



AN ANALYSIS ABOUT PUBLICATIONS IN NON-GOVERNMENTAL DEVELOPMENT ORGANIZATIONS

Orderly review of public information

BY LAURA CASALDUERO HERNANDEZ

TUTOR: JOSE MIGUEL TIRADO

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ABSTRACT

The disclosure of activity-related information is of great importance in today's highly exigent and unconfident environment. Furthermore, it is evident that there is a need for both relevant and high-quality information. It has become clear that this information is essential for both the making a solid base as well as the ability to create accurate valuation about projects at the Third sector. Studies that have been performed on the disclosure publications information that has been Spanish Non-Governmental development organizations show that a high percentage of the analysed companies are not reporting essential information about their actions and projects or which is their social impact , additionally we can clearly see that the reported information are pre-dominantly non-social information. The results that we have obtained with this study have shown is that the NGDO have barely a clear valuation about their activity and despite have no a direct relationship with the people support.

In order to understand the necessity of analysing and evaluate social impact and in general the NGDO projects, is a must knowing about the environment of them and understand why cannot be treated as the other two sector in almost any subject. Furthermore, the variables related to the poorness of these information also give us a clue about third sector needs an updated.

KEYWORDS: NGDO, third sector, social impact, public reports

ABREVIATIONS:

NGDO: NON-GOVERNMENTAL DEVELOPMENT ORGANIZATIONS

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1. INTRODUCTION

Measuring social impact has become the obsession of all organizations. According Yebra (2010) in the last ten years they have multiplied meetings, books, conferences and projects focused on the evaluation of results of non-profit organizations. There are several reasons that explain this concern for measuring the scope of activities.

In the first place, social organizations have found themselves competing for resources with hundreds of institutions that twenty or thirty years ago did not exist. Consider, for example, development NGDOs; in 1985 there were only half a dozen organizations; currently we have seventeen Autonomic Coordinators Development NGDOs spread throughout the country that bring together hundreds of institutions.

The Spanish policy of cooperation for development has basically its origin in the statement in the preamble of the 1978 constitution, in which the Spanish Nation proclaims its willingness to cooperate in strengthening peaceful relations and effective cooperation among all peoples from the earth.

The policy of international cooperation for development is a fundamental aspect of the external action of democratic states in relation to those countries that have not reached the same level of development, based on an interdependent and solidarity conception of international society and relations they develop therein.

The Coordinator of NGDO for development-Spain was founded in 1986 (Coordinator NGDO-Spain, 2016), 3 initiative organizations ActionAid, IEPALA and Medicus Mundi, and to which would be added shortly afterwards many others. Today is the largest state platform of social organizations dedicated to international cooperation, education for development and humanitarian action. Currently around 80 NGDOs and 17 regional coordinators that, in total, amount to more than 500 organizations.

The purpose of this analysis, firstly, is to know a little more about the third sector in regards to information published its quality and what is the need to measure and publish the impact of these. Therefore we want to show what actually NGDOs are in today's society and especially in Spain, which we believe is needed to address other issues of great interest. Subsequently analyse which actors are in the panorama of the NGDOs, how they act and what their social impact is. Actors are necessary to analyse the need to evaluate the NGDOs projects and their need to measure it, then it will continue with the analysis of existing legislation and regulations that must comply by these entities.

With the objective of doing this practical analysis, in the last section is a real investigation of the disclosure of NGDOs in his memory, to study and assess first hand (with a small sample) which one is the real situation we are in and how extensive and clear is available information for the whole society. Finally it will ponder on the results and that has been learned from this study, making constructive criticism about at what point is the Spanish society regarding NGDOs and what would be the goal to reach. Since not a single conclusion would faint be valid, because it is a field in which there is no single answer, it needs criticism and reflection.

2. WHAT IS A NON-GOVERNMENTAL DEVELOPMENT ORGANIZATION: FUNCTIONS AND ACTIVITIES DEVELOPED AND THE NEED FOR MEASURE YOUR ACTIVITIES

ORIGINS

No precise information on what an NGDO is, beyond the recognition that it is an entity that operates largely outside the state system definition. The first official document that refers to this type of organization is the United Nations Charter (San Francisco 1945), Article 71 emphasized its non-governmental and international character. Subsequently, the concept of NGDOs has been defined from a sociological approach as dominant in the OECD definition, which highlights its philanthropic purposes and private sources of resources.

UNITED NATIONS

United Nations Charter. Art. 71: "The Economic and Social Council may make suitable arrangements for consultation with non-governmental organizations concerned with matters within its competence." In Resolution 288 of 27 February 1950, NGDO is defined as any international organization whose constitution is not the result of an intergovernmental treaty.

OECD

The NGDO is an organization founded and run by a group of private citizens, with a declared philanthropic purpose and sustained by individual private contributions. OECD (1988 b).

WORLD BANK

NGDOs are private organizations working to alleviate suffering, promote the interests of the poor, protect the environment, provide basic social services or generate community development. Williams, A. (1990). How active are NGDOs in the development process participation. Finance and Development, World Bank.

These entities have a variety of non-profit objectives, although international organizations such as the World Bank also prefer to define them based on a description of its activities, which expresses more clearly the function of these.

Entities, non-profit or non-profit organizations arise from the need to meet certain needs of society not covered by the state and other private entities. And this is how comes up what now is known as the third sector, distinguishing a first sector to be the public sector and a second that would be private., distinguishing a first sector to be the public sector and a second that would be private. In most writings about an Entity Non-Profit is defined as "entities whose objective is not to make a commercial profit but pursue objectives of general interest for the benefit of the community, such as: social, civic, educational assistance, cooperation the development, environmental protection or promotion of the economy or research, promoting volunteerism or any other similar nature. " The main fact of not having intended to obtain economic profit, is what makes such entities are treated in a special way when carrying a double-entry bookkeeping, hence the need for the adaptation of the General Accounting Plan (hereinafter PGC) and the obligation to submit information on their financial statements.

DEFINITION

The main feature of non-profits entities, as the name suggests is the absence of profit, aims of general interest. They benefit approaches zero, the success or failure is measured by the amount of services rendered, which is generally difficult to quantify and assess because when a service is provided is difficult to know if resources are well employed or not . This is one of the points that makes the annual accounts of the non-profits entities differ from the entities profit as these should show whether the funds obtained and their use or intended for the achievement of the purposes of the entity is the right. Another feature is the way of obtaining funds is different. The non-profits entities, not depend on a customer, sources of funding are membership fees, income from sponsors, grants and donations. And we must highlight the specific legislation and tax treatment because they get tax benefits. This is mainly because they do own public

administration activities. Finally highlight the presence of volunteers in these entities and the provision of free services.

NGDOs are part of the Third Sector or non-profit sector; more specifically involved, without exhausting, voluntary associations of civil society. Its essential features can be summarized as follows:

01. They are stable organizations with a minimum degree of structure. They should have legal personality and legal capacity in accordance with current regulations.

02. They have no profit. All the proceeds should benefit the target population development programs, to be used in education and awareness activities and, ultimately, be for the operation of the organization.

03. They have actively work in the field of development cooperation and international solidarity, whether in the field of development, the response to emergencies or education for development.

04. They have a desire for social transformation, actively participating in improving society by favouring proposals for a more just and equitable North-South relations, to promote equality between men and women as an inherent and indispensable part of the development process.

05. They have support and social presence. They should enjoy a proven support in society, as well as an active presence in it.

06. They institutional and decisional autonomy regarding any governmental, intergovernmental body or any other cause beyond the institution.

07. They have resources, both human and financial, that comes from solidarity, private donations, volunteer work or the like.

08. They act with transparent and participatory mechanisms of election or appointment of office.

09. They are transparent in their policy, their practices and their budgets.

10. They are based and organized around the purpose of international solidarity and cooperation.

NECESSITIES OF THE SECTOR

Non-governmental development organizations for the purposes of the law (Law 23/1998, of July 7, International Cooperation for Development) are considered non-governmental development organizations entities under private law, legally constituted and non-profit organization whose aims or express purpose, according to its own statutes, conducting related to the principles and objectives of international cooperation for development activities. Non-governmental development organizations must enjoy full legal capacity to act, and must have a structure capable of sufficiently ensuring compliance with its objectives. The absence of profit in NGDOs assumed the governing bodies of the same cannot proceed to distribute among the partners the surplus had their activities but that such surpluses should be earmarked for the purposes set by the entity.

When the activity of an entity is that their product is the social impact, monitor activities related to the principles and objectives of international cooperation for development is necessary. Appreciate all the time if there is a good correlation between income and expenses of the entity and the purposes for which this is intended, because otherwise an entity for specific purposes can be used for other non-explicit.

The outcome of the actions taken and resources spent and assessing the impact of the intervention is crucial to legitimize the role of non-profit organizations, but above all, to improve and progress in achieving its mission. From this perspective, this should be a central task derived from the social commitment of these organizations; a task that NGDO leaders cannot postpone.

In recent decades it has greatly evolved the level of reporting entities. Currently, almost all entities publish an annual report and make it public through its website, specifying information about the activities and economic performance (levels of income and expenses), although there are differences in the level of detail the information presented.

It could say that measuring results by the NGDO is a moral obligation (Carver.J, 1997). Performance measurement means, among other things, the existence of an identity and a rationale for these organizations to carry consider the objective of the actions, expected results and control whether the objectives and results are met, for so they can make decisions and make improvements. Measuring social impact, therefore, involves a

critical approach to question the why of his actions and knowledge about if the goals are achieved and how.

A strategy should be complemented by a measurement system that allows assessing whether planned is being done and what is being achieved. Measurement systems are key to execute the strategy. In fact, as Niven (Niven, P. R. 2008) one of the major challenges facing organizations is implementing its strategy aims. Most of the organizational failures are the result not so much of a bad strategic design, but poor execution. Undoubtedly, the creation of a performance measurement system can contribute positively to the quality of execution.

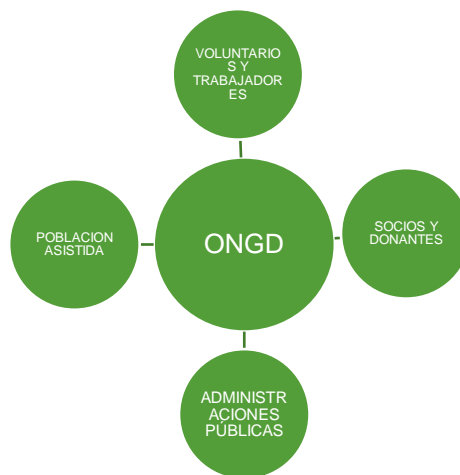
3. SOCIAL IMPACT DEFINITION

The RAE (Royal Spanish Academy) defines as impact on its meaning number 5 defines as "The effect on public opinion by an event, a provision of authority, a story, a catastrophe, etc." And as the environmental impact "set of possible effects on the environment of a modification of the natural environment as a result of works or activities." Since the definition of social impact as such does not appear, we can define it from these two concepts.

The social impact concerns the effects of an intervention in a particular society, that is how it has affected the actions or aid provided in a society or an environment, if they are effective or not, and how. In the context of the NGDO sector and its work could be understood social impact as the end product of these entities. Meaning their finale product are economic efforts made advances policies or actions aimed at developing groups excluded or at risk of exclusion, as well as considered impoverished countries or communities and how these efforts is measured and what has been the outcome of the proceedings

ENVIRONMENT

But go beyond what is supposed to be the social impact of NGDOs for development. The impact of the work of these organizations not only falls on the recipients of a project, the impact on society is much more than that. Let's start with the basis of an NGDO, the operation is due to the correlation of the parts necessary for its existence.



It all starts with a society that is aware that in the world in which we live has a number of inequalities, without guaranteeing rights, social fragility, social exclusion, etc. These social needs should be problem and concern of governments and institutions, but given the times, after a major world crisis and continues crisis, has led to a reversal of the principle of social citizenship, reducing public spending and transfer the function of caring people excluded to the Third Sector. Society has a need for action on social problems, this is something to note, and ordinary citizens who decide to join and create an organization that is aimed social justice assisting the most vulnerable sectors of society. This includes promoting social awareness alarm that society increasingly set their minds there are a number of injustices should not be allowed. We speak of injustice taking the definition Spanish Caritas done to define its work. "The origin of the OND for development is working for justice, you cannot give in charity what is due in justice, and justice is the first requirement of charity". The purpose of these statements is to address the issue of the social impact of an NGDO for the population, and feedback means that by solidarity organizations incentivize these. These entities are perceived very positively by society, which gives them a solid foundation of trust, without which it would be impossible to get any kind of endorsement, nor economic, neither volunteers or even sympathy, without this support would be very difficult to maintain level of activity and voluntary financial contributions we have discussed. The social effort by individuals, companies, public organizations to participate actively or economically for a common purpose.

A part of social awareness and donations or contributions that ordinary people do, some people goes a step further and involves a greater or lesser extent the cause of the

NGDOs and decides to actively participate as a volunteer or worker. This point is very important, the level reached by the impact on society, a person decides to devote his life or part of it to fight for values such as justice, equality and human rights, so that would be a direct impact of non-governmental organizations for development. The ultimate meaning that more and more people want to take part in some way in these organizations implies that they have the support of society, which is a strong body that plays a key role.

And, each foundation is the daughter of will to solve a problem or a lack detected in society and nothing guarantees in principle that the sum of these individual initiatives end up covering all the existing problems, but the experience we have to suggest that where there is a need, there is almost always a foundation. The most recent distribution we have is from 2009 and, if you look only at the main activity of each foundation, we conclude that a significant percentage of them (61.1%) were oriented culture, education, research or recreation or time free. Also significant are the corresponding percentages related to the environment (9.4 per 100), social services (9.0 per 100), development-housing (7.2 per 100) or health activities (4.8 per 100). Although these figures do not reflect the volume of resources allocated to each field of activity, this does not lose value as a first approximation of the kind of concerns that assume existing foundations. Moreover, foundations are born with vocation of permanence, which makes the reoccupation of the past have strengthened between active foundations regarding the most recent presence. The entire Spanish foundation sector met in 2009, assets of 23,900 million euros and 7,810 million foundation endowment, with annual revenues of 9,550 million euros. With these revenues, equivalent to 1 per 100 of GDP, foundations carried out activities which directly benefited 23,200,000 people. Another interesting way to understand the types of Spanish foundations is the number of recipients who have data that are very consistent with previous comments about the size, for while 27.5 per 100 foundations have fewer than 100 beneficiaries, there are also a large number of them (14.9 per 100) each having more than 10,000 beneficiaries. Another unique aspect of foundations is their ability to create jobs and, above all, its countercyclical response. Indeed, the evolution of national employment and direct employment of foundations is a fact, during the years of the crisis, in which the use of foundations has continued to grow, while the national economy has experienced one of its worst stages job destruction. The available data from 2012, it seems that already show a break of this uptrend foundation sector. Employment figures for 2009 give us a total of 195,393 direct jobs and 10,086 indirect jobs. In gender, a predominance of female employment is given with 63 per 100 of the total and in terms of working hours, a strong presence in the form of part-time reaches

43 100. They are also significant numbers of unpaid work carried out by 70,970 volunteers and 10,211 employers.

TABLE 1

AREAS OF THIRD SECTOR ORGANIZATIONS		
AREAS	TSAS ¹	FUNDATIONS
CULTURE	0	39,6
EDUCATION	0	21,3
ENVIRONMENT	0,2	9,9
SOCIAL SERVICES	61,8	9,2
DEVELOPMENT HOUSING	0,1	7,2
HEALTH	22,1	4,7
INTERNATIONAL COOPERATION	3,4	4,7
BUSINESS ASSOCIATIONS	0	2,4
RELIGION	0	0,8
ADVICE	3	0,1

First, regarding the number of organizations operating in Spain in the Third Sector, we can say that amounts to 39,614. Of these 3,866 are foundations of social action, belonging to the two blocks, the remaining foundations devoted to other activities amounted to 9,875, while the number of organizations that are not foundations TSAS reaches the not inconsiderable figure of 25,873. This means that the size of the foundation sector is roughly equivalent to a third of the Third Sector in number of organizations. It is interesting that all activities of the third sector covers all areas and that the distribution between the two groups we are discussing is quite complementary. Of course the deal is not rigid, but it can be seen a greater bias towards cultural and educational world between foundations, the most social bias in the other case. But the aggregate is very complete. In fact, in Table 1 brings together the two subsectors and gives the percentage of organizations each are assigned to each area of activity. Therefore, when we talk about the social impact not only talk about the direct impact that entities have in their programs, the mere existence of an NGDO, has an impact on the whole society. This makes Corporate Social Responsibility becomes necessary in these entities, because it is a social commitment, needs to address consistency in their actions

¹ For his part TSAS consists, in turn, of the following agents: Foundations of social action, Associations. Entities second and third level (federations and confederations), singular entities (ONCE, Red Cross and Caritas) ONGD whose activity takes place in Spain social cooperatives, special employment centres, insertion companies and others. To complete understanding of the sector, I must say that both PwC and the ATSAS, agree to establish clearly which are not considered in the industry to churches, unions, political parties, fishermen and sports, business or professional associations.

with its mission vision and values. Therefore the aim of this study is on the one hand to analyse the social impact of development NGOs and their need for transparency, performance measurement and corporate social responsibility.

4. THE IMPORTANCE OF THE MISSION AND VISION AND CORPORATE SOCIAL RESPONSIBILITY

THE IMPORTANCE OF THE MISSION

The profit or return on investment are often traditional indicators to measure the results of business activities. True, they are not alone and that the rise of corporate responsibility has helped to take into account other non-quantitative variables, but remain the metrics that have more weight in the business world. In non-profits, however, these indicators are not so decisive. The main indicator of success of non-profit organizations is fulfilling its "mission". Good organizations spend much of their time to carry out its mission, adapt to change and align all the objectives and activities of the organization to fulfil it. Attention to the mission plays a major role in these organizations, helping them to effectively allocate scarce resources available. One of the great enemies of the non-profit organization is the lack of focus, to want to address too many areas and not give up any. A non-profit organizations have a hard time closing programs and activities. Experience shows that costs much abandon an activity that has been operating for quite some time. When leaves usually because resources are not achieved and not because it has disappeared necessity, and sometimes, if maintained is because there is availability of resources and not because the activity or program is consistent with the mission. One of the most important functions of government in the non-profit sector is the constant need to manage resources with the obligation to remain faithful to the mission of the organization.

.... "But if our organizations already have a mission, a reason for being social, and society we work for every day, why must we be interested in this social responsibility? That's something companies that only deal with the benefits!" It is true that the interest and the recent development of corporate social responsibility have mostly done from the business world. The causes are various, more or less sincere, but the end result has been a particular conceptual content whose interest exceeds the business world, and that includes elements of interest and reflection useful for third sector organizations for

relevant stakeholders. At present, formally or informally, whether more or less conscious, non-profit organizations begin to consider how to become responsible organizations. In many organizations, the reflections which implies a social responsibility program, enabling them to identify areas of needed improvement in performance. Because for third sector organizations social responsibility is nothing more than an exercise in consistency between the aims and its becoming daily. A coherence that is necessary to build trust from society, and thus be recognized as true social actors and not just as organizations "do good".

In short, the proposed reflection on the social responsibility that each organization acts in society; reflect on relevant areas of interest and the location of these areas within the organization to improve its performance. And all this with the clear aim of strengthening social trust in the organization.

CORPORATE SOCIAL RESPONSABILITY

The development of Corporate Social Responsibility (CSR), with its successes and its failures, has left us several lessons. Be responsible or not is a personal decision and it is a decision that no one is exempt. Companies, families and responsible organizations make a responsible society. By assuming the company its share of responsibility automatically they start demanding responsibilities to other stakeholders: customers, suppliers, shareholders. As we say, it is leaving us at least the opportunity to reflect and organizations about our relationship with the environment, with others and with ourselves. Watching non-profits in the same manner as looked the business, we realize that this exercise of reflection and self-knowledge has not yet been done. Our proposal is that non-profits generate their own model of social responsibility. They are too different companies to use theirs. They are a terribly diverse sector: different activities, different backgrounds, legal forms, areas of action, and so on; they are young organizations generally professionalized in varying degrees, with problems that do not exist in the business world, such as volunteering. Differential detect these facts is essential when developing the model of Social Responsibility in Organizations (RSO). Our missions are already ethical, responsible, good, but that is not where we want to emphasize. There are two ways to promote the changes we propose: through projects and well raised and successful programs; and getting them responsibly.

5. LEGISLATION ON THE REPORTING OF ACTIVITY.

NGDOs are considered 'associations of general interest ', as the recipients of your actions are external to these subjects, whether individuals or community groups in general, both Southern countries and their countries of origin. Form, together with the "associations of mutual interest" and cooperatives, the so-called Third Sector -to differentiate it from state institutions and business world, a reality institutionally recognized by governments and the European Union. Either the Spanish State or autonomies NGDOs still have a specific legal framework to protect him, the need for legislation enabling them to develop their activities from a tax, labour or social security conditions still evident, appropriate your needs. The current legislation provides for only two legal forms: associations and foundations.

68% of the NGDOs registered with the Coordinator of the Spanish State are registered as non-political private associations and non-profit organizations, authorized by the Ministry of Justice and the Interior, while 24% are constituted as foundations, educational or cultural purposes. The implications of both models, in terms of organizational structure and decision-making areas are detailed below:

a) The Association NGDO-work based on a General Assembly (constituent power of the entity, superior governing body and supervisor of the work of the board); the Board of Directors (the management authority of the association) and Associate / as (physical and / or legal persons who voluntarily participate in the organization, rights and obligations established statutorily). This type of NGDO believes that development cooperation is mainly carried out through the active participation of its members, so their social legitimacy is largely determined by the number of its partners, these being who define the priority lines of action of the organization, although it is common that their link is reduced to the payment of a fee. This is the most common legal form organizations conducting development projects with the participation of volunteers and donors, and solidarity NGDO, services, professional, religious and international.

b) The NGDO-Foundation whose sole governing body of the Board: management body that deals with the administration and management of the foundation, as regards the use of the property to get them the precise performance, the application of revenue to the foundational purposes and the government of the entity. In these NGDO there is no figure membership, so that a person can actively participate but never be considered a member of the foundation. This legal form is suited to organizations that rely on another legal

person (party, trade union, church group, company or public institution), which occurs in the case of some political-union, religious and international NGDOs. Most of them are created with a preconceived judgment on the type and purpose of the actions to take, criterion is determined by the institution with which the NGDO is closely linked and whose guarantor is the Board of Trustees. Their social legitimacy comes from the actions taken, rather than the active participation of its founders who, in many cases limited to ensure that the foundation needed to perform their work without risk out of money financial flow.

Apart from the moral obligation of non-governmental development organizations have legal obligations when presenting data. Legally, the NGDOs have a different legal entities need the rest of profit, since its main objective is to serve the general interest and different legal controls are required to regulate, quantify and value their services.

Specifically, non-profit organizations have themselves a different profit entities civil, tax and accounting regulations. The aim of this study is not to find all the differences if not, on the contrary, to know that information should submit regarding their annual accounts and the social impact they make.

THE TAX TREATMENT OF ENTITIES REGULATED NON-PROFIT AND TAX INCENTIVES FOR PATRONAGE

In 2002, Spain approved Law 49/2002 of 23 December, the tax treatment of entities regulated non-profit and tax incentives for patronage. Patronage Act that was novel for several reasons. The first, because it was a more specialized law. He had divided the old Foundations Act 1994 in a Foundations Act, 50/2002 and other specific for non-profit entities and patronage. Exposed as *raison d'être* of this law as "The importance achieved in recent years by the so-called" third sector "as well as the experience gained since the adoption of the Law 30/1994, of 24 November, of Foundations and Incentives tax for Private Participation in Activities of General Interest, necessitates a new regulation of tax incentives contained in Title II of the legal norm."

Although main feature is that no profit, this means that you cannot distribute profits or annual economic surpluses among the partners, but the entity if it can have a surplus at the end of the economic cycle, one of the requirements is that at least 70 per 100 of the result of economic operations that perform and income obtained from any other source reduced in the costs incurred for their production and the remaining amount which has not been applied for the purposes of general interest, it is intended to increase the financial endowment or reserves of non-profit entities.

Likewise, these entities are subject to corporation tax (Law 24/2014), the positive tax base corresponding to the income from non-exempt economic operations will be taxed at the rate of 10 per 100, only computable revenue and expenditure for farms economic non-exempt, which are partially exempt from tax. Specifically in Article 7 No. 1 of this dictates that activities emanating from the following economic activity, as long as you are carried out in fulfilment of its purpose or specific purpose are exempt: Economic farms provide services promotion and management social action, as well as welfare and social inclusion listed below, including ancillary or complementary to those activities, such as ancillary services of food, lodging or transport: Protecting children and youth. Assistance to the elderly, to people at risk of social exclusion or difficulty or victims of abuse, people with disabilities, including vocational training, job placement and operation of farms, workshops and special centres where they carry out their work and / or assistance to ethnic minorities. In short, all the activities that the NGDOs are engaged, therefore these entities are considered partially exempt. In this sense, they not have to submit corporate income tax if they meet the following requirements (1) that its total income does not exceed 100,000 euros per year (in this income subsidies, membership fees, donations, proceeds from sale of assets or include services, capital gains from sales of property, etc.) (2) Income from exempt income not subject to withholding do not exceed 2,000 euros per year and (3) that all non-exempt income earned are subject to withholding tax.

Support the patronage goes far beyond tax incentives, which are also necessary. It implies a commitment by the state, with a different way of "doing things". It is to create those spaces meeting to take place patronage. It is to encourage patrons to continue to support art, or science cooperation. Is to give freedom to creators, social partners and other beneficiaries of patronage, so they can act freely, confident that their work will go forward and with a range of funding possibilities and collaborators that goes far beyond where now you can reach the State. All this and much more is to encourage patronage. A strong and reliable legal framework that ensures the stability of the parties that form the environment NGDOs to advance and grow in a strong loyalty base is needed.

Difficult to introduce a law but not impossible. That's what we have to ask the new Law on Patronage. Presenting these limited data broadly tax law 14/2002, has led itself to reflect on some things and question some issues, such as the lack of specification in the story of the standard or outdated that is, not only because is 14 years old, but also because they have been a range of years of such exponential progress in all aspects, it would be absurd not assume that is a little current law, and finally questioned whether

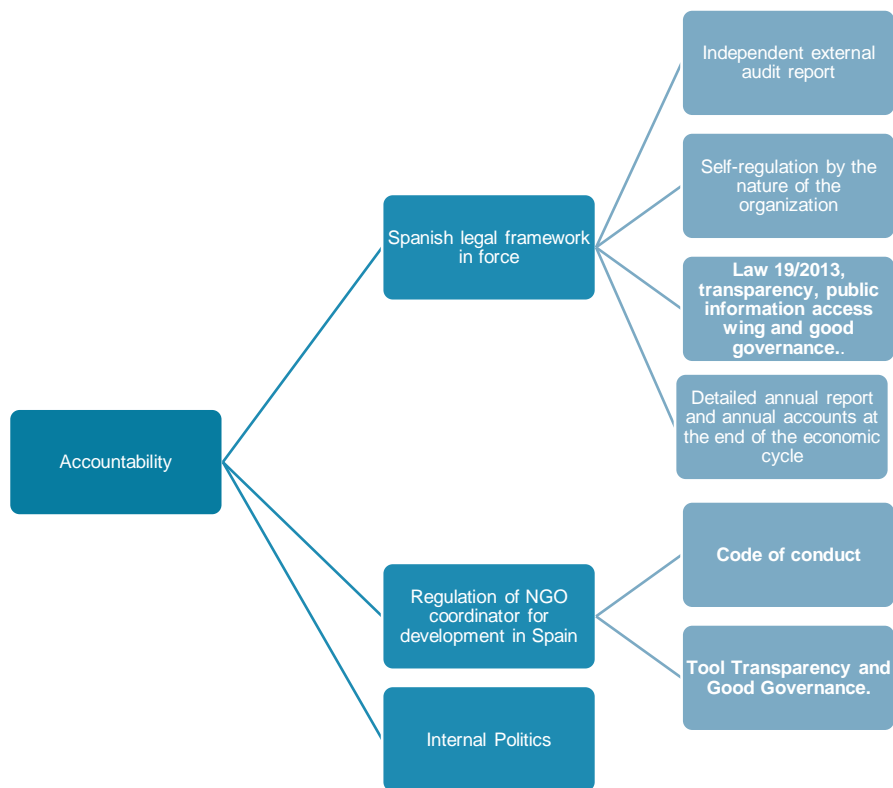
the law covers enough ground as to avoid fraudsters who are desirous of appealing tax benefits having an activity of public interest

The current law has hardly been touched in more than ten years of operation. At this time there has been some small modification related to development cooperation, to include other public research organizations and little else. However, in recent years the Spanish social reality has changed and technologies and forms of work.-There are many cases in which we see that the law does not give more of himself and yet society still inventing and advancing. One of them is the crowdfunding or micro patronage. In a virtual context that moves at high speed, it is difficult to adapt to the current law. It is true that there are ways, exits, but eventually pose a drag on new projects. This is no time ballasting, it's time to bet on creativity and allow it to fly with all the necessary tools. Any regulatory reform should take this into account, but disservice done to our culture and our creators. We found cases where the Treasury, rather, the tax authorities or the economic courts give answers or create more advanced than the current law jurisprudence. At this time also they changed people and their involvement in society. We also find new forms of collaboration in enterprises, marked by the development of Corporate Social Responsibility, which continue causing trends to unknown or non-existent in our environment now. Given all this, our law is not enough, we need more.

On the other hand, we have a difficult economic context, marked by austerity in public spending. We cannot deny that budget adjustments have reached the culture, development cooperation, the social field or research, and that these areas need new tools to go ahead and continue doing the work and service they play in our society. One of these instruments is patronage, which is not a new instrument for centuries there. What would have been the Renaissance without patrons? How much music would not have made without them? And the painting? Would they have the Prado or the Louvre the same wonders they have today? I do not think that all this would have been possible without them. However, the word and its use have changed direction in recent decades. If we analyse who are the highlights of the Spanish scene in recent years patrons, we find that, according to the Spanish Confederation of Savings Banks (CECA), in 2006, the savings banks earmarked 1,500 million euros to social work. Nor are we in 2006 or savings banks exist today, and their social works are what they were. However, these social works created work dynamics, needs, programs and supports that cannot lose. The actors have changed, but we cannot allow to change the targets. We cannot lose those objectives nor, "the way" forget "the bottom" of these social works. But this is not all. While it is true that what the easier it is to receive a large sum of money from one

entity or organization to develop a range of activities, patronage of the XXI Century has to be much more ambitious.

There are more than enough reasons to develop a new legal framework for NGDOs. The economic and social context is one of them, but not the most important. The linchpin in the new Law on Patronage has to be a real and transparent commitment to the participation of the whole society in the activities of general interest. A bet that is also freedom, freedom of creators and people from various sectors when choosing its partners and funders; and citizens to choose how to pay part of their taxes. With all this, what you would expect from a new framework bequeath it can be summarized in three lines in broad terms: i) the update to social and technological changes. ii) Regulation rules taking into account the specificities of development NGDOs and that suits your circumstances iii) Increased tax benefits linked to a high level of demand when presenting information from the NGDOs, start by example a basic and simplified reporting requirements and social impact model, consistent with its mission and vision, corporate accountability and quality control or audit activity or projects of NGDOs.



The rules on the accountability of the NGDOs is regulated by several agencies, it has a large amplitude in order that organizations do not commit criminal acts or falsify their accounts to benefit themselves.

The legal framework regulating non-profit organizations regarding reporting on their annual accounts is comprised of various laws and regulations. So the legal framework established by Spanish legislation is concerned.

It could stand out as the most important included in the General Accounting Plan for entities non-profit, the need for preparing the financial statements (which in this case would be the memory, the balance of income and the income statement) to end year and if necessary be audited by an external audit (depending on size) and present the data in the registry. Accountability in an organization is given great weight to the memory, because in it the activities undertaken, detailed budget.

And on the other hand is also very important the role of the external audit which collects the writings of conformity of an auditor that the accounting of economic events and economic activities of the Company are carried out correctly and if the resources states use are consistent with the mission and vision of the organization; or if there are some details that do not reflect the reality of the situation of the organization where appropriate.

Moreover, the Law 19/2013, transparency, access to public information and good governance regulates access to public information and good governance, is obliged to present "clear, structured and understandable" information subject to transparency obligations. Information that is "available to persons with disabilities (...) in appropriate formats so that they are accessible and understandable, under the principle of universal accessibility and design for all".

The NGDO Coordinator (Coordinadoraongd.org, 2016) for development goes beyond the provisions of the legislation and has a Code of Conduct binding for all member organizations. In 2009 the Assembly of Members approved the application of the tool of transparency and good governance, improvement and self-regulation mechanism, a pioneer in the sector. As a civil society organization that receives public funds, private entities and individuals, transparency and accountability is paramount.

The code of conduct consists of two parts. The first, organized in five chapters, content includes: the identity of the NGDOs, their fields of work, the general criteria for action and internal organization and guidelines to follow in terms of advertising, communication and use of images. The second part refers to the application, dissemination and enforcement of the Code. A highlight on the social impact analysis dictates that "Monitoring and evaluation of the actions, to know their real impact on the population and take measures to improve the quality of cooperation."

Despite being a standard by the Code of Conduct information about the actual impact of the NGOs, we have made an analysis of the information published by NGOs and very few organizations appoints penalties social impact in the short, medium or long term. Later the analysis and results will be discussed, but first has to reflect on the subject. On the one hand we have seen that the law does not require the NGOs to present an assessment of their activities or actions, it should reflect on the importance of this. Mainly we want to treat it from the point of view, very important in the development NGOs and often ignored, but should not corporate social responsibility.

6. METHODOLOGY AND DATA

This section sets the objective of measuring the information on the social impact of NGOs in Spain. In order to meet this objective, it has designed an index that takes different information points is considered essential in memory to measure social impact, and allows us to have an overall assessment of the information presented by the organizations. The index consists of ten items to assess which are the following:

Item 1 Do a description of the projects: Explain in detail how the project or projects to be implemented or performed, so you can get an idea of the process to be followed and what are the objectives of this are.

Item 2 this reports on the performance area projects: Explain what the field which will work on a project such as health, social promotion, advancement of women, educational, agricultural, etc.

Item 3. Reports on the target area of the project: Describe the population or geographical area in which it will proceed to act on a project.

Item 4. Reports the amount funded project: Appoints the amount to be set aside a specific project.

Item 5 reports the various funding sources for the project: It indicates who will be its funding specifically for a project

Item 6 Reports the amount funded by each of the different sources of funding: Break down each figure funded by each donor in each of the projects.

Item 7 Reports the counterpart: Reports who is the local organization (in the destination country where you work) representing the interests of the local population and is the one that actually carried out the project.

Item 8 Reports on who the beneficiaries of the project: Reports on the part of society to which the project is intended (girls, farmers or families in a population, for example)

Item 9 reports quantitatively project beneficiaries: From the beneficiaries of the part of society, the approximate number of people indicated.

Item 10 informs about the social impact of the project: What has been the result of the performance in a project, a balance which has led to carry out the project for x society, population or sector.

The assessment procedure consisted first in finding data in the information published by organizations as explained below. First is taken a random sample of 9 NGDOs for development as an object of analysis, we believe it is important that has been made at random to not falsify the test results. The information necessary can be found mainly on the website and in the memory of the NGDOs, although on occasion have also been used to document as "analysis of projects", "audit reports" or other specific documents of each organization.

Subsequently analysed organization to organization, in a very specific procedure used in the same way for all. First step is to know the total number of projects that the organization makes in a year (2014 in this case), then analysed how many items of information satisfies each of the project (for example, an organization has 60 projects in total for 2014, it will be analysed, of which 60 projects which meet item 1 item 2, and so on). Having studied project by project and item by item a simple average is performed to obtain a final assessment on the quality of information from an ONDG. The score is valued over 1, being the maximum score for each entity evaluated, so 0.5 would commonly the minimum rating of aptitude.

$$\text{Calculation Item} = \frac{\text{number of projects that satisfy the item of the NGO}}{\text{Total number of NGO projects}}$$

$$\text{Quality index by entity} = \frac{\sum \text{Ítems by entity}}{\text{Total projects per entity}}$$

ANALYSIS RESULTS

TABLE 2²

ONDG	Nº projects	Item 1	Item 2	Item 3	Item 4	Item 5	Item 6	Item 7	Item 8	Item 9	Item 10	ÍNDICE
ACCION VERAPAZ	42,00	0,83	1,00	1,00	1,00	1,00	0,98	1,00	0,86	0,62	0,00	0,83
ADRA	31,00	0,94	1,00	1,00	0,55	0,71	0,00	0,00	0,94	0,87	0,00	0,60
CODESPA	60,00	0,70	0,95	0,87	0,95	0,95	0,00	0,60	0,67	0,23	0,23	0,62
CÁRITAS ESPAÑOLA	156,00	1,00	1,00	1,00	1,00	0,00	0,00	0,99	0,00	0,00	0,00	0,50
FUNDACIÓN ADSIS	15,00	1,00	1,00	1,00	1,00	0,00	0,00	1,00	1,00	1,00	0,27	0,73
FUNDACIÓN MON-3	4,00	1,00	1,00	1,00	1,00	1,00	1,00	0,75	0,50	0,25	0,50	0,80
MANOS UNIDAS	608,00	1,00	1,00	1,00	1,00	0,39	0,42	0,02	1,00	0,02	0,02	0,59
PROYDE	60,00	0,67	0,67	0,67	0,32	0,48	0,25	0,67	0,63	0,62	0,00	0,50
SOTERMUN-USO	10,00	1,00	1,00	0,90	0,90	0,90	0,80	0,90	0,90	0,30	0,30	0,79
	MEDIA	0,90	0,96	0,94	0,86	0,60	0,38	0,66	0,72	0,43	0,15	

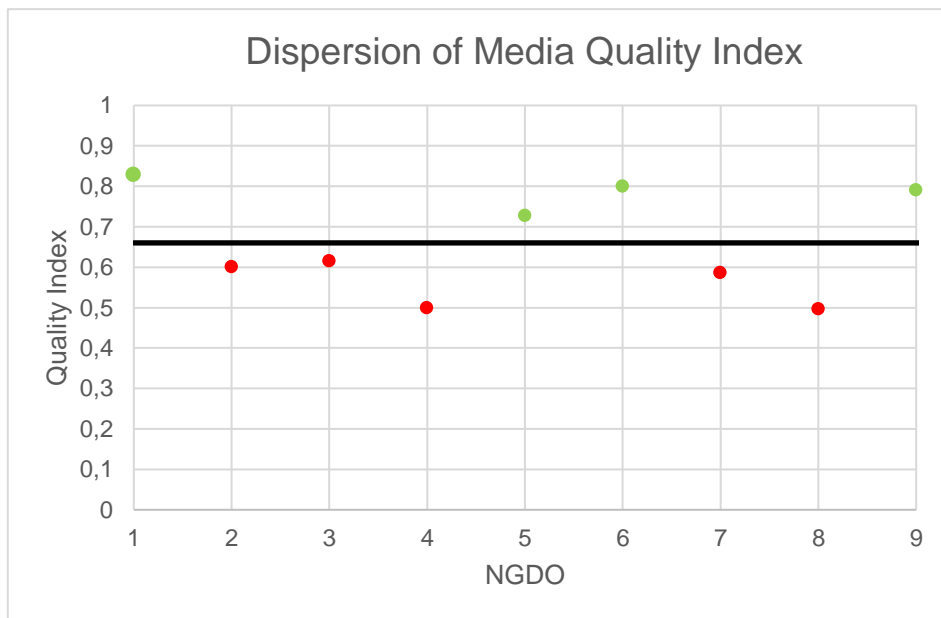
TABLE 3³

1. MAXIMUM QUALITY	ACCION VERAPAZ
	FUNDACIÓN MON-3
2. MEDIUM QUALITY	ADRA
	CODESPA
	FUNDACIÓN ADSIS
	SOTERMUN-USO
3. MINIMUM QUALITY	CÁRITAS ESPAÑOLA
	MANOS UNIDAS
	PROYDE

² Table 2: Own elaboration

³Table 3: Own elaboration

GRAPHIC 1



As stated above, we performed an analysis on a sample of 9 NGDOs for Development, studying 10 items of information which we consider essential in the publication of information on these. In the "Table 2" We can see the result of the data explained above, in the vertical axis is in the first column the name of the entity, in the second column the number of projects carried out in 2014 by that entity, in columns 3 to the penultimate, is the weighting for items which as indicated is a percentage of projects that meet the requirements of item, and finally in the last column we find the result by entities quality index (calculated by the arithmetic average of the items on the total number of projects). Finally, in the last row of the table we are the arithmetic mean for items that will allow us an assessment of these.

Regarding the index score, we can see that we have very different qualifications, with a final score high means that in global, publicly present lot and detailed information about their projects. We have classified the entities into three groups, which indicated in the "Table 2".

- High quality: It consists of entities with a total quality index of between 0.8 and 1. Of the total sample have two entities that meet these characteristics. Action Serapes and Mon-3, although they have high results Foundation analysis is quite different. For Action side Serapes note that has a higher volume of projects (38 more than Foundation Mon-3), and can see that each item has a uniform valuation, all have a high score except the publication of the social impact of their projects in any of his projects reflects that. On the

other hand, Mon-3 Foundation has a very small number of projects, and nevertheless, fails to disclose information on who and how many are beneficiaries of their projects and what has been its social impact on these.

- Media quality: entities with a total quality index equal to or greater than 0.6 and less than 0.8 is up. The total sample there are four entities that meet these requirements (ADRA, CODESPA Foundation Adsis, Sotermun-Use). The common ground could be that most entities have a great score on most items but in 2 or 3 drops to a very low score by making the total score dropped significantly. Most go weak in the information on the social impact (Item 10), on the number of beneficiaries (Item 9) of the project and on the breakdown of project funding (Item 6). Some difficult to measure as item 10 and 9, but not as much as other item 6.

- Low quality: entities with greater than or equal to 0.5 and less than 0.6 total index were up. The total sample there are three that meet these requirements (Spanish Caritas, Manos Unidas and PROYDE). The Spanish Caritas entity is curious because or disclose all information about all projects of an item or absolutely not reveal any information, does not reveal any project or different sources of funding and its funded total, nor who and how many are their beneficiaries and their social impact.

Otherwise, if we look at the results not from the point of view of entities, if not from the point of view of the items, meaning what is the level of global compliance with what information published entities, we get quite clarifiers results . As we can see in the last row of the "Table 2" we mean of the results by item of all entities studied. Let's focus on items whose average total valuation is lower. On the one hand we have the items that do not exceed 0.5 to 6.9 are the item number 10.

The item number 6 deals with information about the breakdown of the amounts of funding from different sources of funding, the average rating is very low being only 0.38 of 1 is fulfilled, from an objective point of view it can be concluded that this is an easy thing to calculate, easy to meet by the entities, so we ask the question because so few publications appears. It is a very poor for the facility that would publish results. It could have the cause the NGDO not consider relevant the data. Or otherwise if the entities do not publish this breakdown, which a priori could be the cause if to be financed in large amounts of entities with a vision mission or corporate social responsibility that is inconsistent with the rationale of an NGDO, for this is not interested in publishing this data.

On the other hand we have the item number 9 with an average of 0.43 which is measured quantitatively information about the beneficiaries of projects. The average is very low, and also very dispersed, as the rise a few entities with higher valuation. Therefore the conclusion is that only such information appears in public data NGDOs. It is very difficult to measure in some cases, but not should not be published nothing about the number of beneficiaries in a project. From this study considered not only the direct beneficiaries should know, it is easier and can carry an approximate record, but it is also necessary to know the indirect beneficiaries to evaluate and measure the extent of the whole project itself.

Finally, the item number 10 with an average of 0.15, is not believed necessary to discuss what the results are very bad and little is known of this data. It is a reality, the NGDOs do not usually make the effort to publish the social impact of their projects or their actions, and it is true they are not required, but as has been said above, it is a moral reason. Objectively measure the social impact is a complicated process of making, for several reasons, the impacts are very difficult to quantify, as the industry, people, short medium or long term, and infinite variables to consider. But if you would have a great value an intention to assess the social impact, it could be done as proposed a joint report (internal assessment to the NGDO and external) Simplified to have several points of view about what has been done as it has affected the environment. Only a reflection report, which clearly will not be any absolute truth (because the impact is somewhat complicated to measure in numbers or secure data), but if an idea of what has been the work. It is very important that there is self-criticism by the NGDOs, is something that is consistent with its rationale, and this would make them more valuable and greater social support, since errors always exist, but if known (or have minimal knowledge and / or control) can be minimized, thus optimize the activity. In terms of development NGDOs and their work to serve the neediest, optimize cover would result in greater number of needy with fewer resources. And surely greater social support, since society could empathize more with these entities. This proposal is not about being absolutist, otherwise it is shuffling a cause and how to improve the publication of social impact by NGDOs. By reasoning without being more ambitious than a theoretical and reflection for further growth in the sector analysis.

With regard to the other items, usually with a high valuations must say, which is very positive as it could be said that NGDOs meet minimum publication of information although not mandatory by law. Generally public information written in the memories of the NGDOs on projects is a brief description explaining the field of action, target area, usually name the cost or amount financed and sometimes also the source of funding.

Arguably met in most cases, but it unambitious anyway, since they publish the minimum information on many occasions that publish less information than they do would be a scam for individuals and companies who support. These entities survive and grow through social support, it should be aware that the more quality information and explanatory and closely providing a point of valuation and self-criticism, and not only transparency of accounts published will get more support, monitoring and reliability.

7. CONCLUSIONS

In conclusion we want to stress the idea that knowledge and regulation about NGDO are halfway, and there is still much work to do. These were born as a need of society for equality of human beings and sustainable development of society, and that in relatively few years have proven to be an essential sector. Therefore the growth of these entities and the sector itself, which has been exponentially in recent decades, it has been legally forsaken accordance with the level of growth of these. It has generally been greater level of importance, growth and accountability of these organizations in society, more than the real exigencies in the bureaucratic sense. Meaning that the real growth in every sense of the Third sector have not had the same level of representation in laws. This unequal growth has been due to the urgency of meeting injustices of society has been greater than the need for bureaucratic processes. To be able to have a knowledge of the possible needs of these organizations a based study has realized the critique in the current reality and which is the situation of these entities. The study has concluded on the current situation of the NGDO is poor in regulative matter, concretely for the lack of a law or laws that regulates these organizations as such (not only in the group of not lucrative entities) and that implicitly it carries to a safety lack and also implies its legal needs uncovered since they enter a more wide group of entities that share interest but are not the same. For previously exposed it has concluded that it needs to rethink the bureaucratic and social treatment of NGDOs in a way that had not been done before. It cannot borrow similar laws in other sectors or entities, but it has to contemplate as a kind of different from the above entities and analyse which needs have implicit to its work and its nature. And these needs are fully supported in how society is defined and what their vision is, as they are two actors that feed for their existence, unequal society in which we live needs the NGDOs and vice versa. It has given great importance to social impact analysis, the publication of relevant information as a tool of proximity to society and

corporate social responsibility because it is something that NGOs are implicit in their moral for their work to serve the people. Although suspicion that the annual reports of the companies tend to be poor in the depth of the information was available, it has made an index that verifies it. Mostly NGOs not publish a thorough information about its projects and activities, and should be the opposite, information should be available to everyone, as it is society that gives life to these entities Therefore, it has to create a level greater demands on the information that is published by the NGOs and especially in the publication of the analysis of the results of their projects. It is obvious that the demands made in this project are not easy, but it was necessary to change an approach about the third sector. The whole process proposed here is more cumbersome and expensive, and requires a level of initiative and very high activity. Definitely is an issue that concerns all sectors of society, and we deserve a moral criticism.

Extolled sometimes for their effectiveness against government action and its proximity to vulnerable sectors and criticized others for their lack of preparation or manage abundant public funds, among other criticisms, NGOs face in this century many challenges arising from the new distribution of roles between state and market and the need to redefine their role. It would be interesting could do independently and based on their own thinking and unmediated by the other two sectors, certainly much more powerful. Time will tell whether or not capable, but if you do not maintain their own specificity and autonomy and values that gave rise What is the reason for their existence? If they manage to define their space, improve their methods of operation and link increasingly numerous social sectors its existence it is guaranteed. And if not, would have to invent

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