

AUSTRALIA'S NONPROFIT SECTOR

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ABSTRACT

Australia's nonprofit sector is of greater importance than is generally realised. The nonprofit form is invariably adopted for the organised representation of interests and for the practice of religion. Nonprofit organisations are the major providers of welfare services and significant contributors in the health, education, sport, recreation, entertainment and finance industries. They employ nine percent of all private employees and spend about fifteen billion dollars annually. Over seven billion dollars of their revenue comes from government grants, and about two and-a-half billion from donations. Much of the rest of their income comes from fees and charges. They mobilise a voluntary contribution of about two hours per week from about one third of the adult population. Governments encourage nonprofit organising by providing special forms of incorporation, various taxation concessions and grants. By and large the accompanying regulatory regime is a lax one.

INTRODUCTION

Private, not-for-profit organisations play an important, though largely unrecognised part in Australia's economy, society and polity.

One reason why private not-for-profit organisations are largely unrecognised as a class or a sector is that in different fields of activity or industries, they are known by different names. Voluntary, non-government or community are terms most commonly used in health and welfare, while private applies in education. The term charity is sometimes used in the welfare field though in its legal meaning it encompasses religious, education and other public benefit organisations as well. Clubs or associations are used in sport and recreation while association or society is most commonly used in culture and the arts and to describe the myriad of professional and trade bodies and interest advocacy groups (though organised workers still stick to union). The term third sector is beginning to be used to encompass this variety and the associated phenomena of volunteering and philanthropy. However, in deference to current international fashion, the term nonprofit will be used in this paper.

Australia has a population of eighteen million people. From the time of initial white settlement in 1788 until the period following World War II, most immigrants came from the British Isles. They brought with them the main national/religious division of those islands, between Irish and British; Catholic and Protestant. This has influenced the development of Australia's social institutions until almost the present time. Since the 1950s, Australia's population and culture has been enriched by large numbers from southern Europe and more recently Asia. A national political system and government was first formed in 1901, when the six pre-existing self-governing British colonies federated. They intended a weak central government. Over time it has acquired pre-eminence, particularly by exercising its dominant role in revenue raising. Nonetheless, Australia remains a decentralised polity.

In the first decade of the twentieth century, Australians were, per capita, probably the wealthiest people in the world. Since then the standard of living has slowly declined relative to most other developed economies. At that time, Australia was viewed by progressive commentators as a model for other nations. It had adult franchise, compulsory arbitration, old age and invalid pensions, a

strong trade union movement and was soon to have a Labor government. At that time a number of important institutions were formed that are only now being radically modified or discarded. These included a racist immigration policy, high tariffs, compulsory arbitration and the belief that wages should meet the basic needs of workers and their families. These institutions helped generate and sustain a mythology that Australia was an egalitarian society in which governments played a large role in re-distributing wealth through the tax and income security systems. It was part of this myth that governments provided all necessary services for health, education and welfare. Over the past decade, comparative research has helped Australians to recognise that their society is less egalitarian than many (including Britain) and that their levels of tax and government expenditure are among the lowest of the developed world (Saunders et al 1989; Labor Resource Centre, 1987). As part of this re-assessment, attention is turning to the nonprofit sector.

This paper describes Australia's nonprofit sector. It begins with an overview of the sector: the fields in which it is prominent, its history and its legal forms. It summarises what is known of its size and distribution across industries, its revenue and its workforce. It then reviews its relations with the other two sectors: the state and the market or for-profit sector. It concludes by identifying the major pressures for change operating on nonprofit organisations today.

OVERVIEW

In education, a little over one quarter of primary and secondary pupils attend private, nonprofit schools, mostly Catholic; the remainder attend government schools. The percentage attending private schools is slowly growing. Pre-school education reflects a similar distribution, but long day child care is divided two to one between nonprofit and for-profit provision. Almost all universities are heavily subsidised and regulated by governments and are generally considered part of the public sector. By some criteria, however, such as their governance, they could be considered private nonprofit organisations.

In the health industry, private hospitals supply just under a quarter of all hospital beds; 50% of these are provided by nonprofit hospitals, mostly religious and charitable organisations but some of them run by their local community. Other private hospitals are operated for profit. The remaining three quarters of hospital beds are provided in public hospitals, the majority of these are government owned as well as funded. However, approximately seven percent, including several of the most prestigious teaching hospitals, are owned by nonprofit organisations, mostly catholic religious

orders. Although fully subsidised by government and highly regulated they are legally independent.

On those occasions when in response to population shifts governments have withdrawn their subsidy to apply it elsewhere, these hospitals have kept operating as private hospitals. One third of nursing home beds are provided by nonprofit organisations, compared with 46% which are operated for profit. The remainder are directly operated by state governments. Reflecting their origins as friendly or mutual benefit societies, many private health insurance providers are nonprofit organisations.

In the finance industry, credit unions provide almost 20% of personal and consumer finance. Some housing and personal finance is provided by nonprofit building societies which once had a far more significant role. Other parts of the finance industry reflect the importance of the mutual benefit principle to working people in the nineteenth century. Most of Australia's largest life insurance companies, including the two largest, are still legally mutual benefit or nonprofit organisations.

The churches, christian and non-christian alike are nonprofit organisations and provide the impetus and resources for much nonprofit activity in other fields. The Catholic church, which has the nominal adherence of almost 30% of the population, operates a vast network of health, education and welfare establishments with an annual expenditure in excess of 5 billion dollars.

Although the Commonwealth government provides a comprehensive though highly means- tested system of income security, more than half of all welfare services are provided by nonprofit organisations. These include family support services, emergency accommodation, hostel accommodation for older people and services to people with disabilities (the only exception being services for the severely mentally ill, which are state government provided). Many self help and advocacy organisations lobby governments in the health and welfare fields. A network of sociality and fund-raising bodies, loosely called community service organisations, of which Rotary and Lions clubs are perhaps the best known, provide funds and labour to various local projects.

Almost all sport, from little athletics to horse racing and the major national football competitions is organised by nonprofit organisations. So too are other recreational pursuits from bushwalking to bridge. Registered clubs, a major recreational resource for many Australians, are also nonprofit, as are many bodies catering for young people such as scouts. The burgeoning green or environment movement is entirely nonprofit. Surf lifesaving clubs, an important part of Australia's coastal

culture, are nonprofit organisations. So too are bush or country fire brigades and many small cultural organisations such as drama clubs and local history societies. By contrast, most large cultural organisations are government bodies. In the field of industrial relations, trades unions and employer associations are nonprofit. So too are business and professional associations and many of the organisations providing training and work experience for the unemployed. Private nonprofit organisations play an important part in the provision of Australia's overseas aid, but they are overshadowed by government efforts. However, it is only in a few fields that nonprofit organisations are the only providers. In some they exist alongside government providers; in others, alongside commercial or for-profit organisations. In many fields all three types of organisations operate, sometimes in distinct niches, sometimes in competition.

HISTORY

Nonprofit organisations existed from almost the earliest days of colonial Australia. The NSW Benevolent Society was formed by some of the colonial elite in 1813. Several of the churches began orphanages and schools at about the same time. The gold rush boosted Australia's population in mid-century. In the final third of the nineteenth century, nonprofit endeavours flourished, many of them in the form of mutual benefit organisations: friendly societies, building societies, life assurance societies and the trades unions. The churches remained a major source of nonprofit endeavour, especially from the 1880s until the first world war. They were especially active in the areas of health and welfare services, and, for the Catholic church, education. In the years between the wars, businessmen were the largest single source of nonprofit innovation, starting community services clubs, such as Rotary, Apex and Legacy. Businessmen were also behind the revival of mutual building societies and organisations caring for children with disabilities.

After the second world war, the most noticeable innovation were the emergence of parent-run organisations caring for children with disabilities. By the late 1960s, the focus of new nonprofit endeavours had become community-based, with community run childcare centres leading the way. The newly revived feminist movement played an important part in this, as did the availability of government funding for such endeavours (Lyons, 1992). Financial de-regulation in the boom years of the mid-1980s all but destroyed nonprofit activity in housing finance, while the major recession which has dogged Australia since 1990 is bringing forth renewed endeavours by church-based groups at the local parish or congregational level.

In some fields, the existence of nonprofit organisations was once the source of great controversy. The 1870s decision by Australia's Catholic bishops to pursue a separate school system was the cause of deep social division for another 90 years. Only in the past 25 years have governments subsidised Catholic (and other private) schools. Many health insurance organisations were once friendly societies, which contracted with general practitioners to provide medical services to their members via a lodge system. But 50 years of campaigning by doctors against these arrangements culminated in the destruction of the lodges, and a new role for the friendly societies as providers of health insurance.

Two housing booms in Australia, in the period immediately after World War II and in the 1960s, were largely financed by nonprofit bodies. The first was facilitated by co-operative housing societies, mutual benefit organisations, which, with a government guarantee, borrowed funds from the banks and lent them to their members; the second by permanent building societies which were established by the co-operative societies, taking deposits from the general public and lending them out as housing loans (Lyons, 1988). In NSW, in the early 1950s, nonprofit, licensed clubs successfully competed with hotels as places for convivial recreation, helped by a government decision to allow them alone to operate poker machines.

Successful nonprofit endeavours tend to become institutionalised. Many of the largest nonprofit organisations in a particular industry are also the oldest; their form and orientation testifies to the major sources of community endeavour many decades before. For example, of the five largest nonprofit welfare organisations in NSW (with an annual expenditure of almost 200 million dollars in 1990), four were formed in the nineteenth century, all by churches (Lyons & Buckmaster, 1993).

Nonetheless, nonprofit organisations do experience variable rates of growth and decline within different industries. The growth and decline of nonprofit building societies has been noted. Some producer co-operatives still exist in the rural and fishing industries, but neither producer nor consumer co-operatives have the importance that they had 50 years ago. The growth in both government and for-profit hospitals in the period since World War II has led to a decline in the importance of nonprofit hospitals although not to a significant decline in their numbers overall.

As the list of services provided by nonprofit organisations would suggest, they are significant employers of labour, a good deal of it skilled, professional or para-professional labour, but much of it unskilled. Most nonprofit organisations also utilise the services of volunteers in some way. The

great majority rely exclusively on volunteer labour. Others use volunteers for fund-raising, for administrative tasks and, in some cases, for providing services. Almost all depend on volunteer boards for their formal management.

LEGAL FORMS

There is considerable variety in the forms of legal forms adopted by Australia's nonprofit organisations. Large nonprofit organisations are usually incorporated as companies limited by guarantee under national companies legislation which is administered by the Australian Securities Commission. Some are established by their own (state) legislation. Most of the large church-sponsored organisations, however, are parts of larger ecclesiastical structures and have no clearly distinct legal identity. A few organisations are registered as co-operatives, and even fewer as friendly societies. Smaller organisations are often incorporated under associations incorporation legislation administered by state governments. Some organisations are incorporated as charitable trusts. That was a form more commonly used earlier in the century than now. However, most private grant making bodies are established as charitable trusts. In most states, churches hold and administer their property via trusts established by separate legislation which in turn sometimes identifies separate trusts for major church sponsored bodies. Another variant of the trust form is used to incorporate the hundreds of thousands of superannuation trusts operated by private companies and trades unions. In some cases, where a government wished to encourage the formation of specialised nonprofit organisations, special legislation has been enacted to provide them with the benefits of incorporation. Thus, an act of the Commonwealth parliament establishes aboriginal community organisations; in each state and territory strata title legislation requires the formation of 'bodies corporate', organisations of the owners of flats or apartments in blocks or complexes of flats, to facilitate the management of shared parts of buildings and their environs.

Nonetheless, despite the considerable variety of legal forms available, many small and usually purely voluntary nonprofit organisations have no legal identity at all. That means that the organisation cannot hold property or enter into contracts and that any liabilities it incurs are, in law, those of its individual members.

A comment should be made about charities. Many nonprofit organisations, especially welfare organisations are registered under state and territory charitable collections legislation. This does not confer a legal identity, though it is popularly thought that it does and some of these

organisations refer to themselves as charities. Many of these and other organisations qualify as charities under taxation legislation which exempts them from paying income tax. To qualify as a charity, an organisation must be nonprofit distributing and be engaged in or supporting other organisations engaged in either the relief of poverty, the advancement of religion, the advancement of education or "other purposes beneficial to the community". Apart from income tax exemption, being a charity provides no other status or advantage. It does not, for example, allow donors to the organisation to deduct those donations from their taxable income. As well, it limits, in law, the extent to which an organisation can engage in political lobbying or advocacy.

In practice, in Australia, and unlike the United States and the United Kingdom where the privileges bestowed upon charities are greater, this is rarely enforced.

There is also considerable variety in the forms of governance adopted by nonprofit organisations. Most organisations are formally governed by management boards (though for some church sponsored bodies, such boards are only advisory). Some of these management boards are elected by members of the organisation, some by the local community, some by their clients, while some are appointed by others, such as ecclesiastical authorities or the board itself. Some small organisations operate as worker collectives.

Most nonprofit organisations, especially those that rely on paid staff, need to generate revenue. They obtain their revenue in a great variety of ways: from membership fees, from public and corporate donations, from bequests, from investments, from government grants, from fees and from the sale of goods and services. Some nonprofits operate business ventures as a source of revenue for their service provision. Of course, nonprofit financial institutions such as credit unions and building societies take deposits from their members. (These nonprofits will be excluded from most of the data provided below.) In addition to direct cash grants from governments, nonprofit organisations receive various indirect forms of government assistance as well. Most pay no tax on their income; some are exempt from other taxes, such as sales tax, payroll tax and local government rates. As an incentive, donors to some nonprofit organisations are permitted to deduct the value of their donation from their taxable income. Many local groups occupy premises or use facilities rent free or at a reduced rate from local government.

DIMENSIONS

Number and Employment

The dimensions of the Australian nonprofit sector are not easily chartered. It is not possible to discover how many nonprofit organisations there are. For a start, it is not easy to obtain agreement on what constitutes an organisation. Many researchers use 'management units' but others count 'establishments' or sites of activity. The latter approach will give a larger number, as a single large management unit may include numerous establishments. One approach is to identify the number of nonprofits incorporated under the various forms of incorporation outlined above. Based on data gathered during 1991, the number of nonprofit organisations with distinct legal identities are provided for each of the major forms of identity for which data can readily be obtained. The figures are rounded.

Companies limited by guarantee	8,700
Incorporated Associations	77,600
Co-operatives	3,600
Friendly Societies	200
Aboriginal Associations	1,200
Unions/employer bodies	<u>700</u>
TOTAL	<u>92,000</u>

Excluded from this count are those organisations established under special legislation with a very limited purpose, such as bodies corporate. Also omitted are those bodies established by their own legislation. These are relatively few in number. However, also excluded are the numerous church sponsored bodies whose legal identity is derived from legislation permitting their sponsoring church to hold and administer land and property. No record is held of charitable trusts and they have also been excluded from the count above. Most important of all omissions are the tens of thousands of unincorporated associations. A small study of one Sydney locality found that for every incorporated association based in that locality, there were three that were not incorporated.

The Australian Bureau of Statistics (ABS) collects some data on organisations via its Business Register. This is derived from Australian Taxation Office information and is restricted to organisations (defined as management units) which employ people. Samples from this Register are drawn from regular surveys of economic activity and of employment and earnings. Unfortunately,

not all nonprofit organisations are clearly distinguished in the data set, but some rough estimates can be made

Table 1 contains estimates of numbers of nonprofit organisations which employ staff for each of the major industry groups in which they are a significant presence. Industry groups are as defined by the Australian Standard Industry Classification (ASIC), which is based on the international Standard Industry Classification.

Table 1

NUMBERS OF NONPROFIT ORGANISATIONS WHICH EMPLOY PEOPLE IN CERTAIN INDUSTRY GROUPS. AUSTRALIA, MARCH 1994.

INDUSTRY GROUP	NUMBER NONPROFITS IN GROUP	AS % ALL NONPROFITS	AS % ALL PRIVATE ORGANISATIONS IN GROUP
814 Hospitals & Nursing Homes	500	1.9	33
815 Other Health	500	1.9	2
823 Schools	2500	9.6	76
824 Post School and Other Education	1300	5	34
830 Welfare & Religious Institutions	8700	33.5	85
847 Business & Labour Associations	1400	5.4	95
848 Other Community Organisations	1600	6.2	97
913 Entertainment	400	1.5	9.7
914 Sport and Recreation	2200	8.5	15.4
924 Clubs	4800	18.5	97
Other (mainly in non bank finance/insurance)	2100	8.1	
TOTAL	26000	100	

Source: Australian Bureau of Statistics "ABS Business Register as at March 1994. R.Q.0238, Table 1". Unpublished.

In addition, by making certain assumptions it is possible to use data from the Survey of Employment and Earnings to derive broad estimates of employment in nonprofit organisations together with total expenditure on wages and salaries by those nonprofit organisations. Once again, this is provided for ASIC Industry Groups. These estimates are contained in Table 2.

Table 2

**NONPROFIT EMPLOYMENT AND ANNUAL EXPENDITURE ON WAGES AND SALARIES
IN CERTAIN INDUSTRY GROUPS. AUSTRALIA, JUNE 1993.**

INDUSTRY GROUP	EMPLOYEES OF NONPROFIT ORGANIS-ATIONS IN GROUP	NONPROFIT EMPLOYMENT IN INDUSTRY GROUP AS % ALL NONPROFIT EMPLOYMENT	EMPLOYEES IN NPOs AS % ALL PRIVATE EMPLOYEES IN GROUP	TOTAL ANNUAL EXPENDITURE ON WAGES AND SALARIES FOR NONPROFIT ORGANISATION IN GROUP (\$M)
814 Hospitals & Nursing Homes	68400	1.7	49	1528
815 Other Health	4000	1	3	94
823 Schools	82000	20	96	2268
824 Post School and Other Education	6600	1.6	38	131
830 Welfare & Religious Institutions	83600	21	79	1600
847 Business & Labour Associations	13800	3.4	95	456
848 Other Community Organisations	14400	3.5	91	386
913 Entertainment	1800	0.4	7	58
914 Sport and Recreation	31100	7.6	55	356
924 Clubs	69500	17.1	97	1286
Other (mainly in non bank finance/insurance)	32000	7.9		1420
TOTAL	407200	100	10.3	9583

Source: Australian Bureau of Statistics (1994) "Employed Wage and Salary Earners, Australian Persons, June Qtr 1993, Private Sector", Unpublished.

A set of estimates were derived by similar methods from 1990 data (see first edition of this paper). Total nonprofit employment then was estimated to be 397,400 while nonprofit employment as a percentage of total employment was 9%.

Comparable data is available from the United States for 1990. Nonprofit employment as a percentage of total private employment was 10.7% (compared to 9% here). However nonprofit expenditure on wages and salaries in Australia in 1990 was 7.5% of total private sector wages and salaries. Nonprofit wages and salaries in the United States were 7.7% of total private sector wages and salaries (Hodgkinson et al, 1992, Tables 1.5 and 1.6).

One further estimate is possible. For health, education and welfare organisations, wages and salaries constitute approximately 70% of overall expenditure. No estimates are available for other industries, but if this estimate were to be applied to all industry groups then a very rough estimate of overall annual expenditure for all nonprofit organisations in 1993 can be calculated. It is 14 billion dollars.

This estimate still excludes the tens of thousands of small organisations which do not employ people. If they were included, overall annual expenditure by nonprofit organisations would certainly exceed 15 billion dollars annually. This is equivalent to 3.5% of Gross Domestic Product. It should be noted that this estimate does not include any imputed value for volunteer time. This will be further considered below.

Revenue

Australia's nonprofit organisations obtained their revenue from a great variety of sources. A study of the ten largest nonprofit organisations in each of ten industry classes in NSW, Australia's most populous state, showed considerable variety. Table 3 indicates the percentage of revenue derived from various sources for each industry class. The list of industries is similar to those in Table 1 with two exceptions. Hospitals are separated from nursing homes. The latter class includes any organisation providing aged accommodation which has a nursing service available and is more accurately described as aged accommodation. In addition, data is provided on welfare organisations whereas in Table 1 it was only available for welfare organisations and religious institutions as a single group. As management units, religious institutions include dioceses and religious orders but few individual churches or parishes. They are relatively few in number. It should also be noted that two of the industry classes amalgamate two sets of nonprofit organisations which obtained their revenue in quite different ways. Data for the hospital group is an average of data from a mixture of privately owned hospitals which receive all their funds from the government (so-called 'public hospitals') and private hospitals which receive no direct government support at all. Similarly, the school's class consist mainly of Catholic diocesan school systems which on average receive more than 75% of their operating revenue in the form of government grants but also includes three of the largest elite private schools which receive minimal government support and rely largely on pupil fees for their revenue. A final point of difference between Table 3 and Tables 1 and 2 should be noted. In Tables 1 and 2, individual private schools,

including Catholic schools, are treated as separate management units; in Table 3 those that are part of highly centralised Catholic diocesan systems are treated as single units.

Table 3

**TEN LARGEST NONPROFIT ORGANISATIONS IN NSW
IN EACH OF 10 INDUSTRY CLASSES
PROPORTION OF REVENUE (%) FROM VARIOUS SOURCES FOR EACH CLASS, 1989-90.**

INDUSTRY	SOURCE OF REVENUE				
	Fundraising/ Donation	Investment	Fees/ Charges	Government	Other
Hospitals	1	0	35	64	0
Other Health	27	19	12	40	2
Aged Accommodation	4	3	34	42	17
Schools	5	1	16	65	13
Welfare	7	4	26	53	10
Business and Labour Associations	0	12	77	0	11
Other Community Organisations (interest/advocacy groups)	8	15	71	0	6
Entertainment (mainly performing arts)	16	0	62	16	6
Sport and Recreation	0	4	54	41	1
Clubs	0	0	92	0	8

Source: Annual Reports of Organisations.

As part of that same study, data was collected on the thirty largest nonprofit welfare organisations.

Twenty three received more than 50% of their revenue from a single source but that source of income varied.

Table 4

**THIRTY LARGEST NONPROFIT WELFARE ORGANISATIONS IN NSW.
NUMBER OBTAINING MORE THAN 50 PERCENT OF REVENUE FROM
A SINGLE SOURCE, BY SOURCE. 1989-90.**

SOURCE	NUMBER OF ORGANISATIONS
Government Grants	13
Donations/Fundraising	5
Investments	2
Fees and Charges	3
TOTAL	23

Source: Annual Reports of Organisation.

Government grants are probably the single largest source of revenue to the nonprofit sector overall, although they would not exceed revenue from fees and services by very much. In 1993/94, government grants to nonprofit organisation totalled over 7 billion dollars. Because of the different categorisation system used, it is not possible accurately to identify the quantum of government grants flowing to each industry. However, a rough estimate is possible and is offered in Table 5.

Table 5

**DESTINATIONS OF GOVERNMENT GRANTS TO NONPROFIT ORGANISATIONS
ALL LEVELS OF GOVERNMENT, 1990.**

INDUSTRY	% OF GOVERNMENT GRANTS
Health (hospitals, nursing homes, other health)	15
Schools	35
Welfare Services	23
Sport, Recreation and Entertainment	11
Other	16

Source: Derived from ABS Government Financial Statistics 1986/87. See Lyons, 1993a.

The level of nonprofit dependence on government grants is a vexed issue in the welfare or, as it is increasingly called, the community services industry. Government grants were on average, 45% of the revenue of the thirty largest nonprofit welfare organisations in NSW. For one it was over 80%; but, for four it was less than 10%. Those organisations most dependant on government grants were older and church sponsored (Lyons and Buckmaster, 1993).

As well as variations within the class of nonprofit welfare organisations, there would appear to be some variations between states in their level of dependency on government grants. A recent study of nearly 2000 nonprofit welfare organisations receiving grants from the Victorian Community Services Department, revealed that the twenty largest organisations in that group received 60% of their revenue from government. The average for all organisations surveyed was 67%. Organisations with revenue between \$10,000 and \$100,000 were on average the most dependent on government, obtaining 75% of their revenue from that source (Community Services Victoria, 1992). However, the Victorian sample is a biased one, being limited to those organisations receiving funds from that particular state government department. In an Australia-wide study of almost 600 welfare organisations conducted in 1981, government grants comprised only 37% of income. However, 37% of organisations received no government funds at all. For those that did, government grants comprised almost 60% of their income (Milligan et al, 1984).

Government grants to nonprofit welfare organisations have grown considerably during the 1970s and 1980s, by over 1000% between 1969 and 1987 and by 172% between 1978 and 1987, but this has been in response to a growing demand for services, especially for the aged, children and people with disabilities, fields where nonprofit organisations have always been the major providers of service (Lyons, 1994). Individual organisations may have increased or decreased their dependence on government grants, but overall, the government's percentage contribution to their revenue is unlikely to have increased by more than a few percentage points.

It is often asserted that Australia, like the United Kingdom and the United States, has seen a significant privatisation of government human services during the 1980s. What is said to have happened is that services which once were provided by government departments were handed to nonprofit organisations, along with government grants to pay for them. That would suggest that government grants as a percentage of government outlays in a particular field would grow as governments transferred responsibilities to nonprofits. However, an examination of the evidence shows that this has not happened. Government grants to nonprofit organisations in most of the human services grew during the 1980s, but by no means as fast as in the 1970s and in most fields the growth merely matched or failed to keep pace with the overall growth in government expenditure in that field (Lyons, 1994). The majority of community or welfare services in Australia have always been provided by nonprofit organisations.

Few nonprofit organisations are entirely dependent on government grants. Some believe they should be, arguing that their work is a public service which should therefore be fully funded by government. Governments however, rarely provide sufficient support to fully fund a service. Organisations have other sources of revenue. Many obtain some revenue by charging a fee to users of their services. Usually this will be subsidised by revenue from other sources, other government grants or public fundraising. We know little about the overall revenue raised by fees and charges, though in 1988-89, 987 million dollars was paid out in private school fees and 848 million dollars in fees or subscriptions to unions, professional bodies, social and sporting clubs (Australian Bureau of Statistics, 1990b).

Private donations are a major source of revenue for most of Australia's nonprofits but not all organisations seek funds from the public. For those which provide membership services, it would be a futile task: the public is unlikely to make donations to a club or trade association. For others, usually small organisations, it is because fund raising is a daunting task. Some others, mainly providing welfare services, are opposed in principle to seeking "charitable" donations. A recent study of members of the Australian, state and territory Councils of Social Service showed that 28% of those organisations received no funds from the public. The rest, with varying degrees of success, did.

More is known about donations to Australian nonprofits than about other sources of revenue. It provides an interesting picture.

The Australian Bureau of Statistics (ABS) collects data on giving by households in its five yearly Household Expenditure Survey (HES). In 1988/89 households gave an average of \$3.61 per week. This represents a total of just over one billion dollars. When adjustments are made for household size and households are ordered by adjusted expenditure quintiles, several points stand out:

- In relation to capacity to give, giving followed the U shaped pattern observed by Jencks in the United States (Jencks, 1987). The highest quintile donated 0.86% of expenditure, followed by the lowest quintile with 0.75%. The least generous households are those in the third quintile of adjusted expenditure, giving 0.65% of household expenditure.

- The aged are the most generous. In all but the fourth quintile it is households headed by persons over 65 which commit the largest portion of their overall expenditure to giving.
- The overseas born, provided they are not British or New Zealanders, are more generous than Australians who are in turn more generous than migrants from the United Kingdom and New Zealand. This trend becomes more marked the higher the expenditure quintile (Lyons, 1993b).

Unfortunately, the HES does not identify the destination of donations. However, two surveys conducted during the second half of 1989 provide data on the destination of giving. In contrast to the ABS, which uses a diary method, both of these surveys used market research techniques to collect data on household giving. Their estimates of household giving differ little one from the other, but were both 20% lower than the ABS survey results.

The most comprehensive study of Australian philanthropy was that conducted for the Australian Association of Philanthropy (AAP)(1991). That study included estimates of giving by business, by foundations and by bequests as well as by individuals. It found the relative contribution from each source to be as follows.

Table 6

AUSTRALIAN GIVING BY DONOR CATEGORY

DONOR CATEGORY	\$ MILLION	% OF TOTAL
Individuals	839	49.7
Business	471	27.9
Foundations	122	7.2
Bequests	256	15.2
Total	1,687	100%

Source: AAP, 1991.

All of these figures understate levels of giving. ABS data is more likely to be accurate for giving by households or individuals. As stated above, it suggests a figure in excess of one billion dollars. The figure for giving by business was based on data collected from only two groups of businesses: business employing more than 500 hundred people and business employing between 10-19 people. The researchers found it impossible statistically to generalise from those two groups to the overall population of businesses, but someone less inhibited statistically could conservatively estimate business giving at 1.2 billion dollars, slightly more than giving by individuals and households (Lyons, 1993). Data on bequests was based on estimates of bequests of more than 40,000 dollars. Yet examination of the records of a few nonprofit organisations suggests that the great bulk of their bequests were for sums less than this, so the AAP estimate is almost certainly low. Overall, giving by Australians in 1988-89 is likely to have been around 2.8 billion dollars. Almost all of this would have been received by private nonprofit organisations (Lyons, 1993).

Table 7 indicates the destination of donations according the AAP study.

Table 7

AUSTRALIA GIVING BY DESTINATION OF DONATION

DESTINATIONS	\$ MILLION	% OF TOTAL
Specialist Human Services	424	25.1
Health	398	23.6
Religion	384	22.8
Education	189	11.2
General Social Benefit (e.g. RSPCA, Nat. Trust, ACF)	124	7.4
Arts/Culture	88	5.2
Unclassified	80	4.7
Total	1,687	100%

Source: AAP, 1991.

Of course, some of these donations are to government agencies - such as government hospitals and museums, but the great bulk go to nonprofit organisations

These figures for donations exclude sponsorship (quite a rigorous definition of philanthropy was

used by the AAP study). Most sponsorship money goes to sports and the arts. No reliable data on its size is available although one source estimated 70 million dollars was spent on sports sponsorship in 1988 (Neales, 1988).

Although the estimates on Australian giving are rough, they are sufficiently reliable to stand international comparisons. Overall, when adjusted for population or for national income, Australians are between one quarter and one third as generous as Americans. Individuals and households are even less generous, giving only one sixth as generously as Americans. Australian business, however, is far more generous than American business, but it may be that self-employed Australians give more through their business than they do in the United States. Certainly, giving through charitable trusts and foundations is a minor affair in Australia by comparison with the United States. The difference is striking and cannot be explained by tax incentives which are available to a wider range of people in Australia than in the United States although they do not apply to quite the range of organisations. There would certainly seem to be scope for Australian nonprofit organisation to generate increasing revenue from donations. The most likely explanation for Australia's relative deficiency in giving is that Australians commonly, and incorrectly, believe that they pay a great deal of tax to governments for services such as welfare, health and education and that there is little need for them to give to private organisations providing these services. Yet, as noted above and contrary to the commonly held view, Australia is one of the lowest taxed countries in the OECD and has one of the lowest levels of government expenditure to GDP.

Volunteers

Almost all nonprofit organisations mobilise a voluntary contribution of time. Under most common forms of incorporation those involved in the governance and, for small organisations, the management of the organisation must do so voluntarily. The exceptions are a few organisation sponsored by Catholic dioceses or religious orders, but even they normally have lay advisory bodies. Nonprofit organisations are mostly the product of voluntary effort and few progress beyond this. Most nonprofit organisations are exclusively made up of volunteers. This is most common with recreation and sporting clubs and small professional or trade associations. Larger clubs and associations, including sports at the higher level of competition, employ staff. Most health and welfare organisations do so as do all schools and financial institutions. Nonetheless, most nonprofits with paid staff depend on volunteers for many tasks other than governance: for

fundraising, for incidental services such as staffing school canteens, or visiting long stay hospital patients and, particularly in the welfare industry, for direct provision of many services. The use of volunteers is controversial only in welfare organisations. There the contrast is between organisations which remain centred on their volunteer workforce as their most distinctive feature and those which eschew all use of volunteers on the grounds that their services should be provided only skilled professionals. Trades unions too, sometimes express hostility to the use of volunteers to undertake tasks elsewhere performed by paid staff. Most nonprofit organisations are happy to provide voluntary work opportunities for employed people, but suggestions that the unemployed should be required to undertake 'voluntary' work to remain eligible for income support are widely condemned.

Data on the extent of volunteering in Australia is scarce, and little has been done to measure its economic contribution. Most surveys of volunteer effort fail clearly to distinguish between unorganised and organised volunteering and whether the organisation is nonprofit, government or for-profit.

The best available estimates of volunteer effort are based on surveys conducted in the states of Victoria and Queensland in 1982. These suggest that just under 30% of the adult population performed voluntary work for organisations for an average of 2.3 hours per week each. This totals almost half a billion voluntary hours. About one quarter of this was for government organisations. Proportionately, one and a half times as many adult Americans volunteered for twice as many hours each (Lyons, 1991).

We know a little more of the volunteer contribution to certain industries. A recent study by the Commonwealth Department of the Arts, Sport, the Environment, Tourism and Territories concluded that some 40% of people who worked as volunteers for organisation did so in the sport and recreation industry. Volunteers worked for an average of two hours per week; just under 60% of them were men. By using the average adult non-managerial wage paid in the industry, the study estimated the value of voluntary in the sport and recreation industry to be 1.7 billion dollars in 1986/7. This was 220 million dollars more than the total wages bill in the industry (Department of the Arts, Sport, the Environment, Tourism and Territories, 1989).

Volunteers in nonprofit welfare organisations appear to work on average somewhat longer hours than those in sport and recreation. Nonprofit organisations in the Victorian welfare industry study refer to above mobilised 88,000 volunteers, four times the number of paid staff. Volunteers worked for an average of six hours per week. 84% worked in direct service provision, 5% on management committees and 4% on fundraising. When volunteer hours were converted to full-time equivalent, they contributed 64% of the time of paid staff. By applying the minimum adult wage to volunteer hours, the study estimated that volunteers contributed 140 million dollars, more than double the funds raised from donations and business activities (Community Services Victoria, 1992).

It is often asserted that more women volunteer than men and that women do the service and fundraising jobs while men do the governing. The first point is correct, though not dramatically so. Women outnumber men in volunteering by 55:45. The second point seems incorrect. The only reasonably large scale study, of 1200 Queensland nonprofit welfare organisations showed that women held 70% of board positions (McDonald, 1993).

RELATIONS WITH GOVERNMENTS

Those associated with nonprofit organisations are always conscious of governments. Government activities impact on nonprofit organisations in a number of ways. The form and extent of that impact may vary from industry to industry and according to the purpose of the nonprofit organisation. By and large, nonprofit organisations established to serve their members have less interaction with governments (unless lobbying is their *raison d'etre*), than those established to provide a public benefit or service. Governments impact upon nonprofit organisations through their efforts to regulate them or to facilitate their growth. As well, some government organisations compete with them in the provision of some services and in attracting donations and volunteers from the public.

By and large, the regulatory regime experienced by Australian nonprofit organisations is a lax one, though there are signs that it might soon start to tighten. Australia has no equivalent to the English Charities Commission. State governments have sought to regulate fundraising by charities since the 1930s. Until recently this involved licensing an organisation to collect funds. Detailed financial rules and limits on fundraising costs were developed, but many classes of nonprofit organisations

were exempt and in some states, the rules were rarely policed. Over the past decade, most states have come to revise their legislation to licence collections rather than organisations.

Government agencies administering legislation incorporating nonprofit organisations are supposed to maintain a watch over these organisations. Each organisation is supposed to provide an annual report or annual return. The great bulk of nonprofit organisations are incorporated by state associations incorporation legislation. The few staff in these agencies can hardly manage to register new incorporations, let alone ensure that longer established organisations are abiding by the terms of incorporation. In only two states are attempts made to follow up non-filing organisations (Lyons and Pocklington, 1992). When oversight of organisations incorporated as companies limited by guarantee was the responsibility of state governments, many such organisations were exempted from submitting annual reports. The collapse of one such exempt organisation with multi million dollars in debts led to a questioning of these exemptions. The Australian Securities Commission, established to administer new national companies legislation, recently decided to withdraw all these exemptions from reporting.

In particular industries, especially in the human services, government regulation of services is extensive and applies to all service providers, government, nonprofit and for-profit alike (though sometimes government providers are exempt). In Australia, most of this regulation is handled by state governments, but in those fields where the Commonwealth government has become the major source of finance, it has extended the states' regulatory regimes, often tying funding to compliance with more extensive sets of standards.

Government grants are the most obvious way in which governments facilitate the activities of nonprofit organisations. Sometimes the claim is made that they do not facilitate their work but rather shape it. Organisations sometimes have to put aside their own plans for a particular kind of service and operate according to the guidelines of a government funding programme if they are to provide a service at all.

The characteristics of government grants are changing in several ways that limit their value to nonprofit organisations.

At the state government level, grants have been slowly reconstructed from being donations to an organisation thought to be doing good work, to being a contract to buy a particular quantum of a particular service to a particular class of people. That is, state government departments are trying to control nonprofit organisations by the use of highly specified contracts. In some cases they have taken over or "nationalised" a nonprofit organisation or group of organisations. At the same time, they have used the power they have as the sole purchaser to refuse to pay the full cost of providing a service. This means that organisations have to subsidise these services from other revenue sources, such as donations and volunteer time. In turn, this means that only nonprofit organisations will be interested in seeking government grants to provide these sorts of services.

By contrast, the Commonwealth government in most of its major programme areas: schooling, childcare, aged care and disability services, has or is moving towards structuring its grants as client vouchers rather than as grants to organisations. Thus its subsidies to private schools are mostly in the form of per-pupil grants, graduated to reflect the ability of the school to raise funds independently (eg from fees). Childcare is subsidised by a per-child allowance graduated to reflect the income of the child's family; aged care is subsidised according to a formula designed to reflect the level of support needed by individual clients and, in the case of some services, by their capacity to pay. One consequence of this is that the government has removed the privilege once bestowed on nonprofit organisations, when in all but one programme they alone were eligible to apply for grants. Government subsidised for-profit activity is now extensive in aged care and most expansion of centre based childcare over the next ten years is expected to come from the subsidised for-profit sector. Only in schooling and disability services, for different reasons, are for-profits holding back (Lyons, 1992b).

The taxation system is another important tool used by governments to facilitate the activities of nonprofit organisations. In Australia, facilitation is relatively generous, while the regulatory system which often accompanies tax exemptions is poorly developed.

Most nonprofit organisations are exempt from income tax. The exceptions are some sporting bodies and social clubs, but even their receipts from members are excluded from assessable income.

Donations above \$2 made to a variety of nonprofit organisations can be deducted by the donor from their taxable income. However, the range of eligible organisations is far more limited than

those eligible for income tax exemption. Basically, it applies to hospitals, universities, school building funds, public benevolent institutions and certain arts, environment and sporting organisations as well as a long list of organisations granted the privilege at different times by generous governments. Many nonprofit organisations are not eligible to give a tax deduction to their donors. This creates certain anomalies, especially in the welfare field. There, virtually all nonprofit organisations are classed as charities and are income tax exempt, but many cannot claim to be a public benevolent institution. To do so, they must be "directly concerned with the provision of relief to persons requiring benevolent relief" (Verick and Lamerton, 1992). Relief has been taken to mean material assistance. So organisations which are primarily involved in providing advice and counselling, advocacy or community development or in co-ordinating the activities of other welfare organisations deemed to be public benevolent institutions, are not eligible. This has created the anomaly that donations to certain yacht clubs are eligible for a deduction while donations to a neighbourhood centre, a citizens advice bureau or a council of social service are not.

Eligibility for exemption from other forms of taxation such as sales tax, fringe benefit tax, payroll tax and rates tend to be similar or even narrower than those applying for income tax deductibility. For most of those nonprofit organisations which have it, exemption from sales tax is of greater value than the incentive provided to donors by income tax deductibility.

In practice, there are many anomalies in the Australian Taxation Office's administration of its concessions and exemptions. Decisions are taken at a regional or state office level by officials with certain amounts of discretion. Lists are kept at each office of organisations granted public benevolent institution status but are not collated nationally; no registration is kept of organisations claiming tax exemption and no continuing scrutiny is applied to organisations having this privilege. Little data is collected of the cost to the revenue of these concessions. The Australian Taxation Office and the Commonwealth Treasury Department which sets its policy, operate as if they considered nonprofit organisations a very minor part of economic life.

In certain industries, nonprofit organisations compete with government providers for clients. The main industries or fields of competition are schools, hospitals, nursing homes and child protection. In all cases, it is state government organisations which offer similar services to the nonprofits. For schools and aged care, the Commonwealth government provides grants to nonprofit and state

government organisations alike. It is only in education where there is a slow drift away from state schools towards private schooling that an element of wider public controversy accompanies the competition.

Non-profit organisations have had to compete with some government bodies, such as museums and hospitals for public donation and volunteers. There is evidence that this competition is growing. As governments seek to restrain their direct expenditure, more and more government bodies are seeking donations and sponsorship from the public and business. One leading firm of fund raising consultants reports that whereas a decade ago their clients were all private nonprofit organisations, now, ninety percent are government agencies.

In several industries or fields, nonprofit organisations compete with for-profit organisations. The most notable are childcare, hospitals, aged care (including nursing homes), consumer finance and recreation, especially social clubs which compete directly with bars and restaurants. With the exception of the finance industry, nonprofit organisations are holding their own; any efficiency disadvantages they may experience by comparison with for-profits seem to be balanced by other advantages such as greater consumer confidence, or, in the case of private hospitals, institutionalised support from both patients and medical specialists (the equivalent of brand loyalty).

PRESSURES FOR CHANGE

In some industries, certain structural pressures are transforming nonprofit organisations. In some cases, nonprofits will only survive in a limited form. This is most noticeable in the field of consumer finance. Australia's financial markets were deregulated in the 1980s. This led to greater competition all round and the development of many new financial services and products. Some of these developments placed pressure on the capital base of nonprofit organisations. It led most building societies first of all to pursue growth by amalgamation and then to become or to join for-profit banks, seeking capital by way of share issue. Some of the large life insurance companies are thinking likewise. Only the smaller, usually employment based credit unions seem likely to survive.

In sport, a vast flood of revenue from television rights has transformed the finances of certain sports such as football, tennis, cricket and basketball. The legalisation of off course betting had the same effect on the revenue of horse and dog racing clubs two decades before. The challenge faced by

peak bodies in these sports is how effectively to manage these resources which have tended to be accompanied by demands for much greater remuneration for competitors. Only in basketball, a relatively new sport in Australia, is the national league played between privately owned teams. In some football codes, attempts to sell poorly supported nonprofit teams to for-profit owners have usually failed and the team reverted to nonprofit status again.

In the welfare industry, numerous pressures for change are present. One is the result of growing interest by trade unions in wages and working conditions of staff in this industry. Because it was dominated by "charities", unions had not been interested in it until their declining membership in some other fields along with growing government grants for nonprofit welfare organisations led to a new interest (Baldock and Mulligan, 1993). One result has been an increase in staff costs which has led to the curtailment of some services. A more positive result has been a far greater recognition of the importance of staff training.

On another front, the value of the many small "community managed" organisations spawned by the community movement of the 1970s has been called into question. Many experience difficulties in attracting members to their management boards. Government officials doubt their efficiency. Most are heavily dependent on governments which, in some cases, have pushed the smaller organisation into the arms of larger, older nonprofits. Groups of smaller organisations are planning ways of sharing facilities, a move likely to give rise to new federated organisations. At the same time, existing decentralised or federated organisations of long standing are moving to consolidate and enhance the authority of their centre.

The continuation of high levels of unemployment during the 1990s has created new challenges for the Australian community. When people respond collectively to these challenges, they do so by forming new nonprofit organisations. There are suggestions that what could be the beginning of a new wave of nonprofit formation is emerging at the parish or congregational level of the Christian churches, with the organisation of unemployment support groups, training and work experience programmes and accommodation, as well as more traditional forms of relief.

Finally, there is a chance that the importance of nonprofit organisations to Australian society will come to be recognised over the next few years. Research is beginning to highlight that Australia

has a far larger nonprofit sector than conventionally has been thought. As more nonprofit organisations actively seek public support, their publicity will help reinforce that awareness. Governments seem to be preparing to review some of the concessions and support they provide nonprofit organisations. They are slowly recognising that Australia's nonprofit sector is large and deserving of their attention. That attention will be a mixed blessing for nonprofit organisations.

Almost since its foundation, Australia's nonprofit organisations have played an important role in providing services and building institutions. Despite the growth of the state and the huge expansion and elaboration of the for-profit sector they continue to play a significant role today. But it is a role that is little appreciated. However, as Australia reviews and modifies many of the institutions that have served it for the past century, it is likely that the role of its nonprofit sector will receive the greater recognition that it deserves.

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