

Noemí Oeding* and Kara Newby

The Social Enterprise Craze: CSO Financial Sustainability in Ghana

<https://doi.org/10.1515/npf-2022-0035>

Received August 17, 2022; accepted June 29, 2024

Abstract: As a relatively stable democracy, Ghana has long been a popular country for international donors. However, recent changes in its classification by the World Bank and government proclamations have led to a reduction in foreign aid, forcing Civil Society Organizations (CSOs) to confront the financial sustainability of their organizations. In this study, we test the typology proposed by Arhin et al. (2018. “Facing the Bullet? Non-Governmental Organisations’ (NGOs’) Responses to the Changing Aid Landscape in Ghana.” *Voluntas: International Journal of Voluntary and Nonprofit Organizations* 29 (2): 348–60) which finds that CSOs in Ghana are using six different strategies to work toward financial sustainability. Based on an original survey of 42 CSOs, our findings indicate an almost exclusive focus on income generation in the form of social enterprises. The challenges this poses to the sector are discussed.

Keywords: financial sustainability; CSOs; Ghana; giving

1 Introduction

Over the past 30 years, Ghana has established itself as a peaceful nation, and has made major strides in reducing poverty (Ateku 2017). Due to its relatively calm and stable democracy, Ghana has long been considered a “donor darling” of sub-Saharan Africa (Kamstra and Knippenberg 2014). This preferred status has led many Ghanaian civil society organizations (CSOs¹) to become heavily reliant on international

1 Although there is an ongoing discussion in the literature on the correct term to use when describing organizations operating in the third sector, a consensus has yet to be reached (Rainey, Wakunuma, and Stahl 2017; Salamon and Sokolowski 2016; Vakil 1997). Civil Society Organization (CSO) is typically considered a more inclusive term, with Non-Governmental Organization (NGO) being a subset of the CSO distinction, incorporating both formal and grassroots organizations, and both advocacy and service organizations. Although organizations in Ghana register with the

*Corresponding author: Noemí Oeding, Auburn University, Auburn, AL, USA,

E-mail: NoemiOeding@auburn.edu. <https://orcid.org/0000-0002-2062-3999>

Kara Newby, Auburn University, Auburn, AL, USA. <https://orcid.org/0000-0003-2530-4521>

donors and governments for their funding. However, the reclassification of Ghana from a low-income country to a lower-middle income country by the World Bank in 2010 has impacted the ability of the civil society sector to solicit foreign aid. Many international donors have reduced their funding or pulled out of the country entirely in order to focus on other countries with greater need (Arhin 2016). Additionally, several government charters have declared Ghana's intention to be "aid-free" at some point in the near future, the most recent of these being the Ghana Beyond Aid Charter released in April 2019 (Government of Ghana 2019). These charters have confused both donors and CSOs operating in Ghana, undermining the sector's financial stability.

Although Ghanaians are very generous, there is a limited tradition of philanthropy as it is understood in the west (Everatt et al. 2005; Kumi 2022). Ghanaians give generously to friends and family, but they are much less likely to donate financially to CSOs. This giving culture impacts the ability of Ghanaian CSOs to pursue in-country donations, and limits their potential revenue options. In order to attain financial sustainability, Ghanaian CSOs must find a way to navigate diminishing foreign donations in an environment where in-country giving to CSOs is minimal.

In response to the shifting funding landscape in Ghana, Arhin et al. (2018) found that CSOs are utilizing multiple strategies: (1) eggs-in-multiple-baskets; (2) cost-cutting; (3) strength-in-numbers; (4) security-under-partnership; (5) credibility-building; and (6) visibility-enhancing strategies. In this study, we test this typology by utilizing an original, anonymous online survey of 42 Ghanaian CSOs to see how often these strategies are being used. Contrary to the literature, we find that rather than taking multiple approaches towards sustainability, Ghanaian CSOs almost exclusively focus on income generation – primarily through social enterprises. This focus on social enterprise can be problematic, as it can contribute to mission drift, and threaten the freedom of the civil society space in Ghana.

2 Literature Review

2.1 About the Ghanaian CSO Sector

As one of Africa's most stable democracies, Ghana has seen substantial growth in the number of civil society organizations (CSOs) registered in the country. The number of

Ghanaian government as NGOs, the database we utilized to develop the email list for our survey came from the West African Civil Society Institute (WACSI), which includes organizations of different self-identified typologies. Because we broadly sent the questionnaire out to all registered organizations, we do not know which specific typology the organization self-identifies as, so we chose to use the broader term of CSO.

CSOs throughout the country nearly doubled from approximately 5700 in 2012 to 10,030 in 2020 (USAID 2018, 2021). This growth in the third sector is spurred in large part by investments from external funding organizations. The growth in the CSO sector has been mirrored by the economic growth of the country as a whole. In 2010, Ghana was reclassified by the World Bank from a low-income country to a lower-middle-income country (LMIC) in recognition of its economic growth and increased stability (Kumi 2019). While this is a major milestone for the country, it also had unforeseen repercussions. Specifically, new sustainability challenges for CSOs in the country arose when major foreign aid partners signaled their intent to withdraw financial support from Ghana (Arhin et al. 2018; Kumi 2019; USAID 2019). Because the growth of the sector has been spurred by foreign donors, the withdrawal of those donors has raised questions about the financial sustainability of the sector.

2.2 Dependency on Foreign Donors

As with many developing nations, Ghana has depended heavily on international donors to develop and grow its civil society sector. Studies of the sector show that 70–90 % of Ghanaian CSOs' funding comes from foreign sources (Arhin, Kumi, and Adam 2018; Kumi 2022). While foreign support has been pivotal to the growth of the third sector in many developing nations, an overreliance on international funding raises questions of accountability, efficacy, and best practices. It also leaves the sector vulnerable to financial pressure when international donors eventually withdraw or reduce their funding.

In a review of the literature, Banks et al. (2015) found that while the CSO sector has largely been reliant on foreign governments and private donors, this relationship has often gotten in the way of accomplishing long term development goals. As CSOs gain financial backing from outside the country, it can sometimes cause them to shift their focus to the priorities of the funder and away from those they are seeking to serve at home (Jalali 2013; Thayer 2010). This can make CSOs appear to be “trustee organizations” of the funding country (Ottaway 2000).

Further, Porter (2003) warns that relying on foreign aid can lead to what she terms a “master-slave relationship” where donors are driving the work, setting the agenda, changing the timeline, and hampering the ability of the local organization to address the needs in their community. Further, Porter finds that commonly used terms considered normatively good such as “accountability” and “transparency” actually act as constraints on organizations. In an attempt to implement accountability and transparency, donors from outside the country – often with little understanding of the culture or true needs of the community – can create a power differential that leads to “clientelism” (Porter 2003). The focus of the local organization

is aimed upwards to the funding partners instead of downwards to the communities and people they are supposed to be serving (Ebrahim 2010). Kumi (2022) actually ascribes a perceived lack of transparency and accountability in the CSO sector to this upwards accountability, as the beneficiaries of the CSOs feel excluded from the discussion.

Dependence on international donors combined with a looming decrease in foreign aid has pushed both Ghanaian CSOs and the government to evaluate strategies for diversification and financial sustainability. The pressure to attain sustainability, especially financial sustainability, is one that has been seen in both countries changing status (Mawdsley 2014), and more generally in the CSO sector as a whole (Fowler 2000a, 2000b; WACSI n.d.). Ideals of sustainability have almost become so endemic to the third sector that it is beginning to lose its meaning (Appe 2019).

The “sustainability doctrine,” as Swindler and Watkins (2009) refer to it, is predicated on the idea that moving toward sustainable practices will cause people to be more self-reliant and give them ownership over community programming. However, they argue that in the Malawi context it has the opposite effect, ultimately leading the people to mask their true needs and focus on what they are “allowed to ask for.” In Bangladesh, Devine (2003) found that financial sustainability relies on relationships with those financially able to give, which can put an undue burden on organizations serving very low resource communities. It can also shift programming priorities to those programs that are able to generate revenue. So, while there is a push to “free” the sector from the influence of large international donors who may be out of touch with the local community, moving toward a model of sustainability can present its own problems.

2.3 Ghana Beyond Aid

Another challenge to CSO sustainability has come from government proclamations. In recognition of the shifting funding climate, the Ghanaian government signed a compact in 2010 with aid partners and CSOs which affirmed the goal of being an aid-free country by 2020 (Government of Ghana 2019). The elevation of Ghana to an LMIC, and the signing of the compact led development partners like the Department for International Development (DFID) and the Catholic Organization for Relief and Development Aid (CORDAID) to create plans to reduce their funding for programs in Ghana by about 2/3 between 2010 and 2015 (Arhin 2016). With a growing CSO sector, the decrease in foreign aid has meant an increase in competition for funding and highlighted the need for alternative sources of funding for the third sector.

As the third peaceful transition in leadership since 1981, the 2016 election cemented Ghana as a democracy. Just two months after taking office, President Akufo-Addo certified his commitment to an aid-free Ghana during a speech at the Fifth Africa CEOs Forum when he stated, “[w]e want to build a Ghana beyond aid; a Ghana which looks to the use of its own resources” (Rosenbaum 2019). Thus began a re-branding of the aid-free Ghana Compact of 2010 to “Ghana Beyond Aid,” a new charter released by the Ghanaian government in April 2019. The document states that the Ghana Beyond Aid Charter seeks, not an elimination of foreign aid, but a focus on developing the nation’s industries in an effort to reduce poverty (Government of Ghana 2019). The Charter also moves the deadline from 2020 to 2028, though this has now been revised to 2030 (Rosenbaum 2019). Although the Ghana Beyond Aid Charter is supposed to be a mandate by the government to the government, it will undoubtedly affect the third sector. With no promise of direct government support for CSOs in Ghana, should foreign donors withdraw from the country in response to the Ghana Beyond Aid Charter the sector will likely face economic uncertainty. This is especially true given the giving culture in Ghana.

2.4 Giving Culture: Generosity versus Philanthropy

Organizations are reliant on their giving environment to attain the resources needed to operate (Cornforth 2014; Hailey and Salway 2016). Therefore, understanding the giving environment is important to understanding the sustainability of that sector. However, examining giving in Ghana through a western lens leads to a “perceived lack of philanthropic culture” (Kumi 2019, p. 1334). This is true of many cultures, particularly in the global south. Due to the heavy focus on western philanthropic models, the majority of the literature narrowly defines philanthropy as financial contributions to CSOs. For this reason Wiepking (2021) calls the understanding of global philanthropy incomplete and points to a need for large scale, comparative research to conceptualize understandings of philanthropy around the globe. Sy and Hathie (2014) propose a new definition for philanthropy in the African context. African philanthropy can be defined as “the individual or collective effort or inclination to increase the well-being of a person, a group, people, or humankind; the sense of solidarity and sharing with people in need; [and] an activity or institution intended to promote human welfare” (Sy and Hathie 2014, p. 260). This definition is more inclusive, incorporating giving to individuals as well as organizations. Likewise, Wiepking (2021) recommends the use of the term “generosity” in lieu of “philanthropy,” since it is inclusive of all forms of giving behavior seen across cultures.

Ghana, like its west African neighbors, has a longstanding history of individual, informal giving (Kumi 2022). Ghanaians tend to give to their family members and

neighbors, an act that is rarely recorded (Everatt et al. 2005). In Ghanaian culture, people tend to view the welfare of others as their responsibility. Individual giving is often conducted through social networks, particularly extended family units, and includes an element of reciprocity and mutual assistance (Kumi 2019). Fowler (2022) writes that there are historical reasons that Africans tend to emphasize giving toward those with whom they have a relationship. Much of this can be traced back to a distrust and resistance to colonial powers and their imposition of formal political structures. Thus, Ghanaian generosity is most often directed to the individual and focused on promoting human welfare.

There is no doubt that Ghanaians are generous people. The giving culture in Ghana is such that generosity is largely reserved for friends and relatives, whereas CSOs generally benefit from in-kind donations and volunteerism. While this type of generosity may serve grassroots organizations well, it could be an issue for the more formal, professionalized CSOs operating under westernized funding models. Because these westernized organizations are more likely to receive foreign aid, they are more likely to be impacted by the withdrawal of foreign funders (Arhin et al. 2018). In order for these organizations to achieve financial sustainability, they need both generosity in the global sense and philanthropy in the western sense.

3 Research Question

The limited literature on financial sustainability efforts in Ghana suggests that multiple strategies are being used to address sustainability concerns, with an emphasis on developing multiple streams of income (Arhin et al. 2018; Kumi 2019). These strategies are reflected throughout the literature. Appe and Pallas (2018) summarize some of these strategies as developing private enterprises, charging fees to members and beneficiaries, reducing the number of staff in exchange for volunteers, adopting lower-cost programs, and forging partnerships with other CSOs or the government. The West African Civil Society Institute (WACSI) advocates for the diversification of funding by tapping into crowd-funding and online fundraising platforms like GlobalGive or Change.org, along with social enterprises and unrelated businesses to generate income (WACSI n.d.).

Arhin, Kumi, and Adam (2018) propose a typology of strategies CSOs in Ghana are applying to adapt to the new funding landscape. They include (1) diversifying funding streams – including the development of social enterprises – something they term eggs-in-multiple baskets; (2) taking cost-cutting measures, including replacing paid staff with volunteers; (3) consolidating requests in order to demonstrate greater impact,

something they term strength-in-numbers; (4) partnering or creating a memorandum of understanding (MOU) with government agencies in order to have multi-year funding rather than applying annually for one-off awards, what they call security-under-partnership; (5) building their credibility to donors and grantors through things like publishing annual reports, increasing transparency, and creating strategic plans; and (6) enhancing their visibility to the public by intentionally marketing themselves through traditional and social media so that they become more recognized by donors and funders.

This typology suggests a three-pronged approach to sustainability: increasing income, reducing expenses, and legitimizing the sector. See Table 1 for how each of the strategies fit in to the broader taxonomy.

Considering the steady reduction in foreign aid, the push by the government toward financial independence, and the giving culture of Ghana, we determined to test this typology. This leads us to our research question:

R₁: What strategies are CSOs using to move toward financial sustainability?

4 Methodology

In the fall of 2019, we conducted preliminary field research in Ghana, meeting with several key informants in the CSO sector. While in Ghana, we carried out several in-person, semi-structured interviews. Based on these interviews we developed a survey instrument for Ghanaian CSOs with questions about their current funding model, what financial sustainability strategies they were employing, and the impact of Ghana Beyond Aid to that strategy. Reflective of the giving culture in Ghana, we

Table 1: Arhin, Kumi, and Adam’s typology by broad taxonomy.

Increasing income	Decreasing expenses	Legitimizing the sector
– Eggs-in-multiple baskets Revenue diversification	– Cost-cutting measures Replacing staff with volunteers	– Credibility building Accountability and transparency
– Strength-in-numbers Consolidating requests		– Enhancing visibility Marketing the sector
– Security-under-partnership Partnering with organizations		

avoided the use of the word “philanthropy,” instead using the broader term “generosity” in order to account for any type of giving behavior.

The survey was conducted online in January and February of 2020 using Qualtrics software. It utilized both multiple choice and open-ended questions in an attempt to gain a rich understanding of the CSO sector’s financial sustainability efforts. We leveraged our in-country contacts and the eDirectory from WACSI to conduct a snowball sample of civil society organizations in Ghana. We emailed approximately 180 organizations and had 64 responses, with 42 completing the survey. These 42 respondents make up the dataset for our study.

For the analysis, we used deductive coding to understand the Ghanaian CSO fundraising landscape. In order to test Ahrin et al.’s (2018) typology described above, we independently coded the open-ended questions using the strategies and then came together to confirm and resolve differences. To understand how Ghanaian CSOs perceive the Ghana Beyond Aid charter we employed inductive coding using a grounded theory approach (Corbin and Strauss 2014). We independently developed themes from the answers given to the open response questions, then worked together to resolve any inter-rater discrepancies to determine the final codes for each research question. Our focus was on interpreting the data instead of looking for causal inferences.

4.1 Sample

The sample of 42 respondents consisted of the following sectors:

Based on Afrane and Filipovitch’s (2012) review of the sector, we find that we have over sampled in the Public and Social Benefit sector (42.8 % of our sample versus 16.3 %) and slightly oversampled in the Education sector (19.0 % versus 15.4 %). We have also under sampled in the Human Services (19.0 % versus 36.9 %) and Environmental (4.7 % versus 13.1 %) sectors. This could be due in part to our use of a snowball sample, our smaller sample size, and to the differences between our sector categories.

Additionally, our sample consisted of a 50/50 split in organizations with an annual budget of \$1–\$99,999 USD and those with an annual budget above \$100,000 USD. Compared to Afrane and Filipovitch’s (2012) findings, this means we have over sampled wealthy CSOs (50 % versus approximately 10.2 %). This can once again be attributed to the snowball sample and the small sample size (Table 2).

Table 2: Respondents by sector.

Public and social benefit	18
Community improvement, promotion of philanthropy and voluntourism, etc.	
Education	8
Colleges and Universities, preschool, K-12 schools, libraries, education support organizations, etc.	
Human services	8
Job training, legal aid, housing, youth development, disaster assistance, food distribution, etc.	
Health	5
Hospital, health organizations, disease organizations	
Environment and animals	2
Environmental preservation, animal protection, wildlife preservation, etc.	

5 Findings

5.1 Current Funding Climate

To understand where Ghanaian CSOs are in the process of moving toward financial sustainability, we first looked at their current funding sources. As anticipated, the majority of respondents are reliant on funding from international organizations and donors, though some also generate revenue through charging for service provision or product sales. Figure 1 shows the current revenue sources for respondents.

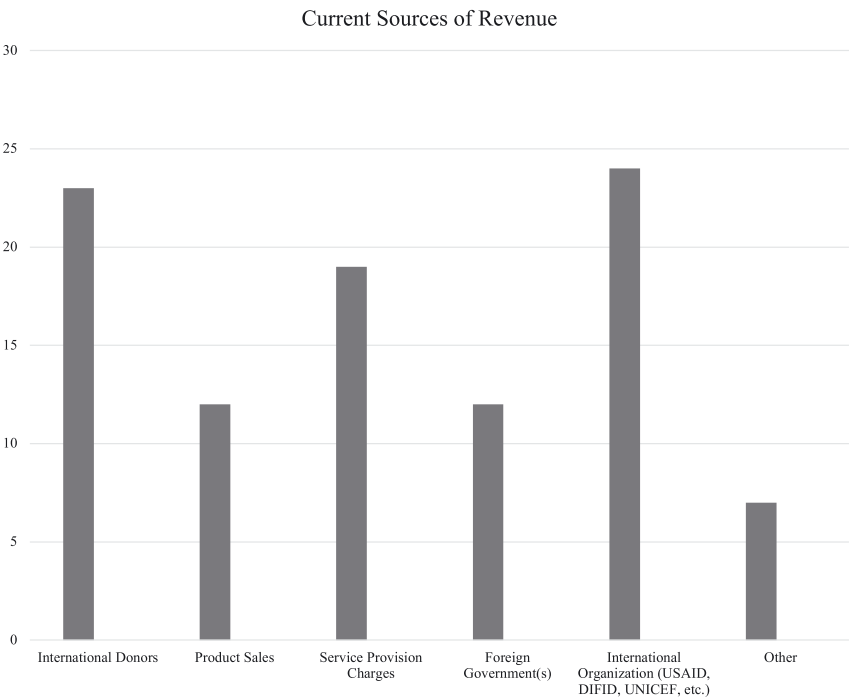


Figure 1: Sources of revenue for Ghanaian CSOs.

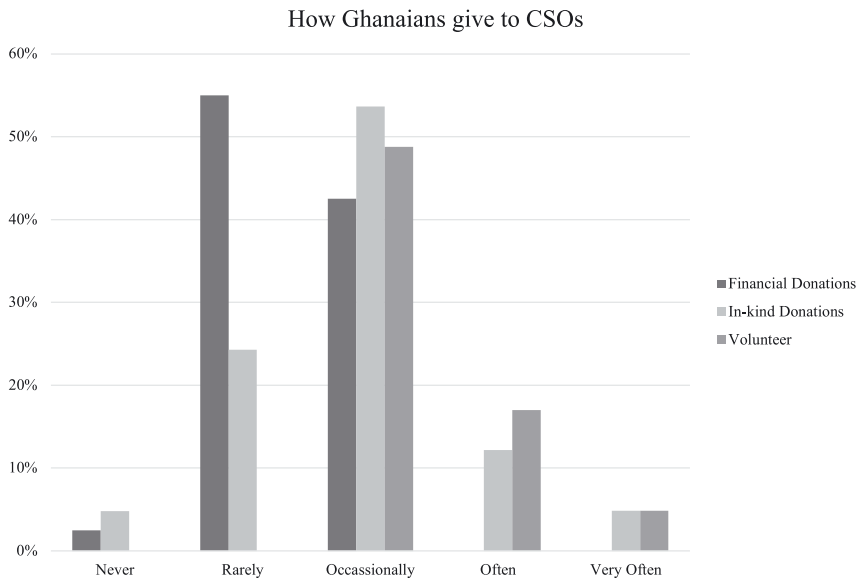


Figure 2: How CSOs in Ghana perceive giving.

Also unsurprisingly, respondents reported that rarely or only occasionally do individuals in Ghana make financial donations to CSOs. In-kind donations range from never to very often, though the majority of respondents state that in-kind gifts are occasionally or rarely given to CSOs. It is more likely to receive donations in the form of volunteer service, with respondents reporting at least occasional volunteer service. See Figure 2 for a breakdown of giving to CSOs in Ghana.

5.2 Strategies CSOs are Using to Move toward Financial Sustainability

We then asked respondents what strategies they are pursuing to become more financially self-sufficient. We intentionally created this question as open-ended, thinking that this would allow the respondents to interpret and answer the question as they understood it. We then coded the answers using Ahrin, Kumi, and Adam's (2018) six strategies: (1) eggs-in-multiple baskets; (2) cost-cutting; (3) strength-in-numbers; (4) security-under-partnership; (5) credibility building; and (6) visibility-enhancement.

Unsurprisingly, we also found that 82 % of the organizations surveyed were trying to move towards financial sustainability. We found that all but one of the

organizations that reported working toward financial sustainability was focused on income generation – the “eggs-in-multiple-basket” strategy according to Ahrin, Kumi, and Adam’s typology. This means that nearly all of respondents are focused primarily on income generation (instead of expense reduction or legitimizing the sector) to meet their financial sustainability goals, almost exclusively through the establishment of social enterprises.

When asked what steps they were taking to become more financially self-sufficient, one respondent stated, “we are trying to venture into social enterprises to raise income to support our core objectives.” This sentiment was echoed by another respondent, “by establishing [a] profit-making venture that will make enough profit to cater for the NGOs recurrent operating costs.” Some respondents were focused on specific avenues of social enterprises, for example, “focusing on services the organization can market,” or, “by coming out with physical products that can be marked to bring revenue in the long run.” Some of the plans for social enterprises were more specific. For example, one respondent stated they were “trying to set up [a] profit-oriented enterprise such as poultry farm,” while another said they were looking “to set up [a] skills development centre, income generation activities [like a] piggery project [or] day care centre.” One organization was very specific, stating that they were planning to “develop and provide sustainable and easy to use business development services, support clients (mostly informal MSMEs) to regularize their operations and conform to statutory obligations, and design hands-on-capacity building and training support for MSMEs operators and entrepreneurs.”

While all of the organizations working towards financial sustainability were pursuing additional income, primarily through social enterprises, very few were focused on other avenues of sustainability. Only two respondents mentioned decreasing expenditures through cost-cutting measures (4 % of the sample). As for legitimizing the sector, one respondent mentioned credibility-building, “we develop capacity to mobilise [sic] resources to improve internal organisation [sic] through better management and coordination, improved internal communication, and alignment on priorities.” Four others mentioned visibility-enhancement strategies, primarily the use of social media, but also “by building a local community of small but regular donors.” Figure 3 lists the strategies by percentage.

It is clear that while previous work of scholars in this area shows that sustainability can take numerous forms (Appel and Pallas 2018; Arhin et al. 2018; Fowler 2000a, 2000b), when we focus on what steps are actually being taken, we see that CSOs are almost exclusively utilizing income diversification – and more specifically, social enterprises. That is, in the face of the looming reduction in aid from international donors, CSOs are focused on income generation as their primary source of

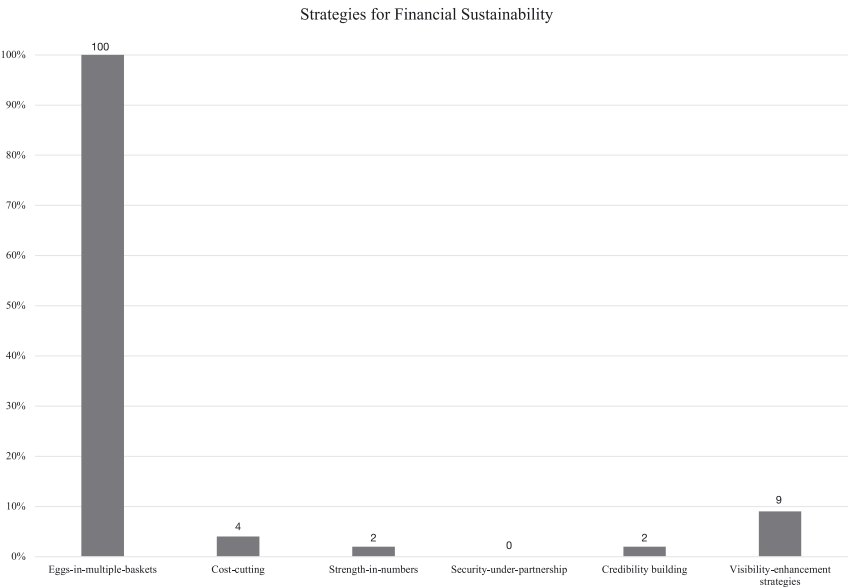


Figure 3: Percentage for each of Ahrin, Kumi, and Adam’s categories reflected in sample.

sustainability. This focus outweighs other sustainability strategies, including cost reduction and legitimizing the sector.

Our survey was conducted in January and February of 2020, shortly after the release of the Ghana Beyond Aid charter. We were interested to see how CSOs perceived this proclamation by the Ghanaian government and its likely impact on CSO sustainability. During our preliminary field research, we identified that there was some confusion about the aim of the Ghana Beyond Aid charter. The title of the charter itself is a misnomer, as the stated goal is to build up Ghana’s resources in order to become less reliant on foreign aid, not to decline foreign aid altogether. Additionally, during our field work some of our key informants were skeptical of the goals of the charter, maintaining that it was a ploy by the government to ensure that all aid dollars flow through the government instead of directly to the third sector.

This skepticism was echoed by one-third of all survey respondents. They indicated that they saw the Ghana Beyond Aid charter as political posturing and highlighted the fact that the government did not have a clear plan to implement the charter. As one respondent stated:

We do not fully understand the goals. But we wonder about them because we do not see many government programs for vulnerable people ... it’s not clear what Ghana herself would be working to sustain.

Even though many respondents dismissed the Ghana Beyond Aid charter as propaganda, they still expressed concern that the charter would affect them indirectly by making it more difficult to solicit and receive foreign aid.

I think that the aspirations in the document align with a key strategic focus for our organization. We are also focused on civil society resilience and sustainability to a large extent civil society beyond aid. However, we have realized for this to be meaningful deliberate steps need to be taken to provide an enabling environment for domestic resource mobilization and local philanthropy.

Just as with financial sustainability in general, in reaction to the Ghana Beyond Aid charter nearly half of all respondents stated that they are working towards generating funds locally, with the majority of these funds being generated through affiliated businesses or social enterprise schemes (eggs-in-multiple-baskets). However, unlike with general sustainability questions, when reflecting specifically on Ghana Beyond Aid, nearly a third of respondents stated that advocacy and community building efforts to encourage local philanthropy are part of their plan. This falls under the ‘credibility-building’ strategy in the Arhin et al. (2018) model.

Regardless of their perspective on Ghana Beyond Aid, most of the CSOs who completed our survey indicated that they are taking steps to diversify their income streams. Some of the organizations in our survey indicated that the decrease in international aid had already started, so Ghana Beyond Aid is simply pushing them to diversify sooner. However, others felt like the charter was the impetus for the decrease in foreign donations. While it is clear that some are moving toward sustainability to fulfill their understanding of the charter, others were already taking steps toward financial independence.

6 Discussion

Our test of the Arhin et al. (2018) typology of strategies reveals an important distinction. Although the literature on CSO sustainability efforts identify multiple strategies (Appel and Pallas 2018; Arhin et al. 2018; Fowler 2000a, 2000b) our survey found that when respondents think about sustainability efforts broadly, the *only* focus is on income generation – primarily in the form of social enterprises. Arhin et al. (2018) even labeled this the “social enterprise craze.” This social enterprise craze is not unique to Ghana, but rather can be seen in other rising lower-middle-income countries as wide ranging as Vietnam (Pallas and Nguyen 2018) and the Andean countries (Appel 2017).

Interestingly – although the primary focus was still the development of social enterprises – when the question of sustainability was framed within the context of the Ghana Beyond Aid charter, nearly a third of respondents also stated that advocacy and

community building efforts were part of their strategy. These efforts fit in to the “credibility building” strategy identified in the typology. These findings also align with Kumi’s (2020) study on Ghana Beyond Aid across multiple sectors. He found that while the goals seem salient to the needs of the country, there is no clear roadmap for how to move from rhetoric to action. Because the meaning and implications of the charter are still nebulous, perhaps CSOs feel like they still have an opportunity to shape the discussion and are willing to invest their time and resources in credibility building activities.

It is possible, then, that our findings may reflect that CSOs in Ghana have already taken some of the other strategies highlighted by Ahrin et al. (2018), such as cost-cutting by replacing paid staff with volunteers. Other strategies, like building advocacy networks, may not be viewed as a solution in the short-term, and perhaps will be undertaken once the immediate financial needs are addressed through income generating activities. It is also possible that our sample did not capture the types of organizations that are utilizing some of the other strategies. For example, grassroots organizations may be more willing to engage in cost-cutting and advocacy strategies, since they are less westernized in their structure. It is also probable that while there are theoretically many strategies for addressing sustainability challenges, CSOs are recognizing that the giving culture in Ghana makes income generation more likely than, for example, soliciting donations from in-country sources. This is in part because Ghana, like many developing countries, lacks tax incentives to encourage philanthropy to CSOs.

However, we believe that our methodology helped us uncover a discrepancy between theory and practice. Whereas Ahrin et al. (2018) developed their typology based on semi-structured interviews, our data was gathered using anonymous online surveys which are known to mitigate social desirability bias (Larson 2019). While CSO leaders may be aware that multiple strategies are the most desirable, they may feel more comfortable reporting anonymously that their focus is almost exclusively on income generation. Therefore, interviews with key informants reveal a multifaceted sustainability strategy that incorporates social enterprises, which is not a problem. But when – as our survey shows – social enterprises become the only strategy being pursued, it raises questions about mission drift, and whether organizations are replacing an overreliance on western donors with an overreliance on the market.

While much of the sustainability literature recognizes that relying on social enterprises may pose a challenge, it also tends to focus more on the possible positive outcomes – namely freeing the CSO sector from the influence of international donors (Appel and Pallas 2018; Pallas and Nguyen 2018). While this may be true if the social enterprise is part of an overall funding strategy, our findings indicate that social enterprises are the primary strategy being pursued by CSOs in Ghana. However, social enterprises are not a panacea for CSOs, and focusing exclusively on this strategy can pose a real threat to the financial sustainability and social goals of the sector.

Social enterprises – which rely on the commercial market to achieve their social mission – are at a heightened risk of mission drift (Cornforth 2014; Ebrahim 2010; Fowler 2000a). The need to turn a profit in order to continue operating puts pressure on the enterprise to focus on the bottom line at the expense of serving the mission. This is especially true for organizations where the income generating activities are distinctly different from the social mission (e.g. an education CSO renting out extra office space to host meetings for other CSOs). The needs of the paying customers can easily overshadow the needs of the beneficiaries of the social mission (Ebrahim et al. 2014). This can lead the organization to prioritize their commercial activities over their social ones.

Even social enterprises that have their commercial and social missions in alignment (e.g. health organizations that charge a nominal fee for their services) can be impacted by mission drift. The pressures of the market can lead to these organizations charging higher fees for their products and services, thereby excluding their primary beneficiaries, or offering new products or services simply to generate income (Ebrahim et al. 2014). Conversely, enterprises that focus on the social mission to the detriment of the business may fail to generate income sufficient to continue to operate or meet those social goals (Cornforth 2014).

Additionally, creating and running a successful social enterprise requires a different skillset than those for running a nonprofit organization. Research shows that social enterprises often struggle to develop enough capacity and attract sufficient capital investment to go to scale and generate a profit (Hailey and Salway 2016). This could take both the focus and time away from the mission of the organization towards the running of the business (Cornforth 2014; Hailey and Salway 2016; Pallas and Nguyen 2018). The organization may also focus on the business side at the expense of the mission because it is easier to measure financial performance than social performance (Ebrahim et al. 2014). Good governance is key to preventing mission drift, yet boards may not be experienced enough to understand how their commercial interests could impact their social mission (Cornforth 2014; Ebrahim et al. 2014).

Beyond mission drift, another major concern with this overreliance on social enterprises is that it is replacing one single source of income (international donors) with another (social enterprises). As Appe (2017) points out, reliance on any single funding source – whether donors, the government, or the market – can cause organizations to focus on the needs of the funding source instead of the needs of those they are supposed to be serving. This dependency on a single funding source can also have an impact on the mission and focus of the organization (Appe 2017; Cornforth 2014).

Finally, the focus on social enterprises may also impinge on the democratizing role of civil society (Appe 2017). Social enterprises favor CSOs with a direct service provision model (e.g. health or educational services), since they can commodify those services. CSOs that focus on enhancing democratic processes (e.g. political participation, human rights, or advocacy) lack easily commodifiable services. This may

have two possible outcomes: a shift in the mission to incorporate services for a fee, or a reduction in the number of CSOs in this field (Pallas and Nguyen 2018).

While sustainability has many components, the vast majority of CSOs in Ghana are focused on the financial sustainability of their organization, and for good reason. The CSO Sustainability Index finds that financial viability is the greatest challenge to sustainability throughout the CSO sector (Hailey and Salway 2016; USAID 2021). This is true in Ghana, where most CSOs are worried about their finances and what impact fiscal uncertainty has on the longevity of their organization (Arhin et al. 2018; Hailey and Salway 2016). As of 2020, the USAID Sustainability Index placed Ghanaian CSOs at a 6.2 out of 7 on the financial sustainability scale (where seven indicates sustainability is impeded). Since 2017 there has been a steady decrease in financial sustainability for the sector, which the authors of the Sustainability Index attribute to the marked decrease in foreign funding and the impact of COVID-19 (USAID 2021).

Thus, our findings – which may initially appear insignificant – can have a major impact on the sector. By putting all of their eggs-in-one-basket – by almost exclusively pursuing social enterprises – CSOs in Ghana are risking their financial sustainability and thereby their mission. While our research is focused on Ghana, our findings have implications for the sector the world over. CSOs everywhere tend to have very similar reactions and pursue very similar solutions when faced with reduced donor dollars (Appel and Pallas 2018; Pallas and Nguyen 2018). The social enterprise craze could have serious ramifications for the financial sustainability of the CSO sector throughout rising lower-middle income countries.

6.1 Limitations and Future Research

Our reliance on a snowball sample and the relatively small size of our sample are limiting factors in our study. Our use of an online survey, coupled with the fact that we relied primarily on a formal organization (WACSI) to recruit respondents, means that we likely missed smaller grassroots organizations that lack access to the internet and/or are not affiliated with a larger convening body. We also know that we likely missed more informal, often “hidden” organizations doing important community work. This is especially important to note, since we acknowledge that due to the more informal nature of giving in Ghana, this is an important component of civil society. Finally, since our fieldwork was conducted primarily in Accra, the capital and largest city, our sample reflects that as well. Future research would benefit from expanding the sample, both in size and scope.

One aspect of giving that is underreported in many African countries is religious giving. In our survey, when asked who Ghanaians give to, aside from family and friends, churches were most often cited. When asked if this money goes to the community or only to the church, 74 % said it stays within the church. Future

research should explore this type of giving and see if there are any strategies of trust building that churches have developed that CSOs might be able to utilize.

Another area for future research is how CSOs have been affected by the COVID-19 pandemic. We know from current research that CSOs in the United States have been hit hard both financially and in their ability to provide direct services (Johnson et al. 2020; Maher et al. 2020; Newby and Branyon 2021). The 2020 Sustainability Index hints at the impact COVID-19 has had, and a deeper investigation is likely warranted (USAID 2021). In a sector that is reliant predominately on foreign donations, has COVID-19 made CSOs even more reliant on foreign donors because of in-country restrictions, or has it pushed CSOs to new sustainability strategies due to a decrease in foreign funding? Our assumption would be that the impact depends on the mission of the organization.

We mentioned that our sample likely is missing many informal and grassroots organizations. Because these organizations generally do not have the same capacity as more formal, westernized CSOs, they tend to receive less funding from international donors and may be less reliant on this funding source. Future research should specifically seek out grassroots and informal organizations to examine their sustainability strategies and examine if they differ from more formal organizations.

7 Conclusions

For decades, Ghana's political stability has made it an attractive partner for international aid organizations. This led to the growth of a civil society sector that is highly dependent on foreign aid. However, the re-classification of Ghana by the World Bank from a low-income to a lower-middle income country in 2010, along with several proclamations by the Ghanaian government regarding its aid status has heralded a new era of reduced foreign aid to the country.

Meanwhile, although Ghanaians are a generous people, their generosity tends to extend to friends and family members. Philanthropy in the western sense – that is, financial donations made to CSOs – is rare. This presents a challenge for formal, professionalized CSOs that are accustomed to western funding norms. Without an established culture of donating to CSOs, the reduction in foreign funding is not being addressed by in-country donations. This has forced the CSO sector to consider new strategies to ensure financial sustainability.

The limited literature in this field has found a variety of strategies being utilized by CSOs in Ghana. Arhin et al. (2018) formed a typology around six strategies they identified through interviews with CSO leaders in Ghana: (1) eggs-in-multiple-baskets; (2) cost-cutting; (3) strength-in-numbers; (4) security-under-partnership; (5) credibility-building; and (6) visibility-enhancing strategies. However, based on a survey of 42 civil society organizations, our study finds that CSOs in Ghana are focusing almost exclusively on income generation in the form of social enterprises.

Other strategies are rarely, if ever, discussed. This “social enterprise craze” replaces dependency on foreign donors with dependency on for-profit ventures which may constrain the sector and lead to mission drift.

In order to ensure the financial sustainability of the sector, social enterprises must be one of multiple strategies to diversify financial resources. CSOs in Ghana and elsewhere need to advocate for legal frameworks that ensure accountability from social enterprises. For organizations that do choose to pursue social enterprises, accountability to their beneficiaries can help prevent mission drift. This can be through direct representation on the board of the organization or through indirect measuring of the needs and perceptions of their beneficiaries (Ebrahim et al. 2014). A sector-wide set of standards should be developed, and a system of voluntary, external accreditation for adhering to these standards should be established as well (Cornforth 2014). The boards of these organizations must also play an active role in identifying and mitigating the risks inherent to serving multiple stakeholders to the mission of the organization and to the sustainability of the CSO.

Additionally, emerging lower-middle-income countries should model their civil society sector on middle- and high-income countries, instead of other low-income countries that have also been heavily reliant on donor aid (Pallas and Nguyen 2018). For example, CSOs should petition their government to provide incentives – such as tax breaks – in order to promote in-country philanthropy to the sector (Appel 2017; Cornforth 2014). CSOs must also engage the public in their work, so that the general population understands, appreciates, and eventually supports (financially and otherwise) the sector (Appel 2017; Hailey and Salway 2016). Leveraging generosity in the form of volunteers, in-kind or informal support, and the sharing of resources is important for countries where generosity is more prevalent than western-style philanthropy. In other words, CSOs must apply multiple strategies for financial sustainability not just in theory, but in practice.

Acknowledgments: The authors would like to thank the reviewer, whose feedback has made this article markedly stronger. Additionally, our gratitude to Reagan Day Berg for her assistance in locating additional literature.

Research ethics: The local Institutional Review Board deemed the study exempt from review.

Informed consent: Not applicable.

Author contributions: The authors have accepted responsibility for the entire content of this manuscript and approved its submission.

Competing interests: The authors state no conflict of interest.

Research funding: Funding for the preliminary field work for this study was provided by the PhD program in Public Administration and Public Policy and the Department of Political Science at Auburn University.

Data availability: The raw data can be obtained on request from the corresponding author.

Appendix: Survey Instrument

Demographics

1. What type of NGO/CSO do you work for?
 - a. Arts, Culture, Humanities (museums, performing arts groups, art galleries, arts education, etc.)
 - b. Education (Colleges and universities, preschool, K-12 schools, libraries, educational support organizations, etc.)
 - c. Environment and Animals (environmental preservation, animal protection, wildlife preservation, etc.)
 - d. Health (hospital, health organizations, disease organizations, etc.)
 - e. Human Services (job training, legal aid, housing, youth development and relief, international peace and security, etc.)
 - f. International and Foreign Affairs (international development and relief, international peace and security, etc.)
 - g. Public and Social Benefit (community improvement, promotion of philanthropy and voluntarism, etc.)
 - h. Funding Intermediaries (organizations whose sole purpose is directing money to other nonprofits)
2. What is the annual budget for your organization (in USD)?
 - a. \$1–\$100,000
 - b. \$10,001–\$250,000
 - c. \$250,001–\$500,000
 - d. \$500,001–\$1,000,000
 - e. Above \$1,000,000
3. Is your organization associated with a religious institution?
 - a. If yes, what type of religion or religious institution?
4. Was your organization started by a Ghanaian or by a foreign national?
 - a. Ghanaian
 - b. Foreign national
 - c. Other: _____
 - i. If b or c, What country was the founder from?
5. Today, is the organization primarily run by Ghanaians or by foreign nationals?
 - a. Ghanaian
 - b. Foreign national
 - c. Other: _____

Giving Culture

6. What does generosity look like in Ghana? In what ways do Ghanaians give?

7. To whom are Ghanaians most likely to give to? (Check all that apply)
 - a. Family
 - b. Church
 - c. NGO/CSO in their community
 - d. Staff workers or house workers
 - e. NGOs/CSOs in other countries
 - f. Other: _____
8. Do Ghanaians give financially to NGOs/CSOs working in the country?
 - a. Very Often
 - b. Often
 - c. Occasionally
 - d. Rarely
 - e. Never
9. Do Ghanaians give in-kind gifts to NGOs/CSOs working in the country? (In-kind gifts are services and goods provided to the organization free of charge or at-cost in lieu of cash).
 - a. Very Often
 - b. Often
 - c. Occasionally
 - d. Rarely
 - e. Never
10. Do Ghanaians volunteer (work without expectation of pay) for NGOs/CSOs in the country?
 - a. Very Often
 - b. Often
 - c. Occasionally
 - d. Rarely
 - e. Never
11. Ghanaians report a high level of giving to churches. When Ghanaians donate to their church, is there an expectation that the church will in turn provide certain goods/services/opportunities (e.g. food bank or soup kitchens, etc.) to the community?
 - a. Yes, there is an expectation that churches will provide goods/services/opportunities to the community.
 - i. If yes, What are some goods/services/opportunities that churches provide to the community?
 - b. No, money donated is used for church expenses (building, salaries, spiritual outreach, etc.).

12. In many other countries, citizens who give to non-profits are allowed to deduct that giving on their income taxes. However, this is not true in Ghana. Does the lack of tax breaks for charitable giving affect private and/or corporate donations to NGOs/CSOs/?

Funding for NGOs/CSOs in Ghana

13. What are the sources of funding for your organization? (Select all that apply)
- a. Grants from foreign government(s)
 - b. Grants from international organizations (USAID, DIFID, UNICEF, etc.)
 - c. International Donors
 - d. Revenue from products made and sold by the NGO
 - e. Other: _____
14. What is your fundraising strategy? _____
15. Do you feel like your programs are in response to a Request for Proposal (RFP) or do you search for funding opportunities that match your current programs?
- a. Exclusively respond to RFP
 - b. Primarily respond to RFP
 - c. Some response to RFP, some searching for funding that matches current programs
 - d. Primarily searching for funding that matches current programs
 - e. Exclusively searching for funding that matches current programs
16. How do donor preferences affect your mission?
17. Is your organization trying to diversity your income streams/become financially self-sufficient without the help of foreign aid?
- a. Yes
 - i. If yes, How is your organization trying to diversify its income streams/become financially self-sufficient?
 - b. No
 - i. If no, Why is not your organization attempting to diversify its income stream/become financially self-sufficient?

Ghana Beyond Aid

18. A 2010 Compact signed by the government of Ghana, various CSOs, and several development partners affirmed a commitment for the country to be free of foreign aid by 2020. This Compact was later updated to 2030. In April 2019, the President of Ghana announced the “Ghana Beyond Aid’ Initiative, committing the government and NGO/CSO sector to fiscal sustainability by 2028.

Have you heard of this compact before?

- a. Yes
 - b. No
 - c. Other: _____
19. What is your understanding of the goals of the “Ghana Beyond Aid” initiative?
 20. Do you think the “Ghana Beyond Aid” initiative applies to your organization? If so, how?
 21. What, if anything, is your organization doing to move toward the goals of the “Ghana Beyond Aid” initiative?

Transparency and Accountability for NGOs

22. What is the registration process for an NGO/CSO in Ghana?
23. Is there a public accounting/reporting process for NGOs/CSOs in Ghana? If so, please describe the process.
24. Do you publish (in hard copy or digital format) an annual report to share with your donors?
 - a. Yes
 - i. If yes, Does this report include financial information?
 - b. No
25. Does the report detail money coming in and money being spent?

References

- Afrane, S., and A. Filipovitch. 2012. “Mapping the Non-profit Sector in Ghana.” *CASS Journal of Arts and Humanities* 2 (1): 32–51.
- Appel, S. 2017. “Civil Society Organizations in a Post-Aid World: New Trends and Observations from the Andean Region: CSOs in a Post-Aid World.” *Public Administration and Development* 37 (2): 122–35.
- Appel, S. 2019. “Reflections on Sustainability and Resilience in the NGO Sector.” *Administrative Theory and Praxis* 41 (3): 307–17.
- Appel, S., and C. L. Pallas. 2018. “Aid Reduction and Local Civil Society: Causes, Comparisons, and Consequences.” *Voluntas: International Journal of Voluntary and Nonprofit Organizations* 29 (2): 245–55.
- Arhin, A. 2016. “Advancing Post-2015 Sustainable Development Goals in a Changing Development Landscape: Challenges of NGOs in Ghana.” *Development in Practice* 26 (5): 555–68.
- Arhin, A., E. Kumi, and M. A. S. Adam. 2018. “Facing the Bullet? Non-Governmental Organisations’ (NGOs’) Responses to the Changing Aid Landscape in Ghana.” *Voluntas: International Journal of Voluntary and Nonprofit Organizations* 29 (2): 348–60.
- Ateku, A. J. 2017. “Ghana is 60: An African Success Story with Tough Challenges Ahead.” *The Conversation*. <http://theconversation.com/ghana-is-60-an-african-success-story-with-tough-challenges-ahead-74049>.

- Banks, N., D. Hulme, and M. Edwards. 2015. "NGOs, States, and Donors Revisited: Still Too Close for Comfort?" *World Development* 66: 707–18.
- Corbin, J., and A. Strauss. 2014. *Basics of Qualitative Research: Techniques and Procedures for Developing Grounded Theory*, 4th ed. Thousand Oaks: SAGE Publications, Inc.
- Cornforth, C. 2014. "Understanding and Combating Mission Drift in Social Enterprises." *Social Enterprise Journal* 10 (1): 3–20.
- Devine, J. 2003. "The Paradox of Sustainability: Reflections on NGOs in Bangladesh." *The Annals of the American Academy of Political and Social Science* 590 (1): 227–42.
- Ebrahim, A. 2010. "The Many Faces of Nonprofit Accountability." In *The Jossey-Bass Handbook of Nonprofit Leadership and Management*, 102–23. San Francisco: John Wiley & Sons, Ltd.
- Ebrahim, A., J. Battilana, and J. Mair. 2014. "The Governance of Social Enterprises: Mission Drift and Accountability Challenges in Hybrid Organizations." *Research in Organizational Behavior* 34: 81–100.
- Everatt, D., A. Habib, B. Maharaj, and A. Nyar. 2005. "Patterns of Giving in South Africa." *Voluntas: International Journal of Voluntary and Nonprofit Organizations* 16 (3): 275–91.
- Fowler, A. 2000a. "NGDOs as a Moment in History: Beyond Aid to Social Entrepreneurship or Civic Innovation?" *Third World Quarterly* 21 (4): 637–54.
- Fowler, A. 2000b. "NGO Futures: Beyond Aid: NGDO Values and the Fourth Position." *Third World Quarterly* 21 (4): 589–603.
- Fowler, A. 2022. "Civil Society and the Pluralization of African Philanthropy: A Case of Back to the Future?" *Nonprofit and Voluntary Sector Quarterly* 51 (1): 103–24.
- Government of Ghana. 2019. Ghana Beyond Aid Charter and Strategy Document. <https://docplayer.net/151965741-Ghana-beyond-aid-charter-and-strategy-document.html>.
- Hailey, J., and M. Salway. 2016. "New Routes to CSO Sustainability: The Strategic Shift to Social Enterprise and Social Investment." *Development in Practice* 26 (5): 580–91.
- Jalali, R. 2013. "Financing Empowerment? How Foreign Aid to Southern NGOs and Social Movements Undermines Grass-Roots Mobilization." *Sociology Compass* 7 (1): 55–73.
- Johnson, A. F., B. M. Rauhaus, and K. Webb-Farley. 2020. "The COVID-19 Pandemic: A Challenge for US Nonprofits' Financial Stability." *Journal of Public Budgeting, Accounting and Financial Management* 32 (1): 33–46.
- Kamstra, J., and L. Knippenberg. 2014. "Promoting Democracy in Ghana: Exploring the Democratic Roles of Donor-Sponsored Non-governmental Organizations." *Democratization* 21 (4): 583–609.
- Kumi, E. 2019. "Aid Reduction and NGDOs' Quest for Sustainability in Ghana: Can Philanthropic Institutions Serve as Alternative Resource Mobilisation Routes?" *Voluntas: International Journal of Voluntary and Nonprofit Organizations* 30 (6): 1332–47.
- Kumi, E. 2020. "From Donor Darling to Beyond Aid? Public Perceptions of 'Ghana Beyond Aid'." *The Journal of Modern African Studies* 58: 1–24.
- Kumi, E. 2022. "Domestic Resource Mobilisation Strategies of National Non-governmental Organisations in Ghana." *Public Administration and Development* 42 (2): 109–27.
- Larson, R. B. 2019. "Controlling Social Desirability Bias." *International Journal of Market Research* 61 (5): 534–47.
- Maher, C. S., T. Hoang, and A. Hindery. 2020. "Fiscal Responses to COVID-19: Evidence from Local Governments and Nonprofits." *Public Administration Review* 80 (4): 644–50.
- Mawdsley, E. 2014. "Public Perceptions of India's Role as an International Development Cooperation Partner: Domestic Responses to Rising 'Donor' Visibility." *Third World Quarterly* 35 (6): 958–79.
- Newby, K., and B. Branyon. 2021. "Pivoting Services: Resilience in the Face of Disruptions in Nonprofit Organizations Caused by COVID-19." *Journal of Public and Nonprofit Affairs* 7 (3): Article 3.

- Ottaway, M. 2000. *Funding Virtue: Civil Society Aid and Democracy Promotion*. Washington, D.C.: Carnegie Endowment.
- Pallas, C. L., and L. Nguyen. 2018. "Donor Withdrawal and Local Civil Society Organizations: An Analysis of the HIV/AIDS Sector in Vietnam." *Development Policy Review* 36 (1): 131–51.
- Porter, G. 2003. "NGOs and Poverty Reduction in a Globalizing World: Perspectives from Ghana." *Progress in Development Studies* 3 (2): 131–45.
- Rainey, S., K. Wakunuma, and B. Stahl. 2017. "Civil Society Organisations in Research: A Literature-Based Typology." *Voluntas: International Journal of Voluntary and Nonprofit Organizations* 28 (5): 1988–2010.
- Rosenbaum, E. 2019. *Moving Towards a Ghana Beyond Aid*. Tacoma: BORGEN. <https://www.borgenmagazine.com/moving-towards-a-ghana-beyond-aid/>.
- Salamon, L. M., and S. W. Sokolowski. 2016. "Beyond Nonprofits: Re-conceptualizing the Third Sector." *Voluntas: International Journal of Voluntary and Nonprofit Organizations* 27 (4): 1515–45.
- Swidler, A., and S. C. Watkins. 2009. "Teach a Man to Fish": The Sustainability Doctrine and its Social Consequences." *World Development* 37 (7): 1182–96.
- Sy, M., and I. Hathie. 2014. "Institutional Forms of Philanthropy in Francophone West Africa." In *Giving to Help, Helping to Give: The Context and Politics of African Philanthropy*. Dakar: Trust Africa.
- Thayer, M. 2010. *Making Transnational Feminism: Rural Women, NGO Activists, and Northern Donors in Brazil*. New York: Routledge & CRC Press. <https://www.routledge.com/Making-Transnational-Feminism-Rural-Women-NGO-Activists-and-Northern-Thayer/p/book/9780415962131>.
- USAID. 2021. *2020 Civil Society Organization Sustainability Index for Sub-Saharan Africa*, 12th ed, 100–8. Washington, D.C.: USAID. <https://www.fhi360.org/sites/default/files/media/documents/csosi-africa-2020-report.pdf>.
- USAID. 2018. *2014 CSO Sustainability Index for Sub-Saharan Africa (CSOSI)*. Washington, D.C.: USAID. <https://www.usaid.gov/africa-civil-society/2014>.
- USAID. 2019. *USAID Sustainability Index 2018*. Washington, D.C.: USAID. <https://fcsf.net/Africa%20CSOSI%202018%20Full.pdf>.
- Vakil, A. C. 1997. "Confronting the Classification Problem: Toward a Taxonomy of NGOs." *World Development* 25 (12): 2057–70.
- WACSI. n.d. Guidebook on Alternative Funding Models for Civil Society Organisations in Africa. <https://rightscolab.org/wp-content/uploads/2019/10/Guidebook-on-Alternative-Funding-Models-for-Civil-Society-Organisations-in-Africa.pdf>.
- Wiepking, P. 2021. "The Global Study of Philanthropic Behavior." *Voluntas: International Journal of Voluntary and Nonprofit Organizations* 32 (2): 194–203.