

CURRENT TRENDS IN FUNDING NONPROFIT ORGANIZATIONS IN BULGARIA

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Abstract. *The accession to the European Union on January 1st, 2007 forced Bulgarian nonprofit organizations to look for new financial sources. Knowing the pros and cons of different funding sources is a matter of great importance. It can help Bulgarian associations and foundations in achieving balance between the short-term benefits of gaining funding and the long-term sustainable development of nonprofit organizations in conformity with their mission.*

Key Words: *Nonprofit organizations, funding, financial sources, sustainability.*

INTRODUCTION

The Bulgarian democratic changes in the late 1980s brought forth the reemergence of **nonprofit organizations** – private institutions serving (predominately) public benefit, with a great deal of voluntary financial, operational and governance support. These organizations distribute their products and services at zero or economically insignificant prices and use any financial surplus to achieve their missions¹.

Historically nonprofit organizations (NPOs) have come into being in Bulgaria in the beginning of the XIX century (the first records date from 1824) and have taken different forms – clubs, fellowships, societies, associations, unions, fraternities and sororities, hordes, legions, lectures, funds, foundations, etc. At present the nonprofit sector is formed by associations, movements, societies, institutes, think tanks, clubs, committees, communities, councils, unions, federations, foundations, centers, forums, etc. The Law on Non-profit Legal Entities² recognizes two basic organizational forms – foundations and associations (see Table 1).

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¹ In Bulgarian practice these organizations are also called nongovernmental, voluntary, civic, civil society structures, charitable organizations. In the text they will be referred to as nonprofit organizations (or NPOs).

² Published in State Gazette No. 81 / 2000 (active since January 1st, 2001).

Table 1 Size and Scope of Bulgarian Nonprofit Sector
(BULSTAT system data)

Type of Organization	Jan. 2005	Jan. 2006	Jan. 2007	Jan. 2008
Associations	16 450	18 459	20 148	22 078
Foundations	3 716	4 037	4 322	4 560
Branches of Foreign NPOs	46	51	53	58
Specific NPOs	37	36	37	45
Community centers (chitalista)	3 681	3 725	3 753	3 779
Total	23 930	26 308	28 313	30 520

In the period 1999 – 2005 the number of NPOs in Bulgaria increased by 2 400 – 2 700 organizations per year. During the last three years that rate slightly slowed down and now it is stabilized at 2 000 – 2 200 newly established NPOs every year.

1. FINANCIAL SOURCES OF THE BULGARIAN NONPROFIT SECTOR IN THE NEW MILLENNIUM

Bulgaria's accession to the European Union (EU) changed many elements of the nonprofit environment. It opened new possibilities but also created new challenges. The main problem of Bulgaria's nonprofit sector remains its *lack of financial sustainability*.

Until the beginning of the new millennium, **foreign donors** were the leading sources for nonprofit funding. The greatest share among them held "Open Society" foundation (which gave 15.6% of Bulgarian nonprofit revenue), PHARE programme (with 8.1%) and other EU programmes (15.1%). Foreign governments financing (like the US Democratic Net programme, grant schemes of the Swiss, Japanese and Norwegian governments and so on) formed 27.9% of Bulgarian nonprofit revenue. Other foreign sources like private foundations and UNDP provided for another 5.8% of NPOs' income. Thus **72.5%** of the revenue of the Bulgarian nonprofit sector in the first decade of its democratic reemergence came from foreign sources³. That was one of the main threats for the national pattern and the sustainability of our nonprofit sector.

Among other sources of income for the Bulgarian nonprofits, in decreasing order of their importance, were the **organizations' own income** (membership fees and paid services formed 13.3% of the sector's financial sources), revenue from **Bulgarian grant-providing NPOs** (7.1%), and **other unspecified** sources (3.7%). The least significant were income from **governmental** (2.5%) and **municipal institutions** (0.4%) and financing from **private companies** (0.5%).

Bulgaria's accession to the EU brought a considerable shift in the available foreign funding sources. The so called pre-accession funds were gradually closed. "Open Society" foundation was transformed into a think tank and no longer financed nonprofits. The United States Agency for International Development realized its "exit strategy" and quit functioning in Bulgaria in 2008. So did organizations like the Swiss Agency for Devel-

³ Data is from a study of nonprofit sector in Bulgaria conducted in 2003: *Състояние и развитие на неправителствения сектор в България 2003*, MBMD. According to some estimates, the sector's revenue in the same year was over 47 million USD.

opment and Cooperation and Charles Stewart Mott Foundation. Some foreign governments redirected their support to other regions in transition. That is how a great part of the main financial sources for the Bulgarian NPOs critically lessened or totally quit their work in the country.

At the same time some favorable changes in the nonprofit environment occurred after the year 2000:

- After the passing of the Law on Nonprofit Legal Entities, Bulgarian nonprofit organizations were allowed for the first time to engage freely in economic activities.
- Due to popular persuasion, vindication campaigns, and active cooperation, the government accepted the idea that NPOs are important social players in the country and started supporting them by annually giving grants to public benefit nonprofit organizations.

All these trends led to a quick shift in the funding structure of Bulgarian NPOs. As one can see from Table 2, the international donors and own income still have leading shares, but their proportion have changed dramatically. The share of foreign sources goes down from 72.5% to 40%, and economic activity almost doubles its significance.

Table 2 Main Financial Sources of Bulgarian NPOs in 2005⁴

Financial Source	Share in revenues
International donors	40%
Economic Activity	17%
Membership Fee	11%
Government Subsidies	8%
Corporate Giving	8%
Individual Giving	6%
Bulgarian NPOs	6%
Charity	3%
Municipality Subsidies	2%

Other drastic changes stem from the role of governmental funding and corporate giving and sponsorship. They become third and fourth in the list of current financial NPO sources in Bulgaria. For the first time individual giving and charity appear in the funding structure.

The above mentioned are all positive trends. The diversification of potential financial sources can stimulate reaching the long sought financial sustainability of Bulgarian nonprofit sector. Regretfully, consolidation and financial independence are still long term and very hard to attain goals. That is due to the characteristics of every single source and the difficult task to combine them (on the organizational and sectoral levels).

In the next paragraphs of the text every potential financial source from table 2 will be briefly examined.

⁴ The data is taken from a study of nonprofit governance practices in Bulgaria, conducted by the Bulgarian Center of Nonprofit Law: *Проучване на практиките на управление на НПО в България*. БЦНП, С., 2005, p.23.

2. FOREIGN FINANCIAL SOURCES

In all of its almost 20-year history, the Bulgarian nonprofit sector has relied predominately on foreign financial sources. After the EU membership they still have major importance but with a new structure and forms.

Seven **Operational Programmes** will be realized in Bulgaria in the period 2007 – 2013. They are co-financed by the European Regional Development Fund, the European Social Fund, and the Cohesion Fund. Bulgarian nonprofit organizations are eligible candidates individually or in partnerships with firms, municipal or governmental institutions, or other NPOs. They can apply with projects to:

- Two priority axes of Operational Programme "Regional Development" – for building social infrastructure, improvement of physical environment and risk prevention, housing policy, etc.
- Three priority axes of Operational Programme "Competitiveness" – for various activities from innovations to creating business incubators and fostering business cooperation and clusters.
- One priority axis of Operational Programme "Environment" – for preservation and restoration of biodiversity.
- Nonprofit organizations are most widely included as potential beneficiaries in Operational Programme "Human Resources development". They can apply to six priority axes – for integration of vulnerable groups on the labor market, development of entrepreneurship, modernizing the system of education and training, support to the social economy, provision of social services, etc.
- Nonprofit organizations can apply to three priority axes of Operational Programme "Administrative Capacity" – for transparency and integrity of the state administration, for effective coordination and partnership in policy-making and implementation of policies, e-governance development, etc.

The thorough analysis shows that NPOs are eligible for 5 of the operational programmes and the total sum of 34 indicative activities⁵.

Sub-priority axis 2.3. "Strengthening the capacity of the civil society structures" of operative programme "Administrative Capacity" is of vital importance for Bulgarian nonprofits. Its specific objective is to improve the knowledge and skills of NPOs for local and national policies implementation and for effective partnership and dialogue with the administration. The axis will finance organizational development (creating partnerships and networks, elaboration of development strategies, codes of ethics, analyses, etc.) and elaboration and implementation of training programmes.

During the period 2007 – 2013 many **community programmes** are going to be active. Nonprofit organizations are eligible for "Youth in Action", "Culture", "Lifelong Learning" (with sectoral programmes like Comenius, Erasmus, Leonardo da Vinci, Grundtvig, etc.), "Europe for Citizens", PROGRESS, "Marco Polo II"⁶.

It becomes clear that being a member of the European Union, Bulgarian nonprofits have access to many financial instruments in different areas. The main problem remains

⁵ The Ministry of Finance maintains a specialized internet site for EU Structural Funds – www.eufunds.bg.

⁶ The gateway www.europa.bg contains comprehensive information and offers links to all funding programmes.

the principle of funding – reimbursement of expenses instead of advance or free financing. Thus the access to operational programmes for small or underfinanced nonprofit organizations is practically limited.

Far more accessible for small NPOs (and for community centers and the Bulgarian Red Cross) is the **NGO Fund – Bulgaria**. It was started in the summer of 2008 in the frame of the Financial Mechanism of the European Economic Area. It is going to grant the total amount of € 2.06 million for the next 3 years (2008 – 2011). In Bulgaria the Fund is coordinated by the Foundation for Local Government Reform and the Bulgarian Environmental Partnership Foundation. During the first call 28 projects were granted approximately € 990,000.

The financial support of **foreign governments** for Bulgarian NPOs is released by signing bilateral agreements, by creating specific nonprofit structures, by partnerships, or by direct project financing. For example, the US government operated in Bulgaria through the United States Agency for International Development (USAID). After its withdrawal in 2008, USAID created two new financing mechanisms:

- "*America for Bulgaria*" foundation. It will grant projects for stimulating economic development and NPO projects with a total budget of \$ 200 million.
- "*Bulgaria*" fund is created by USAID and German Marshall Fund. It is going to operate for 3 years and will finance nonprofit projects in the "good governance", "underprivileged groups", and "competitiveness" areas. The grants will be up to \$ 25,000, and the total budget of the fund is \$ 3 million.

Bulgarian nonprofit organizations can still apply with projects to other foreign government programmes. Among them are the Norwegian Cooperation Programme (with a budget of € 20 million), the Japanese Governmental Development Aid Programme, the Canadian Fund for Local Initiatives, etc.

International private foundations have been another main funding source for NPOs since 1989. According to the Bulgarian legislation, in order to work in the country, they have to register branches or they can finance projects directly or through their Bulgarian partners. Some of the major foundations, still supporting the development of the nonprofit sector, are Charity Know-How Trust, the Soros Foundations Network, United Dutch Foundations, King Boduen, Charities Aid, Bertelsmann, Ford, CIVICUS, etc. With most of the foreign nonprofit institutions the relationships are on a project basis.

3. ECONOMIC ACTIVITY AND MEMBERSHIP FEES

A perfect way to achieve sustainability would be for all nonprofit organizations to possess enough assets, to manage them and to finance their own activities with the gains. That would mean independence from outside financial sources. Among the possible own sources are:

- *Income from passive investments* – receiving interests, dividends and rents, income from currency differences, securities trade, etc.
- *Selling assets*.
- *Membership fees for the associations*. As one can see from Table 2, Bulgarian nonprofits get 11% of their income from membership fees.

The most common way worldwide to get income from own sources is engaging in **economic activities**. In Central and Eastern Europe, economic activity forms between 28.5% (in Romania) and 60.4% (in Poland) of nonprofit income. In the United States 57% of NPOs income comes from economic activity.

In Bulgaria nonprofit organizations have been allowed to engage in economic activity since 2001. The Law on Nonprofit Legal Entities lays down several conditions to it:

- The economic activity must be *additional* to the main activity.
- It has to be *related* to the nonprofit activity.
- The economic activity should be defined in the *statute*.
- The income from the economic activity is *not distributed as a profit*. It is used for achieving the determined in the statute or the articles of incorporations purposes.

Nonprofit organizations can engage in other forms of economic activity as well. They can register or join *partnerships or companies*, to create the so called "*civic associations*"⁷, or to sign *contracts for joint actions* with other institutions.

Thirty five percent of Bulgarian NPOs claimed to have engaged in economic activity in 2005⁸. They offer consultancy, training, project management, publish papers, etc. Some of them act as *social enterprises* – they offer social services or hire underprivileged persons.

Undertaking economic activity can guarantee more stable financial flows, but it has a number of pitfalls as well. The main risk is to overconcentrate on the economic side and to push into background the mission of the NPO. That could disappoint staff and volunteers, and to alienate potential donors. At the same time engaging into economic activity gets nonprofits closer to their markets and stakeholders, makes them more innovative and flexible, and raises the accountability.

4. GOVERNMENT FUNDING

The **state** is one of the largest financial sources for the nonprofit sector worldwide. It can delegate the NPOs the production and/or distribution of public goods, or finance them through different kinds of schemes. That way the state generates directly 35% of nonprofit income⁹. In some countries the state share in funding is even higher – 77% in Ireland and Belgium, 64% in Germany and Israel, 59% in the Netherlands, 58% in France, 50% in Austria. On average, in economic developed countries the state gives 48% of nonprofit income. Even in the transition states, where state share in economy diminished in the 90s, the share of state funding of the nonprofit organizations is not insignificant. On average, it is 22%, in Romania it is 45%, in the Czech Republic – 39%, in Hungary – 27%, in Poland – 24%.

State financing can be delivered directly and indirectly.

⁷ Its legal framework is provided by the Law on Contracts and Obligations. Civic associations are not a legal person. They are settled by a contract between two or more physical persons who unify for the accomplishment of mutual economic purpose.

⁸ According to *Проучване на практиките на управление на НПО в България*. БЦНП, С., 2005, p.23

⁹ Data is average for 32 studied countries in the third phase of the Johns Hopkins University project (Salamon, L., W. Sokolowski, R. List, *Global Civil Society: An Overview*, The Johns Hopkins Comparative Nonprofit Sector Project, Baltimore, 2003, p. 32)

There are several forms of **direct state financing** of NPOs – *subsidies, grants, public procurement*. The Bulgarian practice in that area constantly widened and deepened in the last decade. The only form still not practiced is the preferential participation of nonprofits in outsourcing of the provision of public goods.

Subsidizing has the longest history in the current phase of nonprofit sector development. It can come from the state or municipal budget and is aimed at significant public organizations – the Red Cross, umbrella organizations, associations of the disabled, etc. In Bulgaria 20-25 NPOs are subsidized each year by the state budget. That practice is criticized for two reasons – the unclear principles by which these organizations are chosen and the insufficient size of the sum.

Competitions for **state NPO grants** started in Bulgaria in 2005. The algorithm of the scheme is as follows: (1) the government picks areas in which it wants to achieve (usually social) specific objectives; (2) application forms and guidelines are prepared; (3) nonprofit organizations apply with projects, which are then evaluated and ranged according to the criteria. Of critical importance here are the principles of equality of the candidates, transparency and openness of the procedures, accountability and competition. The sum of state grants varies between BGN 740,000 to BGN 1 million per year¹⁰. In 2008 the Bulgarian state has allotted for NPO grants BGN 1 million. Only public benefit nonprofit organizations are eligible for these financial resources. The competition does not accept NPOs that have already received state subsidy.

During the last four years the quality of granting mechanisms improved significantly. The competitions are opened timely, there are application forms, guidelines for the applicants are published, and the criteria for appraisal are also public¹¹. After the end of the competition the Council of Ministers of the Republic of Bulgaria publishes a decree with detailed information about the approved organizations, projects, and activities that will be funded by the state grant.

The main forms of **indirect state financing** in the country are tax concessions. The Bulgarian mutual benefit NPOs are subject to all kinds of taxes like any other legal entity. Public benefit organizations have tax-exempt status that includes:

- Exempt from *inheritance tax* is any property inherited by the Bulgarian Red Cross, "chitalishta", and public benefit NPOs.
- Exempt from *donation tax* are donations made or received by public benefit NPOs and to state subsidized NPOs. Otherwise the amount of the tax is 5 %.
- Exempt from *tax on chattels* are "chitalishta", buildings of the Bulgarian Red Cross, buildings, used by the Universities and Bulgarian Academy of Science, park and sports facilities for public use, historical buildings and cultural monuments, museums, galleries and libraries, and other persons exhaustively listed in the Law.
- Once a year public benefit NPOs can organize tax free charity lotteries.
- Some nonprofit transactions are defined as tax exempt from VAT.

¹⁰ That is € 380 000 – 513 000.

¹¹ All that information is published on the Ministry of Finance site and (with links) on the sites and bulletins of some of the major Bulgarian nonprofit organizations like Bulgarian Center for Nonprofit Law, Foundation for Local Government Reform, etc.

At the same time public benefit nonprofit organizations are subject to most of the municipality taxes, property taxes, and they provide full social security for their staff.

A second level of indirect state funding comes from the **stimuli for donations** from corporations and individuals. Tax concessions can be used by both legal entities and natural persons if the donations are in favor of public benefit NPOs. The *Law on Individuals Income Taxation* entitles individuals working under labour contract, self employed individuals, or people receiving income from rent, annuity and lease to deduct donations from their taxable income. The amount of the deduction may not exceed 5% of the income. According to the *Law on Corporate Income Taxation* corporations can decrease their positive financial result with up to 10%, donated to NGOs in public benefit.

5. FINANCIAL SUPPORT FROM THE BUSINESS

The relationships between business structures and nonprofits vary from one-at-a-time initiatives to long term cooperation based on mutual vision and mission. Among the most debated and analyzed are the different form of financial interaction between NPOs and business.

The practice of **corporate giving** has a long history and is traditional in most developed countries. In Great Britain the business donates annually 0.1% of its positive financial result. In the United States the number is 0.8%, and for some companies it reaches 2-5% of the profits.

In Bulgaria corporate giving has already over 15 years of practice. A survey shows that 60% of the firms in the country donate resources – mainly due to moral obligation or to improve their image¹². Traditional receivers of donations are social institutions for the youth; hospitals, schools, theatres and museums; individuals (athletes, artists, pupils, sick children). Nonprofit organizations rank fifth as donation receivers. In 2007 the "visible" donations (published in annual reports or corporate bulletins) from private companies were BGN 22 million. More BGN 8 million comes from donated appliances, food and goods¹³. The Bulgarian Donors Forum, foundation "Blagodejatel" and other NPOs give every year awards to major corporate donors.

Sponsorship differs from corporate giving because of its bilateral and recompensating nature. Both sides in the process – the companies and the NPOs – gain direct benefits from that kind of financial relationship.

In Bulgaria sponsorship is concentrated mainly in the fields of culture and sports. Sponsoring sporting events, concerts, show-programmes and festivals is common. An example of a good practice is the football tournament for children, organized by "Danone Bulgaria". It is the only world championship for children, recognized by FIFA, that has been held for more than 11 years now. Gradually Bulgarian companies accept sponsorship as a natural element of the marketing-mix. For example, "Kamenitsa" gives 15% of its annual budget for different events. The sponsorship budget of United Bulgarian Bank for 2008 exceeds BGN 700,000¹⁴.

¹² Look at www.bgblago.com.

¹³ The data is taken from www.dfbulgaria.org. The total amount for 2007 is BGN 30 million or over € 15,380,000.

¹⁴ Стоилова, З. «А ти кого спонсорираш?», в. Капитал, бр. 12 от 2008 год.

Bulgarian business gets more active in **unconventional forms** of nonprofit funding:

- GLOBUL, Bulgarian Telecommunication Company and Vivatel support in 2007 the idea of Bulgarian Donors Forum and Bulgarian Charities Aid foundation to create a special *donations telephone number* (17 777) to raise money by sending short messages (SMS) at the same price for the three mobile operators.
- In 2008 M-Tel starts a *grant scheme* and gives BGN 100,000 to 7 projects for the integration of underprivileged children and elderly people.

More and more Bulgarian companies participate in or organize by themselves fund-raising campaigns, create mechanisms for financial support of NPOs, or even register their own corporate foundations.

6. INDIVIDUAL GIVING

Individual giving is at the bottom of the list of NPO financial sources in Bulgaria. Despite that there are some positive trends, connected with it. Bulgarian Donors Forum estimates the total sum of individual giving in 2007 to BGN 5 million (more than € 2.5 million). The average size of a person's donation has risen 3 times – from BGN 1 in 2004 to BGN 2.98 in the last year. In a survey of "ALPHA Research" 60% of Bulgarian citizens claim that they donate but only 23% of them make donations to nonprofit organizations. Most often the donations are for individual persons and are in the form of food, clothing, and household goods. Only a quarter of Bulgarian individual donors give money.

The typical Bulgarian donors are highly educated, at the age of 25 – 45 years, highly qualified. In the last years they don't increase significantly the size of the donations but are more and more interested in the causes and claim better accountancy and transparency from nonprofits that get donations¹⁵.

Individual giving is motivated in the first place by knowing and trusting the beneficiary or the one who seeks donation. Second is the result of the invested money, third comes the authority of the nonprofit organization. Fourth in significance as a motive is the problem itself.

Payroll giving allows individuals to give every month a part of their salary to charity. In Great Britain 4 million employees have donated £ 30 million in the years 1998 – 2000. To stimulate payroll giving, the British government parallels these efforts and adds 10% to the generated sum. Such "encouraging gifts" are made by employers as well. Usually they add certain percentage or even double the sum collected by their employees through payroll giving.

In the last few years payroll giving is gradually coming in Bulgaria. In 2006, 26% of adults and 35% of employees say that they have heard about that kind of giving. The Center "Children Treatment Fund" of the Ministry of Health raises money by payroll giving and its donors get the highest tax deductions – up to 50% of their taxable income. In 2001 the Bulgarian Charities Aid foundation initiated the campaign "The more... The more"¹⁶. It is already joined by 1,155 people and collects BGN 4,400 every month by payroll giving.

¹⁵ Data is from a study of charity in Bulgaria 2006: *Благотворителността в България 2006*, изследване на фондация "Помощ за благотворителността в България", С., 2007 год., 48 стр.

¹⁶ www.povece.net

Among less significant financial sources for Bulgarian nonprofit organizations are municipalities' budgets, charity, and other Bulgarian NPOs. The latter rarely have enough assets and usually redistribute foreign donations or grants from international nonprofit bodies. These foundations and associations fund nonprofit activities by giving grants, financing projects, awarding scholarships and annual awards. Such are Workshop for Civil Initiatives foundation, Free and Democratic Bulgaria foundation, Foundation for Local Government Reform, etc.

CONCLUSION

The insufficient donor base and the withdrawal of foreign support forced Bulgarian nonprofit organizations to diversify the forms of fundraising they use. Along with the traditional seeking of project financing from domestic and foreign donors, foundations and associations use more often the Internet to mobilize support for their causes and to raise funds. Individuals donate predominately by sending charitable short messages (SMS).

Nonprofits develop more intensively additional economic activities and release partnerships with different institutions. The diversification of financial sources and the increase of efficiency are the shortest way to achieve sustainability of the Bulgarian nonprofit sector.

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TRENTNI TRENDI FINANSIRANJA NEPROFITNIH ORGANIZACIJA U BUGARSKOJ

Denitsa Gorchilova

Pristupanje Evropskoj Uniji 1. januara 2007. godine primoralo je bugarske neprofitne organizacije da potraže nove izvore finansiranja. Poznavanje prednosti i mana različitih izvora finansiranja je od velikog značaja, jer može da pomogne bugarskim asocijacijama i fondacijama da ostvare ravnotežu između kratkoročne koristi od dobijenih finansija i dugoročnog održivog razvoja neprofitnih organizacija u skladu sa njihovim misijama.

Ključne reči: neprofitne organizacije, finansiranje, izvori finansiranja, održivost.