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ET COOPÉRATIVE**

THE NONPROFIT SECTOR IN THE MIXED ECONOMY
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INTRODUCTION

by
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Nonprofit organizations in the areas of education, health, social welfare, and other fields date back to medieval Europe, where they played an important role. Although in many countries governments later became involved in these areas on a massive scale, the nonprofit sector continued to operate in both traditional and new fields. In fact, as several studies show – including some in this special issue – during the last fifteen years, the nonprofit sector has expanded significantly in the mixed economies of the West. Interest in the nonprofit sector also appears to have grown. This is witnessed by the increasing number of books, journals and conferences devoted to the subject of nonprofit organizations, and also by the large number of responses to our call for papers.

This special issue seeks to advance scholarly knowledge on the subject of nonprofit organizations in the mixed economy. Collectively, the papers present a picture of the nonprofit sector and its relationship with other sectors and parts of the mixed economy, and analyze theoretically and empirically various aspects of this relationship. Individually, the papers make contributions to specific strands of the literature on nonprofit organizations. The articles were written so that individuals who are not academic economists working in the field of nonprofit organizations will also be able to benefit from reading them.

The first two papers present two general views of the nonprofit sector. Ben-Ner and Van Hoomissen develop a theory of nonprofit organizations which incorporates long-ignored supply factors in addition to demand considerations. In their view, nonprofit organizations

THE ITALIAN NONPROFIT SECTOR
An Overview of an Undervalued Reality

by

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Introduction

In Italy, there is very little known about the nonprofit sector's size and importance. Only recently has the concept of "nonprofit" come into use¹. What previously prevailed was the sociological concept of voluntary action,² which has been gradually extended to include organizations using also paid work.

There are three main reasons for the limited interest in the nonprofit sector:

- a. the absence of the concept of nonprofit organization in Italian law, economics and politics;
- b. the view that nonprofit activities are either connected with the charitable activities of the Catholic Church, which has promoted them since the Middle Ages, or are being used to build political and social consensus³, and the small size, the considerable in-

1 See Bassanini and Ranci (1990) and Borzaga (1991).

2 For a survey see Pasquinelli (1987).

3 The view that the function of nonprofit activities is to stabilize the political system rather than to compensate for the lack of services has predominated in countries, which, like Italy, are characterized by ambiguous legislation concerning the function and organizational ideologies of the nonprofit sector (Seibel, 1988).

formality and the restricted spheres of operations of many nonprofit organizations, in particular those that have developed over the past twenty years.

The scant interest in the nonprofit sector explains the substantial lack of official statistical information on its size (in terms of income and employment) and characteristics (Donati, 1991). Although this lack of information is common to most countries (Anheier and Seibel, 1990), the Italian situation is worse. This paper presents a first and partial quantification of the importance of the sector and an analysis of its evolution over the last twenty years. After a brief summary of the recent development of the nonprofit sector, I discuss briefly the limitations of the legal framework. Next I examine the statistical data on the size of the sector, especially regarding employment and income.

1 Evolution of the Nonprofit Sector and the Political Context

The 1970s represented a turning point in both the quantitative and qualitative dynamics of the Italian nonprofit sector (Pasquinelli, 1989). Until the end of the 1960s, the nonprofit sector coincided in practice with the social institutions of the Catholic Church, which for the most part were run by religious institutions. From the 1970s and throughout the 1980s, a number of spontaneous associations developed, based mainly on the voluntary work of their members. These new groups were generally small and maintained close links with local communities and local public entities.

The growth of the nonprofit sector followed a number of important laws passed in the early 1970s, aimed at reforming and expanding the public welfare system. These reforms were, however, only partially implemented, because of a lack of organization and the public administration's limited capacity for innovation, and also because of the onset of the Italian state's fiscal crisis. This created, therefore, a conflict between the legal system of welfare and the actual system which enabled new nonprofit activities to evolve.

Two factors contributed to this evolution:

- a. the increased social awareness that grew out of the student movement of 1968, the union battles for the reforms that followed the "hot autumn" of 1969, and the Catholic Church's

renewed emphasis on social action after the Second Vatican Council, and

- b. the direct action by local public authorities which, being unable to set up new services of their own, decided to promote nonprofit activities, in some cases even with their direct involvement.

As a result, in Italy, as in most other countries (James, 1990), the financial resources for nonprofit organizations are to a great extent provided by the public sector. This has strengthened the nonprofit sector, which has gradually acquired more clearly defined organizational forms and increased the number of paid staff employed.

2 The Legal Framework

The legal framework for nonprofit organizations is still very inadequate. As in all countries with a system of Roman law, in Italy there is no legal definition either of nonprofit organizations or of the nonprofit sector as a whole (Anheier and DiMaggio, 1990).

Italian law attaches no importance to the "non-distribution constraint", but focuses on the goals of organizations, which it divides among public⁴, private commercial, and private non-commercial. Non-commercial organizations may adopt the legal forms of the foundation and the association⁵. The "non-distribution constraint" is clearly not defined and enforced for either of the forms. In particular, there are no clear regulations preventing the organization's capital from being shared among its members should it dissolve.

The cooperative form should be mentioned, even though it is not normally classified among nonprofit organizations. In fact, the Italian law imposes a double restriction on the distribution of profit of cooperatives: the remuneration of the registered stock cannot exceed an upper limit (which today stands at about 14%), and of the rest of the

4 Even the distinction between public and private is not always clear. See Barbetta and Ranci (1990).

5 The foundation is basically "capital that is bound to a purpose which, immediately and directly, is different from that of a business" (Guarino, 1989). It has a legal personality that is distinct from that of the founders and as such becomes liable with its own wealth. The association is formed by an agreement among members to carry out non commercial activities which may be in the interests of either the members themselves or society in general.

profit, at least 20% must be assigned to a "collective reserve" which cannot be distributed among members. Furthermore, it is possible to stipulate in the cooperative's statute that the entire profit must be assigned to a "collective reserve". The 1970s and 1980s saw the development of the so-called "social solidarity" cooperatives providing services not to members but to a community or to a group of underprivileged people, and which laid down the full non-distributability of the profits in their statute⁶. Thus a *de facto* form of nonprofit organization was created with a clear non-distribution constraint, and mutual control and public benefit.

Foundations and associations are exempted from income tax only for those activities that are not commercial, and not because they are nonprofit activities. Cooperatives are instead exempt from income tax for that amount of the profit assigned to the "collective reserve"⁷. Exemption from value-added tax is similarly determined: generally, activities of a social nature are exempt.

Finally, although the Italian fiscal system has no general regulation concerning the deductibility of donations from personal or business income, the principle is gradually gaining ground through special legislation (Preite, 1990). Donations made to legally-recognized foundations and associations for scientific research are deductible from business income (up to 2%). Donations to institutions devoted to the study and conservation of important art treasures, to the entertainment sector, to activities of international cooperation, to the Catholic Church and other churches for the "financial support of clergy" (*sostentamento del clero*), and donations by private individuals to voluntary associations providing social services in a general sense,⁸ are also deductible from individual income.

6 As early as 1982, a bill regulating social solidarity cooperatives, and in particular their role regarding the public benefit and the non-distribution constraint, was put forward. This, however, has not yet been approved because of the opposition of part of the cooperative movement.

7 Producer cooperatives are totally exempt if the cost of labor is greater than 60% of income and exempt by half if the cost of labor is between 40 and 60% of income.

8 For the last three types of donations deductions are possible up to a maximum limit of 2 million lire yearly per tax-payer.

3 Income, Employment and Quantitative Data on Specific Organizations

The lack of statistical information makes the estimation of income and employment in the nonprofit sector in Italy extremely difficult⁹.

Table 1 Employment in private organizations and overall employment in certain types of services based on the 1981 Census

	Total Employed	Employed in private services	Ratio of employed in private services to total employed
Health services (1)	732,860	71,090	9.7
Education services (2)	1,343,232	101,051	7.5
Social services	49,902	20,305	40.7

(1) Including private nursing homes, private hospitals, private hydrotherapy centres, chemical analysis laboratories, and private radiology and radiotherapy centres.

(2) Including all levels of private schools.

Source: ISTAT, Censimento Generale della Popolazione del 1981, Rome, 1985

In order to estimate the quantitative size of the nonprofit sector I shall analyze first information from the 1981 population census and from the national economic accounts. I shall then examine a few industries and the various forms of organization in them. However, for much of the data, it is only possible to distinguish between public and private activities, without further distinction between profit and nonprofit.

On the basis of the 1981 population census data (see Table 1) it is possible to distinguish between public and private services for health, education and welfare. In 1981, 9.7% of those working in the health services were employed in private institutions that were mainly nonprofit. In the same year, private health institutions represented 37.2% of the total number of institutions and provided 14.7% of the total number of beds (Bassanini and Ranci, 1990). In 1986, these percentages had shifted to 36.1% and 16.1%, respectively.

9 More information should be available in the future: the Istituto Nazionale di Statistica (National Statistics Institute) intends to include nonprofit organizations in the Census of population and industry in 1991.

In 1981, 7.5% of the education employment was in the private sector. Religious schools, which are certainly nonprofit, represented 13.2% of the total number of schools and 7.9% of students in 1984. Among private schools 7.8% with 3.3% of the students are nonprofit and are run by associations and cooperatives. In addition, most professional training not included in the table 1 is organized by nonprofit organizations.

In the social welfare sector, in 1981, private organizations - again mainly nonprofit - employed 40.7% of the industry's employment.

Table 2 Value added at current prices or employment by category and sector in Italy 1980-1988

Branch and sector	Value added (in billions of lire)			Employment (in thousands)		
	1980	1988	% var.80-88	1980	1988	% var.80-88
Agriculture	22,305	39,432	76.8	3,044	2,423	- 20.4
Industry	151,321	365,485	141.5	7,743	6,879	- 11.2
Serv. for sale	164,780	517,575	214.1	7,259	9,742	34.2
Serv. not for sale	45,730	141,750	210.0	3,595	4,196	16.7
Public admin.	42,791	133,017	210.8	3,161	3,593	13.7
Other services	2,939	8,733	197.1	434	603	38.9
Total	384,136	1,064,242	177.0	21,641	23,240	7.4

Source: ISTAT, *Annuario di contabilità nazionale*, Rome, various years

The Italian national accounts group together both domestic services and "Private Social Institutions"¹⁰ under the entry "other services not for sale". In 1988, the value added of this entry (see Table 2) was 6.2% of those services not for sale and 0.9% of the national income. Employment in the same year was 14.3% and 2.6% respectively. Between 1980 and 1988, employment in this sector grew by

10 This does not, however, correspond to the nonprofit sector. In fact the category "Private Social Institutions" covers only those organizations that produce community services and supply them to consumers, generally free of charge. More concretely, if the organization covers less than 50% of its costs from the sale of its service, it is included in the "Private Social Institutions", otherwise it is included in the private firms sector, even if it is an association or foundation (Barbetta and Ranci, 1990).

38.9% compared with an average increase in employment of 7.4% (16.7% for the total of the services not for sale), while the value added at current prices increased by 197.1% compared with the 177% of the overall GNP and the 210.8% of the value added in the sector of the services not for sale¹¹.

A further attempt to quantify the size of the nonprofit sector may be made on the basis of the number of different types of nonprofit organizations. In 1972, there were 957 foundations recognized by the State. Of these, 314 operated in the field of educational assistance (Mortara, 1973). Between 1973 and 1988, 239 new foundations were recognized by the various Ministries (Rescigno, 1989). In addition to these, there were the foundations recognized by the regional administrations, about which very little information is available.

The number of associations is larger, but not known with precision. Some studies have tried to estimate the number of associations operating in specific fields: in 1985 in the field of sporting activities alone, there were approximately 112,000 associations, both national and local (Mortara, 1985). A survey of voluntary work in Italy identified about 15,000 associations in health and social welfare services (Colozzi and Rossi, 1985). A survey of the Italian population aged 18 to 74 revealed that 28% are involved in associations with social aims (see Table 3) (Iref, 1990). If we exclude political, trade union and professional associations and limit ourselves to those involved in sporting, recreational, cultural, health, welfare, education, ecological, and consumer protection activities, then we find that the percentage of citizens involved is 12.1% of the population (4,821,000 people). Many of these people work as volunteers. As a whole, volunteers represented 15.4% of the population aged between 18 and 74 in 1989, and were mainly involved in associations providing social services (12.5% of the population). Between 1983 and 1989, the phenomenon increased.

Finally, the social solidarity cooperatives deserve separate mention, and will be examined at a later stage.

11 The discrepancy between the growth of the values of income and employment is in part explained by the fact that the sector includes those employed in domestic service, generally with few working hours and lower pay than in other sectors.

Table 3 People aged between 18 and 74 involved in organizations with social goals

Types of organization	% of total population
Political parties	2.0
Trade unions	4.6
Professional groups	5.2
Cooperatives	4.0
Social welfare	12.1
Total	27.9

Source: Iref, 1990

4 Results of Empirical Studies

If we focus on specific subgroups of nonprofit organizations, we find further indications of the size and, in particular, the characteristics and evolution of the nonprofit sector in Italy. I examine below the results of two recent studies of particularly important areas: Christian charities and social solidarity cooperatives.

4.1 Christian Charities

In 1987, the Consulta Nazionale delle Opere Caritative e Assistenziali (National Council of Charity and Security Work), a body belonging to the Catholic Church, carried out a survey of social services dependent on or connected with the Church (Consulta Nazionale delle Opere Caritative ed Assistenziali, 1990). The survey involved a sizable part of the nonprofit activities operating in the social services.

The survey examined 4,099 services, which represented an overall estimated total of 4,600-4,700 units (see Table 4). There were services that mainly catered to the elderly (42.4%), juveniles and youths (33.8%), the handicapped (24.2%) and various groups of the socially marginalized (drug addicts, alcoholics, nomads and foreigners, etc). The overall number of people employed in the services covered, excluding part-time volunteers, was 48,801 (see Table 5). Volunteers made up 30.6% of those working in these services, 56.8% were paid workers (43.6% were employees), while the remaining 12.6% did not provide information on the occupational status.

Table 4 Organizations interviewed divided according to legal form and sector of activity

	Total replies	Legal form					
		A	B	C	D	E	F
Total	4,099	515	324	672	1,417	682	235
	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Percentage	100.0	12.6	7.9	16.4	34.6	16.6	5.7
No reply	9.6	6.0	7.7	7.0	10.2	6.0	14.5
Juveniles at risk	28.6	31.5	21.6	38.4	25.9	28.6	26.0
Handicapped	15.8	9.9	39.8	13.7	17.8	10.5	11.5
Drug addicts	7.4	1.0	20.1	3.1	12.0	2.6	6.4
Prisoners, ex-prisoners	3.3	1.0	5.6	0.9	4.7	2.3	8.9
Homeless foreigners	5.9	1.4	3.4	2.5	7.1	8.8	13.6
Families at risk	7.8	1.9	4.9	3.7	13.6	5.6	11.5
Elderly	36.9	58.6	20.7	40.9	27.1	48.7	30.5
Nomads	1.6	1.0	0.6	1.0	2.0	1.8	3.0
Ill people	4.3	2.1	2.5	1.8	6.0	7.2	2.6

Key: A = Public welfare and charity institutions (IPAB)
 B = Cooperatives and joint-stock companies
 C = Foundations
 D = Associations
 E = Religious congregations and ecclesiastical bodies
 F = Other legal forms

Source: Consulta Nazionale delle Opere Caritative e Assistenziali (1990)

Regarding the legal status, 23.7% of the services surveyed were foundations, 5.3% were nonprofit bodies¹², 34.6% were *de facto* associations (unrecognized), 16.6% were religious institutes and other ecclesiastical bodies, and 7.4% were cooperatives. Forty-five percent of the associations and 80% of the cooperatives were established after 1978.

12 There is a larger number of foundations here because most of the charity and welfare activities of the Catholic Church existed under this legal form before the sixties.

Table 5 Workers distributed according to nature of employment

	Number	%
Independent collaborators	3,790	7.76
Collaborators by agreement	2,656	5.44
Employees	21,271	43.58
Volunteer workers	14,921	30.57
NR	6,163	12.62
Total	48,801	100.00

Source: see Table 4

The study does not quantify the value added produced by the services surveyed, but gives the break-down of sources of revenue. It confirms the importance of the partnership with the public sector: 45.3% of the services receive systematic financing from public entities and 33.7% receive occasional funding (see Table 6). Contributions and financing from public entities represent over 50% of the income for 22.5% of the services studied. As further confirmation of the close link between services and public entities, 42.7% have contractual agreements with public entities and a high percentage of services (between 70 and 80%) have systematic operating links with local public entities.

Table 6 Percentage of different types of income sources contributing percentage shares of the total income of the organizations interviewed

Share of total income	from 1	from 26	from 51	from 76
	to 25%	to 50%	to 75%	to 100%
Type of source of income	% of organizations			
Self-financing, production of goods	5.5	2.3	1.2	2.1
Self-financing through members	10.3	3.0	1.3	2.1
Financial agreements with public entities	11.1	9.0	6.8	11.4
Financial agreements with private entities	1.9	0.8	0.3	0.5
Financing from users	8.9	6.4	6.9	13.2
Income from property	8.2	1.1	0.4	0.6
Contributions from public entities	19.9	4.3	1.8	2.5
Donations from individuals	25.9	6.2	2.5	2.8
Contributions from dioceses	4.1	1.1	0.3	0.4
Contributions from parishes	6.1	1.7	0.4	0.5
Contributions from religious congregations	10.7	4.4	1.0	2.0

Source: see Table 4

4.2 Social Solidarity Cooperatives

Since the mid-seventies, there has been a growing number of cooperatives providing cultural, education and social security services, encouraged by the partial non-distribution constraint to which cooperatives are subject. A distinction has been created between cooperatives that have maintained their original purpose (providing services or work opportunities for their members), and those that have adopted, either in their statutes or in fact, the nonprofit constraint and have chosen to provide services to weak or marginalized individuals, even if not members, as their main aim. The latter are defined as "social solidarity cooperatives". Although this legal form has not yet been ratified by law, it may be included in the nonprofit sector. According to the Ministry of Labor, there were 1,242 social solidarity cooperatives registered at the end of 1988 and 2,598 at the end of 1989; it is likely, however, that some of them are not yet operative. A study carried out in 1987 collected detailed information on 496 cooperatives (Borzaga and Failoni, 1990). The phenomenon is a very recent one: the first cooperatives were established in 1978-79. The cooperatives examined (see Table 7) had a membership of 19,858, of whom 4,265 (21.4%) were volunteers and 4,761 (20.4%) paid workers. In addition, there were 2,277 non-member volunteers and 276 *conscientious objectors*¹³.

Of the overall work time utilized by the cooperatives during a standard week, 15.9% was covered by volunteer members, 8.4% by volunteer non-members and 6.4% by conscientious objectors. The volunteer members were mainly male (52.2%), adults (40% over the age of 40), involved on a steady basis (56.2%) and mainly had organizational and administrative functions. They seem to play an entrepreneurial role within the cooperative.

13 *Conscientious objectors* are young men who apply to work in public services, managed by public entities or by private organizations, rather than be called up for military service. The option of choosing civilian service has existed since 1972. Nonprofit organizations were the first to take advantage of this system, and they make use of the greatest number of conscientious objectors in Italy.

Table 7 Distribution of the work force employed as of 31.12.1986
in a sample of social solidarity cooperatives

	Number of individuals	Number per coop.	Weekly hrs worked	hours worked as % of total hours	Weekly hours per coop	Number of weekly hrs per person
<i>Member volunteers:</i>						
Males	2,228	4.5				
Females	2,037	4.1				
Total	4,265	8.6	32,345	15.9	65.2	7.6
<i>Non-member volunteers:</i>						
Male	975	2.0				
Female	1,302	2.6				
Total	2,277	4.6	17,201	8.4	34.7	7.6
<i>Member workers:</i>						
Male	1,188	2.4				
Female	2,869	5.8				
Total	4,057	8.2	118,436	58.1	238.8	29.2
<i>Employees:</i>						
Male	232	0.5				
Female	472	1.0				
Total	704	1.4	22,806	11.2	45.9	32.4
<i>Conscientious objectors</i>						
	276	0.6	13,099	6.4	26.4	47.5
Total	11,579	23.3	203,887	100.0	411.0	17.6

Source: Borzaga and Failoni (1990).

During 1986 the activities of the cooperatives reached 35,000 users. Balance sheets data from 1985 point to the close link with public entities in this case, too: of the 66 billion lire of income, 44% came from public contributions, 34.3% from the sale of goods and services on the market and the rest from other sources. The same study also confirms the rapid development of the phenomena: in three years (from 1983 to 1985), income increased by 151.6% and property increased by 105.6%.

5 The Economic Importance of the Nonprofit Sector

The nonprofit sector has grown significantly in Italy since the 1960's. Even though the data are very limited, it is now possible to attempt an aggregated estimate of the size reached at the end of the 1980's.

Excluding nonprofit organizations in agriculture and manufacturing and using the data of the Census, and applying a growth rate of 40% during the ten-year period¹⁴, we estimate that, excluding voluntary work, there are:

- 50,000 employees or member-workers in about 10,000 nonprofit organizations operating in social services;
- 150,000 people employed in nonprofit education organizations;
- 100,000 people employed in nonprofit health organizations;
- 10,000 people employed in nonprofit cultural and recreational activities.

These four industries alone thus engaged about 310,000 individuals (excluding volunteers) by the end of the 1980s, which represents 1.3% of overall employment and 7.2% of employment in services not for sale.

6 Conclusions

The most significant characteristics of the Italian nonprofit sector include:

- the small size of organizations with citizen participation and volunteer members;
- the limited importance of individual and corporate donors and the much greater financial contribution of the public sector in support of the nonprofit sector;
- evolution alongside of an underdeveloped public welfare system and
- gradual specialization in the production of services where government shortcomings are greatest.

¹⁴ This rate is deduced from the national accounting for "other services" (see Table 2).

The increasing presence of the nonprofit sector clashes with a legal framework which is still anchored in obsolete models. As a consequence the adoption of and adherence to the non-distribution constraint in organizations founded over the past twenty years (associations and cooperatives) is voluntary and depends on the moral probity of the administrators. Moreover, the absence of a general provision of a law governing the tax exemption of donations reduces the opportunities of the nonprofit sector to make use of contributions from private individuals.

The future growth of the nonprofit sector depends therefore on improvements in the legal framework, as well as on a better definition of its role vis-à-vis the public sector.

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