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NON-GOVERNMENTAL ORGANIZATIONS IN THE FACE OF A DILEMMA: ACCOUNTING BOOKS VERSUS SIMPLIFIED RECORD OF REVENUES AND COSTS

According to the latest report of the Central Statistical Office³, about 91.8 thousand non-governmental organizations operate actively in Poland. It is estimated that more than half of them are faced with the dilemma of applying simplified record of revenues and costs as an alternative to accounting books. Therefore, the purpose of this paper is a benefit and cost analysis of both these forms of accounting records, with particular regard to objective premises determining the purposefulness of their application. To achieve this goal the following hypothesis was adopted: internal determinants of the NGO determine the choice of the form of accounting records. The analysis shows that the greatest benefits resulting from the application of simplified records of revenues and costs will be related to small non-governmental organizations, focused primarily on the implementation of local social initiatives and whose main source of funding are membership fees and donations. In turn, those entities, whose aspirations extend beyond local markets, characterized by a large diversification of financing sources and high growth potential, should decide on maintaining accounting books.

The author applied the following research methods: literature studies, the analysis of legal acts as well as induction and synthesis methods used in the formulation of conclusions.

Keywords: third sector, non-governmental organizations, NGO, accounting books, simplified record of revenues and costs.

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1. INTRODUCTION

Non-governmental organizations are local, national or international associations of citizens, which are not part of governmental structures and whose activity is not profit-oriented⁴. They are aimed at serving, above all, public interest focusing on supporting and/or acting with the intention to achieve social, political or economic objective⁵. They are characterized by a formal character, structural independence from public authorities, non-commercial nature, self-governance and voluntary membership⁶. Non-governmental organizations, similarly to other legal persons in Poland, are governed by the provisions of the Accounting Act. However, some of them can resign from keeping accounting books in favour of the simplified records of revenue and costs dedicated to those entities. It is estimated that even a half of the third sector (about 50 thousand non-governmental organizations) faces a dilemma of whether to keep simplified records of revenue and costs or not.

The aim of the article is to analyze benefits and costs resulting from keeping accounting books and simplified record of revenues and costs by non-governmental organizations in Poland, with particular consideration given to objective premises deciding about the purpose of their application. Realization of such an objective required the formulation of research hypothesis as follows: internal conditions of a non-governmental organization determine the choice of the form of accounting records. The author applied the following research methods: literature studies, the analysis of legal acts as well as induction and synthesis methods used in the formulation of conclusions.

2. NON-GOVERNMENTAL ORGANIZATIONS IN PUBLIC STATISTICS⁷

The primary legal act regulating the rules of functioning of non-governmental organizations in Poland is the Act on public benefit activity and voluntary work from 2003⁸. Pursuant to art. 3(2) of this act, a non-governmental organization is a legal person or a unit with no legal personality, which is a non-profit unit outside the public finance sector, whose legal capacity is regulated by a separate act and which is established on the basis of the legal provisions, including foundations and associations. According to the latest report of the Central Statistical Office, about 91.8 thousand non-governmental organizations operated actively in Poland in 2016. They all brought together 9.1 million members and employed 138.4 thousand employees (counted on a full-time equivalent basis). Most of them were involved in sport, tourism, recreation and hobby.

Detailed structure of active non-governmental organizations in Poland taking into account their legal form is presented in figure 1.

⁴ J. Rydzkowski, *Słownik Organizacji Narodów Zjednoczonych [Dictionary of the United Nations]*, Warszawa 2000, p. 51.

⁵ D. Moroń, *Organizacje pozarządowe – fundament społeczeństwa obywatelskiego [Non-governmental organizations – the foundation of civil society]*, Wrocław 2012, p. 16.

⁶ E. Leś, *Leksykon polityki społecznej [Social policy lexicon]*, ed. B. Rysz-Kowalczyk, Warszawa 2001, p.104.

⁷ Based on the CSO 2017: *The activities of associations and similar social organizations...*

⁸ The Act of 24 April 2003 on public benefit and volunteer work (Journal of Laws 2016, item 239 as amended).

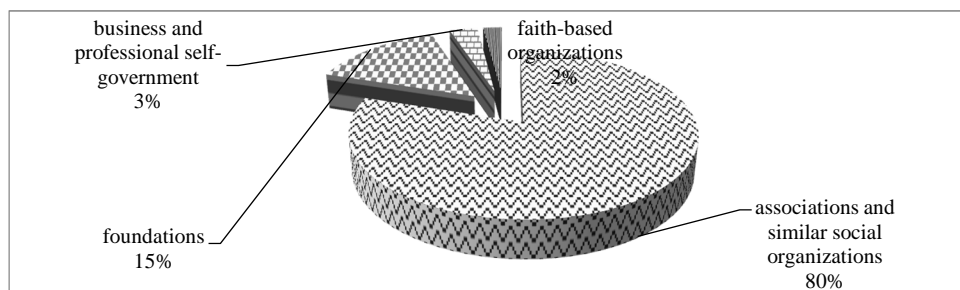


Fig. 1. The structure of active non-governmental organizations in Poland in 2016

Source: author's own elaboration based on the Central Statistical Office 2017, p. 1.

It is estimated that in 2016 even 76% non-governmental organizations generated the annual revenues below 100 thousand PLN, 19% had resources from 100 thousand PLN to 1 million PLN, and only 5% entities under study had revenues over 1 million PLN. It is worth underlying that non-governmental organizations conducting business activity constituted only 9% of all entities under study.

The detailed structure of revenues of non-governmental organizations in Poland in 2016 is presented in fig. 2.

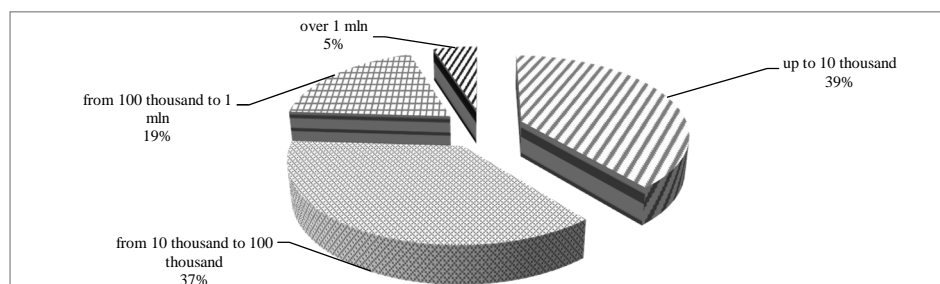


Fig. 2. The structure of revenues of non-governmental organizations in Poland in 2016

Source: author's own elaboration based on CSO 2017, p. 8.

A specific form of functioning of non-governmental organizations in Poland is the status of a public benefit organization. A non-governmental organization can be recognized as a public benefit organization if it complies with specific requirements. They are among others⁹:

- 1) conducting statutory activity for the sake of the whole community or a defined group of entities on the condition that this group is selected on account of its particularly difficult living or financial situation in relation to the rest of the society;
- 2) conducting economic activities only as additional activities in relation to the public benefit activity and allocating the entire income in the activities mentioned in point 1;

⁹ The Act of 24 April 2003 on public benefit and volunteer work..., art. 20 item.

- 3) having a statutory collegiate institution of monitoring or supervision that is separate from the management board and not supervised by the management board as far as internal monitoring and supervision are concerned.
- 4) having relevant provisions in the statute required by the law.

In 2017, 8.8 thousand non-governmental organizations were entitled to receive 1% of the personal income tax. It means that only one in ten non-governmental organization in Poland had the status of a public benefit organization.

In conclusion, it is worth emphasizing that in 2016 most non-governmental organizations conducted activities mainly locally and regionally (36% and 37% respectively) and operated only on the basis of social work (61%). The share of entities, which operated in the whole country amounted to 21%, whereas there was only 6% of the entities of international character. 25% of organizations declared employment on the basis of civil-law contracts, whereas only 14% declared entering into employment relationship.

3. ACCOUNTING BOOKS AS A BASIS OF THE ACCOUNTING RECORDS IN NON-GOVERNMENTAL ORGANIZATIONS

The fundamental legal act regulating the rules of maintaining accounting books in Poland is the Accounting Act¹⁰. Its provisions are of general character as they relate to all entities obliged to comply with them, including non-governmental organizations. It is worth noting that in the literature the interest in the issue of accounting in the third sector is relatively low. The issue of accounting in non-governmental organizations is addressed, among others, by Spiro 2002¹¹, Agyemang et al. 2012¹², Czubakowska, Winiarska 2015¹³, Supera-Markowska 2014¹⁴, Nawrocki 2017 and other authors¹⁵.

The accounting of non-governmental organizations, similarly as in other business entities, shall include among others¹⁶:

- 1) the adopted accounting principles (policies);
- 2) keeping, based on the accounting documents, the books of accounts which record the entries of the events in a chronological and systematic manner;
- 3) a periodic determination or verification, through a stocktaking, of actual balances of assets, liabilities and equity;
- 4) measurement of assets, liabilities and equity, and determination of financial result;
- 5) preparation of financial statements.

¹⁰ The Act of 29 September 1994 on Accounting (Journal of Laws 2018, item 395 as amended, art. 2 item 1 p. 1).

¹¹ P.J. Spiro, *Accounting for NGOs*, Chicago Journal of International Law, Vol. 3/2002, No. 1, p. 161–169.

¹² G. Agyemang, B. O'Dwyer, J. Unerman, M. Awumbila, *The nature of knowledge sharing in NGO accounting and accountability processes*, London 2012.

¹³ K. Czubakowska, K. Winiarska, *Rachunkowość jednostek nieprowadzących działalności gospodarczej [The accounts of entities not engaged in business activities]*, Warszawa 2015.

¹⁴ M. Supera-Markowska, *Rachunkowość organizacji pozarządowych [The accounts of non-governmental organizations]*, Warszawa 2014.

¹⁵ W. Nawrocki, *Rachunkowość fundacji i stowarzyszeń [The accounts of foundations and associations]*, ODDK, Gdańsk 2017.

¹⁶ The Act of 29 September 1994 on Accounting..., art. 4, item 3.

The first from the enumerated elements is the adoption of accounting principles (policies). In the case of non-governmental organizations, the correct preparation of this document is particularly important as it provides true and fair view of the financial situation of the entity, irrespective of the nature of its activities, sector or the specific organizational structure¹⁷. Another elements of the accounting system include: keeping accounting books, stocktaking, measurement of assets and liabilities as well as determination of financial result. In this scope, obligations imposed on non-governmental organizations are not, as a rule, different from the requirements set on other business entities. The final product of the accounting system is the financial statement. Since 2017, non-governmental organizations have been obliged to prepare financial statements in accordance with annex 6 to the Accounting Act. It shall include the balance sheet, the profit and loss account as well as notes. It is worth emphasizing that the three-element model of the financial statement applies to all non-governmental organizations, and even those, which fulfill quantitative criteria specified in art. 64 of the Accounting Act and are subject to examination by the auditor. At the same time, non-governmental organizations can present financial statement in more detail, e.g. in accordance with annex 1, if they prefer this manner.

Table 1. Benefits and costs resulting from adopting accounting books as a fundamental records in non-governmental organizations

Accounting books	
Benefits	Costs
<ul style="list-style-type: none"> • access to true and fair information confirms the transparency of realized tasks; • enhancing the image of the organization as a partner to social tasks and an expert in a given field, • facilitated control and financial supervision; • easy application and settlement of grants, projects, subsidies; • the possibility of using the accounting system as a competitive advantage in the fundraising process. 	<ul style="list-style-type: none"> • the necessity to bear costs related, among others, to the purchase of the financial and accounting programme and staff employment; • time-consuming activities resulting from many statutory obligations, e.g. preparation of the financial statement, conducting a stocktaking; • frequent changes in the rules of law; • risk of fraud.

Source: author's own elaboration.

Such an extensive scope of responsibilities results in the fact that keeping accounting books allows the access to true and fair information. In the case of the third sector entities, the information function of accounting is particularly important as it confirms the transparency of realized tasks. Control function is equally essential as, on the one hand, it facilitates financial supervision, on the other hand, however, it reinforces the conviction that non-governmental organizations manage their resources fairly and reasonably. Moreover, it is easier for non-governmental organizations, which decide to keep accounting books, to settle grants, projects

¹⁷ B. Sadowska, *Modelowanie polityki rachunkowości Państwowego Gospodarstwa Leśnego Lasy Państwowe* [w] *Dylematy i perspektywy rozwoju finansów i rachunkowości [Modelling of the accounting policy in the State Forest National Forest Holding [in] Dilemmas and perspectives for the development of finance and accounting]*, ed. P. Szczypa, A. Zimny, Konin 2017, p. 148.

and subsidies and they can use this fact in the fundraising process. On the other hand, however, non-governmental organizations, which keep accounting books, face the necessity to bear some costs. These costs are related, among others, to the purchase and actualization of financial and accounting systems as well as employment and/or staff training. What is more, on account of frequent changes in the rules of law, keeping accounting books is fairly complicated and time consuming. Another disadvantage is also the risk of fraud.

Table 1 presents a synthetic summary of benefits and costs resulting from adopting accounting books as a fundamental accounting records in non-governmental organizations.

An alternative to keeping accounting books in non-governmental organizations is simplified records of revenues and costs. The necessary condition to keep it is a formal decision of the approving authority indicated in the statute. The lack of such a decision means the necessity to apply the Accounting Act.

4. SIMPLIFIED RECORDS OF REVENUES AND COSTS AS A FOUNDATION OF ACCOUNTING RECORDS IN NON-GOVERNMENTAL ORGANIZATIONS

The possibility to keep simplified records of revenues and costs in non-governmental organizations results from art. 2 item 5 of the Accounting Act. In accordance with this provision, the possibility of resigning from keeping accounting books relates only to a specific group of entities. They are non-governmental organizations, excluding capital companies, as well as associations of local government units, which comply with the following conditions¹⁸:

- 1) operate in the area of public tasks;
- 2) do not conduct business activity within the meaning of the Act on freedom of economic activity;
- 3) do not have the status of a public benefit organization;
- 4) generate revenues only from: non-profit making public benefit activities from membership contributions, donations, bequests, inheritances, grants, subsidies, revenues from public donations, paid public benefit activity from sales of goods and services, sales, hiring or leasing assets as well as from interest on cash;
- 5) in the year preceding the year of the choice of keeping simplified records of revenues and costs, they generated revenues only from the sources specified in point 4, in the amount not exceeding 100 000 PLN.

The formal and legal requirements concerning keeping simplified records of revenues and costs are indicated in the Regulation of the Minister of Finance from 18 December 2015. Its provisions indicate that simplified records should be kept in Polish language and currency, and the entries should be made fairly, accurately, legibly and indelibly on the basis of true and fair evidence. Simplified records include four elements. They are¹⁹:

- 1) a summary of revenues and costs specified in annex 1 to the Regulation, which shall list generated revenues including: non-profit-making and paid public benefit activity and other activities as well as tax deductible costs and non-deductible costs;

¹⁸ The Act of 24 April 2003 on public benefit and volunteer work..., art. 10a item 1.

¹⁹ Regulation of the Minister of Finance from 18 December 2015 on keeping simplified records of revenues and costs by some non-governmental organizations and associations of local government units (Journal of Laws 2015, item 2178, § 2).

- 2) a summary of cash flows specified in annex 2 to the Regulation, which fulfills control function and aims at settling exempted income assigned to statutory objectives or other ones;
- 3) employees' payroll sheets;
- 4) a list of tangible and intangible assets related to the conducted activity.

It is worth emphasizing that non-governmental organizations that maintain simplified record of revenues and costs are exempted from the obligation to prepare the annual financial statement and accounting policy. Moreover, a relatively easy process of implementation and keeping simplified records, not entailing organizational difficulties, results in the fact that this form of records is particularly attractive for new social initiatives and those non-governmental organizations, which face the problem of the lack of qualified financial and accounting staff. On the other hand, however, it is a common practice, resulting from using cheaper simplified records, to make simple settlements, which results in the fact that the amount and quality of the presented information is highly insufficient and subject to a high risk of error. This, in turn, may negatively influence the image of the whole third sector. The decision about maintaining simplified records of revenues and costs may not only spoil relationships with the environment and contribute to financial discrimination of the entities, which use it, but also hinder financial supervision and may result in application difficulties.

A synthetic summary of benefits and costs resulting from keeping simplified records of revenues and costs as a basis of accounting records in non-governmental organizations is presented in table 2.

Table 2. Benefits and costs resulting from keeping simplified records of revenues and costs as a basis of accounting records in non-governmental organizations

Simplified records of revenues and costs	
Benefits	Costs
<ul style="list-style-type: none"> • facilitated creation of new non-governmental organizations, which may affect quantitative development of the third sector; • reduced costs of the day-to-day keeping accounting books and the lack of the obligation to prepare the financial statement; • reduction of the staff-related weaknesses of the smallest non-governmental organizations – the lack of qualified financial and accounting staff; • a relatively easy process of implementation and keeping simplified records as a form of accounting record. 	<ul style="list-style-type: none"> • reduced transparency of activities realized by non-governmental organizations; • risk of errors; • deterioration of relations with the environment – the so-called ‘second-class citizens’; • hampered financial supervision, • application difficulties and financial discrimination.

Source: author's own elaboration.

The possibility to keep simplified records of revenues and costs takes into account the postulates of numerous small associations and foundations, which for years have considered the obligation to maintain accounting books and prepare detailed financial statement as one of the

main obstacles in their activities²⁰. On the other hand, however, experience proves that keeping accounting books is not only a formal requirement. They constitute a true and fair source of information and are a ‘tool’, which shapes the image of a non-governmental organization and confirms the transparency of its activities.

5. ACCOUNTING BOOKS OR SIMPLIFIED RECORDS OF REVENUES AND COSTS?

It is estimated that even a half of the third sector, i.e. about 50 thousand non-governmental organizations, face a dilemma of whether to keep simplified records of revenue and costs as an alternative for accounting books. This is due to the fact that nearly three quarters of non-governmental organizations, which already operate on the market, generate annual revenues below 100 thousand PLN, only 9% of entities conduct business activity and only one in ten has a status of a public benefit organization (figure 3).

91,8 thousand	•the number of active non-governmental organizations in Poland
24%	•the percentage of non-governmental organizations which generate annual revenues above 100 thousand PLN
9%	•the percentage of non-governmental organizations conducting business activity
10%	•the percentage of non-governmental organizations with the status of a public benefit organization
about 50 thousand	•the estimated number of non-governmental organizations, which can keep simplified records of revenues and costs

Fig. 3. Non-governmental organizations in Poland in figures

Source: author's own elaboration based on CSO 2017.

Theoretically, the beneficiaries of simplified records of revenues and costs can be all non-governmental organizations complying with formal requirements specified by the law. In practice, however, there are some objective premises determining the purposefulness of their application. They are, among others, the scope and scale of operations, the number of employees, the kind of conducted business (paid, non-paid, economic) or sources of financing. A synthetic summary of internal conditions determining the choice of the form of accounting records by non-governmental organizations is presented in table 3.

The conducted analysis suggests that very small non-governmental organizations, which aim at the implementation of local social initiatives, and whose primary source of financing are members contributions and donations, will benefit the most from the simplified records of revenues and costs applied as a basis of the accounting records. In turn, those entities, whose

²⁰ H. Waniak-Michalak, *Nowe wymogi dotyczące rachunkowości stowarzyszeń i fundacji [New requirements concerning the accounts of associations and foundations]*, Accountancy No. 6/2015, <http://rachunkowosc.com.pl> (access: 01.02.2018).

aspirations go beyond local markets, characterized by considerable diversification of financial sources and/or strong growth potential, should decide on maintaining accounting books.

Table 3. Internal conditions (determinants) of the choice of accounting records by non-governmental organizations

No.	Characteristics of a non-governmental organization	Form of accounting records	
		Simplified record of revenues and costs	Accounting books
1.	Range of actions	- rather local;	- local, regional, national or international;
2.	Scale of operations	- small, focused on the realization of small social initiatives;	- small, medium or large;
3.	Number of employees	- several or none, charity prevails;	- from several to several dozen or more,
4.	Type of business	- primarily non-paid statutory activity;	- non-paid statutory activity or - paid and non-paid statutory activity;
5.	Sources of financing	- primarily members contributions, individual donations;	- considerable diversification of financial sources, among others, grants, donations, public collections, sponsoring, EU funds;
6.	Financial stability	- low, large dependence on members contributions;	- medium or large, enhanced with the tools used in the fundraising process;
7.	Growth potential	- low or very low,	- low, medium or large;
8.	Development perspectives	- maintaining the status quo.	- low, medium or great, resulting among others from the cooperation with the business, the willingness to obtain the status of a public benefit organization, starting business activity.

Source: author's own elaboration.

6. CONCLUSION

The above considerations concerning the relevance of keeping accounting books and simplified records of revenues and costs by non-governmental organizations in Poland do not close the discussion and the efforts to find a solution to the dilemma indicated in the title of the article remain inconclusive. It should be noted, however, that confidence in the third sector is a great capital, whose role cannot be overestimated. It is built over the years and when lost once, it is sometimes impossible to restore. With this in mind, non-governmental organizations are increasingly aware of the need to professionalize their activities, including those in the scope of financial and accounting services. Keeping accounting books may bring non-governmental organizations a range of benefits. They are, among others, building social capital understood as confidence in public institutions, improved relationships with the environment, competitive advantage in the fundraising process or enhancing the organizations image as a partner for social activities.

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**ORGANIZACJE POZARZĄDOWE W OBLICZU DYLEMATU:
KSIĘGI RACHUNKOWE VERSUS UPROSZCZONA
EWIDENCJA PRZYCHODÓW I KOSZTÓW**

Z najnowszego raportu Głównego Urzędu Statystycznego²¹ wynika, że w Polsce aktywnie działa ok. 91,8 tys. organizacji pozarządowych. Szacuje się, że przed dylematem zastosowania uproszczonej ewidencji przychodów i kosztów jako alternatywy dla ksiąg rachunkowych stoi nawet połowa z nich. Dlatego celem niniejszego opracowania jest analiza korzyści i kosztów obu tych form ewidencji księgowej, ze szczególnym uwzględnieniem obiektywnych przesłanek decydujących o celowości ich zastosowania. Realizacja tak postawionego celu wymagała sformułowania hipotezy badawczej o następującej treści: wewnętrzne uwarunkowania organizacji pozarządowej determinują wybór formy ewidencji księgowej. Z przeprowadzonej analizy wynika, że największe korzyści wynikające z zastosowania uproszczonej ewidencji przychodów i kosztów będą odnosić małe, nastawione przede wszystkim na realizację lokalnych inicjatyw społecznych organizacje pozarządowe, których głównym źródłem finansowania są składki członkowskie i darowizny. Z kolei te podmioty, których aspiracje sięgają poza rynki lokalne, charakteryzujące się dużą dywersyfikacją źródeł finansowania i/lub dużym potencjałem wzrostu powinny zdecydować o prowadzeniu ksiąg rachunkowych na zasadach ogólnych.

Wykorzystane metody badawcze to studia literaturowe, analiza aktów prawnych, a także metody indukcji i syntezy użyte podczas formułowania wniosków.

Słowa kluczowe: trzeci sektor, organizacje pozarządowe, NGO, księgi rachunkowe, uproszczona ewidencja przychodów i kosztów.

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²¹ *Działalność stowarzyszeń i podobnych organizacji społecznych, fundacji, społecznych podmiotów wyznaniowych oraz samorządu gospodarczego i zawodowego w 2016 r. – wyniki wstępne*, GUS, Warszawa 2017, s. 1, <http://stat.gov.pl> (dostęp: 01.02.2018).

