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FINANCING OF NON-GOVERNMENTAL ORGANIZATIONS FROM PUBLIC FUNDS

Summary

The third sector consists of social, private and non-profit organizations. Most of non-governmental organizations carry out socially useful tasks. Those organizations have different organizational and legal forms and different scopes and ways of activities. The aim of the paper is to show different sources of financing of NGOs' activities.

JEL Classification: L31, L38

Key words: non-governmental organisation (NGO), public funds, public institutions, local government unit

Introduction

Non-governmental organizations belong to the so called *third sector*. This term results from the threefold division of socio-economic activities. According to this division, the first sector is known as public administration, also referred to as *state sector*. The second one, called *private sector* refers to business and consists of institutions and organizations whose activities are profit-oriented. The third sector consists of all private organizations performing socially and not for profit. What most NGOs have in common is the provision of socially useful works but they may have different organizational and legal forms, different scope and ways of activities. The aim of the paper is to show different sources of funding of NGOs activities, mainly from public funds. The author not only has noticed the significant development of the third sector in recent decades, but also increased participation of citizens in the process of planning of public policies on a national and European Union level as well as growing importance of social activities in local

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1. General characteristic of non-governmental organizations

The term ‘non-governmental organization’ emphasizes independence of these organizations from government administration (government), then, the term ‘non-profit’ distinguishes them from business organizations and emphasizes that their activities are not profit-oriented. Such organizations sometimes are described as voluntary, because their activities are largely based on volunteer work and volunteering. Another term frequently used is ‘social organization’ or ‘utilities organization’ which emphasizes that activities of such organisation are socially useful and relevant to a particular community. A commonly used term which is recognized internationally is an NGO (English abbreviation for non-governmental organization), this term is also becoming more and more popular in Poland.

The definition of ‘non-governmental organization’ did not exist in Polish legislation until 2003. The Act of 24 April 2003 on public benefit activities and volunteering introduced this definition as a legal one (article 3, paragraph 2). According to the definition non-governmental organizations are:

- units which do not belong to the public finance sector, regarding Act of 27 August 2009 on public finances, or companies, research institutes, banks and commercial law companies which are state or local government entities,
- performing not to make a profit; legal entities or organizational units without legal personality, which due to a separate statute receive legal capacity, e.g. foundations and associations.

According to the Act (Article 3, paragraphs 2-4) this term does not apply to:

- political parties;
- trade unions and employer organizations;
- professional local government units;
- foundations created by political parties.

The characteristics describing non-governmental organizations:²

- organizational structure and formal registration;
- independence from public authorities;

²A. Gałązka (ed.), *Element of the III sector*; Ed. KLON / JAWOR Association, Warsaw 2005.

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- non-profit character;
- sovereignty and local government;
- voluntary affiliation.

The number of active organizations is changing. Some of them exist only formally after performing a specific task.

Table 1. Number of non-governmental organizations, 2014 year (in thousands)

TOTAL RECORDING ORGANIZATIONS	100,7
<i>including Public Benefit Organizations</i>	8,6
associations and similar social organizations	72,0
foundations	10,7
social religious entities	1,8
economic and professional self-government	2,9
machinery rings	1,2
others	1,7
employer organizations	0,3
unions	12,9
political parties	0,1
unregistered organizations	67,1
ordinary associations	6,0
Catholic church organizations	61,1

Source: Sektor non-profit w 2014 roku, Studia i analizy statystyczne, Central Statistical Office, Warszawa 2016, p. 39.

In Poland, the largest group of non-governmental organizations consists of associations and foundations which are often identified with the non-governmental sector. One example of them may be the Voluntary Fire Brigades which have legal form of an association but due to its specific nature (methods of its financing differ from most associations, since each community has a duty to subsidize it) the description goes beyond the narrow definition of a non-governmental organization.³ Non-

³P. Adamiak, B. Charycka, M. Gumkowska, *The condition of the non-governmental sector in Poland*, 2015. Report from the research of the Klon / Jawor Association, Klon/Jawor Association, Warsaw 2016, http://www.nck.pl/media/attachments/318004/Report_Klon_Kondycja_2015.pdf (access 10.11.2016).

governmental organizations are involved in various spheres of social and economic life, but for many years the main field of their activity (34% to 39%) was sport, tourism, recreation and leisure. The next group embraces organizations devoted to education and nurture (10% to 15%), another group (12% to 17%) chose as the main field of their activity culture and art. Social services, social assistance and healthcare are essential activities for about 8% of organizations. In 2015 6% of NGOs were involved in activities performed locally (in 2008 only 4%). Approximately 2% of organizations performed their tasks for the sake of environment protection, labour market, employment, occupational activation, scientific research, law, human rights, political activity, occupational and employee issues (Table 2).

Table 2. Main areas of NGOs` activities in %

Fields of activities	2004	2006	2008	2010	2012	2015
sport, tourism, recreation, leisure	39	39	38	36	38	34
education and nurture	10	10	13	15	14	15
culture and art	12	13	13	14	17	13
social services and social assistance	10	10	11	7	6	8
health service	8	8	8	7	6	7
local development	7	6	4	5	5	6
environment protection	4	2	2	2	2	2
labour market, employment, occupational activation,		2	2	1	2	2
scientific research	2	1	1	1	1	2

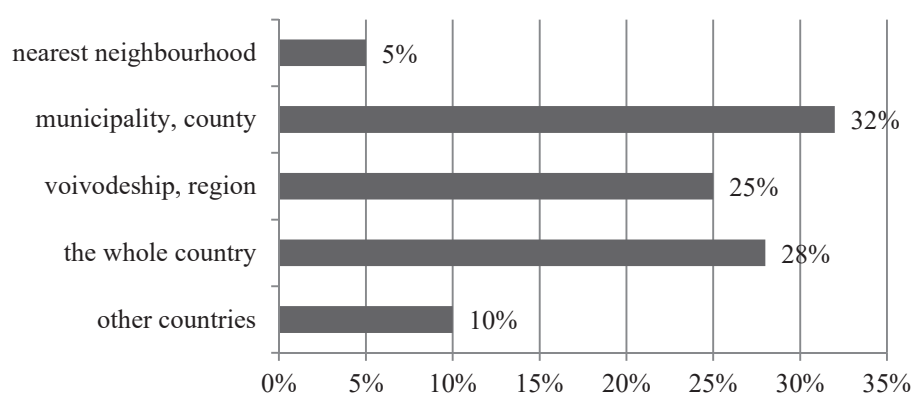
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Fields of activities	2004	2006	2008	2010	2012	2015
NGO support and civic initiatives	1	1	2	1	1	2
law, human rights, political activity	3	2	2	2	1	2
occupational, employee and industry issues	3	2	1	2	1	1
rescue, security, defence						1
religion	0	1	1	0	0	1
International activity	1	1	0	0	0	1
other activities	2	2	3	5	5	5

Source: *Condition of non-governmental sector in Poland 2015*, Research report, Klon/Jawor Association, Warsaw 2016, p. 32.

The majority of non-profit organisations have local scope of activities. In 2014 about 5% of organizations performed their tasks in their immediate vicinity, about 32% of them performed tasks for their own local community, 25% of them were active in the area bigger than a poviats but smaller than a voivodeship, whereas 28% of social entities were active nationwide and 10% internationally. Chart 1.

Chart 1. Structure of non-governmental organizations in 2014 according to territorial scope of their activities



Source: *Sektor non-profit w 2014 roku*, Studia i analizy statystyczne, Central Statistical Office, Warsaw 2016, p. 41.

2. Forms of cooperation between public institutions and non-governmental organizations

According to the Act of 24 April 2003 on public benefit activities and voluntary activities, public administration bodies perform tasks in the sphere of public life, as described in Art. 4 of the Act, in cooperation with non-governmental organizations and entities mentioned in Art. 3 sec. 3⁴. Entities carry out public benefit activities of those bodies and within areas of public administration activities. Cooperation between public administration bodies and non-governmental organizations and equalized entities may be of financial and non-financial nature. It takes place on the grounds of subsidiarity, sovereignty, partnership, efficiency, fair competition and transparency:

- in accordance with the principle of subsidiarity, problems should be solved at the lowest possible social level. Therefore, people experiencing difficulties can overcome them by themselves. Such a situation reduces the interventionism of administrative bodies to the lowest necessary dimension. This principle is also a guarantee of social participation in the management and decision-taking process;
- in accordance with the principle of sovereignty, public institutions respect independence and distinctiveness of communities and social organizations, by recognizing their rights to independent identification and solving social problems. The symmetry of the rights and obligations of parties to cooperate is crucial for the implementation of this principle;
- the principle of partnership is close cooperation between public institutions and non-governmental organizations carrying out common

⁴Pursuant to Article 3 of the Act public benefit activities may also be conducted by:

- legal entities and organizational units operating under provisions of the relationship between the State and the Catholic Church in the Republic of Poland, the relation of the State to other churches and religious associations, and guarantees of freedom of conscience and religion if their statutory purposes include conducting public benefit activities;
- associations of territorial self-government units;
- social cooperatives;
- joint stock companies and limited companies and sports clubs which are companies operating on the basis of regulations of the Act of 25 June 2010 on sport (Journal of Laws 2014, item 715) which do not perform for profit and allocate all income for achieving statutory goals and do not allocate profit to shareholders and employees.

goals for the society. The principle introduces so-called synergy effect, according to which combined actions guarantee the best result;

- owing to the principle of effectiveness, public funds should be spent in a rational manner. This means that entrusted resources should be disposed in conscious, purposeful, economical and planned way. The essence of this principle is to choose the most effective management method to achieve the highest quality results;
- the principle of fair competition is based on the assumption that both public administration bodies and non-governmental organizations have equal opportunities and the same rights in a competition for performing public tasks. Therefore, it is easier to choose the best performer following this principle. The principle implies avoiding conflicts of interest;
- the principle of transparency gives partners of a joint undertaking complete information (including data sharing). Having a genuine and reliable knowledge both parties are intended to build partnerships and mutual trust.

Furthermore, cooperation of public institutions with non-governmental organizations at all levels should be based on the principle of reciprocity. This means that each party is committed to applying established partnership rules. The third sector is expected to ensure high quality standards for its operations, rational use of entrusted funds, diversification of funding sources, reliability of data and facts presented, predictability, consistency and coordination of activities. Non-financial co-operation between public institutions and non-governmental organizations in creating public policies consists of:

- mutual exchange of information about planned directions of activities;
- consulting based on work of focus groups, with non-governmental organizations on draft normative acts in the areas of statutory activities of those organizations, taking into account participation of citizens or direct beneficiaries;
- consulting draft normative acts concerning spheres of public tasks, mentioned in Article 4 of the law of 24 April 2003 on public benefit and volunteer activities, with the Public Benefit Board and other consultative and advisory bodies, taking into account both knowledge, information from citizens and interests of citizens;

- creating joint advisory and initiative teams consisting of representatives of NGOs and representatives of relevant public institutions.

Financial co-operation of public institutions with non-governmental organizations in the field of public tasks is carried out in the following ways:

- entrusting the performance of public tasks, including grants to fund their implementation;
- supporting the performance of public tasks, including grants to fund their implementation.

Assigning and supporting an implementation of public tasks

Considering the Act on public benefit activities and voluntary service, a local government may order a non-governmental organization to perform a public task in the form of entrusting or supporting a task. A local government unit should guarantee a NGO all funds for the implementation of a project. However, a local government unit should prefer a form of contracting described as supporting the implementation of a public task carried out by a contractor with its obligatory contribution of funds. Entrusting or supporting is based on an agreement signed with a non-governmental organization, which was selected on the basis of an open tender by a local government unit. An agreement defines rules of a project implementation and obliges a local government unit to transfer funds to perform a task. It can be a long-term contract.⁵

Regranting

A non-governmental organization that won an open call for tenders and is carrying out a public task ordered by a local government unit, may subcontract some tasks to other organizations. This solution is called regranting. In the selection process of subcontractors to perform specific tasks, the holder of the 'large grant' is obliged to ensure fair competition and openness. Thus, an entity to which a public administration body contracted a task is responsible for the proper performance of a public task, but not organizations to which the main contractor transferred funds under the regranting scheme.⁶

⁵Article 11 paragraph 1 of the Act of 24 April 2003 on public benefit and volunteerism.

⁶Article 16 paragraph 7 of the Act of 24 April 2003 on public benefit and voluntary activities.

Small grants

The small grant scheme is a simplified model showing how public tasks are commissioned to non-governmental organizations. The basic difference, in relation to the basic contracting procedure for public tasks considers abandoning competition procedures for grants, introducing the limit of a grant (PLN 10,000) and describing temporary performance of tasks (no longer than 90 days). Moreover, granting a small grant is possible only upon request of a non-governmental organization but not from the initiative of a local government unit. The amount of funds allocated within small grants given by a local government cannot exceed 20% of grants planned for the financial year for implementation of public tasks by NGOs.⁷

Local initiative

Local initiative can be described as performing specific tasks at the request of a group of inhabitants of a local government unit (usually a community) and with participation from members of this community. Residents, with assistance from a non-governmental organization or directly by themselves, may request local authorities to perform a specific public task, such as repairing roads, pavements, playgrounds, parks or other public spaces. Local initiatives may also concern educational, cultural, sports or nature-oriented activities or protection of public order and security. Local initiative is an innovative tool that reflects the concept of governance, because it clearly emphasizes, not only, the need for cooperation between administration bodies and civil society but also ‘merging’ of public and private resources to meet collective needs.⁸

Participatory budget

Participatory budget is a mechanism (or process) thanks to which citizens decide or take part in deciding how to allocate public funds. Participation in the process of budget preparation can be a kind of ‘civic school’, because real contribution of citizens into the decision-making processes allows them to understand, not only their rights, but also their obligations and duties that authority has towards them. Furthermore,

⁷Article 19a of the Act of 24 April 2003 on public benefit activity and voluntary service.

⁸Article 19b-19h of the Act of 24 April 2003 on public benefit activities and voluntary service.

citizens acquire abilities to negotiate the most important public policy objectives and financial resources to be spent on their implementation not only with one another, but also with authorities. Participation also increases the transparency of governing. Owing to direct participation in decision-making processes, citizens gain broader access to public-sector information. This model of budget procedures was introduced, for the first time, at the turn of the 1980s and 1990s in the Brazilian city of Porto Alegre. Then it spread on a global scale, and in recent years it has gained considerable popularity also in Poland.

Partnership agreement

In the scope defined by the managing institution, it is possible to enter into partnerships with entities who can contribute: human resources, organisational resources, technical or financial resources into the project. The joint project is referred to as a partnership project and is regulated by the conditions written down in an understanding or partnership agreement. Usually partnership agreements are formed to implement projects financed by operational programmes. The institution of partnership agreements determines legal framework for the implementation of projects which use the potential of partners and may also involve the potential of the local community members. In the long-term perspective it fosters wider integration of public administration with non-governmental sector. The limit on the freedom of decision imposed on the parties is the necessity to choose a partner using the official call for proposals mode and paying respect to transparency and the rule of equal treatment of partners.⁹

Loans, sureties, guarantees

Local government units may grant loans, guarantees and sureties to non-governmental organizations and non-governmental entities, having equal rights as non-governmental entities, to carry out tasks in the area of public benefit, in accordance with the regulations described in laws on local government, county and voivodeship, public finance act and the civil code. A loan agreement and a surety agreement are defined by the provisions of the civil code. Due to the lack of civilian regulations of a guarantee agreement, in practice, local government units follow

⁹Article 5 paragraph 2 item 7 of the Act of 24 April 2003 on public benefit and voluntary activities, Article 28a of the Act of 6 December 2006 on the principles of development policy.

regulations of the guarantee contract included in the bank law. A procedure for granting loans and sureties requires not only the adoption of a resolution by local government units which describes their maximum amount in a given financial year, but also signing a loan agreement or suretyship by the executive body of a local government unit. In contrast, in the absence of a similar statutory regulation, granting a guarantee by an executive body of a local government unit does not require a prior approval of a governing body. Granting of loans, sureties and guarantees should relate to the implementation of public tasks within the scope of competence of a local government.¹⁰

Investment grant

Entities that are not included in the public finance sector and do not perform for profit may receive targeted subsidies, not only, for public purposes, associated with implementation of their tasks, but also for co-financing of investments related to implementation of those tasks from a local government unit budget. As the phrase ‘public purpose’ does not exist in the literature on the subject, it is assumed that the realization of public purposes should be associated with activities aimed at satisfying collective needs of a local government community. This excludes the possibility of granting an investment subsidy on objectives satisfying individual interests. In court case law, it is considered unacceptable to finance, by investment subsidy, renovation of catechetical rooms in parish buildings, renovation of residential community buildings or investing in professional sports. The legal institution, which is the centre of the author’s deliberations, provides local government units with the possibility of providing financial support in the form of targeted subsidies to implement tasks of those units, including investments made by non-governmental organizations and entities equalized with them in their rights.¹¹

Public-private partnership

Under a public-private partnership agreement, a private partner undertakes to carry out a project for remuneration and incur all or part of expenses or they are incurred by a third party, furthermore, a public entity undertakes to cooperate in achieving objectives of a project, especially, by making its own contribution. The subject of public-private

¹⁰Article 5 paragraph 8 of the Act of 24 April 2003 on public benefit and volunteerism.

¹¹Article 221 par. 1 of the Act of 27 August 2009 on public finances.

partnership is joint implementation of a project based on the division of tasks and risks between a public entity and a private partner. A private partner's payment depends, primarily, on actual use or actual availability of a subject of public-private partnerships. Only an entrepreneur can be a private partner. Therefore, NGO's implementation of a project in the form of public-private partnership in the scope of its public benefit activities is excluded.¹²

3. Sources of funding activities of non-governmental organizations

Public funds are predominant in the structure of revenues of the whole sector of non-governmental organizations. In 2014 59% of revenues were non-market public funds (28% of which came from local government or government sources and 16% from foreign public sources). Market revenues accounted for 35% (this refers to: business activities 14%, paid statutory activity 16%, orders submitted under the Public Procurement Act 4% and interests and dividends 1%). The remainder of collected funds (17%) came from sources that could not be assigned to the two groups mentioned above – they are mainly donations from individuals and private institutions (12%), membership contributions (4%) and public fundraising (1%). Funds from the European Union budget are the main foreign source of income of NGOs. The scope of use of EU funds varies among those organizations.

¹²Article 1 par. 2 and Article 7 of the Act of 28 July 2005 on public-private partnerships.

Table 3. The structure of revenue of NGOs in Poland in 2014

Revenue source	%
Market revenues	35
<i>from business</i>	14
<i>from paid statutory activities</i>	16
<i>obtained under the Public Procurement Act</i>	4
<i>interest and dividends</i>	1
Non-market revenue	
<i>from public sources</i>	46
<i>from local-government administration</i>	17
<i>from government administration</i>	11
<i>from foreign sources</i>	16
<i>from transfers of 1% PIT tax</i>	3
<i>from non-public sources</i>	13
<i>donations</i>	12
<i>raising money</i>	1
Member contributions	4
Others	2

Source: *Sektor non-profit w 2014 roku*, Studia i analizy statystyczne, Central Statistical Office, Warszawa 2016, p. 80.

The European Social Fund (ESF) is one of the main funds through which the European Union supports socio-economic development of member states. The main source of spending ESF funds in Poland, during the programming period 2007-2013 was the Human Capital Operational Program which supported projects up to 2015. This program was the source of support, from which non-profit entities benefited the most, what is confirmed by the number of signed contracts, in comparison with other programs. According to records dated June 2015, agreements signed with non-governmental organizations within HCOP accounted for 25.6% of all signed contracts (from the beginning of the program), and represent 14.3% of the value of those agreements.¹³

¹³the Human Capital Program, European Funds Portal, <http://www.efp.2007-2013.gov.pl/AnalysisReportsResults/> (accessed on 07.12.2016).

Between 2007 and 2014 about 58% of organizations, for which local development is the main field of action, applied for EU funds, but only 42% received them. Then, 45% of organizations that focused on education and nurture, applied for EU funds, and only 29% of them applied successfully. 40% of organizations whose area of activity was social service and social welfare applied for EU funds, and only 23% successfully; culture and art - respectively 36% and 24% , in the field of health care 31% and 15% respectively and sport, tourism and recreation only 22% applied for funds, and received 12% (Table 4).

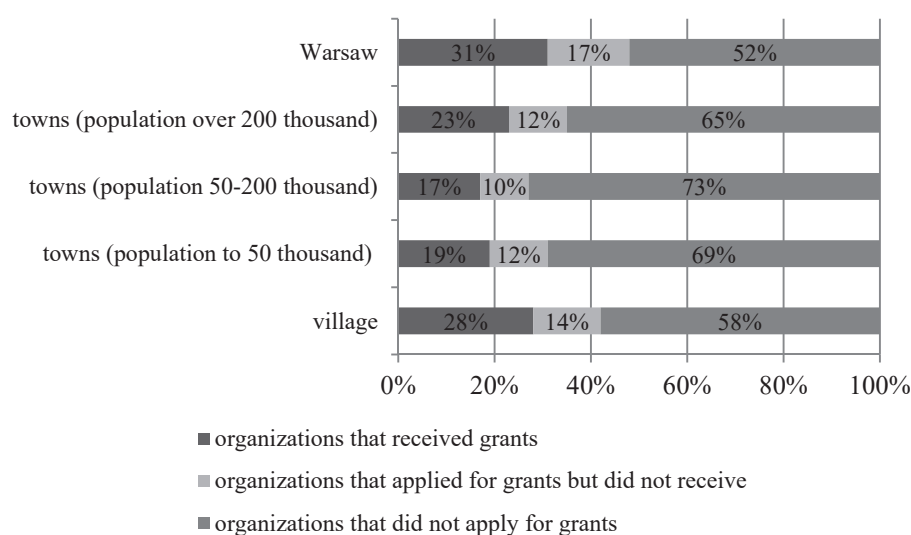
Table 4. The use of EU funds in years 2007-2014

Basic field of organization activities	Organizations that received a grant	Organizations that applied for funds but did not receive them	Organizations that did not apply for funds
Local development	42%	16%	42%
Education and nurture	29%	16%	55%
Social services, social assistance	23%	17%	60%
Culture and art	24%	12%	65%
Healthcare	15%	16%	69%
Sport, tourism, recreation, hobby	12%	10%	78%

Source: *The Use of European Funds by NGOs*, <http://fakty.ngo.pl/wiadomosc/1889384.html> (day of access 03.11.2016).

It is surprising that more than half of the organizations did not apply for EU funds in the years 2007-2014. It can be noticed by analyzing NGOs` activities in applying for EU funds taking into account location of those organizations. The smallest activity of organizations was noticed in towns with populations between 50 and 200 thousand; 73% of them did not even attempt to obtain EU funds. On the other hand, organizations in Warsaw are distinguished by the biggest activity, 48% applied for funds and 31% received them. 28% of organizations operating in rural areas received EU funds, but another 58% of them did not even apply for funds (Chart 2).

Chart.2. Differences in the use of EU funds in the years 2007-2014 according to the location of organizations



Source: NGO Portal <http://fakty.ngo.pl/wiadomosc/1889384.html> (access 02.11.2016).

According to a survey of Klon/Jawor Association, the bigger the level of knowledge about EU funds the more non-governmental organizations apply for them. This may mean that the more organizations know about funds available in the new programming period, the more they are interested in obtaining them. 29% of all organizations definitely want to apply for EU funds in the coming years, but 27% of organizations claimed that they are not going to apply for EU funds in the years 2014-2020. The most important reasons that discourage organizations from applying for EU funds are formalities and bureaucracy related to the application process, requirements with respect to documentation and reporting, insufficient funds for own contribution or fear of lack of financial liquidity during the project implementation phase. Another important obstacle is that 12% of organizations cannot meet the competition criteria to apply for EU funds. However, 13% of organizations declare that there is no need for them to apply for EU funds (Table 5).

Table 5. Obstacles in applying for EU funds

too much formalities	47%
high self-contribution	26%
no qualified people to prepare projects	25%
project preparation too time consuming	16%
there's no need	13%
NGO does not meet the requirements	12%
no people who would deal with projects	12%
no suitable programs	9%
statute does not allow it	4%

Source: NGO Portal <http://fakty.ngo.pl/wiadomosc/1889384.html> (access 02.11.2016)

32% of organizations declare that their knowledge about the possibilities of applying for European Union funds, within the funding perspective in the years 2014-2020 is sufficient, 47% claim that they know something but still not enough, and 16% know nothing or almost nothing about the future programming period and funds available.

Conclusions

Non-governmental organizations increasingly affect the contemporary image of social life in Poland. They are able to implement activities that change the living conditions of local communities. They undertake steps to help solve a variety of problems faster than local government units or government agencies. NGOs are more flexible than public authorities and more creative for that matter, they are seen as innovators of social changes.¹⁴ Due to their specific characteristics they

¹⁴R. Violin, *Supporting the development of civil society in regions. Expert opinion on the place and role of non-governmental organizations and other social economy entities in strategies and projects of a voivodeship development strategy 2014-2020*, Public Benefit Library, Warsaw 2013, www.pozYTEK.gov.pl/.../Wspieranie_rozwoju_spolecz_obywatels_w_regionach.pdf (day of access 08.12.2016).

differ from governmental, political or commercial institutions. 'All this means, that NGOs are sometimes the best or even the only institutions that can meet specific human needs and perform important social functions in democracy.'¹⁵ Their value and strength is based on diversity and social activity. They are increasingly complementing activities of public administration not only at the local level. A stable source of funding is needed in order to meet those important tasks. Although it seems that there are many sources of funding, financial problems are the most serious obstacle to their activities or even the cause of withdrawal from the area of action. Not all sources are available for all types of organizations, e.g. the implementation of EU projects requires a lot of expertise, professional technical background (e.g. good bookkeeping) or cash contribution. Most often it is the case that public funds can guarantee permanent financial support, but for organizations raising funds from the public sector these funds may not constitute an aim in itself.

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