

Research Report

Understanding the Operations of Philanthropic Organizations in Africa: Case of Three Selected Countries (South Africa, Zimbabwe, Zambia)

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ABSTRACT

Philanthropy is the act of giving performed by human beings for human welfare purposes. Despite having the same goal orientation, various approaches and definition has been used in different countries in the bit to provide philanthropic efforts. This research seeks to explore the various forms of philanthropic work in selected Southern African states. The research dwelt on the operations of all philanthropic organisations and philanthropic giving with a view to highlight their scope of operations, decision making criterion, budget sizes, registration and regulations, and their spending and donor trends among other variables of interest. In addition, the research characterized the philanthropy and charity landscape of Southern Africa, including the region's history of charitable giving, the nature of modern charitable institutions, and key sources of funding for charitable activities.

Primary data for the research was collected using questionnaires from identified and targeted local philanthropic organizations in the selected countries. The findings indicated that in all the countries under study foundations are only allowed to operate after full registration in the country of operation. The majority of foundations in these countries are still very small and generate small revenues

The study contributed to understanding of the philanthropic work in the different countries researched, the legal framework in these countries and how philanthropy is regularised and classified.

Keywords: Philanthropy, philanthropic organisations, giving, voluntary.

INTRODUCTION

The word philanthropy derives from the philanthropy of the ancient Greek expression, meaning to love people. Today the philanthropy definition encompasses the act of voluntary donation by individuals or groups to benefit the common good. Philanthropy means a love of humanity, in addition to harboring a sense of caring and a deep desire to enhance or improve the human condition. It sounds very similar to Ubuntu. It emphasizes community, connection and caring (African Philanthropy Forum, 2016). It also applies to the systematic practice of awarding non-profit organisations, through foundations. World over, philanthropy has some strong roots in the religious beliefs and traditions. With time, the work of philanthropy has found its way in the African nations, initially through the work of missionaries and later through international organisation which continued to expand their business in African hence realized the need to give back to the marginalized communities.

As such, this research seeks to explore the various forms of philanthropic work in selected Southern African states. The research will dwell on the operations of all philanthropic organisations and philanthropic giving with a view to highlight their scope of operations, decision making criterion, budget sizes, registration and regulations, and their spending and donor trends among other variables of interest. Also, the research will characterize the philanthropy and charity landscape of Southern Africa, including the region's history of charitable giving, the nature of modern charitable institutions, and key sources of funding for charitable activities.

1.2. BACKGROUND TO THE STUDY**1.2.1. Definition of Philanthropy**

In contemporary academic circles, the precise meaning of philanthropy is a matter of some dispute, its interpretation

being largely dependent on the particular interests of the scholar employing the term. However, there are some working concepts which are most widely subscribed to by the scholarly community affiliated with the field of philanthropic studies. One of the more commonly accepted of these is the one employed by Lester Salamon (1992), who defines philanthropy as the private giving of time or valuables for public purposes (money, protection, property). He then characterizes philanthropy as a form of private non-profit organizations' profits. Often, philanthropy is confused with charity since both acts entail giving. However, the main distinguishing factor between the two is that charity tends to occur on a more short-term basis. Philanthropy, on the other hand, is more long-term. It is more organized and more strategic. The main idea behind philanthropy is to promote the welfare of others. It is not just a quick fix to a pressing need. It goes much deeper than that; its aim is to positively impact society (African Philanthropy Forum, 2016).

Philanthropy is called the act of giving performed by human beings for human welfare purposes. Donation involving giving away money, any service or even property can all be called philanthropy (Salamon, 1992). As such, philanthropy is done not only by individuals recognized as philanthropists, but also through different organisations. If it is donating money directly to any person or to any charitable organization, anything can be considered an act of philanthropy.

Anheier and Leat, (2007) postulated three approaches to philanthropy. The first is the approach to charity or service that has its roots in religious or moral practice, stressing support for the 'less fortunate' by giving alms, tithing and their equivalents. This strategy was designed to provide complementary services to those provided by the state or to fill gaps in statutory provision. The second approach is the approach of philanthropy or science that is differentiated from the approach of charity by its emphasis on solving the causes

rather than symptoms of problems. Philanthropists Joseph Rowntree, who declared that philanthropy would look for underlying causes rather than address the external manifestations of failure or evil (Anheier and Leat, 2007), and philanthropists Andrew Carnegie and John D Rockefeller, were among the proponents of this method. The third method discernible in the literature of philanthropy is venture philanthropy or the approach to entrepreneurial philanthropy. This strategy, often referred to as philanthro-capitalism, reflects the rapid accumulation of new wealth since 1990, including the massive wealth produced by the IT sector. The new philanthropists view philanthropy as an income, as well as a viable method of social wealth creation. They argue that approaches derived from business models can be used to solve social problems and produce greater productivity than methods employed by the public sector or by initiatives of civil society (Edwards, 2008).

As a Southern African narrative, philanthropy has been defined as “Giving in order to make a difference so that the recipient will not rely on charity in future” (Rubenstein 2004); any acts of benevolence and goodwill, such as making gifts to charities, volunteering to charities for community projects, and taking action to benefit others (Thorne, Ferrell & Ferrell 2008:290); and a concern for human welfare and advancement, usually manifested by donations of property, or work to needy persons, by endowment of institutions of learning and hospitals, and by generosity to other socially useful purposes (www.dictionary). Though much effort is placed on activities that capacitates communities, other philanthropic work in the southern Africa may include disaster recovery acts and donations of consumables that are not capital in nature.

Philanthropy is a non-coerced transfer of resources to a collective enterprise through a formal organization (Bekkers, 2018). Philanthropy is a specific form of prosocial activity which is a broader class of phenomena involving uncoerced resource transfer to third parties. Moreover, Philanthropy often happens in non-monetary forms, as people spend time volunteering, donating blood, or their organs. Monetary calculation of the importance of these ways of philanthropy is complicated and maybe even counterproductive. Equally, Impact investment, donations to family foundations, and volunteering for non-profit organizations are protected by the concept, as they include non-coerced transfer of resources from organizations to collective enterprises. Philanthropy is also defined as an act of giving of one's time, talent or treasure for the sake of another or for the common good (Payton, 1988). Philanthropy is the help that does the most good and the least harm, the help that nourishes civilization at its very root, that most widely disseminates health, righteousness, and happiness, is not what is usually called charity (Payton and Moody, 2008). More so, Van Til (1990) described philanthropy as voluntary giving and receiving time and money for the needs of charity and the interests of everyone in a better quality of life.

For many, philanthropy has a connotation of grant-making foundations, or rich people giving money to those with fewer resources. Philanthropy and philanthropists are often considered a trait of one facet of the charitable sector as the grant making or donor.

1.2.2. Motivations for Giving

Bekkers & Wiepking (2011) categorized and described eight major mechanisms that drive charitable giving, addressing the question, why do people give? The mechanisms are:

i. Awareness of need

People need to come to terms with a need for support. Awareness of need is a process generally outside donor control, preceding deliberate deliberation about donation costs and benefits. It is the result of the actions of the recipients (who seek assistance) and charities (who express needs to potential donors). The authors established that in general terms, the degree of need for help is positively related to the probability of help being provided.

ii. Solicitation

Solicitation refers to the mere act of being asked to make a donation. The manner in which potential donors are pursued defines the efficacy of the requests. According to survey reports, a proposal for a gift precedes 85 per cent of donation actions in the US in 1996. In the Netherlands, a proposal is accompanied by 86 per cent of donation activities.

iii. Costs and benefits

It is obvious it costs money to give. When a donation's cost is reduced, it gives falls. This is valid not only for the specific costs that can be lowered by fiscal benefits, but also for the understanding of a donation's costs. This is not to suggest that philanthropy is driven by self-gain stuff, because by definition a donation costs money.

iv. Altruism

A simple reason why people should contribute money to charities is because they care about the company's performance, or the effect of donations on recipients. Altruistic interests control the private rewards or the limited opportunities for donations. It is therefore possible to call 4 donors impure altruists.

v. Reputation

Giving is generally seen as a positive thing to do, especially when giving decreases inequality and when giving is less costly, the recipients are not to blame and are more successful. And citizens who donate to charitable causes are held by their peers in high regard.

vi. Psychological benefits

Giving not only helps the donor socially but also mentally. A large majority of all research on this process are performed by (social) psychologists who have shown that giving as an altruistic, empathic, socially responsible, pleasant, or powerful

individual can contribute to one's self-image. Additionally, giving is an almost automatic emotional response in many situations, creating a positive mood, alleviating feelings of guilt, reducing aversive anticipation, fulfilling a desire to show gratitude or being a morally just person.

vii. Values

The work of nonprofit organizations in the minds of donors will make the world a better place. Donor-endorsed perceptions and values make charitable donations more or less appealing to donors. Donations can also be influential in demonstrating one's support of specific values for others, but this is captured by the reputational process.

viii. Efficacy.

Effectiveness refers to donors' belief that their investment is making a difference to the cause they support. Surveys show that people are less likely to donate or leave a charitable legacy when they feel that their donation won't make a difference. It is thus pertinent that donors be provided with details on donation performance has positive effects on philanthropy.

1.2.3. Theories explaining the emergence of philanthropy

Scholars have researched the role of philanthropy in the economic, social and political development in Africa. Moyo and Ramsamy (2014) reiterated that development ought to be transformative, suitable and essentially based on Africa's own institutions, informed by own knowledge system and supported by own resources. In other words, they argued that development should be locally initiated and engineered for a strong commitment by the local people. Mati (2017) approached the development aspect from the giving point of view. The author argued that giving should be mutual, solidarity and counter obligation inherent in collectivism African drive. Despite the fact that Moyo and Ramsamy took a long term effect approach of focusing on development as a result of philanthropy, their findings are in line with Mati's conclusions on the general purpose of economic capacitation.

The approach to the conceptualization and study of philanthropy was two-pronged in African texts, though the two are not necessarily mutually exclusive. The first approach is to use socio-historical and chronological study of philanthropy development / evolution in Africa, from pre-colonial to contemporary times. Fowler (2016) argues that in the pre-colonial era, gifting was not primarily an asymmetric form of altruism but a horizontal bonding mechanism. Another important change was the implementation of gifting as charity during the colonial period. Caritas implemented a type of gift and as such did not depend on personal responsibility between the parties. Rather, religion decreed that the church had the right to help and console all those who suffer (Fowler, 2011). More developments in the philanthropic cultures

of colonial Africa have been heavily influenced by the charity legislation of the seventeenth century in England that developed institutionalized form of gift. Typically, this British legislative tradition has been integrated into the laws of colonized countries as it did with the Civic Code in those of France (Fowler, 2011).

The second, and perhaps the more influential, approach has been to contrast traditions and acts of charity, donation, giving, reciprocity and mutual assistance in Africa with the prevalent Western concepts of philanthropy, whose meanings correspond to the original Greek sense (i.e., love of humanity or humanitas), arguing that such love is obviously present in all cultures and societies. Today, however, philanthropy's definition and practice has undergone some transformation where in Western philanthropy it has come to mean giving away money particularly by rich individuals, corporate institutions and private institutions (Moyo, 2011).

A study by Mahomed (2013) reveals that traditional philanthropy plays a valuable role in the economic development of South Africa, but on its own, is constrained. In this regard, traditional funding approaches need to be supplemented by a social justice philanthropy approach, which can play an instrumental role in supporting and strengthening an active and dynamic civil society that can help shape South Africa's social justice agenda.

To augment the above postulations, The World Health Report (2010) highlighted the dire need for sustainable development in Africa (WHO, 2010). The report argued that despite various philanthropic efforts by different organisations, their efforts are marginalised towards daily provisions rather than capacity building and economic empowerment. In this regard, Wolf and Grindle (2017) postulated that Africa needs to build a shared understanding of its problems, set winnable milestones, encourage massive scale production and stimulate demand. As a result, this would go a long way in embracing the course direction. Though the scholars have varied on the view point, it is a common understanding that Africa has interpreted the whole aspect of philanthropy as a general donation rather than a vehicle for capacity building and resource mobilization.

According to African Grandmakers Network (2013), existing models about philanthropy are strongly centered in the culture and economic structures of western countries and may not rightfully depict the range and ways in which giving happens across the African continent. There is a system that explores the basic structures around the basic act of giving and reflects on the essence of the giver and the receiver. The resulting general definitions are then applied to examples of philanthropic behavior, acknowledging that the different categories will have variations and points of overlap (Table 1).

Other than the one to one model, the Network recognized the existence of other three categories of philanthropy namely:

Table 1. Framework for Considering African Philanthropic Models

	Collective/Indirect control of resources	Individual/Direct control of resources
Giving outside one's immediate community	One to Many (e.g. funding a national entrepreneurship programme)	Many to Many (e.g. raising money for disaster response in another country)
Giving within a specific community or direct network	Many to One (e.g. mobilizing a neighbourhood or village to build a local health centre)	One to One (e.g. paying for the education of a direct acquaintance/family member)

i. High Net Worth and Institutional giving

This maps to the One to Many category, where centrally controlled resources are directed towards a set of defined charitable aims in the broader society. Multiple laws and supervisory bodies describe this, which are complicated and expensive to comply with. Incentives are similarly constrained by key players, and not well understood.

ii. Mobilized philanthropy

This is derived from the class Many to Many, in which institutional structures continuously mobilize capital from a variety of sources to funnel towards established charitable goals in the wider society. This model brings together a number of individual donors (“many to many”) to benefit general groups of beneficiaries not directly linked with the donors. Like community philanthropy, it depends on donations being aggregated but, unlike it, it uses those contributions to resolve problems outside the particular community.

iii. Community philanthropy

This is the Many to One category where givers pool resources to tackle challenges in their own immediate community that any one individual would have been unable to address.

Mobilized philanthropy and community philanthropy can also be likened to horizontal philanthropy and vertical philanthropy as explained by Fowler (2017). Vertical philanthropy also referred to as philanthropy for community (*PfC*) – where resources are mobilised by one community for another which is external mobilisation of resources. Horizontal philanthropy referred to as philanthropy of community (*PoC*) – where resources are mobilised from within a community for their own use which resources internally mobilised (poor to poor).

This model maps the initial framework’s “Many to One” section, and is possibly the most prevalent form of philanthropy in Africa today. As interpreted in the “Many to One”, it refers to the idea that Community Philanthropy is about mobilizing a group’s resources within the community to respond to a particular need.

iv. In-kind and service contributions philanthropy

This model involves the provision of unique proprietary services or the allocation to philanthropic ends of non-financial personal resources. This form of philanthropy may include manipulating personal influence or ‘brand equity’ to alter the nature and extent of others’ giving.

1.3. RESEARCH OBJECTIVES

To fully explore the variables, some research objectives have been crafted to aid the extraction of information and provide a guideline in the area of research. The objectives are:

- i. Understand what philanthropy and its different types in each country
- ii. Understand how philanthropy is classified and regularised
- iii. Understand the policy and legal framework of philanthropy

2.0. LITERATURE REVIEW**2.1. Definition, Regulation, Registration and Funding of philanthropic form in each country, including the policy environment.**

1. Regulations and registration also take different forms due to differences in political frameworks. However, their sources of funding and patterns seem also similar due to their levels of economic operations which qualify them into developing economies save for South Africa.

In essence, philanthropic organisations are opposed to, or in cooperation with, their government in varying degrees of opposition. It is not possible to describe a typical Philanthropic Organisation due to the variety of audiences, sizes, tactics, structure, philosophies, specializations, funding sources, objectives, and energy (Hofer, 2003). They may be religious, secular or associated with political groups; they may be sponsored by corporations, foundations, private citizens, or governments; they may be specialized in a technical field, or they may work for multiple purposes. In

this regard, it is difficult to prescribe a universal regulation that applies across the board hence the motive to look at countries individually.

2.1.1. *Philanthropy in Zambia*

According to the Global Fund for Community Foundations (2020), Philanthropy is the giving of money, resources and time for the betterment of a community -is a practice that does take place in both the informal and formal sense in Zambia. According to a report by the United Nations on the launch of the Sustainable Development Goals (SDG) Philanthropy Platform, Zambian philanthropy is diverse and manifests in various shapes and forms, ranging from institutionalized independent foundations to corporate philanthropy, to faith based giving. Philanthropy in the formal sense is still relatively new in the Zambian context and the majority of resources in philanthropy are predominantly foreign. According to the NGO Act of 2009 an NGO in Zambia is defined as a group of individuals or entities established for nonprofit which is apolitical and non-commercial, non-partisan whose purpose of existence is for the promotion of civic education, human rights, social welfare, development and other activity or program for the benefit or interest of the public, through resources mobilized from sources within or outside Zambia.

The Foundation further established that formal giving is often in monetary forms, informal giving in Zambia, can be broader and can include the giving of time, knowledge and other reasons. This type of informal giving can be viewed as part of the local culture. More recently, it has been observed that local formal giving is predominately faith-based or religious giving. In Zambia, this is mostly in the form of giving to churches where much of the monies given do not necessarily benefit the community but rather the organisation receiving the funds. There is a limited number of organisations harnessing local resources for local development and none that would be said to be a community foundation. At most, there are organisations that use the Asset-Based Community Development (ABCD) approach in their work but this is not understood or communicated as being part of an effort to build local philanthropy thinking.

In addition, Zambia is a country with marginalized people, extensive resources, heritage, and historic sites. Since 1958, volunteers have been welcomed to this beautiful country. The number of Non-Governmental Organizations (NGOs) in Zambia has been increasing since the 1990s (Elemu, 2010). NGOs in Zambia are an environment distinct from the government, the economy, and the individual household in which citizens are organized. It is noted that the major Christian churches under the Evangelical Fellowship of Zambia (EFZ), the Christian Council of Zambia (CCZ) and the Episcopal Conference of Zambia (ZEC) are the only part of the widely represented and active NGOs in regional distribution. More specifically, Lusaka is the center of NGO activity in terms of distribution. Northwestern, Western and Southern are other

provinces with fair representation of CSOs. There are very few local NGOs and CBOs in provinces like the Copperbelt, Eastern, Luapula, and Northern (Mumba and Mumba, 2010).

Registration and regulations of Philanthropic organisations in Zambia

Legally, there is no clear difference between Civil Society Organizations, Non-governmental Organizations and philanthropic organizations in Zambia. In Zambia an NGO can register under different acts, i.e. Societies Act, NGO Act, Companies Act, Trust and Deeds Act, and Land (Perpetual and Succession) Act. Under these Acts, Non-Governmental Organizations and Public Benefit Organizations can register with the Registrar of Societies, Registrar of NGOs, or with the Patents and Companies Registration Agency. In the past, foundations and NGOs registered at the Registrar of Societies, however the NGO Act of 2009 mandated that all civil society organizations register with the Registrar of NGOs in the Ministry of Community Development.

2.1.2. *Philanthropy in South Africa*

Observable trends in the South African philanthropy indicates a continuing prevalence of ad hoc and informal models for giving across the country due to sensitivities around how wealth is accumulated and displayed. There is significant lack of an enabling policy environment, including a dearth of tax incentives that might encourage a more strategic and structured philanthropy. Also, there is inadequate links between different categories of philanthropy and the development community at large. Efforts to track and assess longer-term impact is very difficult and there is limited but growing links to non-African donors active on the country who have typically thought of African partners as primarily implementers in need of funding as opposed to local pools of resources capable of co-investing in shared priorities. On the same note, there is an emerging generation of entrepreneurial high net worth individuals (HNWIs) who are less inclined to completely separate their philanthropy from their businesses.

In South Africa, philanthropy environment includes a number of broad stakeholder groups that are involved in various works of charitable work. These include organisations that:

- Those who give philanthropic funds (ordinary South Africans, HNWI philanthropists, private Trusts and Foundations)
- Those who serve the funding and grantmaking sector (philanthropy advisors, wealth managers, legal and tax specialists, etc)
- Philanthropy promotion initiatives and organisations (as key to the development of a philanthropy infrastructure)
- The grantee organisations (without which funders would not be able to achieve their change objectives)

According to Independent Philanthropic Association South Africa (2019), philanthropic giving focuses on the systemic issues and root causes of the challenges that are faced in the society. As different from charity, that offers short-term relief, philanthropy in South Africa involves analysis, reflection and clear purpose. In this regard, there is institutionalized philanthropy through the formal establishment of philanthropic foundations based on an endowment creates long term opportunities for sustainable giving.

NGOs have always been a South African society's formative and historical component (Lambert et al, 2016). Women's societies officially established the first organized welfare agency in South Africa in 1904, sponsored by the Dutch Reformed Church (Engelbrecht, 2011). To add, the informal welfare system was born out of opposition to apartheid, with a broad and vibrant NGO sector developing in the 1980s (Gray, 1998) providing services to those excluded where 'race was used as a criterion for allocating funds to organizations resulting in poor communities receiving insufficient or no support. With the transition to democracy in South Africa and the end of apartheid in 1994, the newly elected African National Congress (ANC) government quickly adopted a transformative and socio-economic development framework in which its primary responsibility was to facilitate the development process through different government departments, stakeholders, partners, and civil society participation.

Registration and Regulation of Philanthropic Organisations in South Africa

The legal framework of South Africa's non-profit sector can be explained in four tiers. The first tier allows for the recognition or establishment of the NPO in the following three sectors:

i. Voluntary Associations/ Universitas

No office of registration exists for Voluntary Associations, but they are established under common law. Three or more people agree to pursue a common goal whose primary objective is not for profit. The agreement should be in writing in form of a constitution. For the universitas to be considered as a legal entity, the constitution should include the following in one way or the other: it should be able to continue as an entity despite change in membership, the property of the entity should not be tied to its members and members should not have rights to the association's property.

ii. Non-Profit Trusts

These are governed by the Trust Properties Control Act and common law. The deed of the trust mentions whether the trust is for private benefit or charitable. A trust does not have separate legal personality, rights and responsibilities vests in the trustees.

iii. Non-Profit Companies

According to the South African Companies Act of 2008, a non-profit company is recognised as a separate category of

a company. The company can be established with or without members but it must have three directors (Companies Act Section 3(1)). It can be incorporated for a public benefit goal or to fulfil social or cultural interests of a group or community. Non-profit companies have legal personality with limited liabilities to members and directors.

The second tier allows for any of the organisations mentioned above to apply for status of registered non-profit organisation which does not distribute profits.

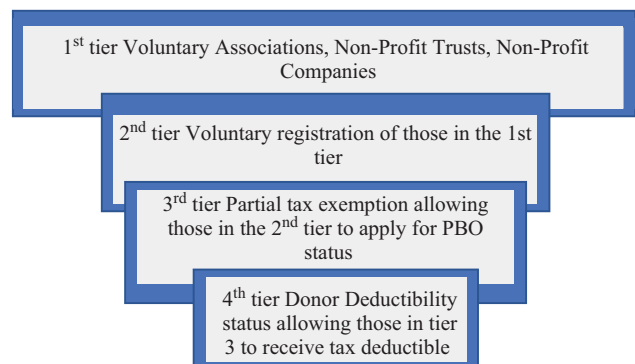
The third tier allows an NPO to apply for the status of a Public Benefit Organisation (PBO) whose sole purpose should be carry out one or more public benefit activities. The activities should be carried out in a not-for-profit manner with a philanthropic intent. PBOs should be apolitical and are entitled to partial tax exemption. To qualify as a PBO an organisation should comply with certain legislation (section 30 of the Income Tax Act). According to the Act PBOs must carry out one or more activities for the benefit of the general public. Currently the activities fall under the following categories:

- Welfare and Humanitarian
- Health Care
- Land and Housing
- Education and Development
- Religion, Belief or Philosophy
- Cultural
- Conservation, Environment and Animal Welfare
- Research and Consumer Rights
- Sport
- Providing of Funds, Assets or Other Resources;

The South African Revenue Service (SARS) is responsible for receiving and approving PBO status applications.

The fourth tier allows PBO to apply for the right to receive tax-deductible donations.

In addition, there are basically three types of legal entities operating in South Africa for non-profit organizations, namely voluntary associations, non-profit trusts, and non-profit companies. Voluntary associations are the most popular among these entities because they are quick, inexpensive and easy to establish. In terms of common law, a voluntary association is



Source: Author's own creations

formed and ultimately includes finalizing the constitution of the organization by its members. For recognition as a universities, the following three conditions have been set by the South African courts: the association operates independently from its members; the association must have permanent succession, and the constitution must provide for ownership of property apart from its members. In order to be accepted as a legal person, this type of association does not have to file, (De Beers Report to Society, 2011)

Part of the practical shortcomings with the voluntary association includes the fact that, due to anti-money laundering legislation, you may experience difficulties when opening a bank account for a voluntary association, especially if it is not registered with the Non-profit Organisations Act. The Directorate of Non-Profit Organizations (the Directorate) stated: “The Financial Intelligence Centre Act” (FICA) has also made the registration of a non-profit organization a requirement for financial institutions to open a bank account on behalf of the organization. Therefore, the registration of a non-profit organization sets a much-needed framework for organizations to efficiently and accountably manage their affairs.

Applicable Laws in South Africa

Non-profit organisations have two major benefits from registration with the Income Tax law which are: partial tax exemption for organisations that qualify as PBOs and donor deductibility status allowing organisations that have the status to receive donations that are tax exempted. The applicable laws and guidelines include:

- Constitution of the Republic of South Africa, Act 108 of 1997 (as amended)
- Companies Act of 2008 (as amended)
- Non-Profit Organisation Act 71 of 1997 (as amended) (“NPO Act”)
- Trust Property Control Act 57 of 1988 (“TPCA”)
- Income Tax 58 of 1962 (as amended)
- Value Added Tax Act 89 of 1991 (“VAT Act”)
- Financial Intelligence Centre Act 38 of 2001 (“FICA”) and Financial Intelligence Centre Amendment Act, 2017 (Act 1 of 2017)
- Tax exemption Guide for PBOs in South Africa

2.1.2.3 Funding of philanthropic organisations in South Africa

While it is evident that the number and influence of NGOs in Africa have increased over the past few decades, it is important to note that there are some concerns about declining funding for NGOs in general and especially for South African NGOs (Matthews, 2017). South African NGOs faced specific challenges that vary in other parts of Africa from those faced by NGOs. This is because shifts in donor support resulted from the transition to democracy in 1994. Kihato (2001:1) states that many donors who had previously supported civil society groups in South Africa started channeling money to the new government after

1994. A study by Ritchie (2016) indicated that funding takes all of the following forms in South Africa.

- Giving through religious structures
- Giving to non-profit organisations
- Supporting community organisations
- Charitable support for individuals in need
- Contributions to disaster campaigns
- Handing out cash, food or other in-kind donations to those asking at traffic lights

According to statistics from the Foundation Center, between 2009 and 2012, US Foundations gave over \$300 million in grants to over 400 organizations in South Africa. These 1000 grants ranged from \$1000 to nearly \$22 million. There are top US foundations that provided grants to South African organizations between 2009 and 2012, followed by short profiles of a select number. The Charles Steward Mott Foundation provided 27 grants totaling \$3.5 million in 2012. Averaging around \$250,000 per award, these grants supported projects in rural development women, community development, and civil rights. There are also numerous foundations in other countries that support NGOs in South Africa, including foundations in the Netherlands, Switzerland, and Germany. For example, the Swiss foundation Aids und Kind, provides grants to community-based NGOs in South Africa to address AIDS infections in children and youth. The Dutch foundation Hivos has provided dozens of grants to grassroots NGOs in South Africa for gender and HIV/AIDS. Additionally, the German foundation Heinrich Böll Stiftung (associated with the German Green party) has an office in South Africa.

2.1.3. Philanthropy in Zimbabwe

Same as in other African countries, there is no specific definition peculiar to Zimbabwe however, researchers note that philanthropy empowers people and communities so that they are self-sustaining and not depend on charity – it is the goal of philanthropy to develop independent individuals and communities (Madziyire, 2015). However, as postulated by the Philanthropy Institution of Zimbabwe, a philanthropist is someone who participates in philanthropy; that is, someone who donates his or her time, money and or prestige to charitable causes. The word can refer to any volunteer or to anyone who makes a donation, but the mark is most often applied to those who donate large sums of money or who make a major impact through their voluntary work. Thus in essence, philanthropy means the love of humans in the sense of caring for, nourishing, creating, or improving life in the sense of what is real or human potential. In the current practices in Zimbabwe, it is private projects for the public good, concentrating on quality of life, combining the social-scientific dimension underlined in the 20th century, with the ancient coinage of the word’s long traditional and original humanist heart. This

definition distinguishes it from private enterprise programs for private good, concentrating on material prosperity and public good government initiatives with an emphasis on law and order though this is, in material sense, a different case for the Zimbabwean scenario.

Zimbabwe's philanthropic organizations have a long history in colonial Rhodesia. Such institutions were set up in the context of a liberal ideology that saw the government's goal as promoting economic growth, rather than providing social services, which could be seen as goods that could be bought on the open market. The colonial government encouraged charitable organizations to be formed on the premise that they could leverage surplus resources in the interest of less fortunate members of society. Therefore, philanthropic organizations were formed to fill the gaps in social service delivery by the government.

NGOs are involved in developmental philanthropic work, with a specific bias to rural areas and the problems of poverty. Social workers had, therefore, the responsibility to mobilize communities to take an active interest in the problems affecting them, to facilitate the development of critical consciousness, and to utilize the government structures for popular participation, namely the Village, Ward, and District Development Committees. Communities were assisted to define their problems, understand the causal factors involved, and take collective action to find solutions to the problems. Non-governmental organizations can also play a lobbying role in front of policy makers of marginalized groups or societies. Communities are also encouraged to become more open to initiatives, although they may have been launched from outside the group if they are directed at that community's socio-economic transformation.

While many NGOs were involved in development work, many offer remedial or curative programs, such as disability treatment, relief from trauma, and medical care for children in need of care and elderly people. Coordination between the many NGOs involved in the provision of philanthropic programs is important, and it is the role of another NGO, VOICE (Voluntary Organization in Community Enterprise), officially the National Social Service. VOICE's responsibilities include organizing projects, providing guidance in terms of service delivery, investigating member organizations in areas of concern, and providing a channel of communication between government and member organizations.

Registration and Regulation of philanthropic organisation in Zimbabwe.

In Zimbabwe philanthropic organisations can be registered either as a Trust, a Private Voluntary Organisation or a Universitas

i. Trust

A foundation registered as a trust is registered by the Registrar of Deeds under the Deeds Registries Act Chapter 20:05. The objectives of the trust can be to benefit

a certain community. Under the Registrar of Deeds, a trust can be registered for private benefit or for charitable deeds. A foundation registered as a trust should therefore specify in its registration that it is registered for a charitable purpose.

ii. Private Voluntary Organisation PVO

A foundation registered as a PVO is registered under the Private Voluntary Organisation Act under the Ministry of Labour and Social Services. Its objectives should include one or more of the following:

- Provide needs of persons or families
- Provide charity to people in distress and or prevent social distress to the people
- Provide help that lead to the uplifting of the standard of living the people

The law that guides this is the Private Voluntary Organisation Act (Chapter 17:05)

iii. Universitas

Universitas have a common law persona but are not registered or enacted by any statutes. They are controlled by common law and have a constitution where members agree to achieve a certain goal for their benefit. So, the establishment is just by the existence of a constitution.

With regards to registration, research by Mswelanto (2018) indicated that International organizations engaged in projects for sustainable development, such as sustainable livelihoods, will require registration before they could work in Zimbabwe (Private Voluntary Organizations Act, Articles 2 and 6). International organizations involved in sustainable development programs such as sustainable livelihoods will need to register before they can operate in Zimbabwe (Private Voluntary Organizations Act, Articles 2 and 6).

Registration as Private Voluntary Organizations (PVOs) requires the approval of the Private Voluntary Organizations Board that is comprised of the Minister of Public Service, Labour and Social Welfare and representatives of voluntary organizations selected by the Minister. Many groups have been waiting for approval for more than five years, while others have never been able to register. After the initial registration difficulties, once formed, the central government strictly regulates the activities of PVOs. Often a number of organizations were de-registered and removed, facilitating public discussion of the democracy problem. A number of organizations have therefore chosen to avoid dealing with the regulations of the PVO Board. Alternatively, these entities are licensed by private attorneys as personal trusts under the Deeds Registry.

Most of Zimbabwe's philanthropic organizations act as public trusts. There are still entry obstacles, though, which include hiring an attorney's expenses. In addition, a manual process is still used by the Deeds Registrar; there is a risk that a repetition of names may confuse two or more organizations.

Funding of philanthropic organisations in Zimbabwe.

There was no data on the specific funding patterns in Zimbabwe. However, as a natural phenomenon, projects are naturally dependent on capital. Philanthropic workers spend considerable time trying to secure funding for these projects and assist groups to submit meaningful project proposals to ensure the viability of the projects, (Madziyire, 2015). In essence, Philanthropic workers must ensure that skills training is provided for project participants, including specific production skills, basic accounts, budgeting, project planning, management, and marketing.

2.2. Typology and classification of philanthropy in each country

Ideally, the concept of philanthropy is European and American. It's ingrained in capitalism historically, and rooted in religious practice. Over time the term has been examined, updated, embraced to such an extent that a universally agreed description of it is now difficult to establish. Current debates on the role of philanthropy in Africa cannot be avoided. Identifying key variables used for a philanthropy concept makes suggestions for a philanthropy typology in Africa.

Philanthropy in Africa, Southern Africa in particular, is a very diverse world to be explored through a number of key variables, which are the determinants of a preliminary typology of philanthropic organizations or initiatives:

- Budget level, or turn-over or cash flow: Many Western foundations have supported multibillion projects in Southern African while other initiatives depend individually on limited resources provided to the very poor.
 - The governance structure (horizontal or vertical); Throughout Southern Africa, the Western model of philanthropy is used, traditionally based on a vertical partnership between a giver and a recipient. There are, however, other horizontal relationship models whereby the beneficiary can also be a giver and where philanthropy exists among the disadvantaged and at community level
 - The religious Identity: Sometimes providers of welfare are religious institutions and churches (in the broad sense), but also faith related groups and acting on behalf of religion.
 - The type of legal registration: Actions can be taken in a more informal manner within a formal legal system (when there is) according to state lawyer without any kind of registration or compliance with the law of the countries where philanthropy is performed.
 - The corporate nature: The providing structure may relate to business activities at the root of the available resources, and its governance may also be controlled by people controlling business interests. Alternatively, the framework may not relate to any type of corporate identity, interesting investment. Corporate character can affect the destination of philanthropic investments, as normal.
- The North-South or South-South orientation: Resources and systems can come from developed countries (based on existing international organizations definitions) or middle-income or developing countries, like Southern Africa itself.
 - The level of their action (domestic, foreign, global, local). Many actions will be multi-level in nature, but the local, national or global focus may vary.
 - The extent of its partnerships and network connection: Working with or in conjunction with others that form part of specific strategies and will influence the action itself.

2.2.1. Typological classification based on operations and source of funds

2.2.1.1. Foundations

Foundations are generally understood (Anheier and Leat, 2007: 15) as financial or other assets that are institutionally independent from government, enjoy a significant degree of autonomy and do not return profits generated either through the use of assets or through the conduct of business activities. Usually, the word foundation or trust is used to refer to an institution which has an endowment from which it receives revenue. Many foundations, however, do not have fixed endowments and receive their profits from a normal arrangement, such as a business fund, while others, such as community foundations, may have an endowment but may also raise money for current spending and asset base building. Foundations have great potential to redistribute resources from rich to poor. They are also ideally placed to formulate innovation and are able to promote social, policy and practice change. Foundations have also played a role in changing the way in which society and politicians think about social issues and their remedies, thus growing the cultural and political menu of global illness choices. Foundations can further be classified into various subdivisions.

- Family foundation which is a type of private foundation set up and funded by a family. The family members will be running it and participating in charitable giving
- Corporate foundations: set up and run by a company. Its source of funding is the organisation and its employees.
- Community foundations is a public charity that typically focuses on supporting a geographical area, primarily by facilitating and pooling donations used to address community needs and support local nonprofits. Community foundations deliver various types of grant-making programs, often including donor-consulting funds, endowments, scholarships, interest-funding funds, donation circles and more. Community foundations are funded by individual, family, business contributions and sometimes government grants.
- Operating foundation is a private foundation that conducts charitable activities as opposed to solely making charitable grants. To ensure that operating foundations

are adequately engaged in directly carrying out their charitable activities, each year, they are required to spend the major portion of their investment income (about 85%) directly on the active conduct of their charitable operations. They are usually created through a single primary donation from an individual or an organisation and is run by a board of trustees.

2.2.1.2. Charitable Trusts

A trust is a very simple concept, in theory. A trust is the structured transfer of assets to a small group of people (usually two or three) or to a trust company with orders that they retain the assets for the good of others. The person who gives the assets is usually known as the settlor in the UK or a 'grantor' in the US (but can sometimes also be called the trustee or the 'creator'). People are called the 'trustees' to look after the properties and those who benefit from the trust are called beneficiaries.

2.2.1.3. Alumni Association

An alumni association is an association of graduates or, more broadly, of former students ([www.definitions.net/definition/alumni association](http://www.definitions.net/definition/alumni%20association)). These associations often organize social events, publish newsletters or magazines, and raise funds for the organisation. Many provide a variety of benefits and services that help alumni maintain connections to their educational institution and fellow graduates. In addition, these organizations also support new members, and provide a platform for creating new friendships and business relationships with people with similar background. Alumni associations are organized primarily around universities or university departments, but they can also be organized among students who have studied in a certain country. They were often considered, in the past, to be the old boy society of the university or college. Alumni organizations today include students from all age groups and from all backgrounds. In their final analysis their efforts and contributions all fit into the body of philanthropy.

2.2.1.4. Church

Several religious religions 'principles allow its members to participate in charitable activities. The rationale and origin of this motivation differs from group to group, but parallels appear in the charitable giving foundation. In three Judeo-Christian religious traditions it is no surprise that Holy Scriptures and the scripture of the Bible are the original sources encouraging donation. The term stewardship is often used by Christians when referring to financial donation. Yet Jews use tzedakah to refer to charitable acts (although literal translation means righteousness) which include charity giving. This all narrow down into the general definition of charity: voluntary donation of money or other aid to the poor (Bentley et al, 1999).

However, on registration in different countries, philanthropic organizations are identified in Table 2 below

Table 2: Philanthropic registrations in different countries

Country	Typology & Classification
Zimbabwe	Association, trust, Private Voluntary organisations (PVOs) and Common Law Universitas.
South Africa	Voluntary Associations, Non-Profit Trusts, Non-Profit Companies,
Zambia	Companies limited by guarantee, Charities, trusts, and societies

Source: author's own grouping

2.3. Infrastructure organisations (Philanthropy Support Organisations)

Just as our social lives need infrastructure like roads PO needs an enabling environment in order to effectively fulfill their roles. Philanthropic infrastructure organisations help PO to have an enabling environment through providing a support system and also allowing different players in the field to come together with innovative ideas, lessons and strategies that enables an effective philanthropic field. According to the 2014 WINGS report Philanthropic infrastructure organisations are mainly found in three types which are:

- Membership organisations – these are formal organisations with a membership structure and staff that support the members in running their organisations (including associations of donors and Grantmakers) example AFPN
- Support organisations – formal organized organisations with professional staff that offer services to philanthropies. It exists to give support without requiring membership
- Networks – these do not have formal membership but rely on peer to peer exchange learning.

A more comprehensive definition of infrastructure organisations was given by Sundar (2017) where she identifies categories of infrastructure organisations as:

- Research organisations (CAPSI)
- Motivational organisations
- Advocacy organisations
- Clearing House of Information – collect and disseminate information to PO
- Organisations that improve the credibility and capacity of NGOs
- Networks of donors
- Independent regulatory body which oversee foundations, trusts and NGOs

Functions of infrastructure organisations include:

- Information and Intelligence
- Convening – bring the field together and share issues of concern
- Technical support – specialized technical support essential in effectiveness of the field

- Advocacy – protect the interests of the sector through persuading authorities to come up with policies that are supportive
- Education

Wings describe the main benefits of infrastructure organisations as the 4Cs which are:

- i. Capacity – infrastructure organisations help to build capacity of PO through helping to increase funding among other things
- ii. Capability – they build skills knowledge and expertise of PO
- iii. Connection – they build relationship between PO themselves and other stakeholders
- iv. Credibility – they build recognition, reputation and influence of PO

2.4. Relationship between philanthropy and Non-profit sector & development?

The common, and still popular, if often tacit, philanthropy definition is one in which economic growth leads to greater charitable giving. But this view, which is mostly unidirectional, should not be taken for granted. Key questions that are asked include: What do major donors think the relationship between their philanthropic operation and their region's further wealth generation is? And, if we agree that philanthropy boosts the economy, how (by what mechanisms) do people think that philanthropy is not only a beneficiary, but also a wealth creation enabler? These are the fundamental questions that influence the dire need to assess the impact of philanthropic work in terms of development, (Patton, Foote & Radner, 2015). Some of the benefits of philanthropic work includes:

a. Building Human Capital

Creating human capital has been demonstrated in various ways in SADC countries, most often in the form of university scholarships. Many individuals and families have suggested their scholarships desired. Similar to this, some donors have provided programs aimed at helping children in under-resourced communities receive better education, whether through school enhancement or funding for students such as tutoring, summer programs, camps, and others.

b. Infusing Cultural Capital

The second key trend emerging was to make the region a location that could easily attract and retain employees and employers. For example, a longtime leader of a local foundation in Tanzania said “Economic development is not just job training—it is also about amenities of place.” We heard this type of comment repeatedly, perhaps most elegantly stated by one donor, who said. In this view, every great community needs an opera house, zoo, football team,

Midway Museum, nonprofit types of things. You can't have well-thought-out and strong communities without philanthropy. Having an opera puts a spark in the community. Philanthropy is essential to have the best place for people to work, live, and play.

c. Innovating Economic Capital

Although financial earnings are the priority of the for-profit sector, charities and philanthropic efforts actively pursue both economic and social returns in Southern Africa. This is commonly referred to as the “double” and/or “triple bottom line.” Economic profit and social good are the double bottom line. This has promoted a mutual relationship between these firms and local authorities in Africa as a whole. The triple bottom line also includes environmental consciousness, expressed by two respondents as “people, profit, and planet.”

While all organizations generate economic, social and environmental outputs, this fundamental truth has been lost to a culture that sees value as being only economic (created by profit-making companies) or social (created by non-profit organizations or government) (Bugg-Levine and Emerson, 2011). In this regard, new philanthropists believe that the social and economic outcomes should be intertwined, but a vocal subset insisted that it should be driven by data. While this is a hot trend, there are still questions around who pays for the evaluations. What's going on with the data collected? Some of the questions that need attention are, what is the correct timeframe to calculate the gift / grant impact? For example, several grants may have short-term effects which would be easy to measure, but their real value / impact is long-term — often over multiple generations.

d. Leveraging Social Capital: Bundling Monies and Networks Among Sectors

The concept of networks tends to fall into two main categories: first, the value of strengthening clusters in the industry, and second, the need for more philanthropic leadership to direct and encourage more gifts.

- i. Industry clusters are created by grouping companies that share similar technologies, worker skillset needs, or common markets, and are often linked within a given geography by buyer-seller relationships. Many of the traded clusters in Botswana branched off the military and health-care sectors. The world would certainly not be what it is today if it were not for philanthropists that were catapulting healthcare research and development, leading the way for spin-off clusters.
- ii. Philanthropic Leadership and Mentoring: The second major theme in this area concerns the philanthropy's power to rally others. This kind of mentoring can lead to what sociologist's call “cooperative behavior cascades” in social networks (Fowler and Christakis, 2010).

Several philanthropists strongly recommended that several organizations be leveraged for cooperation and

collaboration. High Net Worth Philanthropy's 2016 U.S. Trust[®] Survey found that nearly 40 percent of high net worth US households contributed in 2015 to organizations with common purposes (such as United Way, United Jewish Appeal, Catholic Charities, and charitable foundations) (Indiana University Family School of Philanthropy, 2016). This is also advisable in the Southern Region due to the associated power in pooling resources.

2.5. Nature of Giving

Research across Africa indicate an increased support and advocacy for improved policies, (Julien, 2018). Such policies include those relating to, among others, health, housing, education, and food security, governance of natural resources, rural development, and micro-credit. The bases behind this growing support for policy work cannot be rightfully attributed to any cause though little evidence available, through philanthropists, points to the fact that they were criticized in the past for their reluctance to support policy initiatives that promote greater accountability within government.

A report by Aina (2018) indicated that, In Sub-Saharan Africa, the growth of the philanthropic sector is part of a global association revolution. Philanthropy and civil society are continually called upon across the region to play a part in the development and delivery of social services. Governments in the region support philanthropic organizations that provide vital social services to the vulnerable, especially as several countries, including Kenya, South Africa, and Zimbabwe, have experienced severe climatic conditions in recent years (USAID, 2019). Though the reforms attract greater regulatory interest, only a few countries have established agencies to help the philanthropic sector effectively.

2.6. Fundraising Strategies

Philanthropic organizations in the southern region have been largely dependent on receiving cross-border charitable contributions. In particular, South Africa one of the top African countries receiving funding from the US Foundation, mainly supporting the health and international assistance and relief fields (Lawrence et al. 2015). However, the level of foreign funding continues to decline, weakening the activities of the region's philanthropic organizations (USAID, 2016). For organizations operating in Sub-Saharan Africa, building organizational capacity and encouraging the public to engage in formal philanthropic activities seem crucial. Economic growth, especially in countries such as Zimbabwe and Tanzania (USAID, 2016), and the growing number of high net worth individuals pursuing philanthropic opportunities in the region may play a major role in creating a sustainable philanthropic environment on the continent as a whole.

3.0 METHODOLOGY

3.1. Phase one

In phase one of the research; this study reviews the existing literature on philanthropy in Africa. The review helps us to identify and understand the philanthropic work in the current literature. Internet and journal search has been done to identify the local philanthropic organisations operating in South Africa, Zimbabwe and Zambia. The first phase helped us to understand who and how are the operations of philanthropic organisations in these countries.

3.2. Phase two

The second phase of the research involved the collection of primary data from the identified and targeted local philanthropic organisation in the selected countries. The research utilized questionnaires to collect the data. These were chosen mainly due to flexibility, efficient and being less resourceful in terms of cost and time. In addition, information such as expectations, attitudes, opinions, and purpose can be gathered. The researcher will remain observant to the drawbacks associated with these tools.

Questionnaires

A questionnaire is form or list containing a set of questions for research or survey asked to respondents designed to extract specific information, Rosenthal and Rosnow (2008). Questionnaires are very conversant as they allow one to find out information such as facts, attitudes and opinions. They are a simple way to gather short responses to questions from people. They are less time consuming than interviews and can easily be kept anonymous. As such, the researcher used questionnaires to seek broader consensus on issues of governance structure, registration and regulation of philanthropic organisations. Questionnaires are not biased and are not affected by tone, pronunciation, non-verbal cues and voice alterations. Self-administered questions were used to comprehend the research.

Open and closed ended questionnaires

Close-ended questions limit the respondent to the set of alternatives being offered, while open-ended questions allow the respondent to express an opinion without being influenced by the researcher (Foddy, 1993). The advantages of the open-ended questions include the possibility of discovering the responses that individuals give spontaneously, and thus avoiding the bias that may result from suggesting responses to individuals, a bias, which may occur in the case of close-ended questions, Reja et al(2003). Both types of questionnaires were used to capture some practical or dynamic aspects in philanthropy that might have been excluded by literature. Open ended questionnaires' will be used on subjective areas where confinement may limit the scope of exploring the subject in question whereas closed ended questionnaires were used of objective areas of the study.

Table 3: Responses received

Zimbabwe	Zambia	South Africa	Number
31	30	17	78

Due to the covid19 challenge, the data was collected in three countries that is Zimbabwe, South Africa and Zambia. The questionnaires were distributed using survey monkey. The below table 3 shows the responses received in the countries:

The collected data will now be explained in the next chapter

4.0. DATA ANALYSIS/PRESENTATION AND DISCUSSION

The previous chapter dwells on data collection where various data collection tools were used to gather relevant data regarding the operational model for philanthropic organizations. This Chapter will analyze the data that was collected for firm categorization and ascertainment of common trends. Data will be presented in different forms, among them graphs, tables and charts to assist with visual conceptualization.

South Africa

Organizational information

Out of the 17 respondents from South Africa, 8 (47%) were directors, 4 founders and 5 managers. 10 of the responding organizations (59%) were independent foundations, 2 corporate foundations, 3 charitable trusts and one was under the other section involving the faith-based organizations. Independent foundations are the most dominant forms of philanthropic organizations in South Africa. Corporate foundations are also visible as they contribute almost half of the independent foundations. They high number of independent foundations in South Africa may be a reflection of the increasing number of individual wealth increase in South Africa. According to Knight Frank's wealth report of 2022, the number of HNWI increased by 14% between 2020 and 2021. There seems to be an increase in the number of corporates involved in philanthropic work as the number of corporates involved in donations grew 10 times between 2008 and 2018 (Ouma, 2020).

Year of establishment

Table 4 below indicates when the organizations were registered:

Table 4: Registration of organizations

Year Of Registration	Number of Firms	Percent
after 2010	9	53%
2000 - 2009	3	18%
1990 -1999	2	12%
1980 - 1989	2	12%
Before 1979	1	5%

The results from the research indicate that the largest percentage of the organizations were registered after 2010 and the majority (82%) of the organizations were registered after 1994. The least number (only one of the respondents) being formed in 1979. This is in line with the report by Nedbank where they recognize that individuals began to economically succeed leading to increased philanthropic giving through individual foundations (Nedbank Private Wealth Giving Report, 2010).

Reasons for establishment

Responses from the collected data points to a number of reasons for the establishment of the philanthropic organization. However, the reason for establishment largely relates to the type of organization. Reasons given by independent foundations are largely related to poverty eradication and empowering communities while the reason given by the trusts largely relates to fundraising for different objectives. One independent foundation indicated that the purpose of the foundation was to attend to the different educational needs of the disadvantaged. Another respondent from the independent foundations indicated that the reason why they formed the foundation "we want to give back to the community that supported us". Consistent with the definition of philanthropy most philanthropic organizations were established to alleviate a dire need for such as poverty. Activities such as floods, pandemics, national disasters and starvation among others were cited in the research. Other foundations were established to support education for the less privileged people and communities. There are also foundations which were established to protect wildlife that is saving animals from extinction and promotion of afforestation in general. HIV, Diabetes and Tuberculosis were the three key medical conditions that were so topical and have led to the establishment of some organizations to fight against them.

Legal Registration of Philanthropic Organizations

The research has revealed that there is no organisation that is allowed to operate in South Africa without proper registration procedure. All the respondents contacted indicated that they were formally registered with all the requisite government authorities. Meanwhile the registration process is regarded to be easy to moderately complex taking on average 0- 4 months to complete. 18% indicated that the process is easy while 59% indicated that the process is moderately easy. The registration of philanthropic organizations in South Africa can be concluded to be easy and this is greatly attributed to the computerization of the government processes. As such, the process is considered to be easier and less hassles are encountered. All the respondents are operating in South Africa only.

Organizational direction

In essence, all respondents indicated availability of a clearly defined mission and vision. The vision and mission

statements are aligned with the operations of the organizations. The most popular being to empower, to serve, to assist among others. 58% of the respondents indicated that their decisions are influenced by the Board of Directors, while 42% are influenced by the founders. Although the majority (58%) indicated that their decisions are made by the BOD, it is worthy noting that a reasonable number (42%) are still influenced by the founders. This is in agreement with the Bridgespan report where they indicated more than 90% of the organization grapple with founder dominance despite some of them being operational for more than 20years (Bridgespan, 2017).

Organizational finances

The distribution pattern for philanthropic organizations in South Africa in terms of assets valuations shows that the majority of them are still small. 44% have assets less than USD10000, 19% below 25,000 and 38% are above 50,000. The asset distribution may have a relationship with the wealth accumulation of individuals leading to formation of foundations a relating that the more wealthier individuals are the more wealthier their foundation becomes. Two corporate foundations are also among the organizations who have assets worthy more than 50,000 and maybe an indication that corporates donate in relation to their shareholder value (Liang & Renneboog, 2017)

The majority of philanthropic organizations records annual revenue of less than 100000 (forty-one percent). The other 59% is shared between ten thousand and 1 million. 12 percent indicated that their revenue generation falls in the range 500000 – 1 million. Organizations with more assets tend to generate more revenue.

The annual expenditure is relatively related to the revenue generation. The pattern on expenditure is therefore almost similar to the one on revenue generation. The average expenditure for the philanthropic organizations falls between half a million and a million. 33 percent of the organizations have indicated an expenditure pattern which is below US\$ 100000. An equal number communicated expenditure levels above US\$100000 but below US\$500000.

As per table 5, sponsorships and fundraisings are the major modes of raising funds by philanthropic organizations in South Africa. Grants and income generation

projects contribute moderately to the funding of these organizations. Other sources cited includes endorsement funds. This pattern where the majority of organizations get their funds from sponsors, who are mainly the founders, is closely associated with the notion that decisions are more aligned to their founders. More like they decide how their money they donate is used.

Pattern of giving out

Education, gender promotion, child protection and rural development are major consumers of philanthropic funds in South Africa with nine organizations indicating that they are involved in education activities while 7 organizations are involved in gender issues and five child promotion. Other funded activities include Agriculture, entrepreneurship, health and environmental activities among others. The results shows that organizations are involved with more than one item, with one organization indicating that they fund more than four activities. This shows that philanthropic organizations, just like other civil society organizations help the government to deliver public goods and services (Dupuy et.al., 2016).

On how the organizations distribute their funds, the results show that a large number of organizations (46.2%) use foundation grants to distribute their funds while six (46.2%) use direct payments and scholarship to distribute funds.

The distribution of funds is largely shared between women (28%), youth (24%), children (16%), and the orphans. The others category represents a combination of the stated beneficiaries. These groups are described as part of the vulnerable groups whom organizations prefer to give (Sayarifard et al, 2022)

Zimbabwe

Organizational information

The majority of people who responded on behalf of philanthropic organizations in Zimbabwe are founders (42%), followed by directors (32%) and the other groups contribute 26%. In material respect, these are the most reliable people in terms of explaining vision and mission of philanthropic organizations due to their direct interest in the organizational affairs. Supervisors and Managers also have a contribution in the administration of philanthropic organizations in Zimbabwe.

Consistent with what literature has established, Philanthropy in Africa, Southern Africa in particular, is a very diverse world to be explored through a number of key variables, which are the determinants of a preliminary typology of philanthropic organizations or initiatives. The survey has established that Philanthropic organizations exist in different forms across the Sub-Saharan Africa (Helley 2013). The large number of organizations that responded in Zimbabwe is community foundations with 55%, followed by charitable trusts with 22.5%. The other

Table 5: Sources of Funding South Africa

Sources of Funding	Number of organizations	
Sponsorship/ Donation	9	39%
Grants	3	13%
Fundraising	8	35%
Income Generation	2	9%

Table 6: Year of establishment

Year Of Registration	Number of Firms	Percent
after 2010	18	58%
2000 - 2009	7	23%
1990 -1999	6	19%
1980 - 1989	0	
Before 1979	0	

organizations fall under the other category. Unlike in South Africa, Zimbabwe does not have many independent foundations.

Year of establishment

The survey results on when the organization was registered indicate that the majority (53%) was registered after 2010 and 23% were registered between 2009 and 2000 (Table 6). The least number was register between 1990 and 1999. No organization was registered prior to 1990.

The results are in agreement with the USAID 2010 NGO sustainability report where they indicated that the operating environment for CSOs improved in many countries in 2010. The Government of National Unity that was formed in 2009 may have caused an increase in the operating environment of CSOs in Zimbabwe (Mukuhllani, 2014; Chinyoka & Seekings, 2016).

Reasons for establishment

The reasons for establishment that were mentioned by organizations in Zimbabwe include reasons to support the vulnerable groups in the society. Some organizations indicate reasons such as “to provide a platform for young people to be involved in solving the economic challenges being faced in the country”, “to reduce harmful practices which impede on the girl child”, “to promote participation of rural communities in local development” among others.

Legal Registration of Philanthropic Organizations

Just like in South Africa, all the respondents contacted indicated that they were formally registered with all the requisite government authorities. Research has confirmed that on average it takes zero to four months for an organisation to undergo the registration process in Zimbabwe. There are cases in which the process may take in excess of four months and these cases are explained by other reasons out of the normal registration framework. Further information was sought on cases were the process took in excess of four months to establish the challenges faced. Respondents cited lake of urgency in some government departments whereas the government authorities cited incompleteness of the documents required for registration.

Organizational direction

The respondents for the research indicated that they have a clearly defined vision and mission statements. Research has established that decision-making is through a structured

and consultative process that involve the BOD, Founders, directors, managers and various committees. Further investigation in the process revealed that organizations have laid down procedures and policies that define which decisions is made at whatever level. However, in most cases strategic decisions are made with the involvement of the BOD while directors through consulting available committees make operational decisions. It was also established that operational decision about project expansion are made with consultation with government authorities. As such, every organisation is bound by a parent ministry in the country of operations hence decision making is guided accordingly.

Organizational finances

Out of the 31 organizations that responded to the survey, 8 did not respond to the questions relating to the organisation's assets. Of those that responded, it has emerged that over 43 percent of philanthropic organizations in Zimbabwe, have assets valued between US\$ 1000 and 10,000. Whereas about 13% percent have assets valued at between US\$10,001 and 25,000. Some philanthropic firms' assets value exceed US\$ 50,000 and these constitute a proportion of 30 percent. Assets valuation between US\$25,001 to 50,000 forms a moderate proportion of 13 percent of the total responses. Although many organizations are still small as described by their assets base, there is also a fair distribution of medium and large organizations. Six of the seven organizations who indicated that their assets value is above 50,000 are community foundations. In concurrence, Sivio Institute in their 2020 report indicated that in Zimbabwe giving through and by communities is increasing (Sivio, 2020).

Twenty-two companies responded to the question on revenue generation by philanthropic organizations in Zimbabwe. These form a uniform trend where many firms generate the least revenue and the most revenue is generated by the least number of firms. The trend depicts a downwards sloping curve with 41 percent of the firms having an annual income generation of less than US\$ 100000 and a mere 9 percent generating in excess of one million dollars. A further investigation in the trend revealed that organizations in Zimbabwe are not much focused on revenue generation due to the general economic status of the populace. This is an indication that many organizations are still small depicted by the revenue they generate.

The annual expenditure for 59 percent of philanthropic organizations in Zimbabwe is under US\$100000. Whereas 18 percent have annual expenditures between 100000-200000 and 200000-300000. In essence, this again implies that Zimbabwe is mainly dominated by relatively small philanthropic organizations as measured by their expenditure pattern.

As shown in table 7, grants, sponsorship, fundraising, member contribution, income generation Community and government are sources used by philanthropic firms to raise

Table 7: Sources of Funding Zimbabwe

Source of funding	Number of organizations	
Sponsorship/ Donation	13	22%
Grants	14	24%
Member Contribution	7	12%
Government	1	9%
Community	5	9%
Fundraising	10	17%
Income Generation	6	10%
Others	2	3%

Table 8: Zimbabwe Activities Supported

Activity Supported	Number of organizations	
Education	15	11.0%
Health	8	5.9%
Agriculture	6	4.4%
Policy and Civil Society	11	8.1%
Humanitarian Activities	8	5.9%
Arts and culture	3	2.2%
Environment and Conservation	19	14.0%
Entrepreneurship	7	5.1%
Gender Promotion	12	8.8%
Child Promotion	7	5.1%
Solidarity	3	2.2%
Sports	2	1.5%
Support people with Disabilities	6	4.4%
Support SMEs	2	1.5%
Rural Development	10	7.4%
Micro credit/ Microfinance	2	1.5%
Relief Activities	3	2.2%
Knowledge Generation	8	5.9%
Others	4	2.9%

funds. The table below indicate their contribution in percentage terms. The pattern also shows that organizations do not rely on one source of funding as other organizations indicated four sources of funding.

There are various types of activities that are funded by philanthropic firms in Zimbabwe. These range from youth and woman empowerment, poverty alleviation, natural resource conservation, civil society protection among others. The contribution to each category is materially significant as indicated in the graph below. This illustrates a balanced fund distribution across various activities (Table 8).

Pattern of giving out

There are various types of activities that are funded by philanthropic firms in Zimbabwe. These range from youth and woman empowerment, poverty alleviation, natural resource conservation, civil society protection among others. The major activities being funded by philanthropic organizations are environment and conservation, education, gender promotion, policy and civil society and rural development.

Just like in South Africa, one organizations fund a range of activities. Some NGOs are funded by different donors who have different preferences and therefore have to fulfill all donors expectations (Miller-Grandvaux et.al., 2002).

It is evident from the research that funds that are received by the philanthropic firms from various sources are distrusted to the beneficiaries, mainly as direct payments (33.3%) and collaborations (46.7%). Foundations grants (6.7%) and scholarship (8.9%) are the other means in which funds benefits the community. Literature has indicated that philanthropic firms are established to give in order to make a difference so that the recipient will not rely on charity in future (Rubenstein 2004). This has been reflected by the greater proportion of the funds being rolled out as collaborations and direct payments. However, the research could not establish if the direct payments are distributed with strict guidelines so that they are used to promote sustainable development.

Youth and women form the greatest proportion of people benefiting from efforts by different philanthropic organizations. They are consuming 28 percent and 21 percent of the resources respectively. Other beneficiaries include children (17.5%), orphans (8.8%), learners (3.5%), old people (5.3%) and environmental activists (7%). The table and pie chart below illustrates their respective proportion. Just like in South Africa, organization in Zimbabwe are focusing on vulnerable groups having a collective percentage of 81% spent on vulnerable groups

Zambia

Organizational information

Just like in Zimbabwe, in Zambia founders (43%) and directors (23%) are the major administrators in the affairs of philanthropic organizations as evidenced by them being respondents to the survey. A significant number of people (17%) identified themselves as managers. As such, these administrators hold higher authority positions and thus validate this research work.

The most dominant forms of philanthropic organizations in Zambia are community foundations. Charitable organizations forms about a quarter of community foundations. Apparently, these two forms the bases for philanthropic efforts in Zambia. However, other organizations do exist in the form of local NGOs transforming into hybrid organisation, offering civil society support and supporting community philanthropy, community ownership trust, Women and Youth organizations and Environment friendly units among others.

Year of establishment

The results show that many organizations were formed between 2000 and 2009 (Table 9). The other larger group registered after 2010. The trend reflected on when the organizations were registered may be related to the NGO Act of 2009 which was said to be limiting the civic space. The registration of the organizations also became

Table 9: Registrations in Zambia

Year Of Registration	Number of Firms	Percent
after 2010	10	32.3%
2000 - 2009	15	48.3%
1990 -1999	5	16%
1980 - 1989	1	3
Before 1979	0	

cumbersome following the enactment of the law (Tiwana, 2009; Ndulo, 2015).

Reasons for establishment

The reasons for establishment indicated by organizations in Zambia are almost similar with those in Zimbabwe and South Africa. Most organizations mentioned reasons that are related to assist, empower, uplift and provide goods and services mostly to the vulnerable groups.

Legal Registration of Philanthropic Organizations

Just like in South Africa and Zimbabwe, all the respondents indicated that they were formally registered with all the requisite government authorities. On average it takes 4 months to register an organization in Zambia and the process is moderately easy. Interestingly, two of the organizations who indicated that the process is complex were registered after the enactment of the NGO Act of 2009.

Organizational direction

All the respondents indicated that they have clearly defined mission and vision statements. In addition, all organizations provided their vision and mission statements that were well aligned with their scope of operations. Most popular action words included: to facilitate, to promote, to create, to empower, to establish and to eradicate among others.

Out of the 30 respondents, 28 indicated that their charity policy is decided by the board of directors while the remaining two mentioned that the decision is made by the directors. The trend is a bit different from South Africa and Zimbabwe where founders are involved in making directional decisions for the organization. Literature suggests that nonprofits that have board of directors are better than those without as they help to stir the organization to a sustainable future through their diversity skills which may also help in collaborations with different people and organizations (Ihm & Shumate, 2019).

Organizational finances

In Zambia, 52 percent of philanthropic organizations have assets values below 10000 where as 19 percent and 26 percent have assets valuation of 10000 – 25000 and above 50000 respectively. Of the Thirty-one organizations conducted, only one indicated assets valuation of between 25000 and 50000. Twenty-two companies responded to the question on revenue generation by philanthropic

organizations in Zimbabwe. These form a uniform trend where many firms generate the least revenue and the most revenue is generated by the least number of firms. The trend depicts a downwards sloping curve with 41 percent of the firms having an annual income generation of less than US\$ 100000 and a mere 9 percent generating in excess of one million dollars. A further investigation in the trend revealed that organizations in Zimbabwe are not much focused on revenue generation due to the general economic status of the populace.

Just like in Zimbabwe and South Africa, the annual expenditure is relatively related to the revenue generation and pattern on expenditure is therefore almost similar to the one on revenue generation. Zambia is dominated by philanthropic organizations whose expenditure falls in the range 100000-200000. A few organizations spend above US\$200000 with 6 percent indicating that their expenditure is in excess of a million. The pattern also shows that the philanthropic organizations are still small as 71% have an annual expenditure below twenty thousand.

Grants and member contribution are the most dominant means in which philanthropic entities raise funds in Zambia. Fundraising and income generating projects play an equally important role in the same function. In Zambia, grants (27%), member contribution (23%), fund raising and income generation (20%) came up as the most funding forms. These shows that philanthropic organizations in Zambia raise their funds from within the country. It is important to note that four organizations indicated to have received funding from the government. This is comforting as literature suggests that for nonprofit sustainability, organization should not rely on donor funding (Shava, 2021) In agreement with this literature supports that Africa's institutions should lead in development using their own resources (Moyo and Ramsamy, 2014).

Philanthropic organizations in Zambia supports various activities as shown by the table and graph below. The highest form of activities is child and gender promotion both with 10%, followed by health-related activities with 9.7%, environment conservation 8.8%, education, agriculture and policy and civil society are in the same range with a percentage above six. While other activities like rural development, relief activities, knowledge generation are also being supported.

Pattern of giving out

Most of philanthropic funding in Zambia is distributed in the form of direct payments (33.9%) and collaborations (27.1%). Scholarships (13.6%) and foundation grants (15.3%) are the other modes of disbursing funds in Zambia. However, there are other forms of disbursement that were not defined in the research instruments, these includes infrastructural development among others.

The beneficiaries getting the greatest chunk are women development with 21.8%. Youth (20.2 %) and children

(14.3%) are also major consumers of philanthropic funds. Other consumers include learners (11.8%), orphans (11.8%), environment activists (8.4%) and the elderly (6.7%). The trend is the same as in the other countries where organizations give a reasonable figure to the vulnerable groups.

5. CONCLUSION/RECOMMENDATIONS

5.1. Conclusions

- Community foundations are more prevalent in Zambia and Zimbabwe while Independent foundations and corporate foundations are the most dominant forms of philanthropic organisations in South Africa. In Zimbabwe and Zambia, we did not have these two types of foundations.
- All foundations are only allowed to operate after full registration in the country of operation
- The majority of foundations in the three countries are still very small as more than 50% of them have assets that are valued below USD10 thousand
- The majority of philanthropic organisations in the three countries generate revenue which is below ten thousand
- The majority of organisations in South Africa has an annual expenditure that falls between half a million and a million unlike in Zimbabwe and South Africa where the majority has an annual expenditure that is below two hundred thousand
- Philanthropic organisations in Zambia raise most of their funds from within the country from grants, member contribution, fund raising and income generation. This may mean that the African philanthropy is more sustainable in Zambia compared to Zimbabwe where they are still basing on western funding.

5.2. Recommendations

- In Zimbabwe and Zambia, corporates should be encouraged to register foundations as a way of giving back to the community. As much as corporates may be giving back to the communities in form of CSR, it is important that they register foundations, as it will be easier to document their philanthropic work just as South African corporates are doing.
- There is need to find ways of encourage philanthropic organisations growth as their size will determine the size of philanthropic work they will be able to cover
- It is important for philanthropic organisations to find ways of generating large amounts of revenue to enable growth in the sector.
- Philanthropic organisations in Zimbabwe and Zambia should focus more on revenue generation, as their expenditure are still very low.
- Philanthropic organisations in Zimbabwe should improve on their sources of funding so that they do not mainly base on western funding.

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