

Decree 20/2002 of 24 February, Governing the Register of Foundations of the Community of Madrid. (1)

Article 26.1.26 of Madrid's Statute of Autonomy grants the Community of Madrid exclusive competences regarding foundations conducting their activities within its geographic scope. Such granting of competences complies with the current provisions of the aforementioned Statute, amended by virtue of Organic Law 5/1998, of 7 July. However, such competences already corresponded to the Community of Madrid, since its legislative authority on that matter was granted by virtue of Organic Law 10/1994, of 24 March, on the Reform of the Statute of Autonomy.

In order to enable the effective exercise of the competences granted by virtue of Royal Decree 935/1995, of 9 June, the duties and services regarding foundations were transferred from the State Administration to the Community of Madrid. From that date onwards, it was urgent for the Administration of the Community of Madrid to establish a regulatory text to govern its actions and, particularly, the Register of Foundations, which is an essential instrument for its management, as it sets out, among others, the granting of legal personality to these entities, as established in Act 30/1994, of 24 November, on Foundations and Tax Incentives for the Private Participation in Activities in the Public Interest. With the purpose of meeting such urgent need Decree 26/1996, of 26 February, establishing the Register of Foundations of the Community of Madrid, was passed.

The Community of Madrid then applied its legislative authority and passed Act 1/1998 of 2 March, on Foundations of the Community of Madrid, a text currently in force in the territory of Madrid with the very limited amendments introduced by virtue of Act 24/1999 of 27 December, on Tax and Administrative Measures.

In order to complete the initial legal framework so that the Community of Madrid could implement, without normative gaps, the exercise of its competences, two Decrees were passed: *Decree 29/1999, of 18 February*, approving the Regulation for the Structure and Operation of the Council of Foundations of the Community of Madrid and *Decree 40/1999, of 11 March*, establishing the accounting and budgetary reporting standards applicable to the foundations of the Community of Madrid.

It is now necessary to establish a new regulation for the Register of Foundations, based on the following three grounds. Firstly, it is necessary to coordinate and adapt to the maximum possible extent the regulatory provisions applicable to the Register of Foundations with and to the autonomous legislation enacted after the establishment of the Register, in particular with and to the aforementioned Act 1/1998. Secondly, this decree aims to take into account the experience gained in the management of the Register of Foundations, almost six years after the passing of Decree 26/1996, to which it replaces. Thirdly, it aims to extend the regulatory scope so that it may cover all those aspects that were not covered under the initial Decree, issued to urgently and immediately implement the new competences transferred, as previously pointed out.

This Decree governs both the organizational and the operational aspects of the Register. In fact, its purpose is to sufficiently regulate the competences of the register, as well

1.- [Official Journal of the Community of Madrid \[BOCM, as per the Spanish acronym\] 14 February 2002](#), corrigenda [BOCM 28 February 2002](#).

The text reproduced herein includes the amendments enforced pursuant to the following regulations:

- Act **8/2009**, of 21 December, on Market-Opening Measures and Measures for the Support of Madrid-Based Companies ([BOCM 29 December 2009](#)).

- Act **9/2010**, of 23 December, on Tax and Administrative Measures and the Rationalization of the Public Sector ([BOCM 29 December 2010](#)).

as the instruments, underpinnings and mechanisms through which they are implemented. It consists of five chapters, two additional provisions and three transitional provisions, as well as a repealing provision and two final provisions.

Chapter I sets forth the basic principles that are developed in the following chapters. It addresses both the acts and documents that must be subject to actions by the register, by means of registration or deposit respectively, and to the structure of the Register of Foundations, which is organized appropriately by this Decree. This chapter does not include any material amendment to the previous regulation, but rather greater technical precision and greater detail and consistency.

Chapter III, on registrations, in addition to adjusting the previous regulations, fills the regulatory gaps that hindered the management of the Register of Foundations. Therefore, the scope of the qualification to be carried out by the Registrar is developed and clarified and, for the first time, autonomous regulations include substantive provisions, such as the name of the foundations; instrumental provisions, such as the requirements for documents eligible for registration or the preventive recording of certain court decisions; and procedural provisions, such as the establishment of proceedings regarding registration procedures.

The scope of Chapters III and IV, concerning the Archive and the Index of Foundations respectively, is mainly organizational. They set forth the mechanisms for the setting up and maintenance of the documentary deposit systems, as well as the structured information of the most significant elements of the registered foundations.

Chapter V includes the pre-existing principles of information exchange between the Supervisory Board and the Register of Foundations. Likewise, it establishes the scope of the public disclosure principle, the means of making it effective and its connection with the legislation on the protection of honor and personal and family privacy. This instrumental issue was not covered in the previous autonomous regulations.

The additional, transitional, repealing and final provisions are those necessary for the implementation of the Decree and its coordination with the general legal framework, as well as for the taking into account of previously existing legal circumstances. It is worth mentioning that the second additional provision and third transitory provision govern the actions of the Supervisory Board, which, although is not strictly a register-related issue, it is closely related to the Register of Foundations and therefore it is essential to govern such actions. The option of a single Supervisory Board was chosen, both because it makes specialization easier regarding the support and control tasks corresponding to it, and because it ensures the consistency among the criteria in the exercise of its duties, regardless of the sector of activity in which the foundations operate. However, on a temporary basis, until the single Supervisory Board can be effectively implemented, foundations will be under the management, according to their main purpose, of the Supervisory Board of their corresponding Regional Department. Likewise, it clarifies the inadmissibility of personal identity between the ownership of the Supervisory Board and the office of trustee.

For the drawing up of this Decree, the opinion of the Council of Foundations of the Community of Madrid has been heard, pursuant to the provisions of Article 34.a) of Act 1/1998, of 2 March, on Foundations of the Community of Madrid.

By virtue of the foregoing and at the proposal of the Regional Secretary of the Presidency, with the approval of the Regional Governing Council, and after the adoption of the relevant resolution by the Government during a meeting held on the 24 January 2002, I do hereby provide:

CHAPTER I General Provisions

Article 1. *Nature and Purpose of the Register of Foundations.*

The Register of Foundations of the Community of Madrid is an organization that reports to the Regional Department of the Presidency and its purpose is to register the establishment and other acts listed in Article 2, as well as to manage the compulsory deposit of documentation, as provided for in Article 3, of those foundations that carry out their activities mainly in the territory of the Community of Madrid, under the terms established under the [Act 1/1998, of 2 March](#) Act on Foundations of the Community of Madrid and this Decree.

Article 2. *Acts subject to Registration.*

The following acts must be registered with the Register of Foundations:

- a) The establishment of the foundation.
- b) Any amendment or new wording of the by-laws of the foundation.
- c) The establishment within the Spanish territory of a delegation of a foreign foundation when such foundation intends to conduct its activities mainly in the Community of Madrid.
- d) The acceptance of the office of trustee and, if applicable, in addition to that of member of another executive body of the foundation, acceptance of any positions on the board of trustees and on such executive bodies, as well as their replacement, termination and resignation.
- e) Delegations and general powers of attorney granted by the Board of Trustees, as well as their revocation.
- f) Effective provision of the outstanding partial payments of the initial capital contribution.
- g) Any court order for any temporary intervention on the foundation and, where appropriate, its extension.
- h) Merger of foundations.
- i) Dissolution of foundations, their liquidation and the destination of the foundation's equity.
- j) The establishment, modification and cancellation of lasting encumbrances on assets for the pursuing of public interest purposes.
- k) Any other acts subject to compulsory registration in accordance with the provisions in force and those ordered by the judicial authority relating to any of the acts listed above.

Article 3. *Mandatory Deposit of Documents.*

The following documents must be compulsorily deposited in the Register of Foundations:

- a) Those documents required to be submitted to the Supervisory Board pursuant to current regulations regarding its accounting, auditing processes and budgets.
- b) Those documents by means of which the acts set forth in Article 16.1 of Act 1/1998, of 2 March, on Foundations of the Community of Madrid, as well as those that modify the foundation's capital contribution are executed, except when such modification of the capital contribution is carried out by means of the application of the percentage of income established in Article 22.1 of the aforementioned Act.
- c) The mandatory reports, authorizations and proofs of receipt issued by the Supervisory Board, regarding acts or documents that must be registered or deposited, respectively, in the Register of Foundations.

d) Any other documents whose deposit is mandatory pursuant to applicable legal provisions.

Article 4. *Structure of the Register of Foundations.*

The Register of Foundations shall organize and file the relevant documents and information carriers in the following manner:

- Registration Books.
- Foundations Archive.
- Foundations Index.

Article 5. *The Registrar.*

1. The Registrar of the Register of Foundations is the civil servant who, as the head of the organization, is responsible for managing it, in accordance with the provisions of Act 1/1998, of 2 March, on Foundations of the Community of Madrid and with this provision, carrying out any actions required for its proper operation.

2. In particular, she or he shall be responsible for assessing the legality of the documents submitted for registration purposes, recording the relevant registry entries and the deposit of documents and publicly disclosing of the contents of the Register of Foundations where appropriate.

Article 6. *Appeals.*

Interested parties may lodge an appeal against the decisions of the Registrar before the Regional Secretary of the Presidency.

CHAPTER II
Registration

Article 7. *Registration Books.*

1. Registration books, which may be drawn up by computerized procedures, shall consist of movable sheets, numbered consecutively on the front and back indicating the volume to which they correspond. Each sheet shall be divided into three parts: marginal notes, entry number and registration.

2. The Book shall be legalized by means of a certificate issued by the head of the General Technical Secretariat of the Regional Department of the Presidency, for each of the volumes, stating the number of sheets it contains.

3. Registration Books may also be set up by means of computer files, in which case the corresponding entries must contain all the information required by the provisions in force.

4. An individual sheet shall be made available for each foundation, in which the acts established by the regulation in force applicable to them shall be registered.

Article 8. *Contents of the Registration Entries.*

1. The registration corresponding to the establishment of the foundations must include the following information:

- a) Name, surname, age and marital status of the founders, if they are natural persons, and the company name if they are legal persons; and, in both cases, the nationality and address.
- b) Identification of the persons who make up the governing body and, if applicable, other executive bodies of the foundation, as well as their acceptance, if such acceptance takes place upon the establishment of the foundation.
- c) Will to establish a foundation.
- d) Foundation's by-laws.
- e) Capital contribution, assessment of such capital contribution, procedure and effectiveness of the contribution.
- f) Granting notary public of the memorandum of association, granting date and record no.
- g) Registration date of the foundation with the Register of Foundations.
- h) Signature of the Registrar of Foundations.

2. Subsequent entries shall contain the acts referred to in Article 2, stating the position, date and person authorizing them, the signature of the Registrar of Foundations and the date of the entry.

3. For the establishment of a delegation of a foreign foundation operating mainly in the territory of the Community of Madrid, the rules governing foundations under the jurisdiction of the Community of Madrid shall apply. The first entry shall include the following information:

- a) Proof of the valid establishment of the foreign foundation in its country of origin in accordance with the relevant laws and rules governing it, its nationality and address.
- b) The will to establish a foreign delegation in Spain.
- c) The name of the delegation, to which terms "Delegación en Madrid" (Delegation in Madrid) must be added, its purposes, which must be of public interest, and the address of the delegation, the territorial scope in which it is to carry out its activities; the basic rules for the application of the resources to the fulfilment of the foundation's purposes and for the determination of the beneficiaries; where appropriate, the capital contribution available to the delegation and any other lawful provisions and conditions the foreign foundation may wish to establish.
- d) The identification of the persons holding the representation powers of the delegation or, where appropriate, the ones making up the governing body of the foundation.

Article 9. *Name of the Foundations.*

1. The name of the organization must include the term "Fundación" (Foundation).
2. The name of the foundation must be made up of letters of the Spanish alphabet, numbers or Roman numbers, with a minimum of three and a maximum of 63 characters.
3. The name of the foundation may not consist exclusively of place names or generic names, nor may it be the same or resemble, in such a way as to create confusion, any other name previously registered in the Register of Foundations of the Community of Madrid. No term or expression may be included in the name that is misleading or confusing as to the identity of the organization itself or its geographic scope.

4. The name of the foundation may not include the name or pseudonym, in whole or in part, of a natural or legal person without his or her consent or that of his or her heirs. Such consent shall be deemed to have been given when the person who is to give it participates in the establishment or in the board of trustees of the foundation. The name may not be the same or resemble, in a manner likely to create confusion, that of these persons, their trademarks or products.

Article 10. *Certificate regarding the Name.*

At the request of the interested party, the Registrar shall issue a certificate exclusively stating whether or not the name chosen is already registered. Said certificate must be submitted together with the public deed by means of which the memorandum of establishment was granted.

The issuing of certificates may be withheld by means of a duly grounded decision if the name of the Foundation does not comply with the provisions of Article 9.

Article 11. *Temporary Reservation of Names.*

The application for the issue of the certificate referred to in the preceding Article shall imply the temporary reservation of the name in favor of the applicant. Such reservation, which may be waived at any time by the interested party, shall expire six months after the date of issue of the certificate if the memorandum of establishment of the foundation has not been submitted.

Article 12. *Requirements to be Met by Documents subject to Registration.*

1. A public deed shall be required for the registration of the acts set out in Article 2 a), b), c), e), f), h) and j).

2. The registration of foundations established by means of a mortis-causa act that meets the requirements of Article 8 of Act 30/1994, of 24 November, on Foundations and Tax Incentives for the Private Participation in Activities in the Public Interest, shall require the submission of an authorized copy of such act, and a certification from the Register of Last Wills and Testaments. If the will does not contain all the items set forth in aforementioned Article, the public deed in which such items are included must be granted by the executor and, failing this, by the heirs and, if these do not exist, by the person designated by the Supervisory Board.

3. In order to register those acts corresponding to the acceptance of the office of trustee and, where applicable, also the office of member of another executive body of the foundation, acceptance of any offices on the Board of Trustees and on said executive bodies, and termination due to resignation, such acts must be executed by means of a public deed, a private document with a notarized signature or a certificate signed by the Registrar of Foundations. Such acceptances may also be registered where they are expressly documented by any legally valid means which provides a reliable record thereof.

Acceptance shall be registered with the Register of Foundations, stating the term for which, where appropriate and in accordance with the provisions of the by-laws, such appointments have been made.

4. The registration of terminations due to expiry of the term of office and termination of offices for the reasons set out in the by-laws, may be made by virtue of a public document,

a private document with a notarized signature, or by any legally valid means that provides a reliable record thereof, according to the nature of the act subject to registration.

5. The registration of any other acts referred to in Article 2 may be made by means of a public document or a private document with a notarized signature, according to the nature of the act subject to registration.

In the case of a court decision, an attestation of the decision must be provided.

6. For the sole purposes of implementing this Decree, the execution of the resolutions of the Board of Trustees or of the executive bodies of the foundation, in the absence of any other provision, corresponds to the person who has the power to certify them. The power to certify, for the purposes of the implementation of this Decree, corresponds to the persons so established in the by-laws. In the absence of provisions in that regard, such power to certify shall correspond:

- a) If the foundation had a secretary, to such person or to the person replacing the secretary. Certifications must be issued with the approval of the president or any person replacing the president.
- a) If the foundation did not have a secretary, to the president or person replacing the president.

Article 13. *Continuation of Re-elected Trustees in the Offices They Held.*

Unless otherwise provided in the by-laws and notwithstanding any revocation powers, it shall be understood that those trustees who hold any office on the Board of Trustees or on any other executive body, and who are re-elected as trustees, shall continue to hold the office they previously held.

Article 14. *Term for the Application for Registration.*

The term to apply for registration shall be three months from the execution of the act to be registered. If the foundation has been established by means of a mortis-causa act, the term shall be one year from the relevant notarization thereof, in the case of a holographic will, or from the death of the testator, in the case of an open or closed will granted before a notary public, together with an authorized copy of the will and the relevant certification from the Register of Last Wills and Testaments. If the testator has provided for a longer term, this longer term shall be taken into account.

Article 15. *Submission and Processing.*

1. The application for registration shall be deemed to have been duly made upon submission of the relevant documents to the Register of Foundations, where the date and time of submission and the identification of the applicant shall be recorded.

2. Once the relevant documents have been received, the Registrar of Foundations may discontinue the term for the resolution of the registration procedure in the cases and with the effects provided for in Article 42.5.a) of Act 30/1992, of 26 November, on the Legal Framework of the Public Administrations and Common Administrative Procedure.

3. In the event of any application for registration regarding the establishment of a foundation, or the delegation of a foreign foundation, the result of the mandatory report to be issued by the Supervisory Body confirming the pursuit of public interest purposes of the

foundation and the sufficiency of the capital contribution, once executed by the competent body, shall be notified to the interested parties.

The request for the report referred to in the previous paragraph, a report that is instrumental for the registration procedure, shall discontinue the term corresponding to the following steps corresponding to said procedure, in accordance with the provisions of Articles 42.5.c) and 83.3 of the aforementioned Act.

Article 16. Qualification and Registration.

1. The Registrar of Foundations shall carry out the qualification of those deeds subject to registration, verifying their substantive and formal validity, taking into account the consistency of the deed with previous registrations.

2. The Registrar of Foundations, where appropriate, shall withhold registrations requested by means of duly grounded resolution.

3. Regarding those registration entries corresponding to those acts that contain statements of will or provisions that do not comply with the law, but which do not affect their validity, the Registrar of Foundations shall state that they are deemed not to have been registered by means of duly grounded resolution.

4. Once the registration entry has been made, or withheld, the deed submitted for this purpose shall be returned to the applicant.

Article 17. Registration Term and Administrative Non-Opposition.

1. A resolution regarding the registration procedure with the Register of Foundations must be adopted within a term of three months from the date of submission of the relevant documents to the Register of Foundations or, if it is submitted by any other means, from the date of entry at the Regional Department of the Presidency.

2. If such resolution had not been adopted within this term, the application for registration may be deemed to have been *denied*. (2)

Article 18. Effects of the Registration.

1. In accordance with the provisions of Article 7 of Act 1/1998, of 2 March, on Foundations of the Community of Madrid, foundations shall have legal personality from the moment they are registered in the Register of Foundations.

2. Pursuant to the provisions of Article 31.4 of Act 1/1998, of 2 March, on Foundations of the Community of Madrid, those documents that may be subject to registration and which are not register shall not negatively affect bona-fide third parties. Bona-fide third parties shall be any third party provided that it is not proven that such third party was aware of the existence of the document subject to registration which remained unregistered.

3. Any registration with the Register of Foundations renders the registered acts public but does not affect their validity or their legal effects.

2.- See section 2.3 of the Addendum to the [Act 1/2001, of 29 March](#), which establishes the maximum duration and the legal framework regarding the administrative non-opposition for certain procedures, which, based on the wording given by Act 8/2009, of 21 December, grants acceptance effects to the administrative non-opposition in this procedure.

Article 19. *Preventive Entries.*

In the “marginal notes” section of the Registration Sheet, preventive entries of court decisions shall be made when actions that may affect acts subject to registration are exercised under the terms set out in the corresponding court order, as well as their cancellation.

CHAPTER III
Foundations Archive

Article 20. *Deposit of Documents.*

Those documents that need to be deposited in the Register of Foundations pursuant to Article 3 shall be recorded in the Foundations Archive, which is part of the Register of Foundations.

Documents to which Article 3.a) refers may be submitted on a magnetic medium.

Article 21. *Structure of the Foundations Archive.*

1. The Archive shall consist of as many records as there are foundations.
2. The file corresponding to each foundation shall include those documents that must be compulsory deposited, as well as the original or authenticated copies of those documents that have been submitted to make the relevant registrations and those other complementary documents that, in the opinion of the Registrar, should be kept.

Article 22. *Deposit Procedure (3)*

1. In those cases in which the deposit of documents is mandatory, the Registrar of Foundations shall do so ex officio or at the request of the Supervisory Board or the interested parties.

2. When, by virtue of legal requirement, both the deposit of documents in the Register of Foundations and their prior authorization, reporting or confirmation of receipt by the Supervisory Board are mandatory, such prior proceedings shall be carried out by the competent body responsible for their exercise, who shall order, where appropriate, the deposit to be made by the Registrar of Foundations.

Article 23. *Record-Keeping of Financial Statements in the Foundations Archive.*

The financial statements and supplementary documents deposited in the Register of Foundations shall be kept and shall be part of the Register for a term of six years from the date of deposit.

CHAPTER IV
Foundations Index

Article 24. *Foundations Index.*

1. The Foundations Index is comprised of structured information regarding the instrumental details of existing foundations and their activities recorded in the Register of Foundations.

3.- See Section 2.4 of Act 1/2001, of 29 March, which establishes the maximum duration and the legal framework regarding the administrative non-opposition for certain procedures.

2. The following information regarding each foundation must be included in the Index:

- a) Name of the foundation, number of the individual page of the Registration Book if it is opened, name of the founders, address and nationality of the foundation, purposes, corresponding Supervisory Board and initial capital contribution.
- b) Identification of the relevant trustees and attorneys.
- c) Registration entries recorded in the Registration Book, stating the volume, folio and date in which they had been recorded.
- d) Deposit Notes in the Archive for those documents subject to mandatory deposit, as well as the date of deposit. In the event that the deposited document requires a report, authorization or confirmation of receipt from the Supervisory Board, the Deposit Note shall be the same and only for both of them.

Article 25. *Structure of the Index.*

The Index shall be created by means of computerized procedures which shall establish the data management and processing system to ensure the integrity of the data. The data shall be supported electronically, notwithstanding the fact that their contents may be reproduced in paper for information and public disclosure purposes.

CHAPTER V
Public Disclosures and Reporting

Article 26. *Information Exchange.*

The Register of Foundations shall inform the Supervisory Board of each foundation being registered. The Register of Foundations and the Supervisory Board shall provide each other with any information they may need to comply with their corresponding duties.

Article 27. *Public Disclosure Principle.*

1. The Register of Foundations is a public entity. Public disclosure refers to the individualized access to the information corresponding to the foundations included in the Register of Foundations by those who have a legitimate interest in obtaining such information. Any natural or legal person who, after due identification, requests access to the information, stating the specific items such person requires to access, shall be deemed to have legitimate interest.

2. However, public disclosure does not apply to personal data other than such data which are legally required to be included in the registration entries.

3. For the purposes of the public disclosure principle of this Register of Foundations, generic or indiscriminate information regarding the contents of the Register shall not be provided.

Article 28. *Public Disclosure Procedures.*

1. Public disclosures shall be carried out by means of a certificate attested by the Registrar of Foundations, by means of an uncertified information note, photocopy or certified copy of the entries and documents filed.

2. In any case, the documents issued by virtue of the public disclosure principle of the Register of Foundations shall not contain the information referred to in paragraph 2 of the

previous Article.

Article 29. Direct Access to the Archive.

Direct access to documents deposited in the Foundations Archive may only be authorized when the applicants are researchers who can prove a relevant historical, scientific or cultural interest or when, in the opinion of the Registrar of Foundations, it is the most appropriate means of obtaining the information required and, in both cases, provided that the efficiency of the service is not affected, and that the privacy of individuals is duly guaranteed. The Registrar of Foundations must deny access, based on duly grounded reasons, when the requirements set forth above are not met.

ADDITIONAL PROVISIONS

One. Permanent Encumbrances

1. The provisions set forth in this Decree shall apply to permanent encumbrances, with the adjustments corresponding to their legal nature.

2. The entry sheets and documents corresponding to Permanent Encumbrances shall be included in a Specific Section of the Registration Book, Archive and Index.

Two. Single Supervisory Board

1. The foundations under the jurisdiction of the Community of Madrid shall be attached to a single Supervisory Board, the management of which shall be the responsibility of the Regional Secretary of the Presidency, without prejudice to the possibility of assigning such management to other bodies, by Order of the Regional Secretary, or of delegating its exercise. In any case, the administrative unit supporting the Supervisory Board shall be independent from the Register of Foundations.

2. However, if the organization in charge of the Supervisory Board is appointed, directly or on the grounds of its position, at the time of its establishment or thereafter, as a trustee of any foundation of the Community of Madrid, the Supervisory Board of such foundation shall be attached, for as long as this circumstance exists, to another Regional Department, to be determined by a *Committee* chaired by the Regional Secretary of the Presidency and made up of all the Technical Secretaries-General. (4)

TRANSITIONAL PROVISIONS

One. Registration of acts regarding foundations established before the entry into force of Royal Decree 935/1995, of 9 June.

1. Subsequent registrations regarding pre-existing foundations shall be carried out according to the procedure provided for in this Decree. For this purpose, and without the need to reproduce existing registrations, the foundation shall be assigned an individual page number, which shall state the name of the foundation and the book, volume and page, if applicable, of the last registration made prior to its registration in the Register of Foundations.

2. If pre-existing foundations have not been registered as such, but their corresponding documentation is contained in a record or file, the procedure shall be the same as the one set

4.- The Committee to which this Addition Provision refers is the Committee for the Classification of Foundations, terminated by virtue of Article 25 of the [Act 9/2010, of 23 December](#), in relation to the Addendum thereto.

forth for in the previous paragraph, replacing the reference to the book, volume and folio with a reference to the record or file in which the documentation is recorded.

Two. *Name of the Pre-Existing Foundations*

The provisions of Article 9 of this Decree shall not apply to those foundations established prior to the entry into force of this Decree, which shall keep their current name.

Three. *Temporary Allocation of the Supervisory Board*

1. Until such time as the Regional Secretary of the Presidency orders the effective implementation of the single Supervisory Board, once the Regional Department of Finance has made the necessary modifications to positions and staff, foundations shall be attached, according to their main purpose, to the Supervisory Board of their corresponding Regional Department. Such attachment shall be carried out by the *Committee* set out in paragraph 2 of the second additional provision. Those foundations whose purposes do not clearly match or do not correspond to the competences of a specific Regional Department shall be attached to the Supervisory Board of the Regional Department determined by the aforementioned Committee.

2. The provisions of paragraph 2 of the second additional provision shall apply during the transitional period. Any changes in the attachment of foundations already attached to specific Supervisory Boards, in compliance with this section, must be carried out within a term of three months from the entry into force of this Decree.

REPEALING PROVISION

Decree 26/1996, of 29 February, creating the Register of Foundations of the Community of Madrid and any other provisions of equal or lesser rank that oppose the provisions of this Decree are hereby repealed.

FINAL PROVISIONS

One. *Implementing and Application Powers*

The Regional Secretary of the Presidency is hereby empowered to issue the provisions necessary for the implementation and application of this Decree.

Two. *Entry into force*

This Decree shall come into force twenty days after its publication in the “Official Journal of the Community of Madrid”.