

An Effective Honeycomb-Shape (EHS) Model for Governing Charities—An Application of EST and QCA Method

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This study was conducted in order to build an effective dynamic model for governing charities based on justice. According to the data from MasterCard, 53% of Asia Pacific citizens donate to charity and this makes it much more sensitive for charities being well governed. The study reviewed 15 Annual reports (from 2001 to 2015) by the Government of Singapore, and found that in the 15 years, the average annual growth rate of income of all charities was 12.4%, while in the same period, there were only 11 violation cases which all were under control in short-term. In line with this fact, the study adopted Ecological System Theory (EST) and built the Effective Honeycomb-Shape (EHS) Model for governing charities which can be adopted in other countries. For comparison, the study also made reference to Chinese and Japanese and top nine richest countries' information on charities and disclosed a unique phenomenon called Tax-Deduction-Reverse-Effect (TDRE) happening in Singapore. The study further examined the above 11 violation cases and found the critical independent variables and paths leading to the violation by application of Qualitative Comparative Analysis (QCA) method. It will be helpful to tighten governance on the critical variables to save public resources.

Keywords: effective honeycomb-shape (EHS) model, governing charities, tax-deduction-reverse-effect, qualitative comparative analysis (QCA)

In any community, charity is an important part of it because there is always someone in trouble and needing help. Charity plays that role of justice to help that people and make the community harmonious. While helping the unfortunate, the charity helps the government as well. That is why government shall have effective policies to govern charities well to keep it growing.

A survey from credit card firm MasterCard (Mumbrella, 2015) has found, overall, more than half (53.2%) of Asia Pacific consumers donate to charity.

Singapore is a developed country in Asia. For all to see as in Table 1 below, the development of charity in Singapore is sustainable and keeps growing.

Although some crimes have occurred between 2001 and 2015, the criminal has been given a fair trial and punishment in time under the effective governing system. The confidence of the donors has not been hurt. This point can be proved by the data in the column of “Annual Receipt Index based on Receipt of 2002” in Table 1.

Compared to the annual receipt of charities of China (2007-2015), as listed in Table 2, it presents volatility and unstableness.

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Table 1

*Development of Charities in Singapore (2001-2015)**

Year	Registered charities	Annual receipts (million SGD)	Average annual receipt per charity (million SGD)	Annual receipt index based on receipt of 2002
2001	1,410	N.A.	N.A.	N.A.
2002	1,564	3,900	2.49	100
2003	1,659	5,000	3.01	128
2004	1,747	4,350	2.49	112
2005	1,807	4,970	2.75	127
2006	1,875	5,450	2.91	140
2007	1,890	6,000	3.17	154
2008	1,944	9,020	4.64	166
2009	1,973	9,400	4.76	241
2010	2,028	10,700	5.28	274
2011	2,093	11,625	5.55	298
2012	2,130	12,600	5.92	323
2013	2,142	13,900	6.49	356
2014	2,180	14,450	6.63	371
2015	2,217	14,600	6.59	374

Note. * Data from Commissioner of Charities (COC) Annual Reports (2002-2015).

Table 2

*Annual Receipts of Charities in China**

Year	Annual receipts of charities (billion RMB)
2007	22.3
2008	107
2009	33.2
2010	103.1
2011	84.5
2012	81.7
2013	98.9
2014	104.2
2015	110.8

Note. * Data from Ministry of Civil Affairs of the People's Republic of China (2007-2015), China Charity Donation Annual Report.

Why the records in the two countries are so different? How to make it more stable and controllable?

From a policy point of view in practice, too much volatility and unstableness means “uncontrollable”. That is why a well developed effective policy system should be adopted to make the relevant issues be controlled. From the above two cases, it is obvious to see that the Singapore case reflects a more effective policy system in the area of governing charities. This paper will reveal the universal logical model behind the effective policy system in Singapore and verify it in the context of other countries. The model may be adopted by any other country when its government makes the relative policy.

Meanwhile, to keep the generosity growing, there are five recommendations that were given by CAF (Charities Aid Foundation, UK, 2016) as followings:

Governments around the world should do the following:

- (1) Make sure not-for-profit organizations are regulated in a fair, consistent, and open way;

- (2) Make it easy for people to give and offer incentives for giving where possible;
- (3) Promote civil society as an independent voice in public life and respect the right of not-for-profit organizations to campaign;
- (4) Ensure not-for-profit organizations are transparent and well governed and inform the public about their work;
- (5) Encourage charitable giving as nations develop their economies, taking advantage of the world's growing middle classes.

Literature Review

The Ecological System Theory (EST) (Bronfenbrenner, 1994) identified five environmental systems which an individual interacts with. The theory established a framework from which researchers study the relationships with individual's contexts within communities and the wider society. EST has been adopted by the Federal Government of the USA into the Head Start program, which promotes the school readiness of young children from low-income families through local programs including the mental, social, and emotional development of children from birth to age five, and has served 20 million disadvantaged children and families over the last 40 years (Woo, 2005). That means EST has influenced the government policies in human development in the USA. It is also possible to be adopted into the policies on governing charities. The five systems of EST include:

(1) **Microsystem:** It is a pattern of the immediate environment of a developing person experienced. Examples include such settings as family, school, peer group (church, charity), and work place, etc. In this system, the developing person is impacted directly by surroundings. China has a phrase: "When you touch black, you become black; when you touch red, you become red". This phrase reflects the interaction in the system. Regarding charity, if a person is in a family where other family members make donation frequently and often exchange positive information, the person must be affected and more willing to donate than those who are not in such a microsystem. For example, up to date, the Malaghan Institute of Medical Research in Wellington, New Zealand, has been founded and supported continuously through three generations of Malaghan family (Malaghan Institute of Medical Research, 2012). In fact, similar examples are numerous;

(2) **Mesosystem:** It denotes the linkages and processes taking place between two or more settings containing the developing person, for instance, the family of a donor, the peer group of a donor, and the charity of a donor. It is actually an embedded system of the microsystem;

(3) **Exosystem:** It comprises the linkages and processes taking place between two or more settings, at least one of which does not contain the developing person; but in which events occur that indirectly influence the process within the immediate setting in which the developing person lives (e.g., for a donor, the relation between the family and the parents' charity when it is not the same one of the donor);

(4) **Macrosystem:** It consists of the overarching pattern of microsystem, mesosystem, and exosystem's characteristics of a given culture or a subculture including the belief systems, bodies of knowledge, material resources, customs, life-styles, hazards that are embedded in each of these broader systems. It may be thought of as a societal blueprint of a particular culture or sub-culture. Regarding charity, the relevant systems include law system, policies, and governing system on NPO (not-for-profit-organization), regulations, religious system and even language system, race system, etc.;

(5) Chronosystem: It considers time as a new dimension besides the above systems. For instance, in different age of a developing person, the above systems exhibit the different status and characteristics. For donation, at different time of economic development, the willing and result of donation is different.

The Model and Methodology

The Model

Based on the above model of EST, the paper studied the real situation of the charity sector in Singapore and worked out an up-dated model called the Effective Honeycomb-Shape (EHS) Model for governing charities as shown in Figure 1.

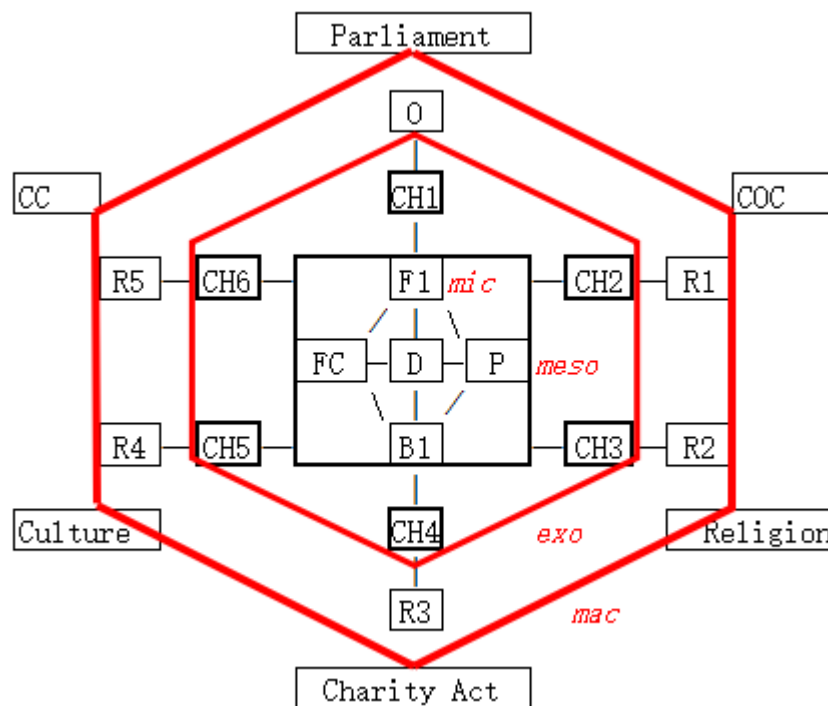


Figure 1. Effective honeycomb-shape (EHS) model.

Here is the explanation of the above model:

(1) In the center of the model, it is “D”, which means “Donor”. So this model is Donor-centered or oriented model;

(2) Within the center square, it is a microsystem which is the immediate environment of a donor interacts with. This includes such settings as family (F1), friends in community (FC), peer group (P), and business partner (B1);

(3) Along with the center square, it is mesosystem which includes the linkages and processes taking place between the four settings (F1, FC, P, B1) containing the donor;

(4) In the inner honeycomb shape, it is exosystem which comprises six settings of charity (CH1, CH2, CH3, CH4, CH5, CH6), linking to the outline of the inner honeycomb shape, six units who take the responsibility of monitoring charities (R1 refers to Representative of Ministry of Education, R2 refers to Representative of Ministry of Health, R3 refers to Representative of Ministry of Social and Family, R4 refers to

Representative of People's Association, R5 refers to Representative of Sports Singapore, and O refers to Office of Commissioner of Charities), and other policy tools such as tax deduction for donation, because in the real world, each setting in mesosystem may link to more than one charity. The event occurring in any charity may influence the donor in center indirectly. For example, when some illegal processes happened in CH1, it might have reduced donor's willingness to donate to CH1 or re-directed the donation to other charities. Some time, in the worst case, it might even make the donor lose confidence or trust to all charities. That is why it is so important to maintain justice, public trust, and confidence in charities. To make it reality, Singapore government set up the office of the Commissioner of Charities (COC), also known as the Charities Unit, on 1 July, 2006 to strengthen regulatory oversight and governance of the charity sector (MCCY, 2017). In fact, to monitor the charity sector from a multifaceted perspective, five Sector Administrators/Representatives were appointed to assist COC in overseeing the charities sector in their respective sectors (Charity Portal, 2017b). They are:

- (a) Ministry of Education: For charitable objects related to the advancement of education;
- (b) Ministry of Health: For charitable objects related to the promotion of health;
- (c) Ministry of Social and Family Development: For charitable objects related to the relief of poverty or those in need by reason of youth, age, ill-health, disability, financial hardship, or other disadvantages;
- (d) People's Association: For charitable objects related to the advancement of citizenship or community development;
- (e) Sport Singapore (previously known as Singapore Sports Council): For charitable objects related to the advancement of sport.

The relation between Government monitoring sector and the distribution of charities by registration status and sector is shown in Table 3.

Table 3

Distribution of Charities by Registration Status and Sector With Monitored by Gov Sector (as at 31 December 2015)

Sector	Number*	Percentage*	Monitored by government sector
Education	121	5.50%	Ministry of Education
Health	134	6.00%	Ministry of Health
Social & welfare	383	17.30%	Ministry of Social and Family Development
Community	88	4.00%	People's Association
Sports	64	2.90%	Sport Singapore
Religious & others	1,427	64.30%	Office of COC

Note. * Data retrieved from COC Annual Report 2015.

(5) Along with the outermost honeycomb shape, it is a macrosystem which consists of Parliament (law maker), Commissioner of Charities, Religion, Culture, Charity Act (including regulations and other policy tools), and Charity Council. All these are relevant environment elements around governing charity and it should be kept justice;

(6) Chronosystem has the above structure when we consider it by time dimension. For instance, in different period, Singapore government may introduce different policy on tax deductible donations as listed in Table 4.

Table 4

*Different Amount of Tax Deduction for Donation in Different Period**

Chronological order	For donors	For registered charities
Before 1 Jan. 2005	Single tax deduction	N.A.
After 1 Jan. 2005	Double tax deduction	N.A.
From year of assessment (YA) 2008	Double tax deduction	Income tax exempted
1 Jan. 2009 to 31 Dec. 2014	2.5 times tax deduction	Income tax exempted
1 Jan. 2015 to 31 Dec. 2015	3 times tax deduction	Income tax exempted
1 Jan. 2016 to 31 Dec. 2018	2.5 times tax deduction	Income tax exempted

Note. * Data from Ministry of Finance of Singapore (2017), Inland Revenue Authority of Singapore (2017a).

Based on the EHS model, besides executing the function of monitoring the charity sector from the six aspects within exosystem, Singapore government also introduced policies to encourage donation. There are two directions of such policies, one for registered charities and the other for all donors as shown in Table 4 above. This is also an evidence to prove that the policy decision-making system is donor-oriented one which is backed by EHS model.

Table 5

*The Relation Between Average Annual Receipt and Times of Tax Deduction**

Period	Times of tax deduction	Average annual receipts (billion SGD)
2002-2004	1	4.41
2005-2008	2	6.36
2009-2015	2.5	12.46

Note. * Data from Commissioner of Charities (COC) Annual Reports (2002-2015) and Inland Revenue Authority of Singapore (2017a).

Based on Table 5, to have more direct impression, Figure 2 shows the trend. The influence of amount of tax deduction for donation is huge. The Average Annual Receipts during 2009-2015 is almost double as it was in period of 2005-2008 and triple as it was in period of 2002-2004. That is the power of donor-oriented policies as well as the EHS model. In fact, tax deduction has become a tool of policy for government to encourage donation not only in Singapore.

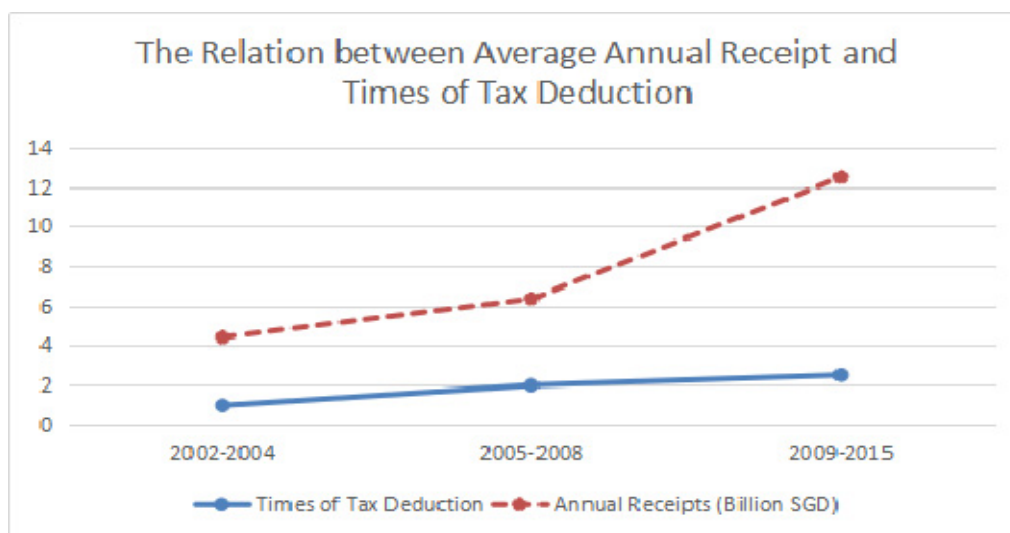


Figure 2. The relation between average annual receipt and times of tax deduction.

There is a fact that is interesting as shown in Table 6 and the Figure 3.

Table 6

The Trend of Tax Deduction, Tax/Resident and Annual Charity Receipt/Resident in Singapore

Financial year	Times of tax deduction	Tax/resident* S\$ (,000)	Annual charity receipts/resident** S\$ (,000)
2002	1	4.91	1.15
2003	1	4.91	1.49
2004	1	5.26	1.27
2005	2	5.73	1.43
2006	2	6.48	1.55
2007	2	8.13	1.67
2008	2	8.18	2.48
2009	2.5	8.00	2.52
2010	2.5	9.21	2.84
2011	2.5	10.14	3.07
2012	2.5	10.83	3.30
2013	2.5	10.81	3.62
2014	2.5	11.21	3.73
2015	3	11.47	3.74

Notes. * Data calculated based on Inland Revenue Authority of Singapore (2017b). The formula is: Total Annual Tax Collected/Local Population in the same year. ** Data calculated based on Singapore Department of Statistics (2017).

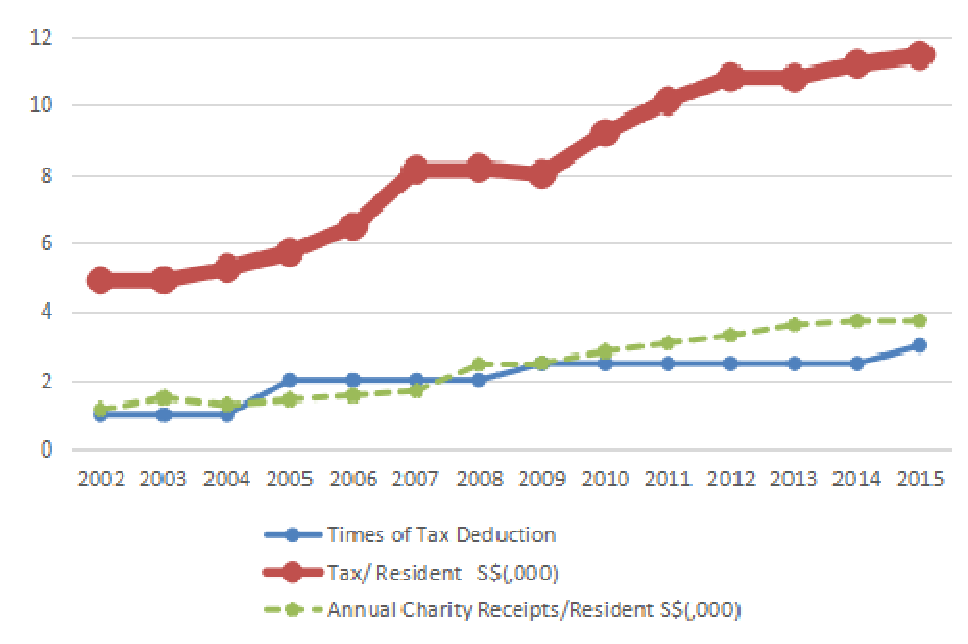


Figure 3. The trends of tax deduction, tax/resident and annual charity receipt/resident.

It shows that when government raises the amount of tax deduction for donations from one time to three times of donation, the Annual Charity Receipts per Resident is increasing synchronously and the Tax per Resident is increasing as well. In fact, the correlation coefficients between the above three variables are near one which means very positive linear correlation as shown in Table 8. This fact is opposite to common sense because normally when more taxes are deducted, the tax collected by government should reduce more. But in fact it is reverse. The paper treated this record as a natural experiment made by Singapore government during

the past 15 years. Based on this experiment, this paper discloses the special phenomenon and hereby calls it as Tax-Deduction-Reverse-Effect (TDRE). This is a virtuous and positive circle in economy which can be denoted as: more tax deduction for donation will bring more tax income for government.

For comparison, this paper collected the data of nine top-richest countries ranked by IMF (International Monetary Fund) and the different policy on tax deduction for donation in different countries as in Table 7.

Table 7

Policy on Tax Deduction for Donation in Nine Top-Richest Countries in Asia

Asian rank*	World rank*	Country/area*	GDP per capita*	Policy on tax deduction for donation
1	1	Qatar	\$143,427	Donations, gift aid, and subscriptions to charitable, humanitarian, scientific, cultural or sporting bodies paid in Qatar to government authorities or public bodies, provided the value does not exceed 5% of net profit in the year in which the deduction is claimed (PWC, 2016)
2	2	Macau	\$192,599	N.A.
3	3	Singapore	\$82,762	1 to 3 times of donation
4	4	Brunei	\$73,233	Donations are not allowable for tax deduction but claimable if they are made to approve institutions (Ministry of Finance of Brunei, 2017)
5	5	Kuwait	\$71,020	Grants, donations, and subsidies paid to licensed Kuwaiti public or private agencies are deductible (PWC, 2017a)
6	8	United Arab Emirates	\$60,142	There are currently no gift taxes imposed on individuals in the United Arab Emirates (PWC, 2017c)
7	10	Hong Kong	\$54,722	The maximum deduction is 25% of one's net income (assessable income less deductions) (Inland Revenue Department, 2006)
8	12	Saudi Arabia	\$52,183	A deduction is allowed for donations paid during the taxable year to public agencies or philanthropic societies licensed in Saudi Arabia, which are non-profit organisations and are allowed to receive donations (PWC, 2017b)
9	13	Bahrain	\$51,714	There are no personal income taxes in Bahrain (Ernst & Young, 2009)

Note. * Data collected from International Monetary Fund (2015), Report for Selected Countries and Subjects, retrieved from <http://www.imf.org>.

The information of Table 7 shows that the multiple times tax deduction policy in Singapore is very unique among the nine countries in Asia.

But what is the reason for Tax-Deduction-Reverse-Effect (TDRE) happened in Singapore?

(1) One reason of this effect is that the income per resident keeps growing in Singapore;
 (2) But the cause in deep level of this effect is justice. Justice is the first virtue of social institutions, as truth of system of thought (Rawls, 1971). Donation for charity is a behavior of justice. When it is encouraged, a huge return will be given by the society full of justice. So government is always encouraged to do their job to make the society be just, which is the original and sustainable power to drive the economy growth of the country.

Things are different in Japan, only when the donation goes to the big NPO, such as Public Interest Corporation and Approved Specified Non-profit Corporation, the donor will be given preferential taxation treatment. But these two types of organizations are only 2.8% of total Charitable Organizations in Japan (The Japan Association of Charitable Organizations, 2017). It means that there is no sufficient incentive for donors

to make donation in Japan. The governing system is different as well. There are two levels, such as National level and Prefecture level. At National level, a Public Interest Commission is established in cabinet office, while at Prefecture level, 47 council organizations are set up at each of the local Prefecture. But the EHS model still can be adopted at the two levels respectively.

Table 8

Correlation Coefficient Between Three Variables

Correlation coefficient	Times of tax deduction	Tax/resident S\$ (,000)	Annual charity receipts/resident S\$ (,000)
Times of tax deduction	1	0.89	0.85
Tax/resident S\$ (,000)	0.89	1	0.97
Annual Charity Receipts/resident S\$ (,000)	0.85	0.97	1

The Methodology

For governing charities in Singapore, most of the released relevant acts and regulations are backed by the EHS model. That means they are donor-oriented and monitored through six aspects as denoted in exosystem above. What the government does for governing charity is focused on promoting and encouraging the adoption of good governance and best practices, to help to enhance public confidence and promote self-regulation in the charity sector (Charity Portal, 2017a). Because of this, only 11 offense cases have occurred since 2005 in Singapore. Once such case happened, the monitoring system (within exosystem) took actions effectively and made it get judged by court. The effective process maintained the public confidence and trust for charity sector in Singapore. Although there are only 11 offense cases, it is still helpful for future governing if we can find the critical factors leading to the offense. Due to the small number of cases, it is not suitable to use the quantitative methodology, such as econometric approach, but the qualitative comparative analysis (Ragin, 2006) methodology can be adopted. QCA is a new analytic technique that uses Boolean algebra to implement principles of comparison used by scholars engaged in the qualitative study of macro social phenomena. Typically, qualitatively oriented scholars examine only a few cases at a time, but their analyses are both intensive—addressing many aspects of cases and integrative—examining how the different parts of a case fit together, both contextually and historically (Ragin, 2017).

Based on the 15 annual reports (from 2001 to 2015) by the Commissioner of Charities (COC) published by the Ministry of Culture, Community and Youth of Singapore, the paper filters five independent variables and one dependent variable as shown in Table 9.

Table 9

Variables for QCA Analysis

Variable	Property of variable	Abbreviation
Leader personal problem	Independent	LP
Poor corporate governance, admin and management	Independent	PCG
Deficiencies in internal control, i.e., finance	Independent	DIC
Lack of transparency and misleading, false information	Independent	LTM
Conflict of interest	Independent	CI
Offense	Dependent	OFN

To adopt QCA, a truth table must be abstracted from the cases. Here is the truth table as in Table 10.

Table 10

*Truth Table of 11 Offense Case for QCA**

Case code	OFN	LP	PCG	DIC	LTM	CI
20072005	1	1	1	1	1	0
29092006	1	0	1	0	0	0
23012007	1	1	1	1	1	0
30042007	1	1	0	0	1	1
23062007	1	1	1	1	0	0
16042008	1	1	0	0	1	1
15072008	1	1	1	0	1	1
24022010	1	0	1	1	0	0
26062012	1	1	1	1	1	1
14112013	1	1	1	1	0	0
16112016	1	1	1	0	0	0

Note. * Data based on COC Annual Report 2001 to 2015.

Analysis

After standard analysis by QCA software (Ragin, 2006), it outputs the following results in Table 11:

Table 11

Complex Solution by QCA

Path	Raw coverage	Unique coverage	Consistency
pcg*~ltm*~ci	0.454545	0.454545	1.000000
lp*~dic*ltm*ci	0.272727	0.272727	1.000000
lp*pcg*dic*ltm	0.272727	0.272727	1.000000
Solution coverage: 1.000000			
Solution consistency: 1.000000			

The above results show that there are three major paths leading to offense:

- (1) Forty-five percent of all offense-cases are relative to the path of PCG (poor corporate governance, admin and management) but not to LTM (lack of transparency and misleading, false information), neither to CI (conflict of interest);
- (2) Twenty-seven percent of all offense-cases are relative to the path of LP (leader personal problem), LTM (lack of transparency and misleading, false information), and CI (conflict of interest) but not to DIC (deficiencies in internal control, i.e., finance);
- (3) Another 27% of all offense-cases are relative to the path of LP (leader personal problem), PCG (poor corporate governance, admin and management), LTM (lack of transparency and misleading, false information), and DIC (deficiencies in internal control, i.e., Finance).

The meaning of the above results is that Corporate Governance inside a charity is the critical factor to be monitored by government sectors. But in practice, this is also the most difficult process to do. Aimed at setting out principles and best practices in key areas of governance and management that charities are encouraged to adopt, the Code of Governance for Charities in Singapore was first introduced by the Charity Council in 2007 and refined in 2011 to provide greater clarity and relevance (Charity Portal, 2017c). Furthermore, to enforce the implementation of the Code of Governance, each registered charity must be audited by the third party auditing firm and the audited annual report must be submitted to government. At the meantime, the Charity Council of

Singapore also issued the Governance Evaluation Checklist (Charity Portal, 2017d) to all charity for self-evaluation and self-correction. The checklist comprises the checking questions on Board Governance, Conflict of Interest, Strategic Planning, Human Resource Management, Financial Management and Controls, Fund-raising Practices, Disclosure and Transparency, and Public Image. If a charity could comply with the checklist, it would be definitely no offense to the code of governance.

Being aware of that the lack of resources could be a factor which prevents some charities from adopting good governance practices, to encourage charities to pursue good governance, Singapore government provides funding support to them through VWOs (Voluntary Welfare Organizations)—Charities Capability Fund. This fund opens to all registered charities and Institutions of a Public Character (IPCs) in Singapore. It aims to enhance governance and management capabilities of charities and Institutions of a Public Character (IPCs) through covering the cost of training, consultancy, sharing-services, and Info-communications Technology (ICT).

Conclusions

Based on the above analysis and explanation, this paper gets conclusions as following:

(1) Introduce an Effective Honeycomb-Shape (EHS) Model for governing charities. The EHS model supports the decision making for policies on governing charities in Singapore and working well up to date. It can be adopted by other government of other country;

(2) The core of EHS model is donor-oriented when government makes policies on governing charities. Charities shall be monitored through six aspects, while at the same time, government shall provide grant or other resources to enhance the governance and management capabilities of charities as well. Because this paper proved the capability of Corporate Governance inside a charity is the critical one to be enhanced;

(3) The by-product of this paper is disclosing the Tax-Deduction-Reverse-Effect (TDRE) in Singapore which is a virtuous and positive circle in economy which can be denoted as: more tax deduction for donation will bring more tax income for government. This effect prompts that government shall do their diligent with policy tools including multiple times tax deduction for donation to make the whole society be just. It is not only enough to govern or monitor charities but also to keep the justice of the society in exosystem in EHS model. It is a truth that justice is the original power for a society to grow and develop healthily.

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