

PHILANTHROPY IN TURKEY:

CITIZENS, FOUNDATIONS AND THE PURSUIT OF SOCIAL JUSTICE

DAVUT AYDIN
ALİ ÇARKOĞLU
MURAT ÇİZAKÇA
FATOŞ GÖKŞEN

EDITORS

FİLİZ BİKMEN
RANA ZİNCİR



Türkiye Üçüncü Sektör Vakfı
Third Sector Foundation of Turkey

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*A Qualitative Profile of
Foundations in Turkey*

Fatoş Gökşen

KOÇ UNIVERSITY
İSTANBUL

A Qualitative Profile of Foundations in Turkey

INTRODUCTION

This report is part of an extensive study which “explores the ways of mobilizing, organizing and facilitating philanthropic activities in Islamic societies in support of local social justice initiatives, so as to promote sustainable material and human resources of Islamic societies for the empowerment of internal initiatives for social change and broader popular participation in development” (An-Na’im and Halim, 2003, p:1). What this report specifically aims to convey is the findings of a qualitative study which examined the local environment, particularities, and outcomes of foundations as “philanthropic” organizations in Turkey.

I. METHODOLOGY

For the task in hand two different methodologies were implemented by the researchers. The qualitative methodology which involved in-depth interviews with the directors of foundations established the basis for the quantitative methodology undertaken by Ali Çarkoğlu. The subject of separate chapters within this publication, Çarkoğlu’s research involved surveys with the directors of foundations and with the public. This particular paper reports the findings from the qualitative in-depth interviews with the foundation directors.

The main purpose of the qualitative formative research is to enhance the understanding and knowledge of beliefs, perceptions, and practices of the population that formed the basis of the research. The form of qualitative research in this study, structured in-depth interviews, provide unconstrained as well as directed and constrained

accounts that help identify important clues about the culture under study. Structured in-depth interviews make certain that each area of significance to the study was filled in as completely as possible. In-depth interviews elicit how actors perceive their social environment, major social actors, sources of influence and power relations within their boundaries. In-depth interviews help to identify categories, relationships and assumptions that were not been considered by the researchers.

Structured in-depth interviews are very useful for obtaining information relatively rapidly (i.e. more rapidly than through anthropological observations); when the type of information that is needed is very extensive or individualized, and the informants must not influence each other through group dynamics (as might happen in focus group discussions); or when the research is conducted in a geographical area that makes it difficult to bring together informants to a common site for a group session. Moreover, in-depth interviews are useful in developing new variables. Also they give information on the specific local terminology about social actors, perceptions, and relations.

However, it is important to note here that in-depth interviews are problematic due to the nature of their representativeness. In most cases persons who willingly narrate their experiences appear to be atypical members of their communities. The data from the in-depth interviews are by no means generalizable to the population under study. One way of overcoming this problem was to use qualitative data as explanatory and illustrative material with other kinds

of data that were collected in a more representative manner.

In this study in-depth interviews provided a tool to construct a model of local/community philanthropy from a particular cultural and institutional perspective. The purpose of the interview was to elicit how the actors in our study perceived the constraints and limitations that their environment (state, civil society, market, beneficiaries) placed on the problem that is of interest to us. An effective description of the local model of philanthropy for social change provided the foundation for the study, to develop previously unrecognized variables, to develop a comprehensive questionnaire and to help interpreting the survey data. With the in-depth interviews a general (broad) picture of the nature and services of foundations in Turkey was aimed. In-depth interviews searched for the peculiarities or commonalities of the organizational and financial structure of foundations, their relationships with the state and the market and with other actors. These interviews were also designed to elicit insights on the foundation directors' perceptions on

civil society and their declared missions regarding social justice and philanthropy as well as not-so declared agendas regarding the rationale of having established such organizations.

A. Sample

Based on the complete list of foundations provided by the General Directorate of Foundations, 26 foundations were chosen using two different criteria. The first criteria was to attain a regional representation of foundations in Turkey. Seven cities were sampled representing six regional geographical divisions. These cities were Istanbul, Izmir, Ankara, Konya, Samsun, Adana, and Gaziantep, representing respectively, the regions of Marmara, Aegean, Central Anatolia, Black Sea, Mediterrenian, and South Eastern Anatolia. Except for Istanbul, where 8 foundations were interviewed, we interviewed three foundations in each city. As can be seen no foundations were sampled from Eastern Anatolia due to the fact that there were very few foundations on the list from this region and it proved to be impossible to find any contact information for these foundations. Figure 1 displays the sampling of the study.

FIGURE 1: GEOGRAPHIC DISTRIBUTION OF INTERVIEWED FOUNDATIONS



Our second criteria classified foundations in each region according to their programmatic areas. Similarly, based on a classification scheme provided by the General Directorate of Foundations we sampled 26 foundations. Table 1 shows the distribution of foundations according to their activity areas. It is important to note here that these areas of function or service are not clear cut. There are many cross-overs between the aims and services of these foundations even though they appear under separate categories.

TABLE 1: AREAS OF ACTIVITY FOR INTERVIEWED FOUNDATIONS	
Activity Area	Number of Foundations from Sample
Culture & Arts	3
Education & Research	16
Social solidarity & Social work	11
Sports	1
Health	5
Religion	7
Social Service	10
Minority Communities	2

(Note: Since foundations have multiple areas of activity, the number of foundations appears greater than the total interviewed)

As can be seen from the table, foundations established by the state were not analyzed as part of this study for it was agreed that it would have been very difficult to retrieve candid information from these foundations. More importantly, the goal of our research was to examine private philanthropy in its current state.

We encountered a high rejection rate in our target list: on average we needed to call 7-10 foundations in order to reach one which would give us an interview.

B. Procedure

Each foundation was contacted individually and asked for an appointment with the president or the second most knowledgeable and senior person in the foundation. The aim of the project was explained in some detail. The researcher herself conducted the interviews personally. All interviews were tape-recorded with the permission of the informant. On average interviews lasted about for 2 hours. A rather flexible guideline of questions was used to direct the interviews (Appendix 1). After the interview the context in which the interview had taken place was recorded by the researcher. To protect the confidentiality of the foundations, foundation names have been omitted from this text.

II. ANALYSIS

Following are the observations on new foundations, meaning private foundations established in the Republican Era. Conclusions or speculations which appear below should not be attributed to mülhak, minority and public foundations.

Analysis of the qualitative data revealed several themes which are expected to shed some light on the issue of social justice philanthropy in Turkey from the perspective of a particular institution, the foundation. The themes to be explored are;

- organizational and financial structures of foundations
- stated aims versus actual practices
- relationships with state, beneficiaries, other members of the third sector and international agencies
- perceptions of “philanthropy”, “social justice” and “civil society”
- outcomes

INTERESTINGLY, CONTRARY TO OUR EXPECTATIONS, THERE DOES NOT SEEM TO BE A CORRELATION BETWEEN THE SIZE OF THE FOUNDATION AND WHETHER IT IS PROFESSIONALLY OR VOLUNTARILY MANAGED. SOME FOUNDATIONS, IN SPITE OF THEIR CONSIDERABLE SIZE, DO NOT HAVE PROFESSIONAL MANAGEMENT AND ARE COMPLETELY MANAGED THROUGH VOLUNTARY ACTIVITY.

A. Organizational and Financial Structures of Foundations

In terms of foundation organizational and management structure, there seems to be a consistent and stable picture mostly as a result of the regulations of the General Directorate of Foundations (GDF). Few of the foundations have a Board of Trustees, quite many of them have Board of Directors, and still some of them have both, with very clear jurisdiction and very detailed management structures. Very few of the foundations have professional management with salaried and expert managers and directors. A majority of the foundations are managed through volunteerism. Interestingly, contrary to our expectations, there does not seem to be an association between the size of the foundation and whether it is professionally or voluntarily managed. Some foundations, in spite of their considerable size, did not have professional management and were completely managed through voluntary activity.

When the composition of the Board of Trustees or Board of Directors is closely examined, one finds a very homogeneous group related to the members' occupations, backgrounds or political positions. Almost all directors are university graduates and are financially well-off members of the community. They all have their own businesses (with the exception of two who are professional managers of the foundation receiving their salary from the foundation). One director of a foundation was also the mayor of that particular municipality. Boards are not diverse groups. Diversity in the composition of the Board is usually interpreted as detrimental to the decision making process. There seems to be an implicit rejection of the idea that the existence of a more diverse and open decision making

structure leads to more of a presence in the community and greater legitimacy. However the literature suggests that the range and diversity of individuals makes an organization more accountable (Goodin, 2003). There are several distinct mechanisms by which organizations might be held accountable: through hierarchical systems of command and control, through competitive discipline of the market, and through cooperative networking, monitoring and sanctioning with a group sharing similar norms and values. As can be seen accountability applied to a non-profit organization can be a complicated notion. Duties to obey the laws and realize one's contracts together with more diffuse duties of a moral sort are characteristics of the non-profit organizations' accountability. This description of accountability, to a large extent, defines rather poorly articulated accountability discourse in our sample. Genuine accountability in the Turkish voluntary sector is pursued by some of the more progressive large organizations in their published reports but the kind that is accepted by the people at large is more likely to be the personal trust built up by small face-to-face groups.

A director of a relatively large foundation in western Turkey very strongly asserts that:

Foundations cannot be democratic because of their nature. They should not be democratic. If you want a democratic foundation, that is an association then. People who run the foundation should not change periodically. Election in a foundation does not help the goals and functions of the foundation. Board members of the foundation need to be expert people. They should not be subject to elections. Believe me; in a so called democratic foundation you cannot collect donations, because people do not trust the constantly changing board.

As for the financial structure of the foundation, out of the 26 foundations

interviewed 19 had property apart from the foundation building. Almost all foundations owned the foundation building. Donations and business ownership are the most important source of income followed by real estate revenues and sales of services or goods. Almost all have a membership system without any explicit criteria, though only six of the foundations collected membership fees. There was a confusion/misinformation about collecting membership fees regarding the regulations of the GDF. Legality of membership fees was not clear among the foundation directors .

In addition to membership, regardless of the size of the foundation, multiple founders in the establishment stage were almost a norm in the Turkish foundation environment. Fiscal regulations that require a considerable capital accumulation at the set up stage of these organizations made it necessary for several founders to come together to be able to finance the foundation. In some foundations while this created a hierarchical governance based on the share of financial input, in others it did not affect the “equal vote” principal. Hierarchical governance based on share was mostly observed in relatively rich and locally situated foundations.

Another striking finding is the nonexistence of any strategic planning in terms of asset development and endowment building in all the foundations interviewed, except for two, in Turkey. The absence of short, medium and long term action plan was mostly attributed to Turkey’s inflationary economic environment. Preserving an endowment requires a relatively stable implementation framework and expertise. Under the volatile economic and legal circumstances in Turkey along with the volunteer-based organizational structure of the foundation (lack of expertise and professional management)

many foundations seemed to be losing their capitals. (For a more detailed analysis of the fiscal structure of foundations see Aydın, 2005).

Finally, *zekat*, appears as an alternative and important financial resource especially for religious foundations. Religious foundations in this study refers to the organizations whose discourse is based on religious traditions of morality and preservation of religious values. They reflect an ideology with a blend of religious, political, populist and welfarist activism. *Zekat* shapes various religious foundations and their activities, acting as an important force of social cohesion which functions as a kind of cultural glue to bind communities together. However, for many directors of the religious foundations, even though they acknowledge *zekat* as a very important source of income, they find *zekat* to be quite problematic as a source of income. One director of an Islamist foundation in the Black Sea region said;

.....We receive donations as zekat. But for example you cannot use zekat in construction. This is against Islam. You need to use that money for the poor. Other donations are called sadaka –i cariye. That means your donation (money) will be used by people even after you die. For example you build a mosque with that money the sevap of it continues to flow (Cariye means current, flowing) back to you in your grave.....Some people make donations in the form of zekat. It is unlike other donations. It carries a responsibility. You cannot use zekat in any way you want. You may use it for food, education, Kuranic courses, clothing, but you cannot use it for construction. When you want to use someone’s zekat you need to get a fetva from the Müftü. I call the Müftü and get the fetva on the phone. It is difficult to deal with zekat as a donation.

Our observations regarding the organization and financial structures

REGARDLESS OF THE SIZE OF THE FOUNDATION, MULTIPLE FOUNDERS IN THE ESTABLISHMENT STAGE WERE ALMOST A NORM IN FOR TURKISH FOUNDATIONS.

THE ABSENCE OF SHORT, MEDIUM AND LONG TERM ACTION PLANS WERE MOSTLY ATTRIBUTED TO TURKEY’S INFLATIONARY ECONOMIC ENVIRONMENT. PRESERVING AN ENDOWMENT REQUIRES A RELATIVELY STABLE IMPLEMENTATION FRAMEWORK AND EXPERTISE.

TOGETHER WITH PLURALISTIC AND DEMOCRATIC SYSTEMS OF GOVERNANCE AND THE REVIVAL OF OLD FORMS, AND DRAWING ON SOME INTERNATIONAL EXPERIENCE, FOUNDATIONS IN TURKEY HAVE BEEN TRYING TO CREATE NEW MODELS BLENDING TRADITIONAL STRUCTURES AND MODERN FORMS OF ORGANIZATIONS AND FINANCIAL MANAGEMENT.

MANY OF THE FOUNDATIONS INTERVIEWED EXPLAINED THEIR RATIONALE TO ESTABLISH A FOUNDATION AS A RESPONSE TO POLITICAL CHANGES, SUCH AS THE EMPOWERMENT OF OTHER GROUPS AND/OR FILLING GAPS IN STATE SERVICE PROVISION.

of foundations lead us to conclude that together with pluralistic and democratic systems of governance and the revival of old forms and also drawing on some international experience, foundations in Turkey have been trying to create new models blending traditional structures and modern forms of organizations and financial management. In examining today's discourse within international philanthropy, traditional forms have historically been defined "by an attitude of noblesse oblige" (Shaw, 2002) and are based on a charitable paradigm which does not challenge the existing status quo. Instead, this traditional form of philanthropy is concerned with alleviating symptoms of inequities. As Shaw argues, in traditional philanthropy, the benefactor is usually remote and engages in charitable activities as a means of status and prestige. More recent forms of philanthropy which have usually been defined as social justice and/or social change philanthropy, on the other hand, seek to influence public processes to solve social problems and are concentrated on causes of inequities. Situated in between these two paradigms of philanthropy, these institutions in Turkey face a variety of governance and policy challenges if they are to play their critically important role in building and sustaining social change.

B. Stated Aims vs. Actual Practices

Under this theme we tried to understand the rationale behind the formation of the foundation and how this rationale reflects upon the services and activities currently carried out by the foundation. The GDF requires every foundation to submit by-laws in which aims, activities, services and financial resources are clearly defined and binding. According to the GDF regulations, changing the by-laws is legally and bureaucratically very difficult and time consuming. Most

of the foundations present their goals as providing welfare and other services to vulnerable populations to mitigate social suffering, though through our interviews were able to further classify these stated aims as political, social, economic, religious and personal. But often these spheres are so deeply intertwined that it becomes a rather unrewarding task to try to distinguish among them.

Many of the foundations we interviewed explained their rationale to build a foundation as a response to political changes, such as the empowerment of other groups and/or replacing gaps in state service provision.

The director of a foundation which concentrates on empowerment of women in central Turkey said:

The idea of this foundation started in 1994. We (Social Democratic Party) lost the municipality in 94 elections. We started to ask ourselves that how did this happen? What happened so that our people had changed so much? How did this happen? When did this happen? What happened to these people? How did we fail to see the changes taking place in front of our eyes? With these questions we started a soul search. It was our fault, the fault of all intellectuals, doctors, lawyers, academicians.....We had failed to see ever increasing circles around the cities with migration from East. We failed to see the significance of those people and the significance of their poverty and desperation. It was a real blow for our party.

Interestingly enough, the director of this foundation was the wife of the general secretary of a social democratic party. Another striking example was given by a director of a public high school foundation in western Turkey.

...In principle, the aim was to support education in schools through distributing textbooks, scholarships, to support the alumni. But then suddenly in 1995

the school board was transferred to a fundamental Islamist group. A mosque was built in the school, students were taught for example how to bathe the dead body, field trips to different religious sects. We, as the foundation, mobilized our alumni and all the connections they might have with the state. It was a very bloody war with the school board. We were able to get rid of the board and the principle of the school. We cleaned up the library. We threw away thousands of books on fundamental Islam. We rebuilt the library collection. Now as the foundation we are running the library of the school. We choose the books and newspapers. We pay the salary of the director of the library. Now the government asks us before they appoint a new principle. And even they ask our opinion when they appoint the Education Director for the Municipality. Actually very recently a new director has been appointed. Tomorrow a couple of people from the foundation will visit him to wish success in his new post. (None of these goals and activities had been specified by the by-laws of this foundation)

Most of the Islamist foundations we interviewed never identified their aims as to promote religion. Their discourse was that formally religious traditions of morality have been replaced by principles of humanitarian aid, human rights, womens's rights, educational opportunities for the disadvantaged youth and so forth which are intended to be universally acceptable. However, when these are analysed they turn out to be heavily loaded with ideological assumptions. They seemed to achieve their salience and popular support through a blend of religious, political and welfarist activism. Islamist foundations are capable of delivering effective welfare and relief services in certain contexts where the state has been unable or unwilling to provide them. In the Islamist philanthropy literature it is widely argued that such Islamist

community activities often outdo their secular counterparts (Bayat, 2002).

The director of an Islamist foundation said:

In our by-laws our stated aim is to "protect the youth, equip them with scientific education, to make sure that they will have high principles of morality". We provide these young people with education scholarships. We help them prepare for the university exam, we send them to university exam preparation courses, we rent them houses so they can study together, we give them moral support. In addition, in Ramadan when our feelings of charity should increase, we distribute food aid to the needy population.

These young people..do you follow them up, for example, when they managed to get in a university? Do you keep in touch with them?

Of course we do. We regularly visit them in different cities and check how they live, what they do. To tell you the truth we lose 50% of these young people. They move away from our moral principles.

Another director of a foundation which we could categorize as an Islamist foundation argues that:

Nobody does charity work without any personal reason. The main reason is sevap in the name of Allah... We have a friend, for example he gave our foundation close to 2 billion for repairing the dome of the mosque. He also donated 4 billion as zekat. He said "take this money and use it for the poor". The system in Islam is so perfect. If we use it properly we can solve the problem of poverty. When one gives zekat (or does charity work) he does that to come clean in the eyes of Allah. It is very personal, but as a result the poor find something to eat. So the person both expects a reward from God and feels the satisfaction of doing something for people.

A foundation director who heads one of the largest private foundations in Turkey very strongly asserts that:

MOST OF THE ISLAMIST FOUNDATIONS WE INTERVIEWED NEVER IDENTIFIED THEIR AIMS AS TO PROMOTE RELIGION. THEIR DISCOURSE WAS THAT FORMALLY RELIGIOUS TRADITIONS OF MORALITY HAVE BEEN REPLACED BY PRINCIPLES OF HUMANITARIAN AID, HUMAN RIGHTS, WOMENS'S RIGHTS, EDUCATIONAL OPPORTUNITIES FOR THE DISADVANTAGED YOUTH AND SO FORTH WHICH ARE INTENDED TO BE UNIVERSALLY ACCEPTABLE.

ANOTHER FOUNDATION DIRECTOR EXPLAINS THE RATIONALE TO BECOME A FOUNDATION WAS TO BE TAKEN MORE SERIOUSLY BY THE STATE. HE SEES FOUNDATIONS AS HAVING A MORE POWERFUL EXISTENCE AND LEGITIMACY IN THE EYES OF THE STATE.

INTERVIEWS REVEAL THAT OFFICIAL AIMS OF FOUNDATIONS AS STATED IN THEIR BY-LAWS ARE MORE IN LINE WITH A PHILOSOPHY OF PHILANTHROPY WHICH STRESSES SYSTEMIC CHANGE AND SEEKS TO ADDRESS ROOT CAUSES OF PROBLEMS.

...Generally in Turkey foundations have been founded out of personal need or justification. For example either the founder himself or a member of his family has a serious health problem. They struggle with it too long and then they decide to found a foundation functioning in the health area... Most of the foundations are being founded or used for personal agendas. For political connections, to appear in the media or for prestige. Or even a person is doing charity to assure that he would be saved on the other side.

As can be seen from the above excerpts, demarcations between political, social, religious and personal agendas are very much blurred.

Another finding that points at yet another rationale for establishing a foundation is the unpredictable legal environment surrounding civil society organizations. In this sense, compared to associations, foundations are considered more immune and stable against the unpredictability and shakiness of the legal environment. Associations, though are much easier to establish since no financial resources and guarantees are necessary, are vulnerable and easy to abolish in an unstable political environment. Some respondents heavily stressed that they chose to become a foundation just to overcome this problem.

A director of a foundation which works in the area of human rights stated that:

All the services we provide we can do it as an association as well. However, for example in [this district] a police officer comes and looks at our library. If they see a journal, a book or a newspaper that does not fit with the purpose of this association, they can report you to the police and shut the association down without questioning. They do not ask whether you agree with the book or why it is in the library. They shut you down just because that book exists there. Imagine that you are actually not related to the book at all, someone wrote it and sent to

you through protocol, or someone in Turkey wrote and sent it and you have put it on the shelf. However, in the case of foundations, this shutting down procedure is very long and almost impossible.

Another foundation director explains their rationale to become a foundation was to be taken more seriously by the state. He sees foundations rather than associations as having a more powerful existence and legitimacy in the eyes of the state. He says:

There are close to 2000 [certain type of] associations in Turkey. But these are like coffee houses where people gather and gamble. Nothing serious. When there is a problem to be solved the state does not take them seriously. To be taken seriously we wanted to establish a foundation. ...To have an existence in front of the state.

Our interviews reveal that the official aims of the foundations as stated in their by-laws are more in line with a philosophy of philanthropy which stresses systemic change and seeks to address the root causes of problems. However, when the actual practices and services of foundations are examined, most practices and services are short-term and charity based, directed at practical solutions to daily problems, which may in some cases be related to political motives. Contrary to our expectations, there is very weak enforcement power of foundation by-laws; foundations either do not follow the by-laws very strictly or add new services and goals quite informally which were not stated in their by-laws. Many directors we interviewed were not very well informed that by-laws were legally binding.

C. Relationships

i. State

Social justice often necessitates “redistribution” and changes in the power hierarchy, or restructuring social

stratification mechanisms, which are based on power. In many cases, it is the state that has the capability to ensure the realization of these aims, due to the fact that significant institutional change requires legal authority. However, usually the state is not merely the solution but also the problem itself for social justice. Therefore, another institution trying to contribute to social justice may find itself confronting the state. From this perspective it is quite hard for civic institutions to advocate for social justice without the contribution from and/or confrontation with the state. Achieving social justice requires a change in the power relations between marginalized groups and privileged people and institutions. Social change philanthropy in Turkey has to compete with traditional power relationships such as clientelism, religion, and ideological cleavages as well as the tradition of powerful state.

Relationships with the state appear as one of the most complicated issues for foundations in particular, and for social justice philanthropy in Turkey in general. Autonomy and positioning including clientelistic relationships are two major areas in which foundations find themselves quite unsure as to how to situate their exchanges with the state. When foundations are examined we can see that this ambiguous relationship ranges from belief in the utmost autonomy of foundations from the state to some very intricate clientelistic relationships with the state. But the tendency or the major axis of the relationship with the state lies more on clientelistic positionings and negotiations. While some foundations can very easily get access to financial and other resources provided by the state, some foundations claim to be completely ignored and denied state resources. Yet, very few of the foundations we interviewed believe that they should be

totally and unquestionably autonomous from the state.

One of these foundations which works in the area of human rights and rehabilitation of torture victims states that:

Because of the areas we function in such as treatment of torture victims, defending the rights of people in the European Court of Human Rights we are in no position to have a relationship with the state. Ironically we work with the state because of the issues we deal with. But we do not, we cannot accept, for example, any financial contribution from the state. This jeopardizes our credibility and the trust of our beneficiaries...

However, we see examples on the other extreme as well. The director of another foundation made it very clear:

Our foundation is sending humanitarian aid to the Turkmen population in Iraq. Like food, clothing, educational materials, medical aid. In 1998 the Turkish state gave us \$250,000. In 1999 they gave us \$200,000. We used this money for humanitarian aid for the Turkmen population in Kerkük, Musul and Erbil. We had some problems with Barzani in delivering help there. They pressured us to control the distribution. With a special permission from the state we used an American Military Cargo plane to deliver the aid to Kerkük Airport. The Turkish Foreign Ministry very kindly granted overflight permission for a couple of hours. We carried 115 tons of humanitarian aid.

Another example of very close and organic relationships with the state comes from a foundation in South Eastern Turkey. This interview was actually conducted in the office of the mayor in the City Hall with board members of the foundation including the mayor himself.

Among the founders of our foundation there is the Mayor of -----. The municipality is letting us use one of its buildings. We do not pay any rent. Again the municipality

FROM THIS PERSPECTIVE IT IS QUITE HARD FOR CIVIC INSTITUTIONS TO ADVOCATE FOR SOCIAL JUSTICE WITHOUT CONTRIBUTIONS AND/OR CONFRONTATIONS WITH THE STATE. ACHIEVING SOCIAL JUSTICE REQUIRES A CHANGE IN POWER RELATIONS BETWEEN MARGINALIZED GROUPS AND PRIVILEGED PEOPLE AND INSTITUTIONS. SOCIAL CHANGE PHILANTHROPY IN TURKEY HAS TO COMPETE WITH TRADITIONAL POWER RELATIONSHIPS CLIENTELISM, RELIGION, AND IDEOLOGICAL CLEAVAGES AS WELL AS THE TRADITION OF POWERFUL STATE.

RELATIONSHIPS WITH THE STATE, PROBLEMS WITH THE GENERAL DIRECTORATE OF FOUNDATIONS, UNEASINESS AND CONFUSION ABOUT FOUNDATION AND TAX LEGISLATION WERE ARTICULATED IN ALMOST EVERY INTERVIEW.

does not ask us to pay any utilities such as electricity, heat and water. ...We bought a building for the foundation. The municipality helped us greatly in terms of payments and installments. ...But of course we do not know what happens if the municipality changes hand in the next election. None of this would remain the same.

Another director (whose husband is general secretary of a political party) of a foundation which works in the area of empowerment of women believes that “autonomy from the state is the sacred principle of their foundation” and then she goes on:

For the formation of this foundation I gathered together all the wives of deputies in the parliament (of the same party) with our relations to the General Directorate of Education we get our teachers from Public Community Centers ... We have been able to get a place from Atatürk Cultural Center to open a cafeWith my own connections our women now are playing Bozkır Guzellemesi [a play] on the stages of the State Theatre....With our connections each year we organize a Republican Ball in the State Guesthouse. All this is to get donations. We sell the tickets for very high prices.

A related issue which came out during several interviews is that state regulations and “pressure” are selectively applied. While the majority of the foundations see, for example, the GDF inspections just as a formality, and in some cases unnecessary, some foundations interpret these inspections as pressure and threat from the state. The director of an Islamist foundation argues:

There is a considerable pressure on foundation activities. For example we want to give religious education to our children, want to teach them about fate, moral values, etc. We wanted a space from the municipality and sent them our

course program. But they did not give permission. We even suggested that the teacher come from the religious council. But the answer was still no. Now we are holding informal meetings in some friends’ houses. Last year the police took away one of our friends. We did not hear from him for two-three weeks...The state is afraid of working with foundations (civil society). They are concerned that their inefficiency and ignorance of problems of the public will be out in front of everybody’s eyes. That civil society is doing a much better job. That’s why state doesn’t like civil society organizations in Turkey very much.

I don’t know if this is the regular procedure but during every inspection a group of five inspectors (from GDF) visit us. One from GDF, one from the military, one from the Mayor’s Office, one from the Ministry of Religious Affairs. We believe that sometimes they send us undercover inspectors or maybe the police.

As part of the relationships with the state, problems with the GDF and also uneasiness and confusion about the foundation tax legislation were articulated in almost every interview. Apart from autonomy and clientelistic relationships these were seen as important obstacles for foundations to realize their aims. In many cases, tax is regarded as one of the tools the state uses to put pressure on the foundations. One foundation manager says:

...Tax is some sort of a punishment for the ones who do charity work. It is as if asking why are you doing this? We paid more 2 billion TL this year as tax. Why wouldn’t we give that money to the poor? It is punishment for us because we are helping the poor.

On the other hand, more institutionalized and financially more secure foundations which have also been able to receive tax-exemption status from the state argue that:

...If a foundation is complaining about 5% inspection tax, then it is not a foundation. It is a pseudo-foundation. The idea behind a foundation is to have some capital accumulation.

Another important observation regarding the relationship between foundations and the state is the role of the foundations as civil society organizations who may participate in policy making processes. Ideally, civil society organizations aim at changes in public policy. Social change is attained through influencing and shaping public policy. At a more general level changing power relationships is central to the process of social justice and change. Core to this change rests in having a civil society with an actively involved citizenry aiming to have a voice regarding public policies. In Turkey, the lack of an institutionalized process of contributing to policy making is a crucial issue considering the weak position of civil society vis-a-vis state. This is also related to the culture and history of philanthropy in Turkey that is mostly based on a charitable paradigm. For many scholars the charitable model reinforces existing power dynamics and giving is concentrated on causes that do not challenge the status quo (Shaw, 2003). The charitable paradigm does not aim at institutional change. In that sense, when the activities of foundations are considered (mostly charity based, short-termed) assuming an agency in policy making is not regarded as important.

To the extent that it is considered an issue, it is interpreted as the unwillingness on the part of the state to work with and involve civil society organizations in the policy making process. The director of a foundation which stands for the rights of Religious High School students and alumni states that:

... Our aim is to bring modifications to the religious curriculum and the legal system

regarding the Religious High Schools. We constantly send proposals to the government. So far nobody has examined our proposals carefully, they just say thank you. We are having difficulty in reaching a responsible office in the government. We wanted to make an appointment with Mr. Sezer (The President) to discuss the rights of Religious High School graduates, he kindly said that there is judiciary system in this country and that we should go to the court, and defend our rights there. We did not want him to act like a lawyer.

ii. Beneficiaries

As noted earlier, most of the foundations interviewed were local community oriented foundations functioning like community centers or organizations distributing small charity. In this sense very few of the foundations had an empowering role in the lives of the beneficiaries. Very few were concerned with creating capabilities for more sustainable solutions. Again here we see the implications of the distinction between social justice philanthropy and traditional philanthropy. The language of social justice philanthropy, according to Shaw (2002), involves empowerment, participation, and control over resources, centered on self-determination and community self-sufficiency. Only a couple of foundations in our sample acknowledged “the need to develop capabilities rather than giving away food aid”

The director of a foundation which works for the empowerment and self-determination of women says that:

When you start working in a poor community as a foundation people just flow in demanding food, coal, money, hospital money etc. These are very concrete needs, but to give them what they need is just a temporary solution. Not a solution at all. We educate them. We do not just wait for them to come to our foundation. We

IN TURKEY, THE LACK OF AN INSTITUTIONALIZED PROCESS OF CONTRIBUTING TO POLICY MAKING IS A CRUCIAL ISSUE CONSIDERING THE WEAK POSITION OF CIVIL SOCIETY VIS-A-VIS STATE. THIS IS ALSO RELATED TO THE CULTURE AND HISTORY OF PHILANTHROPY IN TURKEY, WHICH IS MOSTLY BASED ON A CHARITABLE PARADIGM.

THERE IS VERY LITTLE EVIDENCE OF CROSS-SECTORAL ALLIANCES OR COALITIONS AROUND A SPECIFIC ISSUE OR COMMON CONCERN. EVEN FOUNDATIONS WHICH WORK ON THE SAME ISSUES IN THE SAME COMMUNITY DO NOT NECESSARILY RECOGNIZE THE BENEFITS OF COOPERATION, ALLIANCES OR COMBINING LIMITED RESOURCES.

actively search women who are repressed in their houses. We try to get them out of their houses. Not just by teaching them how to read and write. We give them skills, create job opportunities, teach them about human rights, women's rights, children's rights.....Our foundation is open 24 hours 7 days. You need to be in constant contact with the people....With our new cafe we will be able to employ some of our women there. They will bake and cook etc. There is also a group of women who started a catering job in the community. They cook for weddings, circumcision ceremonies etc.

A completely different perspective was presented by the director of an Islamist foundation:

There is no need to know what the (beneficiaries) are doing after they receive aid from us. It is against Islam. In Islam, in charity work secrecy is the principle. They will not know you, you will not know them.

Almost all of the foundations we talked with were "expert-driven" with very little or no representation on behalf of the beneficiaries. Needs, projects, problems were defined by the foundation itself with very minimum input from the beneficiaries. In general we did not observe much expectation of foundations from the beneficiaries in terms of creating a value or leadership role.

iii. Other Organizations in the Third Sector

Civil society is expected to establish meaningful change and sustainable solutions to problems which is rather a challenging aim in a fragmented and uncoordinated civil society environment as it has been in Turkey. In this sense efforts to build collaboration, communication and interaction between different civil society organizations become crucial, and thus constitute an important responsibility for civil society organizations. When problems are not well recognized, organizations able

to form bridges become more crucial in that they enhance the creation of shared understanding and solutions and they can link different groups to jointly implement these solutions. Networking is key to the practice of social change philanthropy as partnerships can help to increase impact particularly in developing countries, where foundations operate in a complex universe that may include state, government, agencies, communities, non-governmental organizations (NGOs) and academic institutions (Shaw, 2002). Promoting cross-sectoral partnerships, creating links and building bridges among diverse stakeholders are essential in establishing sustainable patterns of change and transparency as well. When foundations in our sample are examined we see very little evidence of cross-sectoral alliances or coalitions around a specific issue or common concern. Even foundations which work on the same issues in the same community may not necessarily recognize the benefits of cooperation, alliances or joining limited resources.

One foundation manager from central Turkey complains that:

We gather with the other foundations, Islamist or not. We have dinner together. We are on good terms. But that's it. For some reason we cannot work together. We cannot bring our resources together.

Moreover, there seems to be a dissemination and communication problem regarding the activities and services between members of the third sector. We observed limited awareness of the umbrella organizations such as TUSEV (Third Sector Foundation of Turkey) and TGTV (Voluntary Organizations Foundation of Turkey).

iv. International Relations

Due to constraints in the legislation on foundations, there is extremely limited international exchange both

in terms of funding and partnerships. For many foundations this constitutes a problem when they are approached from international agencies with offers of partnership for very-well designed projects to be conducted in Turkey. For other foundations, constraints in foundation legislation create problems in fund-raising and creating alternative financial resources. The most frequently mentioned problem appears to be collecting donations from abroad. But again, some foundations which have organic ties with the state seem to overcome these problems.

The director of a foundation very openly explains their international ties:

Since the war (in Iraq) we have sent \$8 million worth of aid to Iraq. None of this is our money. All with international donations. We receive donations from [an institution based in the] US and [an institution based in] Germany. They usually send us food and medical equipment. We collect them here and send it to Iraq. [The US institution] also collects other international donations from all around the world and sends it to us. We have a special permission from the state.... We wanted to build a community center in Kerkük. We needed a building. We applied to the Americans there and they issued us one of the government buildings that had been used during the Saddam government. Now we are planning to build a hospital. Americans have approved it. [The German institution] has agreed to finance the hospital. We have friends in several ministries in Turkey, they help us write proposals to these international organizations.

Yet another foundation which is in dire need of financial resources states:

As a foundation we are very well known in the European Human Rights Court. They ask us to send them lawyers. With the help from our colleagues in Europe we founded an Institute here in Istanbul. We were

offered great sums of money as donations to our foundation from European NGOs but because of the legal procedures we cannot accept any of that.

D. Perceptions of Civil Society, Philanthropy and Social Justice

The emergence of vibrant democratic systems depends to a large degree on the strength and independence of civil society. Though NGOs are far from constituting a homogeneous category, the frequency of the use of this term today reflects an increasing attention to the significance of the nonprofit sector which is itself a part of a wider and indeed somewhat ill-defined field known as “civil society” – broadly speaking all associational forms in society other than the state and the market.

This vagueness in the definition of civil society is very clearly reflected in the perception of civil society by the interviewed foundations. Civil society is often identified with charity and to a certain extent with the provision of social services. Interestingly enough, by some foundations (more than one) foundations are not seen as an element of civil society. For some foundations civil society implies illegal practices. There seems to be a confusion here due to term “civil society organizations” which translates into Turkish as “sivil toplum örgütleri”. The term “örgüt” has always had sort of a negative connotation in political history of Turkey. For some, civil society even implies a threat to national unity.

People do not trust civil society organizations. Actually they do not trust the state. Let me give you an example. Someone becomes a member of our foundation. A couple of days later he comes back and asks to discontinue his membership. He says he will continue to pay his zekat and membership fee to us but he doesn't want his name in our lists. He

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**VERY FEW FOUNDATIONS
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SUSTAINABLE SOLUTIONS.**

is scared of the state. As if foundations or other civil society organizations are terrorist groups.

Civil society is seen as an arena of ideological contestation not necessarily by the state, but by foundation members as well. It is perceived as a challenge to the state. The following two excerpts are from two different and considerably large foundations interviewed in southern and western Turkey.

Foundation work is still seen as something illegal. My mother is so worried that I hang out with these people. She says “how can a nice boy such as you involve with this foundation work?”

...

Foundations are not civil society organizations. When we say civil society organization it implies some sort of an ideology, or that you go and get involved in demonstrations in front of Galatasaray Lycee. Foundations are not militant organizations. Foundations cannot go against laws and constitution unlike NGOs. Foundations are not totally autonomous organizations.

Very few of the foundations interviewed see civil society as an agent of social change and an agent of creating sustainable solutions. This again points at a previously observed misunderstanding of philanthropy. It would not be wrong to assume that this confusion may be due to a vagueness of the term “social justice”. Philanthropy stands in-between charity organizations and social justice ideals.

The director of an Islamist foundation in northern Turkey gives a perfect example to this dilemma:

What is civil society, what is social justice? Good question. There is an ayet-i kerime in the Kuran. It says that the inventory of three kinds of people will remain open after they die. Whatever you do on this earth

according to your faith stays on this earth and Muslims’ inventories are closed. But three kinds of people have their inventories open. First, a teacher that gives wisdom, but the fine one, second, a father who raises a dutiful child, and a person who does a long lasting benefit. What are these? For example, bringing water to some place, building a bridge, a school, a Kuran course, a mosque.

A somewhat artificial distinction between charity and philanthropy (as discussed previously) can be very easily detected in the debates by public policy makers and pioneers of civil society today. Many philanthropic institutions have taken “change not charity” as their motto and strategy. In this spirit, many philanthropic organizations have discredited charity type activities for being pro-status quo and short term oriented. They believe that the main problem with charity is that it targets the effects of social injustice and poverty, not the causes and the roots of these problems. They believe that charity is a traditional and conservative understanding of philanthropy, and it is the main problem with contemporary philanthropic organizations (Dreier 2002). As argued before, this artificial distinction is mostly due to a “universal” and overarching definition of social justice which may underestimate the history, culture and politics involved in the process of constructing social justice for communities.

E. Outcomes: Generation of Social Capital, Social Change, Social Justice?

The focus of this research is to examine the potential for social justice philanthropy in Turkey. Social justice is abstract and universal in the following sense: it is grounded not on a concrete way of life but on rationality and need. This universalism is often formulated in terms of rights. The propositions of

social justice are universal in the sense that they are not advanced as policies suitable to solving daily problems but rather to being “desiderata” for all of mankind. We therefore begin with the paradox that social justice is in one sense an abstract universal applying to all mankind, and in another sense a remarkably limited particular and parochial doctrine. Then where does this take us to?

Our data suggest to look for an alternative in more concrete outcomes rather than in some ambitious projects. One such project would be social change. Social change is achieved through influencing and shaping public policy. It works by bringing about changes in laws, public policies and procedures as well as in societal attitudes and behaviors. Such an action is concentrated on advocacy rather than social services provision. Political work often focuses on encouraging citizen participation. However, based on our observations we can argue that our data would not allow us to elaborate on such issues since the civil society environment from the perspective of the foundation is significantly challenged in engaging in a social change project emphasizing advocacy.

One concept which would be of help to interpret this particular foundation environment and the consequences of that environment might be social capital, the ability of actors to secure benefits by virtue of membership in social networks or other social structures (Portes, 1998). Our data suggest that social capital can be generated by providing opportunities to develop certain capabilities which would overcome some exclusionary practices in society.

When our data is examined we can see that what is generated by foundations looks more like social capital within a paradigm of charity. Most foundations

are able to build ties which bond the community together, while some foundations, in spite of their financial difficulties, are able to establish ties that open an arena for participation in the public domain such as the labor market or education system. However, in terms of ties which link members of the third sector to bring about institutional change, foundations seem to be doing rather poorly given their track record in initiating social policy reform. But in spite of very limited understanding of the fair distribution of capabilities, the resources and power to exercise self-determination and geographically limited understanding of problems, foundations seem to be doing an extraordinary job in the allocation of tangible goods and services. (See Appendix 2 for complete list of activities and services provided by the foundations in the sample)

The three following excerpts are interesting examples of the distribution of tangible goods:

A foundation manager in southern Turkey talks about their activities:

We have a blood bank group which consists of 44 young men. We distribute a list with their blood types and phone numbers to hospitals and to people we know. Whenever someone needs a particular type of blood they call them. We make sure that these people's work or school schedule is flexible. They should be able to leave their work and go as soon as they are needed.

The manager of a foundation in northern Turkey shows us a notebook full of names, addresses and food item lists:

We distribute food according to the size of the household. We calculate the amount of food required by that family. If it is 2 people this gram of sugar, that gram of margarine, if it is five people of course the amounts will change. We prepare the packages in advance. Every poor in the community knows when we give away these packages.

DATA SUGGESTS THAT SOCIAL CAPITAL CAN BE GENERATED BY PROVIDING OPPORTUNITIES TO DEVELOP CERTAIN CAPABILITIES WHICH CAN HELP OVERCOME EXCLUSIONARY PRACTICES IN SOCIETY.

WHAT IS GENERATED BY FOUNDATIONS LOOKS MORE LIKE SOCIAL CAPITAL WITHIN A PARADIGM OF CHARITY.

AMBIGUITIES OBSERVED IN THE STRUCTURE, RELATIONSHIPS AND SERVICES OF FOUNDATIONS MOSTLY DERIVE FROM AMBIVALENT RELATIONS BETWEEN THE STATE AND CIVIL SOCIETY, THE ISLAMIC TRADITION OF CHARITY, QUESTIONABLE PRACTICES OF CITIZEN PARTICIPATION, AND THE LEGAL ENVIRONMENT, WHICH TOGETHER AMOUNT TO A UNIQUE PHILANTHROPIC CULTURE.

A CRITICAL FUNCTION OF FOUNDATIONS HAS BEEN TO BRIDGE THE GAP BETWEEN THE HAVES AND HAVE-NOTS, PROVIDING MEANS BY WHICH THE WEALTHIER ELEMENTS OF SOCIETY INTERACTED WITH AND ASSISTED POOR INDIVIDUALS, REDUCING SOME OF THE WORST EFFECTS OF POVERTY.

They come here, tell their name, we check our books and give them the already prepared packages. It takes 30 seconds. We do this 6 times a year. During Ramadan we give more. We triple the amount during Ramadan.

A foundation whose aim is to help young people get married in central Turkey:

The danger of being single is not only to my religion or to people of my country. They can be harmful to other nations or religions. This foundation is providing a universal service.We accept applications from couples who want to get married. We evaluate these applications. We very closely examine these applications. We do not help with the second marriages. When we decide that the marriage application is proper we give them a 30-item dowry set including wedding dresses for them, bedroom furniture, living room furniture, white durables, carpets. And then we organize their wedding ceremony and pay for everything.We get all these items from our rich friends as donations. We also give marriage education in our foundation building here. We train women to be faithful and loyal to their husbands, we also train them as good mothers....

A rare example of a foundation aiming at developing “self-determination and critical thinking” in southeastern Turkey:

We opened courses for primary school children in different poor communities. These courses take place after school. What we try to do in these courses is to provide an alternative curriculum through which we can teach them to ask questions and think more critically. We, with the help of the volunteering university students, designed the curriculum. University students are our teachers.

This same foundation has other activities targeting women in poor communities:

Together with the Public Education Center we offer textile courses. We bought sewing machines for them. Now they sell what they

produce. Directly. Also another group of women are visiting schools or other places and cooking pies and cakes and other stuff and selling them. Again they directly get the money without any in-between mechanism. Similarly, a group of young women are working on pistachio processing or carpet weaving. All within the roof of the foundation and the municipality. We applied to the EU for funds to develop these local work units.

III. DISCUSSION AND CONCLUSION

When we look at the range of the outcomes it is rather obvious that it is basically concentrated on distributing tangible goods and services for short-term alleviation of pressing concrete problems like food, clothing, or access to education. A critical function of these institutions has been to bridge the gap between the haves and have-nots, providing means by which the wealthier elements of society interacted with and assisted poor individuals, reducing some of the worst effects of poverty. As such they help communities to cope with economic change. Intangible aims such as individual liberties and self-determination are underrepresented. It is difficult to qualify these practices of foundations as “philanthropic” as philanthropy is defined by widely known grantmaking organizations. I would also argue that like social justice, the term “philanthropy” exists in a vacuum when it is taken out of its cultural, social and political context. Meaning and value (and perception) of goods and services provided by foundations (philanthropic or not) have distinct social meanings in different local contexts. How the concept of need is understood and articulated is also an important element of this.

All the ambiguities observed in the structure, relationships and services of foundations mostly derive from the

ambivalent relations between the state and civil society, the Islamic tradition of charity, questionable practices of citizen participation, and the legal environment, which together amount to a special philanthropic culture. This does not necessarily point at a lack of philanthropy, but indicates to a unique type of philanthropy. It is definitely more than charity; it is more ambitious than charity. Yet, it is not social justice philanthropy either. What I would call this unique culture is “community philanthropy”. It is an attempt to create a new model blending traditional structures and modern forms.

According to Shaw (2002) the difference between charity and social justice philanthropy is articulated in terms of “services versus advocacy.” Advocacy is concentrated on works such as citizen’s rights, justice and life quality issues; which are far more ambitious in their contribution to social justice. Services, on the other hand, are concentrated on works such as distributing aid, providing limited education and job opportunities, or building hospitals and museums. What our interviews with foundations reveal is that in the mixture of advocacy and service, the service side seems to be more pronounced. Community philanthropy does not take its inspiration only from a desire to relieve suffering and or to end want. The desire for personal redemption or salvation is another motivation, as are the struggle for political power and social standing, the hope for financial gain and desire to assert social control (Shaw, 2002). Community philanthropy can never be removed from its political, social and economic contexts. The relationship between the ideals and acts of beneficence and the condition and definitions of poverty is subtle and complex.

To conclude, the continued growth and

effective functioning of these institutions, whatever they are called, requires that their governing structures evolve along with their programs and funding. This is both a political and a managerial task, as the structures within which these institutions are governed define their relationship with their beneficiaries, with other members of civil society and the state. As outlined above the nature of relationships between foundations and the state is one of challenge and counter-challenge. Foundations may play a vital role in building a strong civil society. Yet foundations cannot play that role if their governance structures are too weak to provide accountable and transparent operation. Weak organizational and financial structures not only prevent the foundations’ ability to generate sources and deploy them effectively, but also encourage the state to step in, reducing the scope and independence of foundations.

There might not be a consensus over what social justice and philanthropy stand for, and how they may be related to each other. However, it is important to understand these dynamic and diverse institutions as well as their potential role in addressing issues of social justice as perceived by communities. This willingness to accept alternative forms of philanthropy will enable us to see development no longer as an abstract social change project, but a more local, concrete and community based process.

FOUNDATIONS CAN PLAY A VITAL ROLE IN BUILDING A STRONG CIVIL SOCIETY. YET FOUNDATIONS CANNOT PLAY THAT ROLE IF THEIR GOVERNANCE STRUCTURES ARE TOO WEAK AND DO NOT PROVIDE FOR ACCOUNTABLE AND TRANSPARENT OPERATION.

Appendices

Appendix 1 In-depth Interview Questions

FOUNDERS – ADMINISTRATORS

1. Is the foundation public or private?
2. Who are the founders of the foundation? The list of the founders
3. What are the occupations of the founders?
4. Demographic features (male/female, education, religion, for religious minority foundation)
5. Who are the administrators of your foundation?
6. How many people, other than the administrators, work for the foundation? What do they do?
7. Are they paid? How many people are paid within the foundation? Are there any volunteers?

AIMS

8. What are the aims of your foundation? What are the aims manifested in your contract (foundation by laws)?
9. Do you meet any difficulties in fulfilling the aims manifested in your contract? What sort of difficulties are they? To what extent can you fulfill them?
10. What should the aims of foundation like yours be?
11. Can you make changes in your contract (senet)?
12. Has your foundation ever changed the contract? How many times?
13. Why?
14. What are the difficulties in changing the contract?
15. To what extent can you deviate from what the contract states, without changing them?
16. How can the contract be terminated?
17. Who inherits the foundation assets when the foundation is liquidated?
18. Who benefits from your foundation? Who uses the services of your foundation?
19. What sort of services do you provide? In which areas do you provide service?

INCOME – ASSETS

20. What are the assets in line with your aims?
21. Which company owns the capital stocks of your foundation?
22. What was the amount of the capital of the foundation in the beginning?
23. Were there any additions to the foundation's assets? From where?
24. What are the principles of capital growth? What do you do?
25. Do you receive donations? What sort of donations? Is there significant amount of donations?
26. What is necessary for the survival of your foundation? How do you fulfill this? Can you survive with only donations?
27. How are the foundation assets used?
28. Where is your capital? In which public bank?
29. Can the service of your foundation be sold?

30. Do you have any companies in the structure of your foundation?
31. Where does the income of your foundation come from?
32. How does your foundation use its real estate?
33. Do you have any rental income?
34. Can you increase the rental income?
35. If you do not rent your real estate, how do you invest them?
36. What about interest income?
37. Do you have membership system in your foundation? What is the membership fee?
What proportion of your income comes from membership fees?
38. What sort of a change did your foundation experience in its income (An increase, decrease)?
39. Can you open branches of your foundation? What are the requirements for that?

EXPENDITURES – SERVICES

40. What are the expenses of your foundation?
41. How much do you spend for your operations?
42. What constitutes your expenditures other than the services and facilities you provide?
43. Rents?
44. Salary?
45. How can a person needing benefit from your services and facilities, get in contact with you?
46. What sort of a relationship do you have with your beneficiaries?
47. Do beneficiaries have a say in the foundation administration and decision making mechanism? Should they?
48. Is there a mechanism which increases or shows your reliability and trustworthiness to your beneficiaries?

SOCIETAL RELATIONS

49. What mission and role do you define for your foundation in society?
50. What sort of a contribution does it make to society?
51. What do you do to increase the visibility of your foundation?
52. According to you, how does the man on the street see you?
53. How would you want him/her see you?
54. How is your relationship with the other foundation, trade associations, and NGOs?
Do you encounter any problems?
55. What kind of international ties and connections does your foundation have?

STATE RELATIONS

56. Which government agencies are you in touch with? Do you face any problems in your relations with state?
57. If you were to modify the foundation structure, what would you do?
58. What would you demand from the state?
59. What do you think about the tax issue?
60. Did you apply for tax exemption?
61. What is the amount of tax your foundation pays proportionate to its income?
62. Do the donors benefit from tax deductions?

Appendix 2 Overview of Foundations in Sample

TABLE A1. OVERVIEW OF FOUNDATIONS IN SAMPLE						
	GOODS & SERVICES	INCOME	PROPERTY	BUSINESS OWNERSHIP	MEMBERSHIP	EXPENDITURES
Foundation 1	Hunting education, seminars, brochure publications (education), Hunters' licences, animal breeding,	None	None	None	Yes	N/A
Foundation 2	Theaters, concerts, problem solving, political positioning scholarships, books, cafeteria, library	Donations, Membreship fees	30 acre land, foundation building	None	Yes	Scholarships, salaries, library expenditures, maintenance of the buildings
Foundation 3	Cooperation among the community necessities of the church	Donations	Church	None	Yes	Maintenance expenditures of the church
Foundation 4	Women empowerment, aiming self determination, education in variety of fields (dikiş, nakış, batik, kuaför, pedikür...), self confidence, provide work, seminars, tours, meetings, money is given to those who need by providing a part-time work; providing work; employment oppurtunities	Donations, grants, fairs (kermes)	Tea garden	Tea garden	No	Foundation building rent, salaries
Foundation 5	Provide R&D, increase investment,	Donations, Business revenues	Foundation building	Business corporation	Yes	Technology park construction costs
Foundation 6	Necessities of the foundation, scholarship,	Foundation endowment	None	None	None	Shares distributed to the family members
Foundation 7	Religious education, social services to poor, unprotected children, scholarships, financial aid, limited food aid.	Donations, zekat, rent income	Shops, foundation building, real estate	None	Yes	Scholarships
Foundation 8	Publications, various cultural activities introducing Southern culture, University scholarships,	Donations, membership fee	None	None	Yes	Scholarships, rent, salary
Foundation 9	Protect youth, education about ethics and religion, promotion of moral values University scholarship, financial aid to poor, food aid , blood bank, paying rents of students	Donations (in cash and in kind), zekat	None	None	Yes	Scholarship, rent, tax, cost food items distributed.
Foundation 10	Creating community life in Karsiyaka, solidarity, chorous, folklore groups, art courses, providing meeting place for the community	Donations, membership fees, income from art, dance, music classes	Foundation building	None	Yes	Performance costs, buiding maintenance, salaries of instructors.
Foundation 11	Education, health, empowerment services, R&D, scholarships, capital aid, funding	Endowment, (1 billion dollar), stocks		Koç Holding	No	Hospital, university, other schools etc...
Foundation 12	Women education, seminars, research and publications, family education necessities of a marriage ceremony, rent houses, organize weddings, provide dowry, provide job to husband, finance etc...	Donations (in cash and in kind), membership fees, real estate	Shops, real estate	None	Yes	Salaries, tax, service expenditures

TABLE A1. OVERVIEW OF FOUNDATIONS IN SAMPLE

	GOODS & SERVICES	INCOME	PROPERTY	BUSINESS OWNERSHIP	MEMBERSHIP	EXPENDITURES
Foundation 13	Limited scholarship, financial aid to poor.	Foundation endowment	Gas station	None	No	Scholarships, religious ceremonies once a year
Foundation 14	Necessities of the mosque, and hammam; scholarship (limited)	Real estate, shopping mall	Shopping mall, shops	None	No	Maintenance of the mosque and the fountain, maintenance of the shopping mall.
Foundation 15	(Limited) education; seminars for natural and psychological development; reiki, bioenergy treatment	Donation, revenues from the health services	Foundation building, clinic	Health and beauty clinic	No	Salaries, publications, brochures
Foundation 16	Necessities of the church	Donation	Church	None	Yes	Maintenance of the church
Foundation 17	Theaters, concerts, various cultural activities, education, seminars to university students scholarship management, financial aid to various cultural activities in the city; dormitory building					
Foundation 18	Religious education physical needs of the mosque, scholarships, financial aid to poor,	Donations, zekat, business revenues	Foundation building	Restrooms of the mosque	No	Scholarships, costs of food, clothing, medical supplies distributed to the poor
Foundation 19	Education, provide critical thinking, analytical thinking; psychological aid, self determination scholarships, financial aid, book aid, library formation, employment opportunities for women, textile machines for women	Donations, income from the fairs, membership fees, fees from the courses offered by the foundation	Land	None	Yes	Salaries, school supplies.
Foundation 20	Advocacy, health service, cooperation and empowerment, seminars, meetings, publications, representation in European Human Rights Courts (scholarships to law students), rehabilitation of torture victims (paying expenses, finding doctors)	Donations, membership fees	Foundation building	None	Yes	Cost of seminars, courses, tax, salaries of the foundation people
Foundation 21	Medical education, information provision about kidney health, social services about unprotected childrens Hospitals, medical infrastructure, several dialysis hospitals in Turkey.	Donations (national and international), membership fee, stocks	Real estate,	None	Yes	Hospitals, clinics, seminars, publications, books, salaries.
Foundation 22	Religious education, Kuran courses, tours to various mosques. scholarships, presents to students (clothing, books, watches, financial aid)	Donations, zekat, membership fee	None	None	Yes	Financial support for "din görevlileri"
Foundation 23	Change the religious curriculum; advocacy of the rights of Imam Hatip alumni, promoting religion and moral values	Donations, membership fees	Foundation building	None	Yes	Salaries of the foundation employees
Foundation 24	Humanitarian aid (food, clothing, medicine), needs of schools, finance in Iraq	Donations, revenues from business, membership fees	Foundation building	Corporate holding	Yes	Salaries, maintenance of the foundation building, tax
Foundation 25	Limited scholarship, financial aid, necessities of the foundation	Endowment	Primary school	None	No	Maintenance of the school, scholarships

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