

Slovakia

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The article deals with the voluntary sector in Slovakia, the development of which is, on the one side, connected with the interests and needs of citizens, and on the other, with the inability of the state to cope with civil demands. History has shown that the voluntary tradition goes back to the period of the domination of collectivist and statist ideas. Facts and figures relating to the voluntary sector include: the purpose, number and distribution of non-profit organisations, their types according to activity, their different forms (foundations, associations, networks, i.e. contacts and information channels with national, local and foreign administrations which represent an important financial resource), and the economics of the non-profit organisations. The article goes on to detail legal regulations, and national and local policies. The article touches on the experiences of self-help groups in the health sector as well as the Slovak Humanity Council and the Youth Council of Slovakia. In conclusion, problems facing non-profit organisations are described: the paternalistic attitude of the state, unsatisfactory legislative and fiscal conditions, lack of experience and information and a general inability to manage these organisations, as well as lack of resources. Solutions for a more effective voluntary sector lie in better cooperation with state institutions, the business sector and foreign institutions, an improvement in management capabilities as well as in the creation of a clear mechanism for the provision of grants.

Keywords: Slovakia, voluntary sector, history of the third sector in Slovakia, types of non-profit organisations, funding, social networks

Introduction

One of the significant positive consequences of changes in Slovakia is the development of the third sector, which includes nonprofit nongovernment organizations such as foundations, civil associations, co-operative groups, clubs and corporations. Such groups give evidence of progressive, though not simple, revitalization of civil society in Slovakia. The nonprofit sector plays an important role in intensifying the plurality of democracy and development of a market economy.

The development of the third sector in Slovakia is connected with two basic influences. On one side, there are interests and needs of citizens, for which the great historical changes have opened the way to establish alternative institutions with diverse missions and goals. On the other side, the institutions and organizations of the state are not able to cover civic demands. To a certain extent, it is owing to the quantity of social, economic and technological changes emerging in

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the society, but it is also the consequence of a certain crisis of confidence in state institutions. The effect of such tendencies is the global growth of the third sector organizations which are the relationship between the state and its citizens. Power in active citizens, who have decided to resolve their own affairs with their own resources: whether it is the protection of basic human rights, the improvement of the environment, mutual aid and solidarity with neighbors or the necessity of satisfying cultural, religious and other needs. So, despite the strong inertia of etatism in relation to the civic sphere in Slovakia, the current changes and tendencies can be considered as irrevocable and among the most decisive in the process of forming a civil society.

History of the Third Sector in Slovakia

The existence of the third sector in Central Europe and also in Slovakia is connected with more than just the fall of communism after 1989. It has its own specific tradition going back to the period of the domination of collectivism and etatism ideas. In spite of the fact, that individual historical sources registered during the past centuries are based on not very exact or authentic data; generally, it is agreed that various forms of religious, civic, regional, local community self-help, and educational organizations have existed in Slovakia (once called "Upper Hungary") since the middle ages. Historically religious activities were prevalent. With the development of industry and the expansion of education and culture (the period under the rule of Maria Theresia and Joseph the Second) clubs and associations, especially of cooperative, education and cultural character were formed. For example, in 1878 during the political, social and cultural oppression of Slovakia by the Austrian-Hungarian Monarchy, there were 3,995 registered associations with 672,000 members in all of Hungary (Mannova, 1991). A hundred years later, during the communist government, there were only less than a hundred official registered organizations. The authoritarian and paternalistic character of the communist state was at the same time confronted by very low tolerance to pluralism and also pluralistic social subjects. Efforts were made to incorporate all the organizations in the National Front in order to control and manage their activity by the state and the Communist party.

Nearly all NPO's in Slovakia were founded after 1989. Before 1900 only two have continued to exist. They are the ZIVENA - the corporation of Slovak women, and the CORPORATION OF SAINT ADALBERT (church organization). From the period of 1900-1945, 14 organizations exist today (2.9%) including the CATHOLIC UNITY OF SLOVAKIA, SLOVAK CATHOLIC CHARITY and SLOVAK RED CROSS. From the period of 1946-1990 there are only 7.4% of organizations still existing the as INTERNATIONAL ASSOCIATION FOR STUDENTS IN ECONOMY AND TRADE, SLOVAK UNION OF NATURE AND LANDSCAPE PROTECTORS, and various sport clubs. The period after 1990 is illustrated in Table 1.

Table 1. Year of establishing organizations.

| PERIOD | NUMBER OF ORGANIZATIONS | |
|--------------|-------------------------|----------------|
| till 1900 | 2 | (0.4 %) |
| 1900-1945 | 14 | (2.9 %) |
| 1945-1958 | 9 | (1.9 %) |
| 1959-1968 | 9 | (1.9 %) |
| 1969-1979 | 8 | (1.7 %) |
| 1980-1989 | 9 | (1.9 %) |
| 1990 | 67 | (14 %) |
| 1991 | 65 | (13.6 %) |
| 1992 | 85 | (17.8 %) |
| 1993 | 102 | (21.4 %) |
| 1994 | 375 | (44.0%) |
| Not Known | 107 | (22.4 %) |
| Total | 852 | (100 %) |

As is illustrated above, more organizations have been established during the last 5 years. As is the case with any organization we don't know if they will survive. Some of them were established only as support for one concrete project, such as a culture event. Other survey sources, however, have registered considerable bigger numbers of nonprofits (Les, 1994).

Description of the Nonprofit Sector in Slovakia

Third sector organizations are based on the right of associating, of cooperating, on the right of free opinion and they provide a mechanism for citizen public initiative. They are important in such areas as charity, humanity, culture and education, environment, safeguarding of human rights and environment.

One important role in the development of this sector is played by foreign institutions and organizations, especially by the program PHARE of the European Union, through the support of the CIVIL SOCIETY DEVELOPMENT FOUNDATION and the PHARE DEMOCRACY PROGRAM. Registered organizations can apply for a subvention in defined areas of activity. The subvention, however, cannot be allocated to organizations whose domain is culture or leisure. The applicant must give evidence, that at least 30% of project funds will be covered by other resources. The Civil Society Development foundation does not grant resources for state programs. It is managed by a Board of Directors composed of 7 volunteers.

The most active organization in Slovakia, which collects data, runs as a clearinghouse, arranges meetings and joins in the research of nonprofit sector, is SAIA-SLOVAK ACADEMIC and INFORMATION AGENCY. It has at its disposal the complex statistical evidence about the nonprofit section.

Number and Distribution of Nonprofit Organizations

At the present time, it is difficult to characterize precisely the origin and number of individual types of NPO's. For the present, the unique and completed directory of NPO's, published in Slovakia by means of SAIA, gives addresses of 852 organizations, from which they have received relatively complete data, from a total of 6,000 distributed questionnaires. This directory is divided into two parts: foundations (232) and other nonprofit organizations (620). The mentioned distribution follows the character of the Slovakian legislature which only distinguishes two basic categories of NPO's. The directory reflects of self-identification of organizations.

Main Types of NPOs According to Activity

From the point of view of the orientation of the NPO's, the following groups can be differentiated:

1. Humanitarian and charitable organizations: e.g. Peace Society in Slovak Republic, World for Children Fund, HOMO HOMINI...
2. Educational and cultural organizations: e.g. Academy of Education, BIOEKO fund, Open Society Fund...
3. Youth and children organizations: e.g. IUVENTUS, Fund for Development of Youth Sport and Culture, Children Fund...
4. Environmental organizations: e.g. Ecology Fund, Tree of Life Club, GEOEKO Fund...
5. Human rights and minority organizations: e.g. DEMOCRACY, FREEDOM, Minority Right Groups-Slovakia, Slovak Humanity Council...
6. Family, seniors and women organizations: e.g. PRO FAMILIA Foundation, Unity of Pensioners in Slovakia, Zivena-Association of Slovak Women...
7. Organizations for handicapped people and chemical dependency: e.g. League against AIDS, Abstinent Club, MANNA Fund, Benedict Agency...
8. Homeless, unemployed people and prisoners: e.g. MOTOHUMANIC Fund, HUMANITA Fund, EMMANUS Center, Jensus for everybody...
9. Service organizations for NPOs: e.g. SAIA

Foundations

Of the registered foundations (232), the majority of them are providing activities in education, cultural development and in youth organizations: more in charity and humanity, less in the field of environment, human rights and minority affairs. Some of the foundations cover various categories of activity, but from the point of view of a clear classification, we have placed them in types according to their primary activity.

Other Nonprofit Organizations

The other groups of NPOs can be differentiated like foundations. The most prevailing types are educational, cultural and youth organizations, in comparison with charity, humanity and service organizations.

Both types of NPOs (foundations and another NPOs) could be distributed in detail according to their activity, demographic categories and age groups.

Social Networks of Nonprofit Sector

An important component of the social networks of nonprofits are the contacts and information channels which connect them with national and local administrations. They are an important financial resource which assists in meeting financial demands of individual organizations. Local resources include:

- a. foreign foundations or programs registered in Slovakia: e.g. Open Society Fund, Environmental Partnership for Central Europe, Partners for Democratic Change...
- b. inland organizations providing financial resources: e.g. Slovak Humanity Council, Youth Fund, Hope Account
- c. State funds providing financial resources: e.g. State Culture Fund PRO SLOVAKIA, State Environment Fund, State Physical Culture Fund...
- d. grant commissions: e.g. Ministry of Labor, Social Affairs and Family, Ministry of Health Services, Ministry of Environment...
- e. inland enterprises: banks, state enterprises, investment societies, private enterprises, businessmen, privatization funds, lotteries...
- f. private persons: representatives of political life, individual citizens, and anonymous donors.

Subventions for nongovernmental organizations given by government in 1994 were granted by the following departments: Ministry of Environment, Ministry of Culture, Ministry of Labour, Social Affairs and Family, Ministry of Interior, Ministry of Health Services, Ministry of Education and Science, Ministry of Justice and the Ministry of Agriculture.

Currently one could characterize the government general grant distributing policy to the nonprofit sector as missing. Nongovernmental organizations receive support from the state in a relatively complicated form. In some departments the state has reduced support for the third sector two or threefold (e.g. Ministry of Labor, Social Affairs and Family, PRO SLOVAKIA Fund).

A part of the nonprofit sector is influenced by its foreign contacts and foreign financial resources. Besides SAIA, which has cooperated for long time with foreign countries, the collaboration of other NPOs could be characterized as just beginning. The number of such NPOs is about 15.9 per cent of the total number of NPOs. In spite of a relatively small number of them, such NPOs indicate a new drive to get foreign experiences, help and knowledge.

Examples of foreign resources are:

- a. American foundations: e.g. Civil Society Fund, Rockefeller Brothers Fund, The A.W. Mellon Foundation...
- b. European foundations: e.g. Council of Europe, Charities Aid Foundations-Charities Know How Fund, Westminster Foundation for Democracy...

c. Japanese foundations: The Sasakawa Peace Foundation-The Sasakawa Central Europe Fund

d. International institutions: these institutions associate with particular national institutions, provide support services to national institutions as well as some grants (Nonprofit, April, 1994: 12)

e. Anonymous foundations; there are American and European foundations, which want to remain anonymous for various reasons, but they give grants to NPOs.

An important component of the social networks are services they provide to third sector organizations. The organizations most well known is the SAIA, but a spectrum of services are also provided by organizations such as Slovak Humanity Council, Youth Council of Slovakia, and Life Tree. Actually, SAIA provides information and services for scholars interested in visiting foreign countries; it distributes books as a gift from United States, organizes the seminars. In 1993 it began to organize training for organizations of the third sector. The project was carried out in cooperation with SUPPORT CENTERS INTERNATIONAL, Washington, D.C. The Center created a working group "Service Center of the Third Sector", which takes care of needed activities. It created and developed a database as a first step and published the first version of the NPOs directory in Slovakia. It has also developed publication activities including the JOURNAL NONPROFIT, which is published as a monthly periodical, and a publication titled "For Vital Volunteer Sector: International Proclamation of Basic Principles" (Johns Hopkins University, 1994) which contains principles to follow for NPOs.

Slovak Humanity Council

It is represented by 116 humanity and charitable organizations, foundations and funds. Its activity is focused on support of volunteers interested in dealing with handicapped and social dependent groups of citizens. Further, they are oriented toward social dependent groups, such as children in juvenile homes, homeless, refugees, social welfare families, a part of the pensioners, on help for single mothers, on prevention of drug addiction, AIDS etc. (Slaby, 1994).

Youth Council of Slovakia

The Youth Council of Slovakia (YCS) is a service organization for a substantial part of the 252 registered civil youth associations in Slovakia. The structure of these organizations can be divided into 4 groups: professional, political, special-interests, and children organizations. YCS represents the only national youth council in Eastern Europe, which has continually existed. It has an international reputation partially because it is a member of important European and world youth structures. It is also active in the legislative, and social sphere.

The most recent initiative is the Foundation for Support of Studies in Trnava, which was established at the beginning of 1994. This foundation offers training programs in the form of seminars, workshops, meetings etc.

Economy of Nonprofit Organizations

The law that regulates the economy of foundations and civil associations is very important and complicated. The Commercial Code canceled the No.13 sections 1 and 16, and section 3 of the Law about association of citizens No.83/1990, which referred to a modification in the Economic Law-Part IV concerning the economy of social organizations (Magurova, 1994). A revision of the economy law for foundations is still in a procedure. The workers of foundations and civil associations are required to search for information on what is allowed or forbidden to foundations and civil associations. Actually, the most important question for all is the possibility or not to have a commercial activity. The foundations have no problems when seek a permit to start commercial activities, but it is difficult for civil associations. The wording of the Law No.83/1990 about "business activity" is not precise and sufficiently specified. In practice, the state Business Office is the only instance to interpret the law. Foundations and civil associations must also keep a daybook, book of claims and obligations, subsidiary books about other components of property and about liabilities in labor relations. Many concrete items must also keep a daybook.

On the basis of the above mentioned business regulations, the nonprofit organizations have no possibility to develop commercial activities and many of them must fight every day to survive. The public is informed about their situation only sporadically because the direct mass media influence is very limited and concentrated on a promotion of charitable, religious, humanitarian, educational and cultural events. Contradictory reactions of the public are usually evoked through activities of environment protectors, which are meeting with authoritarian lobbies of economic and political subjects (e.g. problems of the construction of nuclear power plants, water dams...). Generally, the public is accepting the activities of the voluntary sector in very diverse ways and in diversified threshold of sensitiveness in face of concrete problems.

The educational and humanitarian activities have been developed in accordance with the Slovak tradition of social solidarity which was a representative part of the national culture.

Legal Regulation

The legal situation concerning the third sector in Slovakia is complicated and unclear. According to the old federal Law No.83/1990, Civil associations must be registered at the Ministry of Interior. New foundations are regulated by enactment of the No.20b-20e of Civil Code. Unfortunately, there is still no specific laws on foundations. However, there is a version of the law on nonprofit organizations, which was presented to committees of the National Council in 1994. According to the latest information, it was supported by a great number of the former deputies in the National Council. The existence of NPOs is charged by a limited legislative framework for their activity. The tax laws relating to business subjects creates only minimal space for sponsoring of nongovernment organizations. In addition NPOs must pay a VAT from 6% to 25% for services, equipment and donations, which come from abroad. Social and health insurance contributions of employees

must be paid at the rate of 38% which represents an immense financial burden, from which the NPOs which are not exempted in comparison with government organizations (Kostalova, 1994).

Expected legislative regulation could promote the transformation process, namely in social, health, scientific, cultural and sport activities of the third sector, because businesses would receive tax remissions for sponsoring nonprofit organization. At the same time, it would be desirable to abolish discriminatory conditions in the insurance system, because NPOs are at an disadvantage in comparison with state organizations: and it would be desirable cancel the VAT in relationship to NPOs.

The financial situation of NPOs is complicated by:

- disproportionate tax of business sphere, which could meaningfully help the third sector,
- contributions of the third sector to National Security and funds, which remove financial sources from this sector,
- value added tax, which the third sector pays to the state, in spite of not receiving financial support from the state and receiving financial support mostly from sponsors (according to information by Galik, 1994).

National and Local Policy

The actual government makes policy for the nonprofit sector in a juridical sense. The state does not exceedingly support the development of the nongovernmental sector explicitly, but on the other side it does not make confrontational efforts in its disfavor. The relationship between the national and local policy as it relates the third sector can be characterized as rather dispassionate. The nonprofit organizations seem to be of marginal interest to actual Slovak administration, because it does not speed up the acceptance of the bill about nonprofit organizations, nor the modification of fiscal conditions on behalf of nonprofit organizations, nor on behalf of the business sector as a potential source of donors. The mutual cooperation between the government and the nonprofit sector operates in the above mentioned sectors of education, health, environment, and culture, and to a certain extent within the Ministry of Foreign Affairs, e.g. of its special department, on the basis of agreement at the inter-governmental level. It is related to an agreement with the European Union that obliges Slovakia to provide support for specific forms of activity within the nongovernmental organizations (e.g. on behalf of the Civil Society Development Foundation, financed by the PHARE Program).

The possibilities of supporting the nonprofit sector by local administrations depend mostly on financial resources, which are actually very limited due to great restriction on municipal budgets.

As illustration of the activity and development of the nonprofit sector in Slovakia, we have chosen two examples of various activity fields:

1. youth organizations in Slovakia,
2. self-help organizations in the health sector.

Contemporary youth organizations present a colorful mosaic composed of dozens of entities in a civic society. All 64 registered youth associations represent the

institutional embodiment of real group and social interests of the youth. (The state applies a principle of subsidiarity towards all of them without any exception.) Besides youth organizations that are close to parliamentary political parties, there are various special-interest, professional, religious and charitable, and beneficial youth associations. The list of members of the YOUTH COUNCIL OF SLOVAKIA includes about 40 bodies, that claim to be youth associations or to be aimed at working with young people. The YOUTH COUNCIL OF SLOVAKIA as a union of youth associations partners with the state during the most important periods of the decision making process. In the governmental politics of Slovak Republic, as it relates to young people, the priority is given to public participation of young people aimed at concrete areas of social life, or eventually on marginalized social groups of children and youth. But the real distribution of financial support among various programs did not match the degree of seriousness of respective problems of youth in this country. As a rule, the financial subsidy was granted to the well arranged projects which guaranteed the bringing of the program into reality. On the basis of the sociological research, made by the Institute of Sociology in 1993, the activities of youth associations working with young people are oriented in the following problems: alcoholism, prostitution, delinquency and criminality (34.1%), preservation of nature, environmental and cultural monuments (18.6%), work with disabled young people (9.8%), free time and interest-oriented activities (9.5%) and work with unemployed young people through information services, clubs, and training (9.1%). Our population tends to accept quite well not only the financial support of youth organizations activities, but also the structure of problems which the youth work is focused on. Citizens give much more attention to the problems of saving young people from negative social phenomena and tend to accept less frequently the actual massive support for developing the international contacts of youth. The substantial part of governmental subsidies was allocated for the programs of developing international contacts (20.8%), and for free time interest-oriented activities of children and youth (45.1%). According to the Ministry of Education's instructions, one part of the financial subsidy was allocated to protective (6.9%) and supporting programs (16.1%), which could reduce the actual social problems of youth emerging during the transformation process in our society. In Slovak Republic, there are two basic documents - Principles of State Policy in Relation to the Youth, and Program of Protection and Support of the Youth - which contain new, relatively stable standards stipulating the relationship between the state and the civic associations. These documents review various problems of the youth and the regulations governing the distribution of the state financial funds in interests of development of the work with youth.

Activity Experiences of Self-Help Groups in Health Sector

Within the health sphere, there has been during recent years a spontaneous growth of emphasis on social responsibility of individual persons and groups in taking care of their own health. The phenomenon of self-help is characterized by people sharing in the same situation, position, symptom or experience. To rely upon one's own forces with the same intensive devotion, carefulness and responsibility

toward other members of society both actual and potential ones, is typical. People with different health handicaps found themselves in a new personal and social situation after 1989. In 1992, the Information Center of self-help groups, on the grounds of the Red Cross, was established in Bratislava. The mission of this center is as follows:

- to register all self-help groups and the self-help movements, which are engaged not only in health but also in social problems;
- to secure the communication and its mediation inside the system and to enable the external communication;
- to give information, regulation, immediate help, and to provide health-education information in non-traditional forms.

Until 1989, there were some patient clubs, which were initiated mostly by the health sector. In Bratislava there is the A-club, which has a more than 20 year tradition in the treatment of alcoholism. Further, the Cardio-club was established, associating persons after heart-operations and persons with cardiovascular disorder. At the beginning of 1990, the Venus-club was established on the initiative of the League Against Cancer and represents a voluntary association of women, which have undergone the radical operation on the breast. The ILKO-club associates patients after gastrointestinal and urinary tract operation. In certain districts of Bratislava, there are clubs of diabetes patients. A very efficient activity was developed by the Club For People With Multiple Sclerosis, by the Club of Deaf People, and by the Club of People With Alergics.

Within the research of self-help groups, there were six registered types, according to the most frequent life problems of respondents, as follows: 1. nourishment, 2. financial situation, 3. style of life, 4. medical aids, 5. human relationships, 6. medications.

The handicapped people receive help sporadically from the following: relatives, club-friends, physicians, institutions. According to their own declaration, the respondents would rather have:

1. A better model of social and health care.
2. Financial compensation for their handicap.
3. Better information about care possibilities.

The results gained by this research indicate a wide scale of problems which must be solved by chronically diseased people and their families. According to answers of respondents, they expect the help in solving their situation by implementation of the health and social measures, which must be now supplied by the family.

Critical Assessment

In spite of all the effort and success the nonprofit organizations have gained during their short history in Slovakia, we must admit the existence of a number of barriers and problems which make their work more difficult. These limitations can be divided into the following groups:

1. The paternalistic attitude of the state, deeply rooted in Slovakia, is widely accepted by the population. People expect the solution of their problems to a great extent by intervention of state institutions and the administrative bureaucracy

from the highest to local level. We must differentiate the situation in different regions of Slovakia, in various social groups and also the character of demands or interests of these groups. To change this paternalistic view is a long-term task.

2. A serious problem, which we have already noticed, represents the unsatisfactory legislative and fiscal conditions, which have not changed much since the beginning of the 1990's. The possibility of this situation changing depends also on the ability of activists and representatives of nonprofit organizations to acquire political authority subjects. It also depends on individual free will and interest of representatives at the national and local levels and how much and in what time horizon they will be interested in changing the conditions for the benefit of the nongovernmental sector.

3. A certain barrier to efficiency of nonprofit organizations is represented by the lack of experience, information, and general ability to manage the very complex activity connected with the functioning of these organizations.

4. Probably the most difficult obstacle for the majority of nonprofit organizations is to gain financial resources, which are for most of them hard to access. This is the cause of a short existence for many of them. The actual structure of fiscal legislation is especially disadvantageous as it relates to donor's activity, therefore it insufficiently stimulates the subjects to support and help the nonprofit sector. A duty of the VAT payment and its amount (25%) relates to both profit and nonprofit organizations. It is discrimination of this sector, namely in the case of gifts for NPO's coming from abroad, when some of them become insolvent due to payment of the determined VAT (e.g. for charitable, health or educational organizations).

5. The cooperation with governmental institutions seems to be questionable, with some state departments allowing more access than others. The most active are the Ministry of Environment, Ministry of Labour, Social Affairs and Family and Ministry of Health towards the nonprofit sector. For this reason, in 1991, at the conference in Stupava, there was established a committee of 16 members, which should:

1. Advocate for nongovernmental organizations in order to improve legislative and tax conditions.
2. Influence the state of public information about initiatives and activities of the third sector and its importance for development of a democratic society.

In order to make the work of NPOs more effective, it is necessary:

1. To improve the knowledge in the framework of the third sector and in communication with state institutions, the business sector and foreign institutions.
2. To improve the management abilities of workers in nongovernmental organizations.
3. To support the creation of an effective and clear mechanism of providing grants for nongovernmental organizations from the state budget.

The problems of the nonprofit sector were discussed at the Third Conference in Stupava in April 1995, where great attention was paid to the cooperation between the nonprofit sector and the governmental institutions.

There are difficulties in the sphere of promotion and information activities of nonprofit organizations. There is good cooperation between the service organizations and the individual nonprofit sector. Much worse is the information about problems and a proper promotional activity through the mass media. The fre-

quent mediator became SAIA. Generally, the nongovernmental subjects are rather on the margin of mass media interests.

Conclusion

The important role of nonprofit organizations is to revitalize the relations between the citizens and official social structures. The basis of this connection are relations in the form of solidarity.

Under the conditions in Slovakia, we can identify various forms of solidarity and its important role in the process of transforming the image of civic society. These changes are manifested by the self-consciousness and mobilization of citizens' abilities, power and enthusiasm for reaching concrete goals, represented by charity, self-help, various forms of support and help to neighbors, to people falling into trouble.

In the case of Slovakia, the acceleration of legislative changes and fiscal legislation on behalf of foundations, but also of other nonprofit organizations and business subjects, should be of great importance. These changes could be evoked quickly, if a favorable climate for accepting these legislative norms existed. The objective social requirement of the development of a nonprofit sector is quite legitimate under conditions of a democratic, pluralistic society. It remains to hope, that Slovakia will follow the trend leading to pluralism of civic activities in nongovernmental structures, under the support of official representatives, which proclaim the acknowledgment of Western values.

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