2019). 83% of people involved with the work of CSOs are volunteers, followed by members of the managing boards (12%), while only 5% of the people are employees (of which only 2% are fully employed).

Salamon et al. (2017) differentiate between five types of civil society sectors based on four dimensions: 1) the sector's overall size measured by the share of country's economically active population that is working in the civil society sector; 2) the volunteer share of that workforce; 3) the extent to which this workforce is engaged in service as opposed to expressive functions; and 4) the share of the sector's financial support coming from government, private fees, and philanthropy. A share of country's economically active population that is working in the civil society sector in Serbia is small (0.63%). The structure of the surveyed CSOs' employees shows that volunteers dominate (83%). Fewer organizations state that their priority area is in the field of social services (11%), than that it is in culture, media and recreation (35%), but the data on the workforce engaged in service as opposed to expressive functions is lacking. The share of the sector's financial support coming from government is approximately one fifth of the total revenues of organizations. However, only 10% of organizations state that they receive institutional financing, while 20% stated that they are financed from donations and 40% indicate that they are financed from fees. Since the sector is growing and changing, the question towards which type it will develop stays open.

5. Government Influence in the Nonprofit Sector

5.1 Government subsidies

Expenditure on social protection in Serbia amounts to almost 24% of GDP, which is the highest share of the GDP among the ex-socialist countries (Žarković Rakić et al. 2017). The high level of social spending is mainly due to the high costs of the pension system, which are among the highest in Europe (Ibid.).

Public funding of the nonprofits is available at all three levels: central, provincial, and local. The funding is provided for projects or programs carried out by the nonprofit organizations, but not for the institutional development of the organizations. Government support to civil society organizations is regulated by the Law on Associations and the Law on Endowments and Foundations. These laws define activities for public benefit for which nonprofits are eligible to apply for state, provincial, and local governmental support. However, there is no legislation that regulates assignment of public benefit status to not-for-profit organizations. Therefore, it is entirely within the discretion of the local civil administrators to accept or to decline the claim that the project or the program is of public benefit.

The regulation on public funding still misses the necessary elements, such as scope, recipients, implementation rules, code of conduct, reporting, etc. (Divljak and Bosilkova-Antovska 2020). Public calls are often non-transparent and GONGOs are benefiting from public funds (Ćeriman and Fiket 2019). In order to ensure transparency, the criteria for public financial support need to be better defined and implemented (EC 2020).

5.2 Fiscal incentives

The Corporate Profit Tax Law (2010) exempts nonprofit organizations from tax on grants, donations, membership dues, and non-economic sources of income, as long as they pursue activities of public benefit. However, the definition of the public benefit is not harmonized between the Law on Associations and the Law on Foundations and Endowments on the one hand, and the relevant tax laws on the other, which provides for a narrower definition of public benefit (TACSO 2016).

When it comes to tax benefits for donors, exemptions do exist for corporate donors under the Corporate Profit Tax Law, which allows companies to deduct up to 5% of their gross income if given to legal entities that work to further public benefit purposes. However, there is a need for clarification of the procedures and rules for obtaining tax-deductions for businesses (Divljak and Bosilkova-Antovska 2020). The Personal Income Tax Law does not provide any tax exemptions or credits for donors. Thus, there is no incentives for individual donors.

5.3 Regulation of the nonprofit sector

The Office for Cooperation with Civil Society of the Government of the Republic of Serbia was established in 2010 as an institutional mechanism for the support and development of dialogue between governmental institutions and civil society organizations. In the first few years of the operation of the office, it took active work in developing better legal frames for civil society, promotion of importance of citizen participation and inclusion of civil society in creating public policies (Popović et al. 2018). It initiated amendments of regulations in order to ensure a better position of the civil sector. However, since 2016, the Office has slowed down its activities, and as result, there has been a lack in development of a stimulating environment for civil society. Though developed and discussed, the National Strategy for an Enabling Environment for Civil Society Development in the Republic of Serbia has not been adopted.

The legal framework for the nonprofit sector in Serbia include the Law on Associations from 2009 and the Law on Endowments and Foundations from 2010. The legal framework does not recognize a charity as a distinct legal form. What is colloquially known as a charitable or humanitarian organization can take any of the above outlined forms of nonprofit organizations (association, endowment, foundation). These laws regulate establishment, operation, and closure of the nonprofit organizations. The registration process is voluntary, accompanied by a clear, simple and decentralized procedure, done within a few days and via the Internet, while the organizations have the freedom to regulate their internal issues through the Statute (Velat et al. 2014).

Volunteering is regulated through the Law on Volunteering from 2010. It is defined as "organized provision of voluntary services or activities of general interest for the common good or for the benefit of another person, without the payment of monetary compensation or other claims of pecuniary benefit, unless the law provides otherwise" (Law on Volunteering 2010). The law treats volunteering as an extension of labor-legal relationship, rather than as voluntary action from citizens (Golubović 2019). The organizer of volunteering is obliged to make contributions to the volunteer for retirement, disability and health insurance and personal injury resulting from occupational injury and occupational disease (Ibid.). Moreover, the law stipulates that the ministry responsible for labor relations should keep the records of organizers of volunteering, as well as that the volunteering organizers must register with the ministry for conducting volunteer activities before commencing their performance (Ibid.). In addition, the organization is obliged to submit the annual report on

volunteering to the ministry responsible for labor, regardless of whether the volunteering activities are funded by public or other sources (Ibid.). Such treatment imposes high costs on the organizer of volunteering.

The opinions about the legal regulations concerning civil society organizations are divided (Divljak and Bosilkova-Antovska 2020). Most (39%) are neutral, a fifth is unsatisfied with the regulations that govern civil society organizations, while fewer than one third (28%) of the CSOs are satisfied (ibid.). Most CSOs (41%) believes that the lack of state support is a significant problem for their sustainability, while 22% believes unstimulating legal regulations are the most important problem for their sustainability (ibid.).

6. Philanthropic infrastructure

6.1 Organization of philanthropy

The partnerships particularly with local self-governments and public institutions are growing since this is usually a prerequisite for the EU-funded projects (TASCO 2016). The practice of creating networks of civil society organizations has not been very common. Only a third of CSOs are members of networks (IPSOS Strategic Marketing and Velat 2019).

Several networks and umbrella organizations have been created in recent years. The Serbian Philanthropic Forum (SPF) is an umbrella organization of foundations and donors in Serbia, formally established in 2017, but operating since 2010. SPF aims to create an environment that encourages giving and promote philanthropy (SPF website). It has 26 members, and it is a member of Donors and Foundations Networks in Europe (DAFNE) (Ibid.). Moreover, a network gathering six foundations from the Western Balkan region (from Serbia, Bosnia and Herzegovina, Montenegro, North Macedonia, and Kosovo) entitled South-East European Indigenous Grantmakers Network (SIGN) was established in 2009. Its aim is to improve cross-sector partnerships and long-term sustainability of civil society on the local, national and regional level.

The Coalition for Giving, established in 2018, comprises of the following organizations: Ana and Vlade Divac Foundation, Trag Foundation, Catalyst Balkans, SMART Kolektiv, the Serbian Philanthropy Forum, the Responsible Business Forum, and the Serbian Chamber of Commerce and Industry. It aims at broadening and strengthening philanthropy in Serbia, particularly through the implementation of the USAID-funded “Framework for Giving” project, which focuses on deepening cross-sector partnerships, improving the legal and policy framework to make giving easier and more transparent. The Coalition for Giving proposed creation of the Philanthropy Council, which was established in 2018 by Serbian Prime Minister. The Philanthropy Council aims at improving public policies and creating an environment that encourages giving in Serbia.

Civic Initiatives, an association of citizens, has been working for more than 20 years on strengthening civil society in Serbia by contributing to the establishment and implementation of the rule of law and strengthening the influence of active citizens and associations (Civic Initiatives website). Since 2014, Civic Initiatives have taken on the role of Resource Center within the TACSO project (Technical Assistance to Civil Society Organizations) in Serbia. After the completion of the TACSO project in 2017, Civic Initiatives continued to function as a Resource Center within which it collects, publishes and distributes information relevant to the work of CSOs; provides advice and technical support; realizes trainings and seminars on various topics; assists in the networking of the organization;

publishes and regularly updates the "Guide through potential sources of funding". In the meantime, following partner organizations joined: Forca, the People's Parliament, BUM, Trag Foundation, Serbia on the Move, Catalyst Balkans and the Center for Social Policy, working together to develop and strengthen the civil society sector in Serbia, with the support of the European Union (Ibid.).

While civil society and civil society organizations have been studied at universities in Serbia, philanthropic studies as an academic discipline though is lacking. Nonetheless, there are some recent developments in this area with the establishment of the Laboratory for Philanthropy, Solidarity and Care Studies, also known as SolidCare Lab, at the University of Belgrade, Institute for Philosophy and Social Theory in 2020. Through empirical and theoretical research, education initiatives as well as collaborations with academic, civil society and governmental organizations and bodies, SolidCare Lab seeks to shed light on the dimensions, roles and statuses of philanthropy, solidarity and care, while taking into account both their historical significance and current challenges (SolidCare Lab website).

Civil society organizations, their capacities and the environment for their operation, as well as their role in the democratization process, have been in focus of research and scholarly interests since the 1990s, while philanthropy gained research interest in the past decade. A couple of international studies which included volunteering and donating money to organizations have been conducted in Serbia, including the surveys conducted by the Pew Research Center (PRC 2017), Gallup World Poll (GWP) surveys published by Charities Aid Foundation (CAF) in their yearly publications of World Giving Index (CAF website), and the World Values Survey wave 1999-2004 (WVS website). Moreover, there have been several studies on philanthropy conducted by the local nonprofits. Catalyst Balkans has been collecting data on philanthropy by monitoring the electronic, printed and on-line media on the local, regional and national levels in the Western Balkans and publishing reports on philanthropy since 2013 (Catalyst Balkans website). Moreover, Trag foundation (previously known as Balkan Community Initiative Fund) undertook two national surveys on individual philanthropy in 2009 and in 2012 (BCIF 2009, BCIF 2012). The Coalition for Giving conducted a survey on public perception and the practice of philanthropy in 2018 and 2020 (Trag Foundation and Catalyst Balkans 2019, Vesić et al. 2019, Trag Foundation 2021). SMART Kolektiv published a study on major donors conducted in 2019 (SMART Kolektiv 2019). A national survey on formal and informal philanthropy was conducted in 2014 (Radovanvić 2019).

The fundraising and nonprofit management education programs offered by nonprofits have been growing in the past years. For example, Catalyst Balkans, which has been analyzing and advising philanthropic communities since 2013, organized workshops and trainings on technology, marketing, fundraising, etc., which are supported by the Balkan Trust for Democracy, a project of the German Marshall Fund of the United States and the USAID (Catalyst Balkans website). Moreover, Trag Foundation conducts the program Successful Fundraising since 2008, within which it provides seminars for selected associations of on diversifying funding sources, exploring new methodologies of fundraising and management (Trag Foundation website). Another example is the Business Skills Academy for Nonprofits which has been conducted by SMART Kolektiv since 2014, with an aim of transfer of business knowledge and skills to nonprofit organizations and social enterprises. It is based on voluntary involvement of businesspeople who offer seminars on the topics of interest for the nonprofits, related to promotion, marketing, accounting, etc. (SMART Kolektiv website). In addition, SMART Kolektiv published a guide for fundraising aimed at clarifying the concept of fundraising and providing advice to the nonprofits about alternative sources of funding (SMART Kolektiv 2015). Programs developed by Trag Foundation and SMART Kolektiv as

well as the development of the guide are supported by the USAID. Moreover, since 2017, German Federal Ministry for Economic Cooperation and Development (BMZ) through the German-Serbian Initiative for Sustainable Growth and Employment and the Brodoto social impact agency has offered education programs with an aim of developing crowdfunding in Serbia.

Building infrastructure for development of local philanthropy has been in focus lately. In 2019, Trag Foundation, with the support of the Charles Stewart Mott Foundation, launched "Our local foundation – community has a say!" program with a long-term goal to encourage and support the establishment of community foundations and the community foundation movement in the Western Balkans region (Serbia, Bosnia and Herzegovina, Montenegro, North Macedonia, Kosovo and Albania). It aims at supporting the establishment of 15-20 community foundations in the Western Balkans region by 2028, offering mentoring and expert support for the selected citizens' initiatives – emerging community foundations.

In the past couple of years, Catalyst Balkans has been developing tools to make it easier for the nonprofits to connect with the community, to conduct more efficient fundraising and be more transparent in its work (Catalyst Balkans website). "Donacije.rs", launched in 2014, is the first platform for crowdfunding of non-profit campaigns in Serbia run by Catalyst Balkans with the support of USAID and the Mott Foundation. Moreover, in 2020, this organization has launched "Neprofitne.rs" - an online platform for assessing the transparency of non-profit organizations. Through this platform nonprofits can show their transparency, openness and impact, while donors and the community can assess the nonprofits and make informed decisions. This platform is a step towards introduction of sector's self-regulation. It is supported by the USAID, the British Government, the World Bank, Charles Stewart Mott Foundation and the United Nations Development Program.

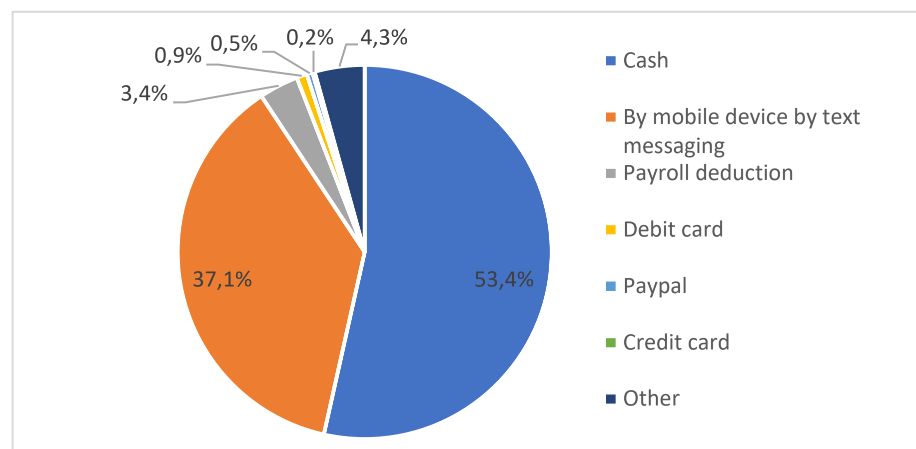
Western governments, aid agencies, and donors have played crucial role in supporting development of the civil society sector during the 1990s (Fagan and Ostojic 2008). From the list of donors that support programs aimed at strengthening philanthropic infrastructure in Serbia, we can conclude that they continue to be important in creating an enabling environment for development of philanthropy.

6.2 Organization of fundraising

According to the 2019 survey among the civil society organizations, three main methods of financing CSOs are: financing based on projects (42%), volunteer work (41%) and membership fees (40%). As well, approximately a fifth of the surveyed CSOs stated that they are also financed from donations and self-financing activities, and 10% of the CSOs reported that they receive institutional financing (IPSOS Strategic Marketing and Velat 2019). Data gathered through media by Catalyst Balkans in 2019 indicate in different direction, as they show that nonprofit organizations mostly raise funds through campaigns and calls for donations - over 40% of the total number of actions directed to nonprofit organizations (Trag Foundation and Catalyst Balkans 2019). Events are present in more than a third of all actions, while direct donations (18.2%) and support through projects and open calls (3.6%) occupy a much smaller share, according to the same research (Ibid.). Such discrepancies in findings are likely due to the different methodology. The research conducted by the IPSOS Strategic Marketing and Velat addresses the methods of financing civil society organizations as reported by the organizations, while Trag Foundation and Catalyst Balkans's study focuses on the donations and the way donors give as reported in the media, with subsequent checking with the organizations.

For more than a half of the donors that took part in the 2014 survey, the dominant method of payment to an organization is cash (53.4%) and more than a third pay by mobile device after text messaging (37.1%) (Radovanović 2019). As these data come from 2014, it is plausible to conclude that some changes occurred since then, particularly due to technological development and increased number of interned users (Kovačević et al. 2018).

Figure 2. Payment method



Source: Radovanović 2019

A quarter of CSOs report that they have insufficient experience in fundraising (IPSOS Strategic Marketing and Velat 2019). Certain steps are made toward greater professionalization of fundraising. For example, the regional network of nonprofit organizations, SIGN (including organizations from Serbia, Bosnia and Herzegovina, Montenegro, North Macedonia, and Kosovo), has developed a set of fundraising standards "defining preferred principles, conduct and modus operandi" (Jovanović 2019: 9). The standards embrace twelve fundraising principles, which define preferred practices in relation to the stakeholders and each of which contains a set of values to be adhered to in fundraising (Ibid.). These set of standards set by SIGN has been signed by over 200 organizations from six countries (Ibid.). SIGN has even published the "Manual for the Implementation of Standards for Fundraising" in 2019, which provides guidelines on how to apply the standards in the practices and daily activities.

Breeze and Scaife (2015) point out that in the emerging fundraising regimes, the profession has developed a growing legitimacy, but it is still not fully professionalized. Also, in these regimes foreign donors and media play an important role even while the donors' base is still small but growing (Ibid.). It can be argued that there is an emerging fundraising regime in Serbia. However, it can also be expected that the sector is not homogenous when it comes to fundraising, with some organisations being professional, while others, most likely those small and young, still having fundraising in the embryotic phase.

7. Culture

7.1 Religion

According to the Pew Research Center's research on "Religious Belief and National Belonging in Central and Eastern Europe", 88% of inhabitants of Serbia identifies as Christian Orthodox, 4% as Catholic, 2% as Muslim, 4% as unaffiliated and 1% as other (PRC 2017). Most people in Serbia (87%) believe in God, while only few attend the place of worship weekly (7%) and as many as 41% reported that they have never attended the service (Ibid.). Religious affiliation, religious attendance and/or religious belief are found to be predictors of donating money both for religious and non-religious causes (Gronlund and Pessi 2015). The share of donors to religious organizations is the second highest among different types of organizations – 21.5% inhabitants of Serbia reported donating money to a church, following giving to humanitarian organizations (28.2%) (Radovanović 2019). When it comes to volunteering, places of worships are at the third place (10.9% report volunteering to a church), after humanitarian organizations (18.9%) and schools (11.4%) (Radovanović 2019, Radovanović 2019a).

7.2 Trust

Although majority of citizens of Serbia expect that the state should take responsibility for the social welfare provision, they express low levels of trust in the government and local authorities (Eurofund 2012). The level of interpersonal trust is relatively higher than the level of institutional trust. However, it is still lower than the European average.

Table 4. Level of trust

	Serbia (mean)	EU27 (mean)
Trust in people (scale 1-10)	4.6	5.1
Trust in government (scale 1-10)	3.0	4.0
Trust in local authorities (scale 1-10)	3.3	5.2

Source: Eurofound 2012: The quality of life in the enlargement countries,
Third European quality of life survey.
Note: EU27=27 European Union countries in 2012.

The trust in nonprofit organizations is at low levels. Only 12% of Serbian citizens think that the nonprofit organizations work in the public interest (TACSO 2016). Moreover, only 10% believe that money raised in activities aimed at common good is never or rarely misused, while as many as 45% are of the opinion that it is often or always misused (Vesić et al. 2019).

7.3 Major donors

The Smart Kolektiv published the first study on major donors in Serbia entitled "Giving of Individuals with High Value of Capital" in 2019. It is based on interviews with 10 individuals with large financial resources – liquid resources of over 500,000 US dollars. The main motivation for giving among these donors is a sense of responsibility towards society, while the main target groups they support

are children and young people, as well as vulnerable groups and the areas of giving are education, social services, and health care (Smart Kolektiv 2019). Philanthropists provide financial support, with very few cases of providing knowledge and skills (Ibid.). They are distrustful of intermediary organizations due to fears of misuse of funds, and they report misuse of resources as a barrier to engage more in philanthropic activities (Ibid.). Finally, they believe that tax breaks for personal giving would increase the number of donors and the volume of donations (Ibid.).

8. Other relevant characteristics – The scope of individual philanthropy in Serbia

There are several recent studies on the individual philanthropy in Serbia. According to a national survey conducted in 2014, approximately a quarter of the inhabitants of Serbia (27.7%) volunteered their time to a formal organization between May 2013 and May 2014 (Radovanović 2019, Radovanović 2019a).[23] However, according to Gallup World Poll, 6% of Serbians volunteered in one month in 2014 (CAF 2015), while the rates of volunteering according to the World Value Survey wave 1999-2004 was 10% (WVS website) and Pew Research Centre found a rate of 11% of volunteers in 2015/16 (PRC 2017). The rate of donors to organizations was 49.3% in Serbia (Radovanović 2019). According to the Gallup World Poll, 38% of Serbians donated in one month in 2014 (CAF 2015), while the Pew Research Centre found a rate of 31% of donors in 2015/16 (PRC 2017).

The plausible explanations for differences in the rates of volunteering and donating to organizations between different studies can be found in different reference periods. The reference period in the GWP is a month, while it is a year in the other three studies. It might also be that due to the floods[24], greater number of Serbians got engaged in philanthropy in 2014 than in 2015/16. Finally, it could be that framing the questions as giving time/money to a list of organizations rather than as "volunteering to organizations" reduced the recall bias (Rochester et al. 2010).

Informal philanthropy is more widely practiced than formal philanthropy. As many as 71.2% of inhabitants of Serbia provided help to someone outside their household, while 22.8% were engaged in activities for the benefit of the community with their friends, colleagues, neighbors, etc. (Radovanović 2019). Moreover, 79.8% of Serbians donated money directly to an individual where 67.0% donated unknown individuals and 55.2% to people they knew personally (ibid.). According to the Gallup World Poll, 24% of Serbians helped a stranger in one month in 2014 (CAF 2015).

According to Catalyst's research, there were 4,488 various philanthropic instances of the collection of cash and/or goods recorded in Serbia in 2014 (Vesić Antić 2016). Since the data come from media reports, it provides evidence on reported philanthropic instances, but not on the rates of donors. The most active donors in 2014, as a percentage of recorded instances, were mass individual donors

[23] Survey participants were given a list of 12 organizations and asked if they dedicated their time to any of these, including: charitable (humanitarian) organisations6, other non-governmental organizations, churches and religious communities, schools, public social service providers (such as shelters for homeless, day care centers for the elderly, institutions for children without parental care, shelters for migrants, etc.), tenants' assembly, organizations of culture and arts, sport clubs, political parties, organizations of hobby, business organizations, trade union and other.

[24] In mid-May 2014, Serbia was hit by an extensive flooding. On 15th of May 2014 the Government declared a state of emergency for its entire territory. According to the *Report on the Floods in Serbia 2014*, approximately 32,000 people were evacuated from their homes. The surveying for this research has just started when the floods occurred.

(46.0%), followed by individuals (18.8%) and the corporate sector (18.0%) (ibid.). Thus, more than four fifths of all reported donations in Serbia come from individuals. In most cases, recipients were individuals or families (49.3%), followed by institutions (27.9%), nonprofit organizations (15.4%) and local/national governments (2.5%) (ibid.). According to this study, half of the direct recipients of philanthropic donations in Serbia in 2014 were individuals, which correspond with the survey research (Radovanović 2019) and further confirms that we should not omit the practices of informal philanthropy when analyzing individual giving in Serbia.

The main purpose of monetary contributions to unknown individuals in Serbia in 2014 was medical treatment, followed by everyday needs and flood relief (Radovanović 2019). This is in line with what was found by Catalyst, where the purposes of donations were: flood relief, healthcare, support to marginalized groups, poverty reduction and education (Vesić Antić 2016). The low quality of universal healthcare and expensive services in the private sector makes healthcare inaccessible for many. Thus, it does not come as a surprise that medical treatment is the main purpose of donations to unknown individuals.

According to the more recent data from Catalyst, still the recipients were individuals/families in most of the cases (40.4%), followed by institutions (27.8%), nonprofit organizations (26.2%) and local/national governments (4.3%) (Trag Foundation and Catalyst Balkans 2019). There has been an increase in the number of philanthropic instances[25] dedicated to nonprofit organization in 2018 in comparison to 2014, and a decrease in the number of philanthropic actions in which the recipients were individuals/families. To some extent, this could be explained by the changes in the institutional environment, as the intermediary organizations appeared. The recipients of philanthropic donations for the most part focus on the people with health problems (Ibid.), which might support the outlined assumption.

According to Coalition for Giving's research from 2018, when asked if they ever participated in the activities for the public good 66.0% of survey participants reported that they did, among which 84.8% reported giving money, 51.5% gave material goods, 46.1% gave both money and material goods, while 34.2% participants reported that they provided emotional and moral support, 30.9% dedicated their time and 21.2% provided unpaid professional services (Coalition for Giving 2018). It is not clear whether the direct receivers were individuals or organizations.

The latest research from the 2020, which follows the methodology of the research from 2018, finds that about half of the respondents participated in the activities for the public good in the past three years (Trag Foundation 2021). The most common activity was giving money (83% of the respondents who reported that they participated in the activities for the public good), followed by giving material goods (49%), while the third most common activity for the public good is combining donations in money and goods (38%). The treatment of sick children is again the most often reported as the purpose of giving (in 53% of responses). In addition, every third citizen who has been involved in activities for the public good in the previous three years has done so through volunteer work. Approximately the same percentage provided psychological and moral support to the vulnerable categories of the population.

According the latest report on the World Giving Index from 2021, Serbia is among ten countries that have most increased their World Giving Index score over the past five years 2020 (CAF 2021). In comparison to the data from 2014, an increase in the share of donors to charities is notable (from

[25] The data come from the media and provide evidence on reported philanthropic instances – actions.

38% to 47%), as well as in the share of Serbians who reported helping a stranger (from 24% to 54%), while volunteering stays at the same levels (6% in 2014 and 5% in 2020). Covid 19 pandemic certainly plays a role in explaining such change. However, an increase in formal philanthropy in terms of donating to charities is a part of a broader process of institutionalization of philanthropy that has been going on in Serbia in the past couple of years. Nevertheless, the data on increased share of respondents who reported helping a stranger is yet another indicator that informal activities should not be omitted when discussing philanthropy in Serbia.

Moreover, in the past few years, Serbian citizens have becoming more actively engaged in different forms of contentious politics, through new waves of mass protests and the expansion of civic movements and grassroots organizations throughout the country (Pudar Draško et al. 2019). Civil movements have diverse structures, some being partly or in whole formally registered, while others act informally (Ibid.). The range of the topics covered is very wide including protection of urban development, conservation of natural resources, protests against the government and usurpation of democratic institutions, and social injustice (Ibid.). However, only a small portion of citizens of Serbia participate in those actions. In 2018, only 7% reported that they attended public gathering or protest rally in the past two-three years (CRTA 2018). When asked whether they participated in at least one action related to politics and decision-making such as: discussion on politics, signing petitions, participation at public gathering, demonstrations, protests rallies, reporting an issue to the media or police, or other, 39% reported that they did (Ibid.). However, if discussing politics with others is excluded, only 26% of citizens had participated in at least one action related to politics and decision-making (Ibid.).

Helping people in need and making contributions to the community were the most often quoted reasons for engaging in philanthropy (Radovanović 2019). Main barriers to greater engagement in philanthropy were seen in the lack of resources, both in terms of time and financial resources (Radovanović 2019). Lack of control and monitoring mechanisms reportedly also discourages people from giving (Coalition for Giving 2018). Moreover, a substantial number of Serbian citizens, more than a quarter, do not donate money to nonprofit organizations because they are afraid that the money would not be used for the purposes for which it was intended for (Coalition for Giving 2018, Radovanović 2019). Fiket et al. (2017), in their study of political orientations of citizens of Serbia, found that the study participants have low level of internal belief in being capable and competent to understand socio-political issues and external efficacy belief that their contribution will be appreciated, which are impediments for civic engagement.

9. Conclusion

The relative importance of different actors in welfare provision has varied throughout Serbian history. However, the nonprofit sector has never had a prominent role. During the socialist period spanning in the second half of the 20th century, the state was in charge of social welfare in Serbia and the role of the third sector was negligible. Although the welfare system has moved away from a socialist to a more liberal model since the beginning of the 21st century, expanding the responsibilities of individuals and their families, citizens of Serbia still see the role of the state as most important actor in the welfare provision. Expectations that the state should support those in need may discourage Serbian citizens from philanthropic giving. Moreover, public perception of the third sector is quite negative. Serbian citizens have little trust in the nonprofits. Fear that money would not be used for the purposes for which it is intended is one of the greatest barriers for philanthropy, followed by the lack of material and non-material resources. In addition, there are no fiscal incentives for personal monetary contributions, which might also discourage individuals from giving, particularly the major donors. The civil society sector is young, with a fragmented relationship with the state, and in the recent years, the space for civil society has been shrinking.

On the positive side, Serbia has a long tradition of philanthropy. Today, majority of Serbian citizens participate in some form of philanthropy. Informal practices are more prevalent than formal, in terms of both giving money and giving time, though the process of institutionalization of philanthropy is notable. Moreover, in recent years, partnerships aiming at building better environment for philanthropy have appeared, full effects of which are still to be seen. Finally, philanthropy is gaining increased research and scholarly interest. All these are encouraging trends for development of philanthropy in the country.

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