

Handbook of National Accounting

Handbook
on
Non-Profit Institutions
in the
System of National Accounts

United Nations

ST/ESA/STAT/SER.F/91

Department of Economic and Social Affairs
Statistics Division

Studies in Methods

Series F., No. 91

Handbook of National Accounting

Handbook on Non-Profit Institutions in the System of National Accounts

United Nations
New York 2003

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ST/ESA/STAT/SER.F/91

UNITED NATIONS PUBLICATION

Sales No: E.03.XVII.9

ISBN 92-1-161461-9

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Printed in United Nations, New York

Preface

The *Handbook on Non-Profit Institutions in the System of National Accounts* recommends statistical standards and guidelines for the development of data on non-profit institutions (NPIs) within the System of National Accounts, 1993 (1993 SNA). The framework, concepts and classifications are designed as an extension and clarification of those underlying the 1993 SNA. The objective of developing NPI data is to improve and make available data on a sector that is growing in importance and that is often ignored or little developed as part of the economy-wide compilation of data on national accounts.

The *Handbook* was prepared in close collaboration between the Johns Hopkins University Center for Civil Society Studies and the Economic Statistics Branch of the United Nations Statistics Division. Particular mention may be made of the contributions by Lester M. Salamon, Regina List, S. Wojciech Sokolowski and Helen Tice of the Johns Hopkins University Center for Civil Society Studies; Helmut K. Anheier, formerly at the Johns Hopkins University and now at the Centre for Civil Society, London School of Economics and Political Science, University of London; and Cristina Hannig, Károly Kovács, Jan W. van Tongeren, Vu Viet and Magdolna Csizmadia of the United Nations Statistics Division.

Throughout the development of the *Handbook*, guidance was provided by a consultative group, which met at United Nations Headquarters in New York on 13 and 14 April 1999, 8 and 9 June 2000 and 8 and 9 July 2001. Members of the consultative group included (in alphabetical order): Heidi Arboleda (Economic and Social Commission for Asia and the Pacific); Édith Archambault (France); Estrella V. Domingo (Philippines); Lourdes Ferrán (Venezuela); Ezra Hadar (Israel); Anne Harrison (Organisation for Economic Cooperation and Development (OECD)); Virginia Hodgkinson (United States); Youri Ivanov (Commonwealth of Independent States); Estelle James (World Bank); Dickson Mzumara (Economic Commission for Africa (ECA)); Brian Newson, Statistical Office of the European Communities (Eurostat); René Rakotobe (ECA); Leen Roosendaal (Netherlands); and the late Richard Ruggles (United States). Advice was offered by Guy Standing and Azfar Khan of the In Focus Programme on Socio-Economic Security, International Labour Organization.

A draft of the *Handbook* was tested in 11 countries that varied in their level of development.¹ In many cases, the test built on current or previous work carried out in connection with the Johns Hopkins Comparative Non-Profit Sector Project and members of the network of local project associates often provided technical assistance to the

¹ In addition, at an early stage in the development of the *Handbook*, a small group of United States experts was convened to review a “worked example” based on United States administrative records data. Members of that group included: Evelyn Brody (Chicago-Kent College of Law); Nadine Jalandoni (Independent Sector); Károly Kovács (United Nations Statistics Division); Linda Lampkin (National Center for Charitable Statistics); Wilson Levis (City University of New York); Charles McLean (Guidestar); Robert P. Parker (United States Bureau of Economic Analysis); Russy Sumariwalla (Consultant); and Murray Weitzman (Consultant).

statistical offices carrying out the test. Teams carrying out the test met for orientation in The Hague on 1 and 2 November 2000 and joined members of the consultative group at its July 2001 meeting in New York. Test countries and participants were: in Australia, David Bain and Sharon Bailey, Australian Bureau of Statistics; in Belgium, Sybille Mertens, University of Liège, with the contribution of the national accounts department of the National Bank of Belgium; in Canada, Catherine Bertrand, Sophie Joyal, Malika Hamdad, James Chowhan, Karen Ashman and Kim Longtin, Statistics Canada; in Israel, Ezra Hadar, Nava Brenner, Aharon Blech and Soli Peleg, Central Bureau of Statistics; in Italy, Stefania Cuicchio, Raffaele Malizia, Andrea Mancini, Allesandro Messina and Nereo Zamaro, Italian Institute of Statistics (ISTAT); in Mozambique, Saide Dade and Antonio Heber Lazo, Instituto Nacional de Estatística and Jan van Tongeren, United Nations Statistics Division; in the Netherlands, Leen Roosendaal, P. R. H. van der Neut and W. van Nunspeet, Statistics Netherlands; in the Philippines, Estrella V. Domingo, National Statistical Coordination Board, and Ledivina Cariño, University of the Philippines; in South Africa, Johan Prinsloo, Reserve Bank of South Africa, and Joe de Beer, Statistics South Africa; in Sweden, Ann-Marie Brathen, Torbjorn Israelsson, Christina Liwendahl and Birgitta Magnusson, Statistics Sweden and Filip Wijkstrom, Stockholm School of Economics; and in Thailand, Somjit Janyapong, Suchavadee Srsuwannakan and Pak Tongsom, National Economic and Social Development Board.

The United Nations Statistics Division also convened a meeting of SNA experts to review the draft *Handbook* at United Nations Headquarters from 10 to 12 July 2001. Members of the Expert Group included: Catherine Bertrand (Canada); Estrella V. Domingo (Philippines); Lourdes Ferrán (Venezuela); Ezra Hadar (Israel); Omar Mohammad Ali Hakouz (Jordan); Anne Harrison (OECD); Clifford Lewis (Trinidad and Tobago); Pablo Mandler (Argentina/Israel); Brian Newson (Eurostat); René Rakotobe (ECA); Kusmadi Saleh (Indonesia); and Kotb Salem (Egypt).

Thanks to the involvement of the above-mentioned experts, advisers and test countries, as well as additional meetings and deliberations held by the Center for Civil Society Studies and the United Nations Statistics Division, it was possible to reflect in the concepts, classifications and tables of the *Handbook* the theoretical and practical expertise of many national accountants and other specialists from a variety of developed and developing countries. The compilers of the *Handbook* wish to express their gratitude to all of the advisers and experts who assisted in the development of the recommendations summarized here. As additional experience with the implementation of the present recommendations accumulates, updated recommendations may be issued.

We are also grateful for the financial support of the Andrew W. Mellon Foundation, the Ford Foundation, the Atlantic Philanthropies and the International Labour Organization. Special thanks are also due to Paul Dekker of the Social and Cultural Planning Office of the Netherlands for assistance in arranging the field test orientation meeting held in The Hague.

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LIST OF ABBREVIATIONS AND ACRONYMS

1993 SNA	System of National Accounts, 1993
ANZIC	Australia and New Zealand Industry Classification
CCIS	Cross-Classification by Industries and Institutional Sectors of Production Account Items
CEPA	Classification of Environmental Protection Activities
CIS	Commonwealth of Independent States
COFOG	Classification of the Functions of Government
COICOP	Classification of Individual Consumption According to Purpose
COPNI	Classification of the Purposes of Non-Profit Institutions Serving Households
COPP	Classification of the Outlays of Producers According to Purpose
CPC	Central Product Classification
DAC	Development Assistance Committee
ECA	Economic Commission for Africa
EIN	Employer identification number
ESA	European System of Accounts
ESCAP	Economic and Social Commission for Asia and the Pacific
Eurostat	Statistical Office of the European Communities
FTE	full-time equivalent employment
ICATUS	International Classification of Activities for Time-Use Statistics
ICNPO	International Classification of Nonprofit Organizations
IEA	integrated economic accounts
ILO	International Labour Organization
IMF	International Monetary Fund
IRS	United States Internal Revenue Service
ISCED	International Standard Classification of Education
ISIC	International Standard Industrial Classification of All Economic Activities
n.e.c.	not elsewhere classified
NACE	General Industrial Classification of Economic Activities within the European Communities
NAICS	North American Industry Classification System
NIPA	national income and product account
NPI	non-profit institution
NPISH	non-profit institutions serving households
OECD	Organisation for Economic Cooperation and Development
SIRENE	Système de répertoire des entreprises et des établissements
SNA	System of National Accounts
SSN	Social Security Number
UNESCO	United Nations Educational, Scientific and Cultural Organization
VAT	value added tax

CHAPTER 1

Introduction

A. Background

1.1 The *System of National Accounts, 1993* (1993 SNA) is a set of international guidelines for the development of economic accounts of member countries and for reporting such statistics to international organizations in a manner comparable across countries.¹ The 1993 SNA provides an integrated framework of concepts, definitions, accounting rules, classifications and accounts and tables—all designed to organize, in an analytically useful way, the transactions, other flows and stocks that make up the accounting record of the economy.

1.2 In order to maximize its usefulness, the guidelines and methodologies of SNA are necessarily of a general nature. The universality of the SNA approach is one of its major advantages and indeed served as a guiding principle for its development and design. At the same time, SNA guidelines suggest the expansion of SNA through the development of satellite accounts and more targeted handbooks in order to offer additional instructions and provide specific approaches and technical advice to national accountants, statisticians and other users of national accounts data on specialized topics (see 1993 SNA, Chap. XXI).

1.3 Such SNA satellite accounts are developed and used in order to shed further light on data features needed for specialized analyses that are not contained or are not well represented in the central SNA framework but nonetheless reflect important economic, social and political concerns.² They expand the capacity and utility of SNA without overburdening and disrupting the logical frame and integrity of the system as a whole. In such satellite accounts, amendments may be made to concepts and the classification detail of the central SNA. More specifically, the handbooks and satellite accounts generally extend SNA in three directions: first, they deal in more detail with SNA concepts than is done in the SNA itself and in some cases adapt SNA concepts to particular uses through satellite accounts; second, handbooks offer suggestions with regard to data sources and compilation approaches; and third, handbooks elaborate on the use of data in analysis.

1.4 Examples of guidelines on satellite accounts that have been published by the United Nations include the *Integrated Economic Environmental Accounts*³ and the *Tourism Satellite Account*.⁴ In addition, socio-economic satellite accounts are being developed.⁵ In the case of environmental satellite accounts, amendments are made to the concept of intermediate

¹ For a general overview, see Commission of the European Communities et al. (1993) and European Commission (1996); for discussion and background, see Keuning (1998); see also Carson (1996) and van Tongeren (1996).

² Van Tongeren and Becker (1995).

³ United Nations (1993).

⁴ Commission of the European Communities, Organisation for Economic Cooperation and Development, United Nations and World Tourism Organization (2001).

⁵ For an example of socio-economic satellite accounts, see Republic of Korea, National Statistical Office and Ministry of Science and Technology, United Nations Development Programme and United Nations Statistics Division (2000).

consumption in order to take into account environmental impacts on the cost of production. In the case of tourism satellite accounts, more detail is included in the breakdown of International Standard Industrial Classification of All Economic Activities (ISIC) and Central Product Classification (CPC) categories in order to identify tourism-related industries and products and to classify tourism expenditures in detail that serves the analysis of the tourism activities in a country. Similarly, educational satellite accounts, as part of the socio-economic satellite accounts, may use a concept of human capital and, in accordance with that, define selected educational expenses as capital formation instead of final consumption, as is the practice followed in the central framework of SNA.

1.5 The present *Handbook* is one in a series of handbooks dealing with various components of SNA. It completes the subset of handbooks issued by the United Nations dealing with SNA sectors. The series started with the *Handbook on Household Sector Accounts*⁶ and was followed by a handbook on the non-financial corporate sector and focused on the links between business accounting and national accounting concepts and practices.⁷ The other SNA sectors have been dealt with by International Monetary Fund (IMF) publications covering government finance statistics,⁸ money and banking statistics⁹ and balance of payments statistics.¹⁰

1.6 The use of satellite accounts in the case of NPIs is needed because the central framework of SNA does not focus on an exhaustive identification of NPIs. To the extent that it focuses on NPIs, the SNA's primary objective is to develop the criteria for the allocation of NPIs to the appropriate institutional sectors of SNA, i.e., government and financial and non-financial corporations sectors. As to the remaining units serving the household sector, a separate sector—i.e., non-profit institutions serving households (NPISHs)—is created in order to bring out the revenues and final consumption expenditures of households, as distinct from those of NPISHs. Thus, SNA does not seek to develop a comprehensive picture of NPIs but rather focuses on allocating NPIs to other sectors based on certain characteristics that NPIs share with other units assigned to those sectors.

1.7 The present *Handbook*, however, is concerned with the identification of all NPIs in order to permit better understanding of a sector of the economy that has been growing in many countries but was not considered as important at the time the 1993 SNA was prepared. The emphasis on NPIs in the present *Handbook* is reflected in three ways. One is the presentation of a detailed definition of NPIs, which makes it possible to identify them as a group. Second is the valuation of volunteer labour, which is significant in the activities of NPIs. Third is the introduction of a detailed classification of NPIs by function. None of those elements is available in the concepts and classifications of the central framework of the 1993 SNA.

1.8 The present *Handbook* thus seeks to provide additional guidance for coverage within SNA of a set of institutions about which it is often difficult to gather data—namely, the wide assortment of institutions that operate in some sense separate from both the market and the state. It also seeks to organize the material on such organizations using a satellite account within the

⁶ United Nations (2000a).

⁷ United Nations (2000b).

⁸ International Monetary Fund (2001).

⁹ International Monetary Fund (2000).

¹⁰ International Monetary Fund (1993).

SNA structure so that it is more accessible to those with an interest in it. In the process, it helps to clarify the composition of the sectors to which NPIs are assigned in the basic SNA by separately identifying their NPI and non-NPI components.

1.9 The balance of the present chapter briefly describes the background of the *Handbook*, identifies the major needs it serves for different users and explains the rationale for the approach taken in developing the *Handbook*. The introduction concludes with an overview of the *Handbook*'s structure and content by providing a brief summary of each chapter.

B. Why this *Handbook*?

1.10 The fundamental aim of the present *Handbook* is to respond to the growing interest that statisticians, policy makers and social scientists have in organizations that are neither market firms nor state agencies nor part of the household sector. Such social institutions are variously referred to as “non-profit”, “voluntary”, “civil society” or “non-governmental” organizations and collectively as the “third”, “voluntary”, “non-profit” or “independent” sector.¹¹ Types of organizations commonly included under these terms are sports and recreation clubs, art and cultural associations, private schools, research institutes, hospitals, charities, religious congregations and faith-based organizations, humanitarian assistance and relief organizations, advocacy groups and foundations and charitable trusts. Such non-profit institutions are currently covered by SNA; however, SNA does not group them into a single economic sector.

1.11 Gaining a clearer overview of the broad NPI sector is increasingly important for a variety of reasons:

- (a) **NPIs constitute a significant and growing economic force in countries throughout the world.** NPIs have recently come to be recognized as a major economic presence in countries throughout the world. Indeed, what one analyst has termed a “global associational revolution”,¹² a massive upsurge of organized private voluntary activity, seems to be under way in many parts of the world at the present time as a product of changes in communications, new popular pressures and growing questioning of the capabilities of government to solve pressing social and economic problems on its own. Indeed, recent research has demonstrated that non-profit organizations account for 8 to 12 per cent of non-agricultural employment in many developed countries and even larger shares of formal employment in many developing regions.¹³ Because much of the revenue supporting that sizeable non-profit sector comes from public sector payments in Western Europe and from fees and charges in Japan, the United States and Australia,¹⁴ however, that set of institutions is allocated to the government and corporate sectors, respectively, in SNA and therefore largely disappears from view. The resources

¹¹ In the present *Handbook*, the phrase “non-profit sector” refers to this set of organizations; as will be shown below, that usage is not equivalent to the SNA’s NPISHs; for a fuller treatment of the definition and classification of non-profit organizations, see Salamon and Anheier (1997).

¹² Salamon (1994).

¹³ Salamon et al. (1999); and Anheier and Ben-Ner (1987).

¹⁴ Salamon et al. (1999).

controlled by institutions identified as NPISHs in SNA thus turn out to represent only a small portion of all the resources controlled by non-profit institutions in most countries;¹⁵

- (b) **NPIs have distinct features that justify treating them as a separate sector for many analytical purposes.** The placement of the economically most important NPIs into the corporate or government sectors not only obscures the size of the NPI sector but also complicates the picture that is provided of the corporate and government sectors. Given the distinctive features of NPIs, a case can be made for splitting them out from the other entities in those sectors, at least for some analytical purposes. Among the distinctive features of NPIs that justify such special identification are the following:
- (i) Not-for-profit character. Although they may earn profits, NPIs are not organized for profit and cannot distribute any profits earned to their directors or managers. They therefore have different objective functions from the for-profit firms with which some of them are grouped. Non-profit entrepreneurs are often driven by social or ideological impulses, not primarily pecuniary ones;
 - (ii) Public-goods production. Although they often produce private goods that are sold on the market, NPIs also typically produce collective goods that are financed through other means (e.g., charitable contributions, volunteer effort). NPIs often arise where “free rider” problems impede the emergence of market producers yet where lack of sufficient political support also keeps government from becoming involved;
 - (iii) Governance structures. The governance structures of NPIs differ from those of both corporations and governmental units. Non-profit boards are not publicly elected and are rarely paid. Non-profits are therefore different types of units to manage;
 - (iv) Revenue structure. The sources of non-profit revenue also differ from those of government and for-profit firms. In particular, they include important voluntary donations of time and money that are not available to for-profit producers and that are also far less extensively utilized by government agencies, which in turn requires different revenue-raising strategies and different orientations to the market;
 - (v) Staffing. The staffing of non-profit organizations is also different, often including substantial numbers of volunteers;
 - (vi) Capital sources. Since they cannot distribute profits, NPIs cannot attract equity capital. As a result, the composition of their payments of property income differ from those of for-profit enterprises;
 - (vii) Tax treatment. NPIs are typically exempt from corporate income taxes, and may also be exempt from other taxes, such as sales taxes and property taxes. In

¹⁵ This is not just a theoretical possibility; Archambault (1998) finds that the application of the SNA sectoring scheme results in an NPISH that substantially understates the French non-profit sector.

addition, they are often exempt from provisions that apply to for-profit corporations;

- (viii) Legal treatment. NPIs are often subject to special legal provisions relating to the composition of their boards, their purposes, their revenues, their involvement in political activities, the compensation of their staff, and their reporting and accounting standards. In addition, they are often exempt from provisions that apply to for-profit corporations;
 - (ix) Lack of sovereign powers. Although they often receive government financial support, NPIs lack the defining feature of a governmental entity, i.e., “compulsory powers over all those dwelling or carrying on activities within a given area”,¹⁶
 - (x) Relative detachment from political pressures. NPIs operate with considerably more detachment from political pressures than regular units of government. Indeed, that is one of the reasons acknowledged by the 1993 SNA (see para. 4.62) for Governments to rely on NPIs for certain functions rather than carrying out the functions themselves;
 - (xi) Characteristic types of transactions. NPIs have two characteristic transactions that cannot be accommodated in the corporations sectors of SNA: they have final consumption expenditure and they receive transfer payments in the form of philanthropic donations;
- (c) **NPIs are increasingly a focus of concern in public policy.** A third reason for separating NPIs out and focusing attention on them is that those institutions have recently attracted increased attention from policy makers, who have been searching for ways to improve the quality of public services and reduce the size of the state. Because of their distinctive features as private institutions serving public purposes, non-profit organizations offer important advantages in that regard. Indeed, major initiatives have recently been launched in the United States, the United Kingdom, France, Italy, Canada, the Netherlands, Germany, Australia, New Zealand, Japan, Chile, Pakistan and the European Commission, among others, to promote NPIs or otherwise change government’s relations with them. All of which has increased the need for better information on NPIs and the role that they play both in specific fields (e.g., health, education and social services) and more generally;
- (d) **Need for improved coverage.** Because NPIs as a whole are not separately identified in SNA, there is little incentive for statistical offices to take the special steps often needed to identify and collect data on them. Sample frames may not adequately reflect the NPI components of the various sectors to which NPIs are allocated (e.g., corporations and governments). As a consequence, significant portions of the NPI sector may not be adequately represented in existing data. In addition, the existing SNA sectoring guidelines are often difficult to apply. Those guidelines stipulate that NPIs must be both *financed by* and *controlled by* government in order to be included in the government

¹⁶ United Nations (1988).

sector. However, difficulties arise when only one of those two criteria is met, in large part because the definition of “control” offered by SNA does not always apply easily to institutional arrangements within a given country (Organisation for Economic Cooperation and Development (OECD, 1998). That is especially true in the case of hospitals, clinics, universities and schools, where government provides a significant part of the organizations’ financing but has varying degrees of control over their management and operations. Therefore, different countries are likely to include different types of NPIs in their government accounts, causing potential disparities in estimates.

C. Approach

1.12 Given the complexity of the SNA system, one approach to remedying the problem of the lack of visibility of the full NPI sector and to generating more complete and coherent data on the NPI sector might be to develop a data system focused squarely on the sector. Such an approach would have the virtue of organizing the needed data around the set of organizations that is of particular concern. Tempting though that might be, however, the present *Handbook* rejects that approach and works instead within the SNA framework. The advantage of such an approach is the opportunity that it provides to build on an established data system, which is staffed by existing statistical agencies and has already resolved many of the key technical issues involved in mapping economic activity, and also has in place a process for working out additional issues as they arise in the future. In addition, that system has the additional advantage of making it possible to compare the NPI sector to other economic sectors within a common, agreed-upon format.

1.13 The strategy of the present *Handbook* is thus to work within the SNA framework, to leave NPIs where they are in existing SNA aggregates and institutional accounts but create a satellite account that consolidates the information on NPIs found in the other sectors and, hopefully, improves on that information by developing more refined ways of gathering data on the non-profit entities (e.g., through special surveys of organizations and of individual giving and volunteering). In addition, to facilitate a cross-walk with the standard SNA structure, the proposed satellite account structure reports both on the newly created aggregate NPI sector and on the NPI and non-NPI components of the individual sectors to which the existing SNA structure allocates NPIs.

1.14 One major implication of that set of decisions is that the resulting non-profit satellite account structure quickly becomes rather complex. Not only is it necessary to produce the entire sequence of SNA tables on the consolidated NPI sector but it is also necessary to show in each of those tables the separate components into which SNA allocates NPIs.

1.15 In view of those challenges, we have adopted a three-pronged strategy for the NPI satellite account. We first specify a *fully elaborated* satellite account structure for the non-profit sector within SNA. Next, recognizing that for other analytic and policy-related purposes, it may be useful to extend the data coverage of the satellite account system beyond monetary representations of economic activity alone, we identify a range of other social and economic indicators to be covered in a set of *extensions* to the fully elaborated satellite account. Finally, we specify a fall-back *short form* focused on only the most essential or readily available variables and relationships that can be used until the full elaboration becomes feasible.

1.16 In the full elaboration, the data items included cover the transactions, other flows and stocks of the integrated economic accounts, from the production account through the balance sheets. Although there is particular emphasis on output, final consumption expenditure, compensation of employees, property income, transfer payments, gross capital formation and consumption of fixed capital, the satellite account also covers holdings and acquisition of, as well as volume and price changes in, such items as buildings and structures; entertainment, literary or artistic originals; antiques and other art objects; currency and deposits; and securities. In the extensions, those core monetary data are supplemented with data in physical units on such variables as employment, volunteers, NPI entities, members, memberships, output and capacity. In the short form, the data items included cover a slightly abbreviated set of items in the accounts through the financial account, plus a subset of the data items in physical units.

1.17 In order to accommodate the revaluations within the SNA production boundary discussed above, many of the tables and variables in the satellite account are shown in three versions:

- (a) SNA basis: A version that uses standard SNA conventions for all variables;
- (b) With non-market output of market NPIs: A version that adds to the SNA basis an estimate of the non-market output of “market” NPIs in the SNA corporations sectors. That adjustment is necessary in view of the fact that market NPIs, unlike other market producers, typically also have substantial non-market output that is not captured in their market receipts. Without some adjustment, the value of such non-market output can therefore be missed; to correct for that omission, the non-market output of market NPIs is valued by operating expenses and the additional value of output added into the accounts;
- (c) With non-market output of market NPIs and volunteer labour: A version that makes a further adjustment and adds the imputed value of volunteer labour in addition to an estimate of the non-market production of market NPIs. Thus, it adds to the paid employment of NPIs the imputed value of volunteer labour contributed to NPIs. As noted above, such labour is an important component of the operation of many NPIs. It represents both a contribution to NPI production and a source of NPI revenue. The estimation procedure recommended for that labour input is to value it at the average gross wage for the community, welfare and social service occupation category as a proxy for the wages paid in the actual occupations in which the volunteers are engaged.

1.18 In view of the challenges enumerated above, the present *Handbook* proposes a three-pronged strategy for implementation. The first step is to tap existing sources of data to compile a *short form*, containing the most essential and readily accessible variables. The second step is reach out to additional data sources, including new surveys, to compile the *fully elaborated* satellite account for the non-profit sector within SNA. Finally, the third step is to extend the analysis beyond the current SNA structure to capture additional information about the structure, output and capacity, clients and users, and impact and performance of the non-profit sector. Some of the structure and capacity and output measures can be included within the second stage of the work, but others will extend beyond that.

D. The 1993 SNA as a platform for developing a global information system on non-profit institutions

1.19 The purpose of the present *Handbook*, then, is to

- (a) Develop a satellite account that provides a complete picture of the economic weight of non-profit institutions as a whole;
- (b) Assist national statistical agencies in improving their coverage of NPIs within SNA by suggesting additional data items and collection methods on NPIs and identifying alternative data sources.

The ultimate outcome will be a major breakthrough in our ability to chart the scope, size, structure, financing and impact of NPIs throughout the world.

1.20 In the process, the present *Handbook* also seeks to increase understanding of SNA and the statistical system that undergirds it among non-profit researchers, analysts and socio-economic policy makers. SNA is a comprehensive system that draws on and reconciles a wide range of economic statistics. With some basic understanding of SNA and its source data, non-specialists can tap existing data on NPIs more effectively. In addition, knowledge of the statistical system can make the non-specialist a more effective advocate for additional information and facilitate the development of new source data on NPIs.

E. Overview of the *Handbook*

1.21 To that end, chapter 2 of the present *Handbook* takes up the issue of how to define NPIs in the context of SNA. It begins by reviewing the definition of NPIs in the 1993 SNA relative to other units and examining the criteria used for allocating NPIs to different institutional sectors. The chapter then outlines a definition of the NPI sector that can be used for the purposes of the satellite account system proposed here.

1.22 Chapter 3 describes the classification systems to be used for NPIs in the satellite account. The major classification is the *International Classification of Non-Profit Organizations* (ICNPO), a more detailed version of certain parts of ISIC that was developed for use in the Johns Hopkins Comparative Non-Profit Sector Project. ICNPO is contained in full in annex A1. In addition, use is made of the activity classification ISIC and the SNA's functional classification, the *Classification of the Purposes of Non-Profit Institutions* (COPNI).

1.23 Chapter 4 identifies the key variables for which data are needed on NPIs. It identifies those needed for the fully elaborated satellite account, the short form and the major extensions. The chapter focuses particularly on those variables that are especially relevant to NPIs, such as charitable contributions, volunteer labour and third-party payments. It also reviews the SNA table structure as background for the proposed NPI satellite account system, the detailed tables of which are contained in annex A2. To make the satellite account more accessible to policy makers and social scientists, annex A3 provides additional background on SNA for non-specialists. In the same vein, annex A4 offers a glossary of SNA terminology to aid users in making their way through the SNA-based tables.

1.24 Chapter 5 provides practical guidance and technical assistance for identifying NPIs and related variables and data items in existing data-collection activities and for generating such data where they are not yet available, drawing on the experience of both statistical offices and the non-profit research community. It reviews possible data sources and discusses how they can be used for the purposes of the satellite account. On that basis, it makes suggestions about the concrete steps that national statistical offices can take to implement the satellite account system. Annex A5 contains several tools that have proved effective in such efforts.

1.25 Chapter 6 presents some physical measures of NPI output, by field, drawing on three bodies of work: work on the specification of outputs and prices in selected industries; work on performance measurement and accountability in both the public and non-profit sectors; and other indicators developed as part of the Johns Hopkins Comparative Non-profit Sector Project.

1.26 Annex A6 provides a road map for relating the satellite account data back to the parent SNA system.

1.27 Annex A7 reproduces a report prepared by the International Labour Organization “Work in the non-profit sector: forms, patterns and methodology”, which provides additional background concerning the definition and measurement of volunteering.

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CHAPTER 2

Defining NPIs

A. Introduction

2.1 The first task in developing a meaningful satellite account for non-profit institutions is to formulate a clear definition of the entities to be covered by such an account. The 1993 SNA already includes a definition of NPIs that takes us well down the road toward such a concept. However, as indicated in chapter 1 above, the 1993 SNA sectoring rules require the allocation of numerous NPIs to sectors other than the one sector that has “non-profit” in its name, “non-profit institutions serving households”. As a consequence, the “non-profit sector” thus identified as the NPISH sector in the 1993 SNA differs considerably from what would be included in the collection of all entities that fit the SNA definition of a non-profit institution.

2.2 The present chapter reviews the basic definition of a non-profit institution offered in the 1993 SNA, briefly discusses the rules for sectoring NPIs in the 1993 SNA, identifies several alternative concepts of the NPI sector evident in the literature, and offers some amplification and clarification of the existing SNA definition of a non-profit institution and of the broader non-profit sector for use in the non-profit satellite account proposed in the present *Handbook*. Against that backdrop, the chapter then offers some concrete illustrations of the types of entities that that proposed definition would embrace, and discusses how it would treat a number of “borderline cases” about which uncertainties might exist.

B. Definition of NPIs in the 1993 SNA

2.3 The 1993 SNA distinguishes two broad types of economic entities: *establishments*, which are enterprises, or parts of enterprises, that perform a single production activity, generally at a single site; and *institutional units*, which are “capable, in their own right, of owning goods and assets, incurring liabilities, and engaging in economic activities and transactions with other units.” Institutional units may have one or a number of establishments.

2.4 Within that structure, NPIs form a class of *institutional units*. The 1993 SNA distinguishes NPIs from other institutional units principally in terms of what happens to any profit that they might generate. In particular:

“Non-profit institutions are legal or social entities created for the purpose of producing goods and services whose status does not permit them to be a source of income, profit, or other financial gain for the units that establish, control or finance them. In practice their productive activities are bound to generate either surpluses or deficits but any surpluses they happen to make cannot be appropriated by other institutional units.¹”

¹ See 1993 SNA, para. 4.54.

That basis for defining NPIs, which focuses on the common characteristic that they do not distribute their profits, is a central feature of most definitions of “the non-profit sector” in law and social science literature.²

2.5 The 1993 SNA also distinguishes NPIs in terms of the kinds of services that they produce. The 1993 SNA notes that the reasons for establishing NPIs are varied. For example, “NPIs may be created to provide services for the benefits of the persons or corporations who control or finance them; or they may be created for charitable, philanthropic or welfare reasons to provide goods or services to other persons in need; or they may be intended to provide health or education services for a fee, but not for profit, ...etc.”³ While acknowledging that “they may provide services to groups of persons or institutional units,” the 1993 SNA definition of NPIs stipulates that “by convention” NPIs “are deemed to produce only individual services and not collective services”.

2.6 Non-profit institutions, so defined, thus differ from the other three major types of institutional units defined within SNA—corporations (financial and non-financial), government agencies and households. Thus:

- (a) *Corporations* differ from NPIs in that they are “are set up for purposes of engaging in market production” and “are capable of generating a profit or other financial gain for their owners” (see 1993 SNA, para. 4.47);
- (b) *Government units* differ from NPIs in that they are “unique kinds of legal entities established by political processes which have legislative, judicial or executive authority over other institutional units within a given area,” including “the authority to raise funds by collecting taxes or compulsory transfers from other institutional units” (see 1993 SNA, para. 4.104);
- (c) *A household* differs from an NPI in that it is “a small group of persons who share the same living accommodations, who pool some or all of their income and wealth, and who consume certain types of goods and services collectively, mainly housing and food....”. (see 1993 SNA, paras. 4.132-4.133).

C. Sectoring of NPIs

2.7 The 1993 SNA groups the institutional units so defined among economic sectors on the basis of the economic transactions in which they are principally involved, the purposes they serve, and the kinds of units that control and finance them. It identifies five such sectors: (a) financial corporations; (b) non-financial corporations; (c) government; (d) households; and (e) NPISHs.

² See, for example, Hansmann (1996), Ben-Ner and Gui (1993), Weisbrod (1988) and Salamon and Anheier (1997b).

³ See 1993 SNA, para. 4.55.

**Figure F2.1
Treatment of non-profit institutions in the 1993 SNA**

Type of institutional unit	Sectors of the System				
	Non-financial corporations sector (S.11)	Financial corporations sector (S.12)	General government sector (S.13)	Households sector (S.14)	NPISH sector (S.15)
Corporations	C ₁	C ₂			
Government units			G		
Households				H	
Non-profit institutions	N ₁	N ₂	N ₃	N ₄	N ₅

2.8 Whereas all corporations go into the corporate sector (financial or non-financial), all government units into the government sector and all households into the household sector, however, NPIS are divided among five different sectors, only one of which—the NPISH sector—has “non-profit” in its title. That is because NPIS turn out to differ markedly with regard to the transactions on which they rely. Thus, as shown in figure F2.1:

- (a) Some NPIS, such as universities or hospitals, receive most of their receipts from sales of non-financial services and are assigned to the non-financial corporations sector in the 1993 SNA;
- (b) Other NPIS, such as microcredit financing organizations, are principally engaged in financial transactions. Those NPIS are assigned to the financial corporations sector in the 1993 SNA;
- (c) Other NPIS receive substantial government support and are substantially controlled by government. Those NPIS are allocated to the government sector in the 1993 SNA;
- (d) Other NPIS lack legal status or rely solely on volunteer input. In ESA 1995,⁴ those NPIS are allocated to the households sector.
- (e) Finally, NPIS that receive most of their income from households in the form of contributions and are not substantially financed and controlled by government are assigned to the NPISH sector in the 1993 SNA.

D. Need for a satellite account on NPIS

2.9 Although sector assignment makes sense for many analytical purposes, it makes it difficult to gain a comprehensive view of the entire universe of NPIS. Gaining such a view is

⁴ European Commission (1996).

increasingly important, however, for a number of reasons. As spelled out more fully in chapter 1 above, those reasons include the following:

- (a) NPIs constitute a significant and growing economic presence in countries throughout the world, accounting for 7 to 10 per cent of non-agricultural employment in many developed countries and considerable shares of the employed labour force in developing countries as well;
- (b) NPIs have distinct features that give them production functions and other characteristics that differ significantly from those of the other entities included in the corporate and government sectors to which they are assigned under current usage. Those features include:
 - (i) The prohibition on the distribution of profits from their operations, which gives them an objective function quite different from that of for-profit corporations;
 - (ii) Their involvement in the production of public goods in addition to whatever private goods they may produce;
 - (iii) A revenue structure that generally includes substantial voluntary contributions of time and money;
 - (iv) The use of volunteer as well as paid staff;
 - (v) Limited access to equity capital because of the prohibition on their distribution of profits;
 - (vi) Eligibility for special tax advantages in many countries;
 - (vii) Special legal provisions pertaining to governance, reporting requirements, political participation and related matters;
 - (viii) The lack of sovereign governmental powers despite their involvement in public goods provision;
- (c) NPIs are increasingly a focus of policy attention as Governments seek to divert social functions to private groups, which has increased the need for better information on NPIs;
- (d) Existing treatment, by folding NPIs into other sectors, reduces the incentives to make the special efforts needed to capture NPIs fully in current data;
- (e) Existing sectoring rules are hard to apply given the increasing complexity of the NPI universe. Considerable variation in treatment may consequently occur among countries.

2.10 As a first step in addressing the need for better information on NPIs, it is important to identify an appropriate definition of an NPI and of the NPI sector. Such a definition must be able to accommodate all entities currently embraced within the existing SNA definition of an

NPI, while clarifying the differences between NPIs and both Governments and pure market producers. In addition, it must be neutral enough to accommodate the array of legal systems, patterns of financing and types of purposes associated with NPI-type institutions in different national settings.

2.11 Several alternative concepts are available around which such a definition and resulting satellite account on non-profit institutions might be built:

- (a) Social economy. One of these is the concept of “social economy”, which is used widely in Europe to depict non-governmental institutions that have a social or collective purpose. Typically, three and often four sets of institutions are included in the social economy: mutuals, cooperatives, associations and foundations;
- (b) Public benefit organizations. At the opposite extreme is the concept of the “public benefit organization”. That concept is typically used to depict a more narrow range of institutions that primarily serve a broad public purpose as opposed to a purpose related more narrowly to the interests of the members or participants of a particular organization or social group;
- (c) Non-profit organizations. An intermediary concept is that of the “non-profit sector” elaborated in the Johns Hopkins Comparative Non-Profit Sector Project.⁵ The product of deliberations by a broad team of social scientists from more than 35 countries, the “structural-operational” definition of the non-profit sector follows the basic SNA definition fairly closely but elaborates on that definition to clarify several potential ambiguities. More specifically, according to the structural-operational definition, the NPI sector includes all entities that are:
 - (i) Organizations, that is, institutionalized to some extent;
 - (ii) Private, that is, institutionally separate from government;
 - (iii) Non-profit-distributing, that is, not returning profits generated to their owners or directors;
 - (iv) Self-governing, that is, able to control their own activities;
 - (v) Voluntary, that is, non-compulsory and involving some meaningful degree of voluntary participation.

2.12 Most of the key features of the structural-operational definition correspond quite closely to the definition of a non-profit institution in the 1993 SNA, especially the “organized” and “non-profit-distributing” criteria, which are the focal points of the SNA definition. There are, however, several elements of the structural-operational definition that might be used to clarify the SNA definition for the purpose of the NPI satellite account.

⁵ The definition is presented in some detail in Salamon and Anheier (1997a and 1997b); the latter includes a detailed evaluation of this and other possible definitions, using a framework for choosing among models.

E. NPI satellite account working definition

2.13 For a variety of reasons, the NPI satellite account utilizes a mid-range concept of the NPI sector that comes closest to the structural-operational definition. In particular, the concept of “social economy” seems too broad for this stage of work since it departs too far from existing SNA usage by including profit-distributing cooperative and mutual institutions—many of them huge commercial institutions-- and thus dropping what is perhaps the central defining feature of NPIs in the SNA system—namely, their not-for-profit or non-profit-distributing feature. On the other hand, the “public benefit” definition restricts the range of eligible organizations too severely and raises complicated challenges of settling on a definition of public benefit that would be applicable to widely divergent cultures and societies. At the same time, the existing SNA definition, while conceptually compelling, contains some ambiguities in practice that could usefully be clarified, particularly with respect to the borders between NPIs and both corporations and governments. Three of the components of the structural-operational definition can provide the needed clarification:

- (a) In the first place, the “institutionally separate from government” criterion places additional emphasis on the non-governmental nature of NPIs, a crucial feature in most understandings of this set of institutions;
- (b) In the second place, the “self-governing” criterion usefully distinguishes NPIs from organizations that are essentially controlled by other entities, whether governments or corporations;
- (c) Finally, the “non-compulsory” element of the “voluntary” criterion distinguishes NPIs from entities that people belong to by birth or legal necessity, which distinguishes NPIs from families, tribes and other similar entities and represents another central feature of the common understanding of these organizations.

2.14 Thus, for the purpose of the satellite account on non-profit institutions, we define the non-profit sector as consisting of (a) organizations; that (b) are not-for-profit and, by law or custom, do not distribute any surplus they may generate to those who own or control them; (c) are institutionally separate from government; (d) are self-governing; and (e) are non-compulsory (see box B2.1.).

Box B2.1
Working definition of the non-profit sector

The non-profit sector consists of units that are:

- (a) Organizations;
- (b) Not-for-profit and non-profit-distributing;
- (c) Institutionally separate from government;
- (d) Self-governing;
- (e) Non-compulsory.

2.15 *Organization* means that the entity has some institutional reality. Institutional reality can be signified by “some degree of internal organizational structure; persistence of goals, structure, and activities; meaningful organizational boundaries; or a legal charter of incorporation. Excluded are purely ad hoc and temporary gatherings of people with no real structure or organizational identity”.⁶ Specifically included, however, would be informal organizations that lack explicit legal standing but otherwise meet the criteria of being organizations with a meaningful degree of internal structure and permanence. This is consistent with the 1993 SNA definition of NPIs: “Most NPIs are legal entities created by process of law whose existence is recognized independently of the persons, corporations, or government units that establish, finance, control or manage them.” Those entities can take the legal form of associations, foundations or corporations. “The purpose of the NPI is usually stated in the articles of association or similar document drawn up at the time of establishment.” In addition, however, an “NPI may be an informal entity whose existence is recognized by the society but which does not have any formal legal status”.⁷

2.16 *Not-for-profit* means that NPIs are organizations that do not exist primarily to generate profits, either directly or indirectly, and that are not primarily guided by commercial goals and considerations. NPIs may accumulate surplus in a given year, but any such surplus must be plowed back into the basic mission of the agency and not distributed to the organizations’ owners, members, founders or governing board. This is consistent with the 1993 SNA definition of an NPI, which acknowledges that, in practice, NPIs’ “productive activities are bound to generate either surpluses or deficits but any surpluses they happen to make cannot be appropriated by other institutional units”.⁸ The 1993 SNA goes on to note that “The term ‘non-profit institution’ derives from the fact that the members...are not permitted to gain financially from its operations and cannot appropriate any surplus which it may make. It does not imply that an NPI cannot make an operating surplus on its production”.⁹ In that sense, NPIs may be profit-making but they are non-profit distributing, which differentiates NPIs from for-profit businesses.¹⁰ Where excessive salaries or perquisites make it appear that organizations are evading the “non-distribution constraint”, grounds exist for treating the organization as a for-profit corporation. National laws usually make provision for disqualification from non-profit

⁶ Salamon et al. (1999).

⁷ 1993 SNA, para. 4.56(a).

⁸ 1993 SNA, para 4.54.

⁹ 1993 SNA, para. 4.56(e).

¹⁰ If profits from one NPI are distributed to another NPI, the first is still an NPI under that criterion because the surplus remains within the NPI sector to be used for charitable and other not-for-profit purposes.

status on those grounds, although the implementation of such laws is frequently imperfect. The laws and regulations of some countries add restrictions to the use of the organization's income in addition to surplus. Canada's Income Tax Act, for example, states that registered charities (and some other non-profits) must ensure that no part of its income "can be payable or otherwise available to personally benefit any proprietor, member, shareholder, trustee, or settlor of the organisation". (Statistics Canada, 2001).

2.17 *Institutionally separate from government* means that the organization is not part of the apparatus of government and does not exercise governmental authority in its own right. The organization may receive significant financial support from government and it may have public officials on its board; however, it has sufficient discretion with regard to the management of both its production and its use of funds that its operating and financing activities cannot be fully integrated with government finances in practice. "What is important from the point of view of this criterion is that the organization has an institutional identity separate from that of the state, that it is not an instrumentality of any unit of government, whether national or local, and that it therefore does not exercise governmental authority".¹¹ That means that an organization may exercise the authority that has been delegated to it by the state or administer a set of rules determined by the state, but it has no sovereign authority on its own. Thus, for example, a trade association might be given authority to set and even to enforce industry standards, but that authority could be withdrawn if misused or no longer necessary. Along different lines, an NPI might be empowered to distribute government subsidies, grants or contracts to individuals or other organizations, but within a given set of regulations determined by government. In those cases, the institution is still considered an NPI.

2.18 *Self-governing* means that the organization is able to control its own activities and is not under the effective control of any other entity. To be sure, no organization is wholly independent. To be considered self-governing, however, the organization must control its management and operations to a significant extent, have its own internal governance procedures and enjoy a meaningful degree of autonomy. The emphasis here is not on the origins of the organization, i.e., what institution "created" it; or on the degree of government regulation of its activities or on the dominant source of its income. The emphasis is instead placed on the organization's governance capacity and structure. In particular:

- Is the organization generally in charge of its own "destiny", i.e., can it dissolve itself, set and change its by-laws and alter its mission or internal structure without having to secure permission from any other authority than the normal registration officials? If yes, then the organization is an NPI.
- If government or corporate representatives sit on the governing body of the organization, do they exercise veto power, and if so do they serve in their official capacities or as private citizens? If the representatives serve in an official capacity and have veto power, the organization is not considered self-governing. The presence of government or corporate representatives on the board of a non-profit organization does not, therefore, disqualify the organization. The question is the degree of authority they wield and the degree of autonomy the organization retains. That means that a corporate foundation tightly controlled by its parent corporation should be

¹¹ Anheier and Salamon (2000).

- excluded. However, a corporate foundation that controls its own activities and is not subject to the day-to-day control of its affiliated corporation could be included.
- Do government or corporate entities select the executive director of the organization or is the executive director a government or corporate official? If either is true, the organization is probably not an NPI.

Of course, the self-governing criterion should be applied with care and should not disqualify NPIs in countries with less-democratic governance structures in which the state may close down organizations that oppose it.

2.19 *Non-compulsory* means that membership and contributions of time and money are not required or enforced by law or otherwise made a condition of citizenship. As noted above, non-profit organizations can perform regulatory functions that make membership in them necessary in order to practice a profession (e.g., bar associations that license lawyers to practice law), but as long as membership is not a condition of citizenship, as opposed to a condition of practicing a chosen profession, the organization can still be considered non-compulsory. By contrast, organizations in which membership, participation or support is required or otherwise stipulated by law or determined by birth (e.g., tribes or clans) would be excluded from the non-profit sector.¹²

2.20 The “non-profit sector” as defined above includes NPIs that meet those five basic criteria, regardless of the sector to which the 1993 SNA assigns them. Included, therefore, are NPIs that may be market producers and that sell any part of their products or services at an economically significant price; they would be found in either the non-financial corporations sector or the financial corporations sector of the 1993 SNA, depending on their principal activity.¹³ Also included are entities within the general government sector of the 1993 SNA that are self-governing and institutionally separate from government, even though they are mainly financed by government and may have public appointees on their boards.¹⁴ Finally, NPIs that receive the bulk of their income from households, which would be found in either the households or NPISH sectors of the 1993 SNA, should also be included.¹⁵ Within the satellite account, therefore, we can show both the NPI and non-NPI components of the 1993 SNA sectors, as well as a separate non-profit Sector. This is illustrated in figure F2.2.

¹² Salamon et al. (1999).

¹³ Some ambiguities arise for *NPIs serving business*, which are organizations established to promote, regulate and safeguard the interests of specific groups of businesses that are their members. They are financed by dues or subscriptions, which are treated as payments for services. Most of them are market NPIs and included in the sectors “non-financial corporations” (S.11) or “financial corporations” (S.12). However, if they are mainly financed by government, they are treated as non-market NPIs and included in the sector “general government” (S.13), as described in the 1993 SNA, para. 4.59.

¹⁴ This differs slightly from SNA guidelines, which indicate that entities assigned to general government be both financed and controlled by government. By the *Handbook* working definition, however, NPIs are not effectively controlled by government even if they are primarily financed by government.

¹⁵ NPIs that are organizations, formal or informal, with volunteers but little or no paid employment, are assigned to Sector S.15 (NPISH) in the 1993 SNA. However, they are assigned to sector S.14 (households) in ESA (paras 2.76(e) and 2.88), and many statistical systems assign them to sector S.14 de facto. The *Handbook* leaves that choice to national preferences.

Figure F2.2
Treatment of non-profit institutions in the NPI satellite account

Type of institutional unit	Sectors of the SNA					Non-profit sector
	Non-financial corporations sector (S.11)	Financial corporations sector (S.12)	General government sector (S.13)	Households sector (S.14)	NPISH sector (S.15)	
Corporations	C ₁	C ₂				
Government units			G			
Households				H		
Non-profit institutions	N ₁	N ₂	N ₃	N ₄	N ₅	N = ΣN _i

F. Satellite account definition in practice

2.21 NPIs as defined above may take a variety of legal or organizational forms, e.g., association, foundation or corporation, and are created for a variety of purposes. They “may be created to provide services for the benefit of the persons or corporations who control or finance them; or they may be created for charitable, philanthropic or welfare reasons to provide goods or services to other persons in need; or they may be intended to provide health or education services for a fee, but not for profit; or they may be intended to promote the interest of pressure groups in business or politics, etc.”¹⁶ The following are illustrative examples of the kinds of entities that are therefore likely to be found within the “non-profit sector” for the purposes of the NPI satellite account:

- (a) *Non-profit service providers*, such as hospitals, higher education institutions, day-care centres, schools, social service providers and environmental groups;
- (b) *Non-governmental organizations* promoting economic development or poverty reduction in less developed areas;
- (c) *Arts and culture organizations*, including museums, performing arts centres, orchestras, ensembles and historical or literary societies;
- (d) *Sports clubs* involved in amateur sport, training, physical fitness and competitions;
- (e) *Advocacy groups* that work to promote civil and other rights, or advocate the social and political interests of general or special constituencies;
- (f) *Foundations*, i.e., entities that have at their disposal assets or an endowment and, using the income generated by that asset, either make grants to other organizations or carry out their own projects and programs;

¹⁶ 1993 SNA, para. 4.55

- (g) *Community-based or grass-roots associations* that are member-based and offer services to or advocate for members of a particular neighborhood, community or village;
- (h) *Political parties* that support the placing of particular candidates into political office;
- (i) *Social clubs*, including touring clubs and country clubs, that provide services and recreation opportunities to individual members and communities;
- (j) *Unions, business and professional associations* that promote and safeguard labour, business or professional interests;
- (k) *Religious congregations*, such as parishes, synagogues, mosques, temples and shrines, which promote religious beliefs and administer religious services and rituals. However, an official state church incorporated into the state administration, particularly one supported by obligatory taxes, would not meet the “institutionally separate from government” criterion and thus would be excluded from the sector. It should be noted that religious congregations are different from religiously affiliated service agencies in such fields as health, education and social services. Similarly, service organizations related to a state church might still be considered to be within the non-profit sector, as long as they are separate institutional units and meet all the definitional criteria.

2.22 Certain other types of organizations are likely to occupy a gray area between the non-profit sector and either the corporate or government sectors. Some of those entities will properly belong within the non-profit sector for purposes of the NPI satellite account, while others will not. The following guidelines may be helpful for making those decisions. (Obviously, these guidelines will have to be applied to broad aggregations of organizations and not on an organization-by-organization basis, but the decision rules can still be instructive):

- (a) *Cooperatives* are organizations formed freely by individuals to pursue the economic interests of their members. The basic principles of cooperatives include (i) democratic control, i.e., one person, one vote; (ii) shared identity, i.e., members are both owners and customers; and (iii) orientation to provide services to members “at cost”. In some countries, the law may stipulate additional requirements that usually relate to the disposition of surplus. Although some cooperatives function more as grass-roots community development organizations than commercial enterprises, the NPI satellite account will generally follow SNA usage and will not treat cooperatives as NPIs;
- (b) *Mutuals* (for example, mutual savings banks, savings and loan associations, mutual insurance companies, sickness and burial funds) are, like cooperatives, organized by individuals seeking to improve their economic situation through collective activity. Mutual societies differ from cooperatives, however, in that they are mechanisms for sharing risk, either personal or property, through periodic contributions to a common fund. Ideally, mutual societies also hold to the patron-owner principle, whereby depositors formally control their operations. Because mutuals operate in the commercial sphere and generally distribute profits to their members, the NPI satellite account will follow SNA usage and treat them as financial institutions within the corporate sector and not as NPIs unless they happen to be fully part of government social security schemes, in

which case they are treated as governmental entities, or unless they do not distribute profits, in which case they can be NPIs;

- (c) *Self-help groups* are similar to both cooperatives and mutual societies in that individuals join to accomplish goals of mutual support that would be unattainable on an individual level. They differ from both, however, in that they are not principally engaged in commercial activities. As a general rule, non-economic self-help groups should be treated as membership organizations and included within the non-profit sector. Economic self-help groups, however, should be excluded from the NPI sector;
- (d) *Social ventures* are enterprises organized for the purpose of employing and training disadvantaged individuals (handicapped, long-term unemployed etc.) who would otherwise not find employment. Even if the purpose of the enterprise is primarily charitable, it is not considered an NPI because it generates and distributes its surplus to owners or stockholders;
- (e) *Quasi-non-governmental organizations*, which are found in many European countries and elsewhere, are designed to function at arm's length from government departments, thus avoiding direct political control. To the extent that they are truly self-governing entities, they are appropriately considered part of the non-profit sector, even if they exercise the limited authority delegated to them by government agencies;
- (f) *Universities*, like other institutions, can be either NPIs, public institutions or for-profit corporations. Especially difficult is differentiating NPIs from public institutions since both may receive significant amounts of government support, either directly or indirectly, and since even public institutions may have a significant degree of autonomy. The key, therefore, is whether the institution is clearly self-governing and not part of the government's administrative system. Educational institutions that are NPIs will have their own self-perpetuating boards that can determine all facets of organizational operations, without approval by government officials, and that can cease their operations without the approval of government authorities. Public educational institutions will have boards selected in significant part by government officials or agencies and lack the power to cease operations without an act of the government;
- (a) *Hospitals*, like educational institutions, can also be either NPIs, public institutions or for-profit corporations. The same rules that apply to educational institutions also apply to hospitals;
- (b) *Indigenous or territorial groups*, such as band councils in Canada and peasant or native communities in Peru, are organized around either cultural or ethnic groupings or a particular geographic area, mainly with the purpose of improving the welfare of their members. The difficulty arises when such groups essentially operate as local governments, often making and enforcing their own laws. When that is the case, the groups would not meet the "institutionally separate from government" criterion and would fall outside the boundaries of the NPI satellite account.

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CHAPTER 3

Classifying NPIs

A. Introduction

3.1 In the previous chapter, we defined the universe of NPIs to be covered by a satellite account consisting of:

(a) organizations, that (b) are not-for-profit and, by law or custom, do not distribute any surplus they may generate to those who own or control them, and that are (c) institutionally separate from government, (d) self-governing and (e) non-compulsory.

3.2 With that definition in place, the next task is to specify one or more classification schemes that can be used to differentiate the various types of organizations covered by that definition. Definition and classification are closely related tasks, the first identifying what the objects in a group have in common and the latter specifying the ways in which they nevertheless also differ. Classification thus makes it possible to group and subdivide objects that share certain common characteristics yet differ along certain other dimensions, thus making it possible to draw meaningful comparisons and contrasts among them (Hoffman and Chamie, 1999).

3.3 The 1993 SNA identifies two bases for classifying NPIs—one according to the economic activity in which they engage and the other in terms of their function or purpose, as follows:

- (a) The *economic activity* classification is the more general one. NPIs are essentially classified into industries on the basis of the chief or characteristic product that they produce, using the same classification scheme that is applied to economic activities generally in the 1993 SNA—i.e. ISIC, Rev. 3.¹ ISIC, Rev. 3 is designed to be a classification for production statistics. The unit to which it is applied—the establishment—is intended to be the smallest unit from which it is possible to collect information on outputs, inputs and the processes by which inputs are transformed into outputs;
- (b) The *purpose* classification is more specific and relates to the “objectives that institutional units aim to achieve through various kinds of outlays” (United Nations, 2000). A particular economic activity can serve any of a number of objectives. A special classification system—COPNI²—has been designed for non-profit institutions, at least for those serving households.

3.4 Neither of the above classification schemes can serve alone as the primary classification for the broad non-profit sector defined in the previous chapter since:

¹ United Nations (1990).

² This applies also to the companion classifications: Classification of the Functions of Government (COFOG), Classification of the Outlays of Producers According to Purpose (COPP) and Classification of Individual Consumption According to Purpose (COICOP).

- (a) ISIC, Rev. 3 has very limited detail on the service industries—particularly the services that NPIs typically provide.³ For example, the ISIC classes—the most detailed activity level—in tabulation categories L (Public Administration and Defense), M (Education), N (Health and Social Work) and O (Other Community, Social and Personal Service Activities) are limited in number and in specificity, at least in comparison to the classes provided for manufacturing and trade. Thus, for example, ISIC category 8532 (Social work without accommodation) is a catch-all category that makes no differentiation among child day care, disaster relief, community activities or vocational rehabilitation;
- (b) In addition, there are potentially some problems with the 1993 SNA purpose classification used for non-profits. That classification, COPNI, is applicable only to NPISH and may be inappropriate for classifying NPI activity outside of NPISH by purpose.⁴ That is certainly the case for NPIs serving business. In addition, NPI data classified under current SNA rules use sector-specific purpose coding. For example, outlays of market NPIs serving households will normally be coded using COPP, not COPNI. Similarly, the outlays of non-market NPIs controlled and mainly financed by government will normally be coded using COFOG, not COPNI. That means that NPIs are classified according to at least three different purpose codes, depending on the sector to which the NPIs happen to be assigned.

B. International Classification of Non-Profit Organizations

3.5 To address those problems, the present *Handbook* uses a classification system built fundamentally on ISIC, Rev. 3 as the primary classification scheme to detail the NPI sector in the satellite account when the focus of the analysis or data presentation is chiefly or exclusively the NPI sector. That elaborated classification, ICNPO, was originally developed through a collaborative process involving the team of scholars working on the Johns Hopkins Comparative Non-Profit Sector Project.⁵ The system took shape by beginning with ISIC, Rev. 3 (United Nations, 1990) and elaborating on it, as needed, to capture most succinctly the reality of the non-profit sector in the 13 different countries that were involved in the first phase of the project (the United States, the United Kingdom, France, Germany, Italy, Sweden, Japan, Hungary, Brazil, Ghana, Egypt, India and Thailand).

3.6 Since then, ICNPO has been successfully applied by researchers in a broad cross-section of countries that vary by level of economic development; by political, cultural and legal system; and by size, scope and role of their non-profit sector.⁶ In the process, refinements have been made in the basic scheme (Salamon and Anheier, 1997). That revised version was further tested by 11 countries that participated in a field test of the present *Handbook* and was found to work.

³ See Salamon and Anheier (1997) for a discussion of those issues.

⁴ COPNI has undergone revision recently, along with the other classifications of expenditure according to purpose mentioned in footnote 2 above, namely, COFOG, COPP and COICOP.

⁵ For a fuller description of the project, see Salamon and Anheier (1996) and Salamon et al. (1999).

⁶ This includes research in the countries covered in phase I of the Johns Hopkins Comparative Non-Profit Sector Project (see Salamon and Anheier, 1996) and phase II of CNP (Salamon et al., 1999); see also National Council of Voluntary Organisations, 1995; Johnson and Young, 1994; Gidron, 1996; Sokolowski, 1994. In addition, the ICNPO has been used for data collection on NPIs by the Italian Statistical Office and Statistics Canada (see test reports).

Based on those experiences, it is possible to conclude that ICNPO effectively accommodates the major differences among non-profit groups in a wide assortment of countries. By and large, ICNPO neither excludes nor distorts nor misrepresents crucial subdivisions of the non-profit sector in various countries.

3.7 However, because ICNPO is not generally used for classifying data for sectors other than the non-profit sector, there are problems in using it in analyses in which comparisons of NPIs and other sectors are the focus. For those purposes, the existing ISIC, Rev. 3 and COPNI classifications, possibly augmented to provide more detail on NPIs, can be used (see paras. 3.28-3.31 below).

3.8 The central features of ICNPO are summarized below, after which a number of classification issues are clarified. A detailed table of ICNPO, with explanatory notes, is contained in annex A1.

(i) Main features of ICNPO

3.9 *Covered entities.* ICNPO covers all entities identified as NPIs under the working definition cited in chapter 2 above, regardless of the SNA sector to which they are assigned.

3.10 *Unit of analysis.* The unit of analysis for NPIs in the satellite account should be identical to SNA practice for other types of organizations. Thus, the institutional unit will be the unit of analysis in the *Handbook* for all variables in the full sequence of the integrated economic accounts, and the establishment will be the unit of analysis for variables in the shortened sequence of accounts for industries. To the extent possible, separate institutional units should be defined for the various activities of multipurpose NPIs, such as universities that have separable research institutes, hospitals etc., in addition to educational facilities. That is similar to the treatment that the 1993 SNA recommends in paragraph 4.38 for conglomerates in the corporations sectors, where it notes that:

“...with the exception of ancillary corporations...each individual corporation should be treated as a separate institutional unit, whether or not it forms part of a group. Even subsidiaries which are wholly owned by other corporations are separate legal entities... Although the management of a subsidiary corporation may be subject to the control of another corporation, it remains responsible and accountable for the conduct of its own production activities.”

3.11 *ICNPO as an elaboration of ISIC.* Although it is based on the ISIC system, ICNPO elaborates on the basic ISIC structure to permit fuller specification of the components of the non-profit sector. In particular:

- ICNPO details the ISIC classes in tabulation category N (Health and social work) to define separate groups for both human health services (ICNPO group 3) and social services (ICNPO group 4). The former further distinguishes mental health services (subgroup 3 300) from hospitals (subgroup 3 100), nursing homes (subgroup 3 200) and other health services (subgroup 3 400). The latter distinguishes among personal social services to recognize various client groups, emergency and relief services, and food pantries and other organizations providing cash and material assistant to indigent clients.

- ICNPO provides further elaboration of the ISIC classes in tabulation category O (Other community, social and personal service activities) to differentiate the many different types of non-profit organizations that have emerged in recent years—for example, environmental organizations (including animal-related activities that ISIC includes under group 5 (Health)), civil rights and advocacy organizations (subgroup 7 100)—as well as the familiar ISIC classes relating to culture, sports and membership organizations.
- ICNPO adds an additional group 6 (Development and housing) to accommodate the NGOs that have taken such a distinctive place in the non-profit sectors of developing countries, where they function as crucial transmission belts for development activities. Also included here are small-scale quasi-commercial or financial activities related to economic development, grass-roots organization, and the provision of housing, as well as sheltered workshops and job training activities.
- ICNPO adds a special class 8 100 (Grant-making foundations) for organizations whose principal activity is making grants to other NPIs using funds from donations and from the property income and other returns on the organization’s endowment. Although such endowments are classified as financial intermediaries in ISIC, Rev3, the defining characteristic for that class in ICNPO is the fact that most of the organization’s current outlays are transfer payments, not operating expenses.
- ICNPO adds a special group 9 (International) to accommodate organizations that focus their activities internationally. Such organizations promote greater intercultural understanding, provide relief during emergencies abroad, undertake development assistance, and promote human rights and peace outside the nation’s boundaries.

Table T3.1
ICNPO detailing of selected “catch-all” ISIC activity codes

ISIC activity code	Description	ICNPO detail for the ISIC, Rev.3, class
8519	<i>Other human health activities</i>	3 200 Nursing homes 3 300 Mental health and crisis intervention 3 400 Other health services (e.g., outpatient)
8532	<i>Social work without accommodation</i>	3 300 Mental health and crisis intervention 4 100 Social services 4 200 Emergency and relief 4 300 Income support and maintenance 6 200 Housing (assistance) 6 300 Employment and training 7 200 Law and legal services 8 200 Other philanthropic intermediation
9199	<i>Activities of other membership organizations n.e.c.</i>	1 100 Culture and arts (historical, literary, and humanistic societies) 1 300 Other recreation and social clubs 5 100 Environment 6 100 Economic, social and community development (community & neighborhood groups) 6 200 Housing (associations) 7 100 Civic and advocacy organizations 8 200 Other voluntarism promotion

3.12 Table T3.1 shows how ICNPO fills in some of the ISIC categories important for NPIs—other health activities, social work without accommodation and activities of other membership organizations not elsewhere classified (n.e.c.).

3.13 *Focus on economic activities.* As far as the basis of classification is concerned, ICNPO uses the “economic activity” of the unit as the key to classification, as does ISIC, Rev. 3. Units are thus differentiated according to the types of services or goods they produce (e.g., health, education, environmental protection). In accordance with a convention adopted for ISIC, Rev. 3 ICNPO classifies the unit by its *major* economic activity, usually measured as the activity that consumes the largest share of (a) value added, (b) gross output if value added is not available, or (c) employment if neither value added nor gross output is available.

3.14 Although it is fundamentally an activity classification system, ICNPO does include some purpose criteria where the similarity of activities warrants it. Thus, for example, ICNPO classification 6 (Housing and development) includes organizations engaged in both housing production and housing finance. The rationale for grouping them together is that the non-profit character of the organizations makes them more similar to other non-profits in the housing field than they are to other production units in their respective activity cluster.

3.15 That blurring of activity and purpose is a common challenge in classification systems. Thus, as observed in a comparison of ISIC, Rev. 3, the General Industrial Classification of Economic Activities in the European Communities (NACE) and the industry classifications used in the United States and Canada before the adoption of the North American Industry Classification System (NAICS), “If similarity of input structures, processes and technologies used, or production functions are described as supply-side criteria, and combinations of producers of goods and services which are substitutes, complements, or cater to similar markets, are described as demand side criteria, then all three industrial classifications are based on mixed criteria” (United States et al., 1995).

3.16 *Basic structure of ICNPO.* As reflected in table T3.2 and in more detail in annex A1, the resulting ICNPO system classifies the non-profit sector as defined in chapter 2 above into 12 major activity groups, including a catch-all “not elsewhere classified” group. Those 12 major activity groups are divided into 30 subgroups, each of which is further divided into a number of activities, but the ICNPO system as currently developed does not attempt to achieve standardization at the level of activities because of the great diversity of the non-profit sector in different locales. The activities are nevertheless listed in the fuller description offered in the annex in order to illustrate the kinds of organizations that fall into each subgroup.

Table T3.2
ICNPO: groups and subgroups^a

<i>Groups</i>	<i>Subgroups</i>
1. Culture and recreation	1 100 Culture and arts
	1 200 Sports
	1 300 Other recreation and social clubs
2. Education and research	2 100 Primary and secondary education
	2 200 Higher education
	2 300 Other education
	2 400 Research
3. Health	3 100 Hospitals and rehabilitation
	3 200 Nursing homes
	3 300 Mental health and crisis intervention
	3 400 Other health services
4. Social services	4 100 Social services
	4 200 Emergency and relief
	4 300 Income support and maintenance
5. Environment	5 100 Environment
	5 200 Animal protection
6. Development and housing	6 100 Economic, social and community development
	6 200 Housing
	6 300 Employment and training
7. Law, advocacy and politics	7 100 Civic and advocacy organizations
	7 200 Law and legal services
	7 300 Political organizations
8. Philanthropic intermediaries and voluntarism promotion	8 100 Grant-making Foundations
	8 200 Other philanthropic intermediaries and voluntarism promotion
9. International	9 100 International activities
10. Religion	10 100 Religious congregations and associations
11. Business and professional associations, unions	11 100 Business associations
	11 200 Professional associations
	11 300 Labour unions
12. Not elsewhere classified	12 100 Not elsewhere classified

^a For more detail, see annex A1.

(ii) Modular approach

3.17 ICNPO makes it possible to group and regroup organizations in order to shed light on components and dimensions of the non-profit sector that might be important for national or comparative purposes. One important distinction often drawn in analyses of the non-profit sector, for example, is that between “member-serving” and “public-serving” organizations. Under the ICNPO system, the member-serving components of the non-profit sector are easily separated out by selecting the subgroups under major group 11 (Business and professional associations, unions) and groups 1 200 (Sports) and 1 300 (Other recreation). Other countries may have a broader concept of “member-serving” and may wish to include major group 10 (Religion) and group 7 300 (Political organizations) under that component of the non-profit sector.

3.18 Similar adjustments can be made for other analytic purposes as well. For example, ICNPO can be adapted to fit into the broader concept of the “social economy” used in some European countries, such as France, which includes non-profit associations, mutual associations, such as savings and insurance institutions, and cooperatives. For that purpose, mutuals and cooperatives can be added to the respective ICNPO groups containing non-profit entities, allowing the researcher to examine the combined weight of the social economy in particular areas, while keeping each component separate.

3.19 In addition, as is the case with ISIC, Rev. 3, ICNPO subgroups can be further detailed to highlight groups of NPIs of particular significance in the context of particular countries, such as women’s groups or those considered “public benefit” organizations by the laws and customs of the country. Thus, the modular character of ICNPO makes it a useful tool for projects working with conceptions of the non-profit sector that may be “broader” or more “narrow”, depending on the topic and national context of the research.

(iii) Boundaries and other implementation issues

3.20 In applying ICNPO, several types of organizations often prove difficult to classify; some guidelines to clarify their treatment are set out below.

3.21 *Multipurpose NPIs.* The treatment of multipurpose NPIs in the satellite account should be consistent with the treatment of multipurpose entities elsewhere in the 1993 SNA. In particular, to the extent that the organization carries out its various purposes in separate units, each unit will be classified according to its *major* activity. Where separate units are not defined, the whole organization should be classified by its *major* activity—that is, the activity that consumes the largest share of value added, gross output or employment—as described in paragraph 3.13 above.

3.22 *Financial institutions.* Credit and savings associations, credit unions and similar financial institutions, provided they fulfill the definition of an NPI given in paragraph 3.1 above, should be classified in group 6 100 (Economic, social and community development) under the item “economic development”. The description for organizations classified under that item reads:

“...programmes and services to improve economic infrastructure and capacity; includes building of infrastructure, such as roads, and financial services, such as credit and savings associations, entrepreneurial programmes, technical and managerial consulting, and rural development assistance.”

3.23 *Non-governmental organizations (NGOs)* are classified according to their major activities. For example, NGOs offering basic health-care services in rural areas would be classified in group 3 400, (Other health services), local NGOs providing development assistance by building local infrastructure would be classified in group 6 100 (Economic, social and community development) and organizations providing international humanitarian relief would be in group 9 100 (International activities).

3.24 *Cooperatives, mutual societies and self-help groups*, provided that they meet the criteria spelled out in paragraph 3.1 above, would be classified according to their major economic activity. For example, a self-help group of drug addicts would be classified in group 4 100 (Social services), a self-help cooperative workshop of handicapped persons in group 6 300 (Employment and training), burial funds in group 4 300 (Income support and maintenance), and credit and savings groups in group 6 100 (Economic, social and community development). To the extent that they distribute profits to members or directors, however, cooperatives and mutuals would be excluded from the NPI sector and therefore not classified.

3.25 *Religious organizations*. Churches, synagogues, mosques and other religious worship organizations are included in group 10 (Religion). Religiously affiliated service organizations (e.g., schools, hospitals, day-care centres, clinics) are included in the appropriate service field in which they primarily operate (education, health, etc.) rather than in group 10 (Religion). For example, a primary school that is affiliated with a religious congregation would be classified under education, not religion.

3.26 *Treatment of foreign establishments*. Frequently, international organizations establish national affiliates or offices in different countries. Following national accounting conventions, local affiliates and subsidiaries of international non-profit organizations are to be treated as “resident establishments”, and therefore as part of the host country’s non-profit sector, if they maintain a presence for more than one fiscal year. For example, the Ford Foundation office in Rio de Janeiro would form part of the Brazilian non-profit sector. Similarly, the local office of Save the Children in Moscow would be part of the Russian non-profit sector even though the headquarters of the organization is in Connecticut. By contrast, short-term projects of foreign non-profit organizations would not be treated as part of the host country's non-profit sector.

3.27 NPI registers may include non-resident charities with no resident affiliates that have registered with government authorities in order to solicit charitable donations from residents. Such registration means that those entities are considered to have “a centre of economic interest” in the economic territory of the country and to be resident units for national accounts (and balance of payments) purposes.

C. Relation of ICNPO to International Standard Industrial Classification of All Economic Activities, Revision 3, and Classification of the Purposes of Non-Profit Institutions Serving Households

3.28 Although ICNPO provides an excellent, field-tested method for classifying NPIs, it is necessary to relate it to others used more generally in the 1993 SNA so as to facilitate comparisons between NPIs and other institutional units, particularly since existing data are generally available in terms of the standard classifications used in economic data collection and in national accounts (i.e., ISIC, Rev. 3, NACE, the Australian and New Zealand Standard Industrial Classification (ANZIC) and NAICS and, more recently, the functional or purpose classifications, such as COPNI and COFOG). In addition, since the sectoring of NPIs specified in the existing SNA will be retained, NPIs will have to be assigned activity classifications that work within the context of the other institutional sectors to which the 1993 SNA assigns them.

3.29 *Activity classification.* For that purpose, each NPI must be classified by activity, using ISIC, Rev. 3,⁷ which is the international standard used by most countries, and it is subject to an official process of revision and interpretation.⁸ Moreover, a new focus on the NPI sector may lead to improvements in ISIC coverage of activities in which NPIs engage. ISIC, Rev. 3 is to be used when comparisons are made of production aggregates, such as value added, output and employment.

3.30 *Purpose classification.* It may also be useful to have a system for classifying the purposes of NPI outlays. For the *purpose* classification, the choice is COPNI, which is used to classify consumption outlays by socio-economic purpose. Also included, as needed, are elements from COFOG and COPP to accommodate those NPIs that the 1993 SNA would assign to corporations and government, which builds on the recent OECD/United Nations Statistics Division work revising and harmonizing COPNI and other classifications of expenditure according to purpose, such as COFOG and COPP. The work on COPNI and related classifications identifies common social purposes—for example, health, education, culture—that span all sectors of the economy, although it also identifies sector-specific purposes as well. Those classifications are subject to a review and updating process that is widely circulated. They are also harmonized with other international classifications, such as the International Standard Classification of Education (ISCED) or the Classification of Environmental Protection Activities (CEPA).

3.31 Tables T3.3 and T3.4 provide a correlation between ICNPO and ISIC, Rev. 3 headings, and between ICNPO and COPNI headings, respectively, which should guide the reallocation of NPIs to activity and purpose categories for comparisons with the rest of the economy.

D. Suggestions for future development

3.32 In order to improve the detailing of the NPI sector in a way that can be implemented within regular statistical activities and practices, both the 1993 SNA classifications and ICNPO may need to be modified. Expanding the detail of ISIC, Rev. 3 and COPNI will make it easier to implement ICNPO, and experience with using ICNPO can usefully inform the revision process

⁷ The usual treatment of multi-establishment firms would apply here as well.

⁸ See the United Nations classification site at <http://unstats.un.org/unsd/class/default.htm>.

for ISIC, Rev. 3 and COPNI. To the extent that the detail of ISIC, Rev. 3 and COPNI are expanded in ways that accommodate the NPI sector better, the need for a separate ICNPO classification system will decline.

3.33 Much can be accomplished by providing additional detail on four ISIC, Rev. 3 classes, 8519 (Other human health activities), 8531 (Social work with accommodation), 8532 (Social work without accommodation) and 9199 (Activities of other membership organizations n.e.c.). Country classifications that are based on ISIC, Rev. 3 but have detail beyond it may provide some help, and some of the detail in NAICS may provide a model. Some examples are provided in annex A5.

3.34 Still more can be derived from countries' implementation of COPNI. The descriptions of the classes COPNI 01.0 (Housing) and ICNPO 6 200 (Housing) are the same, and implementation may reveal other possibilities for moving the two classifications closer. Certainly, the detailing of the NPI sector COPNI group 9.1 (Services n.e.c.) should be expanded.

3.35 Finally, it may be possible to improve the detailing of the NPI sector by expanding the coverage of NPI activities in CPC and related classifications. Work is currently under way on defining the products of service industries and classifying them—the development of the North American Product Classification System (NAPCS), for example. Making sure that such work gives adequate attention to the products characteristic of NPIs can improve NPI coverage in ISIC, Rev. 3, COPNI and ICNPO.

Table T3.3
Correlation of ICNPO and ISIC, Rev. 3 headings

ICNPO class	Description	ISIC, Rev. 3 class	Description
Group 1	Culture and recreation		
1 100	Culture and arts	2211	Publishing of books, brochures, musical books and other publications
		2212	Publishing of newspapers, journals and periodicals
		2213	Publishing of recorded media
		2219	Other publishing
		9199 ^a	Activities of other membership organizations n.e.c.
		9211	Motion picture and video production and distribution
		9213	Radio and television activities
		9214	Dramatic arts, music and other arts activities
		9231	Library and archives activities
		9232	Museums activities and preservation of historical sites and buildings and buildings
		9233 ^a	Botanical and zoological gardens and nature reserves activities
1 200	Sports	9241	Sporting activities
1 300	Other recreation and social clubs	9199 ^a	Activities of other membership organizations n.e.c.
		9249	Other recreational activities
Group 2	Education and research		
2 100	Primary and secondary education	8010	Primary education
		8021	General secondary education
2 200	Higher education	8030	Higher education
2 300	Other education (vocational/technical schools)	8022	Technical and vocational secondary education
2 400	Research (medical research, science and technology)	8090 ^a	Adult and other education
		7310	Research and experimental development on natural sciences and engineering (NSE)
		7320	Research and experimental development on social sciences and humanities (SSH)
Group 3	Health		
3 100	Hospitals and rehabilitation	8511 ^a	Hospital activities
3 200	Nursing homes	8519 ^a	Other human health activities
3 300	Mental health and crisis intervention	8511 ^a	Hospital activities
		8512 ^a	Medical and dental practice activities
		8519 ^a	Other human health activities
		8532 ^a	Social work without accommodation
3 400	Other health services	8512 ^a	Medical and dental practice activities
		8519 ^a	Other human health activities
		9000 ^a	Sewage and refuse disposal, sanitation and similar activities
Group 4	Social services		
4 100	Social services	8531	Social work with accommodation
		8532 ^a	Social work without accommodation
4 200	Emergency and relief	8532 ^a	Social work without accommodation
		7523	Public order and safety activities
4 300	Income support and maintenance	8532 ^a	Social work without accommodation

Table T3.3 (continued)

ICNPO class	Description	ISIC, Rev. 3 class	Description
Group 5 5 100	Environment Environment	9000 ^a 9199 ^a 9233 ^a	Sewage and refuse disposal, sanitation and similar activities Activities of other membership organizations n.e.c. Botanical and zoological gardens and nature reserves activities
5 200	Animal protection	0140 8520 9233 ^a	Agricultural and animal husbandry service activities, except veterinary activities Veterinary activities Botanical and zoological gardens and nature reserves activities
Group 6 6 100	Development and housing Economic, social and community development	4520 4530 4540 6519 7414 7421	Building of complete constructions or parts thereof; civil engineering Building installation Building completion Other monetary intermediation Business and management consultancy activities Architectural and engineering activities and related technical consultancy
6 200	Housing	9199 ^a 4510 4520 4530 4540 7010 7020 8532 ^a 9199 ^a	Activities of other membership organizations n.e.c. Site preparation Building of complete constructions or parts thereof; civil engineering Building installation Building completion Real estate activities with own or leased property Real estate activities on a fee or contract basis Social work without accommodation Activities of other membership organizations n.e.c.
6 300	Employment and training	8090 ^a 8532 ^a	Adult and other education Social work without accommodation
Group 7 7 100 7 200	Law, advocacy and politics Civic and advocacy organizations Law and legal services	9199 ^a 7411 7523 8532 ^a	Activities of other membership organizations n.e.c. Legal activities Public order and safety activities Social work without accommodation
7 300	Political organizations	9192	Activities of political organizations
Group 8 8 100 8 200	Philanthropic intermediaries and voluntarism promotion Grant-making foundations Other philanthropic intermediaries and voluntarism promotion	6599 ^a 8532 ^a 7499 9199 ^a 9249	Other financial intermediation n.e.c. Social work without accommodation Other business activities n.e.c. Activities of other membership organizations n.e.c. Other recreational activities n.e.c.
Group 9 9 100	International International activities	9199 ^a	Activities of other membership organizations n.e.c.
Group 10 10 100	Religion Religious congregations and associations	9191	Activities of religious organizations

Table T3.3 (continued)

ICNPO class	Description	ISIC, Rev. 3 class	Description
Group 11	Business and professional associations, unions		
11 100	Business associations	9111	Activities of business and employers organizations
11 200	Professional associations	9112	Activities of professional organizations
11 300	Unions	9120	Activities of trade unions
Group 12	Not elsewhere classified		
12 100	Not elsewhere classified		

^a ISIC, Rev. 3 uses a catch-all category of activities that is specified in more detail in ICNPO.

Table T3.4
Correlation of ICNPO and COPNI headings

ICNPO class	Description	COPNI group	Description
Group 1	Culture and recreation		
1 100	Culture and arts	03.2	Cultural services
1 200	Sports	03.1 ^a	Recreational and sporting services
1 300	Other recreation and social clubs	03.1 ^a	Recreational and sporting services
Group 2	Education and research		
2 100	Primary and secondary education	04.1	Preprimary and primary education
		04.2	Secondary education
2 200	Higher education	04.3	Post-secondary, non-tertiary education
		04.4	Tertiary education
2 300	Other education	04.5 ^a	Education not definable by level
		04.7 ^a	Other education services, n.e.c.
2 400	Research	02.5 ^a	R&D health
		04.6 ^a	R&D education
		05.2 ^a	R&D social protection
		08.2 ^a	R&D environmental protection
		09.2 ^a	R&D services, n.e.c.
Group 3	Health		
3 100	Hospitals and rehabilitation	02.3 ^a	Hospital services
3 200	Nursing homes	02.3 ^a	
3 300	Mental health and crisis intervention	02.2 ^a	Outpatient services
		02.3 ^a	Hospital services
3 400	Other health services	02.1	Medical products, appliances and equipment
		02.2 ^a	Outpatient services
		02.4	Public health services
		02.6	Other health services, n.e.c.
Group 4	Social services		
4 100	Social services	05.1 ^a	Social protection services
4 200	Emergency and relief	05.1 ^a	Social protection services
4 300	Income support and maintenance	05.1 ^a	Social protection services.
Group 5	Environment		
5 100	Environment	08.1 ^a	Environmental protection, n.e.c.
5 200	Animal protection	08.1 ^a	Environmental protection, n.e.c.
		09.1 ^a	Services, n.e.c.
Group 6	Development and housing		
6 100	Economic, social and community development	05.1 ^a	Social protection services
		09.1 ^a	Services, n.e.c.
6 200	Housing	01.0	Housing
6 300	Employment and training	04.5 ^a	Education not definable by level
		05.1 ^a	Social protection services
Group 7	Law, advocacy and politics		
7 100	Civic and advocacy organizations	09.1 ^a	Services, n.e.c.
7 200	Law and legal services	09.1 ^a	Services, n.e.c.
7 300	Political organizations	07.1	Services of political parties

Table T3.4 (continued)

ICNPO class	Description	COPNI group	Description
Group 8	Philanthropic intermediaries and voluntarism promotion		
8 100	Grant-making foundations	04.7 ^a 09.1 ^a 02.5 ^a 04.6 ^a 05.2 ^a 08.2 ^a 09.2 ^a	Other education services, n.e.c. Services, n.e.c.. R&D health R&D education R&D social protection R&D environmental protection R&D services, n.e.c
8 200	Other philanthropic intermediaries and voluntarism promotion	09.1 ^a	Services, n.e.c..
Group 9	International		
9 100	International activities	09.1 ^a	Services, n.e.c.
Group 10	Religion		
10 100	Religious congregations and associations	06.0	Religion
Group 11	Business and professional associations, unions		
11 100	Business associations	09.1 ^a	Services, n.e.c.
11 200	Professional associations	07.3	Services of professional organizations
11 300	Unions	07.2	Services of labour organizations
Group 12	Not elsewhere classified		
12 100	Not elsewhere classified	09.1 ^a	Services, n.e.c..

^a Part of the group.

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CHAPTER 4

Key variables and tables of the NPI satellite account

A. Introduction

4.1 Chapters 2 and 3 above have defined the non-profit sector and the categories to be used in classifying it, building, wherever possible, on definitions and classifications used in the 1993 SNA. The present chapter identifies the variables needed to portray the non-profit sector in empirical terms and relates them to the set of entries—transactions, other flows and stocks—that the 1993 SNA uses to depict the accounting record of the economy. In addition, it suggests ways of extending the basic SNA accounting structure to examine the social and economic impact of the NPI sector. Chapter 5 below offers suggestions for implementing the satellite account by identifying information on NPIs embedded in existing source data and new data-collection activities with respect to NPIs that may be needed.

4.2 As noted earlier, the SNA system is well suited for organizing economic information on NPIs—production, revenues, outlays, assets and their accumulation—in a way that is comparable with similar information for other sectors of the economy. However, there are three challenges with using the SNA framework for NPIs that need to be addressed in the satellite system. They are (a) the unavailability of sufficient data on NPIs to fill the complex demands of the full SNA data set; (b) the lack of fit between some SNA conventions and the particular characteristics of NPIs, such as their use of volunteer inputs and the extensive non-market output of so-called “market NPIs”; and (c) the need to look beyond monetary values to other indicators of NPI impact and performance.

4.3 In view of those challenges, we have adopted a three-pronged strategy for the NPI satellite account. We first specify a *fully elaborated* satellite account structure for the non-profit sector within the SNA. Next, recognizing that for other analytic and policy-related purposes it may be useful to extend the data coverage of the satellite account system beyond monetary representations of economic activity alone, we identify a range of other social and economic indicators to be covered in a set of *extensions* to the fully elaborated satellite account. Finally, we specify a fall-back *short form* focused on only the most essential or readily available variables and relationships that can be used until the full elaboration becomes possible.

4.4 Section B below identifies the core variables to be included in the NPI satellite account full elaboration, discusses the “extensions” that are being contemplated and notes the subset of variables that constitute the short form; section C describes the tables in which the variables are to be presented; section D describes the implementation strategy and process; and section E presents an alternative approach for estimating one of the new monetary variables included in the NPI satellite account and reviews the accounting entries involved for another of those variables. The full tables of the NPI satellite account (I through VI) are set out in annex A2.

B. Key variables for the analysis of NPIs

4.5 The key variables in the fully elaborated satellite account, the extensions and the short form are summarized in table T4.1. Those variables are of four types. One type of variable consists of the core monetary variables of the 1993 SNA, which are to be provided, in principle, for each institutional unit in the NPI sector and each institutional unit in the other SNA sectors. A second type of variable consists of the additional monetary variables of analytic use specific to NPIs, including detail on government transactions with NPIs, the non-market output of market NPIs and volunteer labour. The third type of variable consists of the core quantitative social and economic indicators of NPI structure, capacity and output. The fourth type of variable consists of additional quantitative and qualitative measures that extend the analytical range of the NPI satellite account. The extensions in the last two groups further elaborate the structure of the NPI sector, its output and capacity, the users and clients of its services, and its performance and impact by including data on the characteristics of households/individuals as consumers of NPI services, as members of and/or volunteers in non-profit organizations and as employees of NPIs. The content of each group is discussed below, and a brief definition targeted to NPIs is given for each variable. More complete definitions of the SNA variables are contained in annex A4.

Table T4.1
Key variables and measures for NPIs

Variable	Fully elaborated satellite account	Extensions	Short form	Comments
<i>Core monetary variables</i>				
Market output [P.11] ^a	X		X	Revenue from sales, fees, charges etc.
<i>Of which:</i> Third-party payments from government	X		X	
Output for own final use [P.12]	X		X	
Other non-market output [P.13]	X		X	Operating expenses, total
Imputed value of non-market output of market NPIs	X		X	
Compensation of employees [D.1]	X		X	Link to employment, labour input, labour force characteristics
<i>Of which:</i> Wages and salaries [D.11]	X			
<i>Of which:</i> Employers' social contributions [D.12]	X			
Imputed value of volunteer employment at average wage	X			
Intermediate consumption [P.2]	X		X	
Consumption of fixed capital [K.1]	X		X	
Taxes on production (net) [D.2, D.3]	X		X	Taxes on production net of subsidies on production
Property income [D.4]	X		X	Property income received and paid
<i>Of which:</i> Interest [D.41]	X			
<i>Of which:</i> Distributed income of corporations [D.42]	X			

^aWhere applicable, the variable's designation in the SNA Classification of Transactions and Other Flows and Classification of Assets is given in brackets

Table T4.1 (continued)

Variable	Fully elaborated satellite account	Extensions	Short form	Comments
<i>Of which:</i> Rent [D.45]	X			
Other current transfers [D.7]	X		X	Transfers received and made Link to giving, members/membership.
<i>Of which:</i> Private philanthropy	X		X	
<i>Of which:</i> Government grants and transfers	X		X	
<i>Of which:</i> Foreign grants and transfers	X		X	
Capital transfers [D9]	X		X	Transfers received and made Link to giving, members/membership.
<i>Of which:</i> Private philanthropy	X		X	
<i>Of which:</i> Government grants and transfers	X		X	
<i>Of which:</i> Foreign grants and transfers	X		X	
Final consumption expenditure [P.3]	X		X	
Social transfers in kind [D.63]	X		X	
Actual final consumption [P.4]	X		X	
Gross capital formation [P.5]	X		X	Acquisition of non-financial assets
Acquisitions less disposals of nonproduced nonfinancial assets [K.2]	X		X	
Net acquisition of financial assets [F]	X		X	Acquisition of financial assets and incurrence of liabilities
Net incurrence of liabilities [F]	X		X	
Other changes in volume of assets [K.3–K.10, K.12]	X			
Holding gains [K.11]	X			
Balance sheet items:				Non-financial assets have link to capacity measures
Nonfinancial assets [AN]	X			
Financial assets [AF]	X			
Liabilities [AF]	X			
<i>Addendum:</i> Population	X		X	
<i>Addendum:</i> Labour input	X		X	
Structure variables				
Entities, number	X	X	X	
Paid employment, number and FTE	X	X	X	Link to compensation of employees
Volunteer employment, number and FTE	X	X		Link to volunteer employment in core
Members, number	X	X		Link to transfers received
Memberships, number	X	X		
Giving	X	X		Link to transfers received
Output and capacity variables				
Physical measures of capacity and output	X	X		Link to monetary measures of output and non-financial assets, NPIs
Share of NPIs in total capacity and output	X	X		Link to monetary measures of output and non-financial assets, NPIs and other sectors

Table T4.1 (continued)

Variable	Fully elaborated satellite account	Extensions	Short form	Comments
<i>Clients and users variables</i>				
Client and user profiles, NPIs and other sectors		X		
Involvement of users, clients, members, NPIs and other sectors		X		
Satisfaction of users, clients, members, NPIs and other sectors		X		
<i>Impact and performance variables</i>				
Efficiency, NPIs and other sectors		X		Link to monetary measures of output, productivity, and non-financial assets, NPIs and other sectors
Equity—redistributional aspects		X		Link to household income
Equity—social inclusion		X		

(i) Core monetary variables of the 1993 SNA

4.6 Most of the variables of interest in the NPI satellite account are those of the 1993 SNA. Although some detail is suppressed, the major building blocks of the integrated economic accounts are all key variables in the NPI satellite account. The definitions of those variables below thus draw on standard SNA usage, with elaborations, where necessary, to call attention to features that are especially relevant to NPIs.

4.7 **Market output** consists of goods and services produced during the accounting period that are sold at prices that are economically significant or are otherwise disposed of on the market. It is measured by revenue from sales, fees, charges etc., including third-party payments. Included here, for example, are university tuition receipts and admissions fees for performances by arts organizations.

4.8 **Output for own final use** consists of goods or services that are retained for final consumption or gross fixed capital formation by the same unit, such as construction of a new facility by the NPI's own staff or volunteers.

4.9 **Other non-market output** consists of goods and services that are supplied free, or at prices that are not economically significant, to other institutional units. It is measured by operating expenses, which are the sum of intermediate consumption, compensation of employees, taxes on production (less subsidies) and consumption of fixed capital. It is total output for the so-called "non-market NPIs" in the government and NPISH sectors of the 1993 SNA. (The 1993 SNA does not generally define non-market output for market producers;¹

¹ The exception relates to expenditures for social service delivery by former state-owned enterprises in transition economies.

however, the NPI satellite account allows for such non-market output for market NPIs, as detailed more extensively below.)

4.10 **Compensation of employees** is the total remuneration, in cash or in kind, payable by an enterprise to an employee in return for work done by the latter during the accounting period. It is an indicator of the labour cost of NPI output, and it also measures the NPI contribution to household income. Compensation consists of **wages and salaries** in cash and in kind—wages and salaries payable at regular intervals, allowances for working overtime, holiday pay, ad hoc bonuses etc., and commissions, gratuities and tips—and **employers' social contributions**—payments by employers that are intended to secure for their employees the entitlement to social benefits in the event of certain adverse circumstances (e.g., sickness, accidents, redundancy, retirement).

4.11 **Intermediate consumption** is the value of goods and services consumed as inputs by a process of production—office supplies, travel expenses, legal services etc.

4.12 **Consumption of fixed capital** represents the reduction in the value of the fixed assets used in production during the accounting period resulting from physical deterioration, normal obsolescence or normal accidental damage. In concept, it is similar to the depreciation charges recorded in business or NPI accounts, but it is given the name “consumption of fixed capital” because it is valued in current prices rather than the historical costs used in commercial accounts.

4.13 **Taxes on production (net)** is taxes (less subsidies) that enterprises incur as a result of engaging in production. They may be payable on land, fixed assets or labour employed in the production process or on certain activities or transactions. NPIs are often exempt from many of those taxes.

4.14 **Property income** is the income receivable by the owner of a financial asset or a tangible non-produced asset in return for providing funds to or placing assets at the disposal of another institutional unit. Receipts of property income, such as dividends and interest, represent the return on endowment that the NPI can use to finance its current activities. NPIs may also be payers of property income to those who have lent them funds. Three major types of property income are distinguished: **interest**, the amount that the debtor becomes liable to pay to the creditor over a given period of time without reducing the amount of principal outstanding, under the terms of the financial instrument agreed between them; **distributed income of corporations**, dividends plus withdrawals from income or quasi-corporations; and **rent**, the sum of amounts paid to landowners by tenants for the use of the land and payments made to the owners of the subsoil assets for the right to extract the subsoil deposits over a specified period.

4.15 **Transfers** are transactions in which one institutional unit provides goods, services, assets or labour to another unit without receiving from the latter any good, service or asset in return as counterpart. Those donations are a common source of revenue for NPIs, and NPIs often provide such transfers to other units. **Other current transfers** are transfers that directly affect the level of disposable income, and may therefore be presumed to influence the consumption of goods or services. **Capital transfers** are transactions, either in cash or in kind, in which the ownership of an asset (other than cash and inventories) is transferred from one institutional unit to another.

For both current and capital transfers, detail is provided on the source or recipient of the transfer—private philanthropy, government grants and transfers, and foreign grants and transfers.

4.16 **Final consumption expenditure** consists of goods and services used up by individual households, non-market NPIs or government to satisfy their individual or collective needs or wants (by SNA convention, corporations and market NPIs do not have final consumption: their consumption is used to produce goods and services consumed by other units, and it is therefore considered to be intermediate consumption.) The final consumption expenditure of NPIs and of government units consists of their non-market output, which equals their operating expenses less any market receipts they may have.

4.17 **Social transfers in kind** consist of individual goods and services provided as transfers in kind to individual households by government units and non-market NPIs, whether purchased on the market or produced by them as non-market output.

4.18 **Actual final consumption** is final consumption expenditure plus social transfers in kind receivable less social transfers in kind payable. Thus, the actual final consumption of households includes goods and services provided to them by government and NPIs in addition to the goods and services that they purchase for themselves. And the actual final consumption of NPIs is zero, reflecting the fact that the entire purpose of their activity is not their own benefit but the benefit of the individuals and households whom they serve.

4.19 **Gross capital formation** is acquisitions less disposals of fixed assets (such as structures and equipment), changes in inventories and acquisition less disposals of precious metals, art objects and other valuables. Examples of such assets for NPIs include clinic or school buildings, office equipment and pieces of sculpture or other works of art.

4.20 **Acquisitions less disposals of non-produced non-financial assets** is acquisitions less disposals of natural assets over which ownership rights are enforced and of intellectual property and other intangible assets that are constructs of society evidenced by legal or accounting actions. Examples of such assets for NPIs include the land, flora and fauna of nature preserves and patents resulting from university research.

4.21 **Net acquisitions of financial assets** is acquisitions of assets that are financial claims on other units, such as bank deposits, securities or accounts receivable.

4.22 **Net incurrence of liabilities** is incurrence of obligations to other units in the form of financial claims, such as mortgages, debt securities or accounts payable.

4.23 **Other changes in volume of assets** are changes in assets, liabilities and net worth that do not result from transactions between institutional units and that represent changes in the volume or quantity of the asset held rather than changes in its price. Examples include discovery and depletion of natural assets, destruction of assets in major disasters, uncompensated seizures and the creation of intangible assets.

4.24 **Holding gains** are changes in the value of an asset (or a liability) as the result of a change in its price.

4.25 **Balance sheet items** are stock positions in financial assets and liabilities and non-financial assets, such as hospital buildings and equipment, museum collections, intellectual property and securities portfolios.

(ii) Additional monetary variables specific to NPIs

4.26 In addition to the standard SNA variables, the particular characteristics of NPIs make it highly desirable to include additional variables or additional detail in the NPI satellite account. Thus, for example, the non-governmental character of non-profits makes it especially important to have an accurate picture of all revenues flowing to them from government, regardless of the form they take. It is also important to include the non-market output of so-called market NPIs, which is not currently captured. Finally, there is a need to include volunteer inputs as part of the labour force of NPIs, and correspondingly part of the revenue base and output of the sector.

4.27 *Detail on government payments.* The NPI satellite account asks for detail on transactions between NPIs and general government that is normally not presented in SNA tables. That detail permits the derivation of a broad measure of NPI revenue from public sector payments. It consists of grants and contracts in support of specific organizational activities or services; statutory transfers mandated by law in support of an organization's general mission or activities; and vouchers and other third-party payments, i.e., indirect government payments to households for reimbursement to another organization for services rendered to individuals. Such a measure conforms well to NPIs' own perceptions of their funding sources. In addition, it is analytically useful because it captures all the channels by which government conducts policy.

4.28 *Non-market output of market NPIs.* The 1993 SNA values the output of market producers by their sales revenue, which creates a problem in valuing the output of what the 1993 SNA considers to be market NPIs—those that cover the preponderance of their operating expenses from market sales. Although the market output of such NPIs is counted, any non-market output they produce is not counted under SNA conventions. Yet such non-market output can be significant because such NPIs also produce output supported by charitable contributions or other transfers that do not show up in sales revenue.

4.29 To cope with that problem, the NPI satellite account recommends valuing the output of market NPIs that cover part of their costs by charitable contributions and other donations in the same way that the SNA values the output of non-market NPIs—i.e., on an operating expense basis. That means that the expenses associated with the non-market output of market NPIs must be added in to the measures of NPI output. Where cost exceeds sales, the difference between cost and sales is taken to be the measure of non-market output. However, where sales exceed cost, non-market output is assumed to be zero. This is a practical alternative to the ideal way to value the non-market output of market producers—i.e., defining separate market and non-market producing units and allocating costs separately to the market and non-market output of the respective units.² That treatment is analogous to that recommended in the 1993 SNA for expenditures by enterprises in transition economies on behalf of employees (see 1993 SNA, paras. 19.30-19.35).

² See section E below for a fuller elaboration of this approach.

4.30 Implementing the extension of the production boundary requires no data beyond those contained in the 1993 SNA.³ Output is simply defined to be measured by costs for all NPIs where cost exceeds sales, whatever the sector to which the SNA would assign them. Only market NPIs in the corporations sectors will be affected, but the additional output will require entries for the corporations sectors and for the household sector. In the case of market NPIs serving households, gross domestic product (GDP) is affected: the additional output becomes household final consumption expenditure, and a transfer of equivalent amount from NPI corporations to households will be required to balance the accounts of both sectors. In the case of market NPIs serving business, GDP is unchanged: the additional output is intermediate consumption by the sponsoring businesses.

4.31 *Volunteer labour.* The third modification required by the special characteristics of non-profit institutions concerns the treatment of volunteer labour. As noted in paragraph 4.1 above, the 1993 SNA does not count most volunteer effort. However, volunteer labour constitutes a significant input to many if not most non-profit organizations. In many such organizations, the voluntary contribution of time exceeds in value the voluntary contribution of money. Although people volunteer for other organizations, such as government agencies and even businesses, most voluntary work takes place in non-profit organizations.⁴

4.32 Because volunteer labour is so critical to the output of the NPIs that employ it and to their ability to produce the level and quality of services that they provide, it is important to capture that activity in the NPI satellite account. Doing so will give a more complete picture of services actually produced and consumed in the economy and in particular fields. The inclusion of volunteer labour input also permits more accurate comparisons of input structure and cost structure between NPI producers and those in other sectors.

4.33 Implementing that extension of the production boundary to include the imputed value of volunteer work requires additional information beyond that regularly collected and used for SNA purposes. More specifically, information is needed both on the number of hours volunteered and on the wage at which to value those hours.

4.34 Information on the amount of volunteer time contributed to NPIs can be secured from household surveys or from surveys of NPIs themselves. Additional detail on such surveys, and samples of survey instruments, can be found in chapter 5 and in annexes A5 and A7 below. The definition of what constitutes “volunteer work” is given in paragraph 4.45 below, and a discussion of the appropriate wage is given in paragraph 4.39 below.

³ It should be noted that care must be taken to ensure that revenues are correctly allocated between market sales and charitable contributions and other transfers. For example, dues to non-profit membership organizations serving households may include some component that is really a payment for a service—a subscription to the organization’s magazine, for example. That portion should be classified as market output, not as a transfer payment.

⁴ The voluntary labour services described here are those provided by individuals and households in their personal capacity; corporations may make in-kind donations to NPIs—legal or accounting services, for example—but the labour services embodied in that donation are not included in the volunteer labour captured in that variable. The treatment of such corporate donations is as follows: for the donor, the value of the services is part of market output offset by a transfer to the NPI recipient in the secondary distribution of income account; for the recipient NPI, the donated service is part of intermediate consumption that is paid for by the transfer from the corporation.

4.35 The additional output is non-market output and is therefore valued by expenses. It also becomes part of final consumption expenditure of non-market NPIs. Household income is increased by the additional imputed compensation of employees, but the increase is offset by an equivalent transfer payment to the NPIs that incurred the additional “expense” of that compensation.⁵

4.36 The two extensions of the SNA production boundary discussed above, plus the additional detail on government payments that will be possible with additional data sources, yield the additional variables in the full elaboration of the satellite account described below.

4.37 **Third-party payments** are government payments to an organization as reimbursement for services rendered to individuals. Examples include vouchers and insurance reimbursements.

4.38 **Imputed value of the non-market output of market NPIs** is a measure of the portion of the output of market NPIs not captured by market sales. As noted earlier, that non-market output is measured by the difference between operating expenses and sales, where such expenses exceed sales (where sales cover or exceed such costs, non-market output is zero).

4.39 **Imputed value of volunteer employment** is a measure of the cost of the volunteer labour used by NPIs as well as a measure of the value of the donation—a transfer payment—by the household providing the labour services. The estimation procedure recommended is valuing volunteer time by the average gross wage for the community, welfare and social service occupation category as a proxy for the wages paid in the actual occupations in which the volunteers are engaged.⁶ A definition of voluntary work is given in paragraph 4.45 below.

(iii) Core quantitative social and economic indicators of NPI structure, output and capacity

4.40 To put the financial dimensions of the NPI sector into better perspective, the satellite account adds a number of additional measures of NPI scale and operations. Those additional variables include those described below.

4.41 **Addendum: Population** is “the annual average number of persons present in the economic territory of a country. . . .by convention, economic territory includes embassies, military bases and ships and aircraft abroad...”(see 1993 SNA, para. 17.24).

⁵ NPIs serving business are de facto non-market producers because their costs are covered by dues from the business members who created them. Their output is valued at cost, and it is part of intermediate consumption for the sponsoring businesses. The treatment of volunteer labour is as follows: in the production account for the NPI, compensation, value added and output are increased by the amount of the imputed compensation; in the production account of the sponsoring organizations, intermediate consumption is increased and value added decreased by the amount of the imputation; in the allocation of primary income account of households, compensation of employees is increased by the amount of the imputation, but that is offset in the secondary distribution of income account by a transfer of equivalent amount to the sponsoring organization whose intermediate consumption outlays were increased. Thus, recorded saving for all three units is unaffected by the imputation for volunteer labour.

⁶ The basis for the recommended estimation procedure is discussed further in chapter 5 below; see also annex A7, Anheier et al., 2001 and other international developments in the measurement of unpaid work and in time use statistics, as reported at <http://www.un.org/Depts/unsd/timeuse>.

4.42 **Addendum: Labour input** is measured by total hours worked, the aggregate number of hours actually worked during the year in employee and self-employment jobs (see 1993 SNA, paras. 17.11-17.12). Although that typically refers to work for compensation, it is also possible to define a measure of volunteer labour input on those same terms.

4.43 **Number of NPI entities** is an actual count of the number of non-profit organizations, classified in the full elaboration and in the short form by ICNPO field, activity and function. That variable is a measure of associational activity and an indicator of social capital.⁷ In the extensions, it is to be classified also by size groupings of employment, volunteers or members; by type of organization and by age of the entity.

4.44 **Paid employment (number and FTE)**⁸ covers all persons—both employees and self-employed—engaged in some productive activity that falls within the production boundary of the system. (Employees are all persons who, by agreement, work for another resident institutional unit and receive a remuneration in cash or in kind; self-employed workers are persons who are the sole or joint owners of the unincorporated enterprises in which they work.) Full-time equivalent (FTE) employment is the number of full-time equivalent jobs, defined as total hours worked divided by average annual hours worked in full-time jobs. Employment, classified in the full elaboration and in the short form by ICNPO field (or ISIC, Rev. 3 industry), is a measure of paid labour input. In the full elaboration, it also is to be classified by occupation, age and gender. In the extensions, it is to be classified also by full-time, part-time and average hours worked; by skill level, by gender, by age categories and by average wage. The concept of employment used in the NPI satellite account is consistent with that of the International Labour Organization (ILO) as specified in the resolution concerning statistics of the economically active population, employment, unemployment and underemployment adopted by the thirteenth International Conference of Labour Statisticians.

4.45 **Volunteer employment (number and FTE)**, classified in the full elaboration by ICNPO field (or ISIC, Rev. 3 industry), is the number of people performing voluntary work, which is defined as “work without monetary pay or legal obligation provided for persons living outside the volunteer’s own household” (see annex A7). Volunteer employment is a measure of unpaid labour input. In the full elaboration, it is to be classified by occupation, age and gender. In the extensions, it is also to be classified by educational standard, by skill level, by gender, by age categories, by average replacement wage and by the ratio of paid to unpaid work. The definition of voluntary work—and, implicitly, of the volunteers engaged in it—is uncompensated hours that are spent in the following categories of the United Nations Trial International Classification for Time-Use Statistics (United Nations, 2000):

- 61. Community organized construction and repairs: buildings, roads, dams, wells etc.
- 62. Community organized work: cooking for collective celebrations etc.

⁷ See World Bank (1997).

⁸ Full-time equivalent employment (FTE) is a measure of labour input considered inferior to total hours worked in the 1993 SNA (para. 17.14); however, it is recommended that FTE employment also appear in the national accounts to facilitate comparison with countries that can only estimate FTE employment and to make allowance for variations in the full-time annual hours of a job group over time (see 1993 SNA, para. 17.16).

63. Volunteering with/for an organization (which does not involve working directly for individuals).
64. Volunteer work through organizations extended directly to individuals and groups.

4.46 **Members and membership (number)**, classified in the full elaboration by ICNPO field, are measures of associational activity and indicators of social capital. A member is one that belongs to an organization; data on number of members can be obtained from organizations. A membership is the state of being a member; a single individual may hold multiple memberships. Data on number of memberships are more typically obtained from individuals, who may be members of more than one organization. Memberships are to be classified by occupation, age and gender. In the extensions, they also are to be classified by skill level of the member's job, by gender, by age categories of members, by income categories and by membership dues.

4.47 **Giving** is a voluntary contribution of money that is unrelated to the purchase of goods and services for the use of the giver. The indicators of giving measure participation in private philanthropy by individuals or households. In the full elaboration, individual or household giving is to be classified by the occupation, age and gender of the key household member responsible for the giving. In the extensions, such giving is also to be classified by income class.

4.48 **Physical measures of output and capacity**, classified by ICNPO field, are field-specific measures that correspond to the quantity dimension of NPI output or holdings of assets used in its production. Examples include number of attendees/visitors to cultural institutions; enrolment in educational institutions; patient days in hospitals; number of residents in residential care facilities for juveniles; and acreage under environmental protection. For further discussion, see chapter 6 below.

4.49 **Share data**, classified by ICNPO field, are field-specific measures of the share of non-profits in the field's measures of total output or total capacity specified above.

(iv) Additional quantitative and qualitative extensions of the NPI satellite account

4.50 In addition to the variables identified above, the NPI satellite account seeks to shed light as well on a number of additional features that relate to the performance of NPIs. Full specification of those variables will be provided in subsequent editions of the present *Handbook*, but the target variables include the following:

- **Client and user profiles**, including number of clients/users classified by age, income, disability etc.
- **Involvement of users, clients, members.**
- **Satisfaction of users, clients, members and other stake-holders.**
- **Efficiency (input/output measures)**, classified by activity and function.
- **Equity**, which measures the distribution of benefits and costs of NPI activity among income, ethnic, gender, racial and related groups.

C. NPI satellite account tables

(i) Overview

4.51 The SNA integrated economic accounts for NPISH (and other sectors) provide the basis for the tables in the NPI satellite account, which are set out in annex A2. As discussed in paragraph 4.75 below, three elaborations are envisioned: a fully elaborated satellite account, an extended satellite account and a short form. Only the first and third elaborations are described in the present chapter; most of the second elaboration will be developed based on experience in implementing and using the other forms of the satellite account.

4.52 In the full elaboration, the data items included cover the transactions, other flows and stocks of the integrated economic accounts, from the production account through the balance sheets. Although there is particular emphasis on output, final consumption expenditure, compensation of employees, property income, transfer payments, gross capital formation and consumption of fixed capital, the satellite account also covers holdings and acquisition of, as well as volume and price changes in, such items as buildings and structures; entertainment, literary or artistic originals; antiques and other art objects; currency and deposits; and securities. In the extensions, those core monetary data are supplemented with data in physical units on such variables as employment, volunteers, NPI entities, members, memberships, output and capacity. In the short form, the data items included cover a slightly abbreviated set of items in the accounts through the financial account, plus a subset of the data items in physical units.

4.53 In order to accommodate the revaluations within the SNA production boundary discussed above, many of the tables and variables in the satellite account are shown in three versions:

- (a) SNA basis. This version uses standard SNA conventions for all variables;
- (b) With non-market output of market NPIs. This version adds to the SNA basis an estimate of the non-market output of market NPIs in the SNA corporations sectors. That adjustment is necessary in view of the fact that market NPIs, unlike other market producers, typically also have substantial non-market output that is not captured in their market receipts. Without some adjustment, the value of that non-market output can therefore be missed. To correct for that, the non-market output of market NPIs is valued by operating expenses and the additional value of output added into the accounts;
- (c) With non-market output of market NPIs and volunteer labour. This version makes a further adjustment and adds the imputed value of volunteer labour in addition to an estimate of the non-market production of market NPIs. Thus, it adds to the paid employment of NPIs the imputed value of volunteer labour contributed to NPIs. As noted above, such labour is an important component of the operation of many NPIs. It represents both a contribution to NPI production and a source of NPI revenue. The estimation procedure recommended for that labour input is to value it at the average gross wage for the community, welfare and social service occupation category as a proxy for the wages paid in the actual occupations in which the volunteers are engaged.

(ii) General structure of the NPI satellite account tables

4.54 The NPI satellite account consists of six tables, most with multiple parts, which are set out in annex A2. The first two tables present the aggregate NPI sector, first in aggregate form (table I) and then classified by major activity according to ICNPO (table II). The next two tables break the NPIs down in each of the existing SNA sector accounts to which they are assigned under SNA usage, recording the NPI component of each sector, the non-NPI component and the total, first in aggregate form (table III) and then, for selected variables, by activity or purpose (table IV); they may thus function as worksheets for the compilation of the aggregate NPI sector tables. Table V records various additional indicators of NPI structure and output. Finally, table VI summarizes some of the major variables presented elsewhere in the satellite account in a form more accessible to the general user.

Table I

4.55 Table I contains the basic data of the aggregate NPI sector. It covers all NPIs meeting the basic definition offered above, regardless of the institutional sector to which they are assigned by SNA sectoring rules. Part A of table I follows the form of the SNA institutional sector accounts; part B adds additional variables, showing the number of employees and compensation for both paid employees and volunteers. Data are presented for all three variants noted in paragraph 4.53 above: the SNA basis, the SNA basis with non-market NPI output of market NPIs, and the SNA basis with non-market NPI output of market NPIs and with an imputation for the value of volunteer labour.

Table II

4.56 Table II, which has four parts, presents the aggregate NPI sector presented in Table I disaggregated by type of NPI, using ICNPO as presented in table T3.3 and annex A1. Where appropriate, variables are shown in the three variants identified in paragraph 4.53 above: the SNA basis, the SNA basis with non-market NPI output of market NPIs, and the SNA basis with both non-market NPI output of market NPIs and volunteer labour valued at the average wage for community work.

4.57 Table II.1 focuses on the composition of expenses, by type of non-profit. Operating expenses are separately identified and detailed, aggregates are shown for both transfers paid and property income paid. Three variants are shown for the following variables: compensation of employees, other expenses and the aggregates of which they are a part.

4.58 Table II.2 focuses on the composition of revenue, by type of non-profit. Revenue is detailed by sector of origin and by type of transaction in order to permit the derivation of aggregate receipts from public sector payments, whatever their nature. Thus, third-party payments from government can be classified as a government source of revenue for NPIs rather than a simple market fee. Although national accounts convention has those payments going from government to the households that then purchase the service, following the money directly allows for a more straightforward examination of the relationship of public policy and household consumption patterns. The three variants described in paragraph 4.53 above are shown for the

following variables: revenue from private philanthropy, revenue from other sources and the aggregates of which they are a part.

4.59 Table II.3 focuses on the composition of transfer payments received and made, by type of non-profit. Both the SNA and imputed volunteer labour variants are shown for transfers received from households, both gross and net (the third variant is the same as the second for those variables).

4.60 Table II.4 presents paid and volunteer employment and compensation, classified by type of non-profit.

4.61 Table II.5 presents asset accumulation and position, classified by type of non-profit.

Table III

4.62 Table III, which has three parts, records the data items reported in table I, part A, for each of the SNA sectors to which NPIs are assigned in the 1993 SNA (non-financial corporations, financial corporations, general government, households and NPISH), with the NPI and non-NPI components of each sector recorded separately.⁹ Table III is shown in all three variants described in paragraph 4.53 above. Thus:

- Table III.1 presents data on the SNA basis.
- Table III.2 presents data on the SNA basis with non-market output of market NPIs.
- Table III.3 presents data on the SNA basis with both non-market output of market NPIs and volunteer labour valued at the average wage for community work.

Table III can thus be used as a worksheet to go from existing SNA data to the target aggregate NPI account.

Table IV

4.63 Table IV, which has five parts, breaks down the data contained in table III by activity or purpose, as appropriate, for a subset of critical variables: output, value added, employment and final consumption expenditure. For the first three of those variables, disaggregation is by industry or activity (using ISIC, Rev. 3); for final consumption expenditure, the disaggregation is by purpose.¹⁰ Where appropriate, variables are shown in the three variants identified in paragraph 4.53 above. Further details are described below.

4.64 Table IV.1 presents output, value added and employment, by industry, sector and type of institution on the SNA basis.

⁹ These tables, derived from the SNA's integrated economic accounts (IEA) for institutional units and sectors, thus relate the data for NPIs to comparable data for other sectors in the economy.

¹⁰ The first three of these tables are derived from the SNA Cross-Classification by Industries and Institutional Sectors of Production Account Items (CCIS), which provides industry detail by sector for the production accounts of IEA.

4.65 Table IV.2 presents output, value added and employment, by industry, sector and type of institution, on the SNA basis but with non-market output of market NPIs.

4.66 Table IV.3 presents output, value added and employment, by industry, sector and type of institution, on the SNA basis with both non-market output of market NPIs and volunteer labour valued at the average wage for community work.

4.67 Table IV.4 presents final consumption expenditure by sector, by type of institution and by purpose. Because the purpose classifications for government and NPIs differ, that variable must be recorded on separate tables—table IV.4.a for final consumption expenditure by general government and table IV.4.b for final consumption expenditure of NPIs and other components of final individual consumption. Table IV.4.a is shown on the SNA basis and with volunteer labour. Table IV.4.b accounts for all components of the actual final consumption of households, first on the SNA basis and then with the additional consumption resulting from the two revaluations shown in the last two columns.

4.68 Of particular interest is table IV.4.b, which shows the derivation of the “actual final consumption” of households and the contribution of NPIs to that consumption. It is an elaboration of the pair of accounts in table I, “Redistribution of income in kind account” and “Use of adjusted disposable income account”, which record in-kind transfers to households from government and NPISH, including that part of government and NPISH final consumption expenditure that can be associated with individuals. Table IV.4.b identifies the transfers not only from NPISH but also from NPIs within the general government sector, and in addition the non-market output of market NPIs and the non-market output produced by volunteer labour.¹¹

Table V

4.69 Table V, which has four parts, presents indicators of NPI structure, capacity and output. It also builds some links to other statistical systems covering labour force and other population characteristics.

4.70 Table V.1 records the number of non-profit entities, members and memberships (classified by ICNPO), which are indicators of the structure of the NPI sector.

4.71 Table V.2 records the number of paid employees, volunteers and members of non-profit entities (classified by occupation, gender and age), which are indicators of the socio-economic characteristics of the individuals involved in the NPI sector.

4.72 Table V.3 reports charitable giving to non-profit organizations from individuals or households by occupation, gender and age of the head of household.

4.73 Table V.4 presents examples of indicators of capacity and output in selected fields—defined by ICNPO—both for NPIs and for the economy as a whole.

¹¹ It should be noted that the present *Handbook* follows SNA practice and considers all final consumption expenditure of non-market NPIs outside the general government sector to be individual in nature; attempts to define collective consumption for such units are likely to be controversial and they are left to future research.

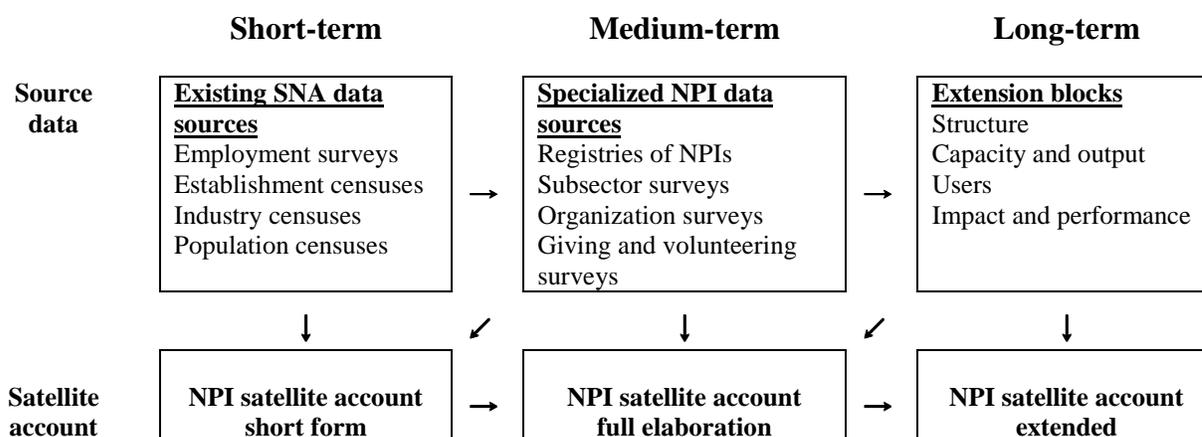
Table VI

4.74 Table VI summarizes key dimensions of the aggregate sector, using variables presented elsewhere in the satellite account, and presented in a form more accessible to non-profit specialists.

D. NPI satellite account process

4.75 In view of the challenges enumerated in paragraph 4.2 above, the present *Handbook* proposes a three-pronged strategy for implementation of the NPI satellite account. The first step is to tap existing sources of data to compile a *short form*, containing the most essential and readily accessible variables. The second step is reach out to additional data sources, including new surveys, to compile a *fully elaborated* satellite account for the non-profit sector within the 1993 SNA. Finally, the third step is to extend the analysis beyond the current SNA structure to capture additional information about the structure, output and capacity, clients and users, and impact and performance of the non-profit sector. Some of the structure and capacity and output measures can be included within the second stage of the work, but others will extend beyond that. Figure F4.1 depicts the resulting structure of work contemplated in the NPI satellite account process.

Figure F4.1
Schematic representation of the NPI satellite account process



4.76 The process illustrated in figure F4.1 has three phases, each of which is dependent on the availability of appropriate source data. In the short term, existing source data can be used to implement the short form and give an indication of the scale of the NPI sector and the relationship of the full NPI sector to NPISH. In the medium term, during the general implementation of the SNA institutional sector accounts, additional NPI-specific data sources can be developed and the full elaboration of the NPI satellite account implemented. Finally, future extensions of the NPI satellite account would link the core monetary values of the 1993 SNA to quantitative and qualitative indicators of the sector's structure, output, capacity, clients, impact and performance.

4.77 As suggested above, countries that already compile the institutional sector accounts of the 1993 SNA may find it useful to begin implementation of the NPI satellite account with table III and also to complete table IV. Countries that have not yet fully implemented institutional sector accounts may nonetheless be able to complete most or all of table IV. Table T4.2 indicates which tables or parts thereof are included in the full elaboration and which in the short form of the NPI satellite account.

Table T4.2
Tables of the NPI satellite account^a in the full elaboration and in the short form^a

Table number	Full elaboration content	Short form content
I Part A	Accounts I through IV.3, all items Variants 1, 2 and 3	Accounts I through III.2 (less detail on compensation, property income) Variants 1 and 2 only
I Part B	All items	All items
II.1	Variants 1, 2 and 3	Variants 1 and 2 only
II.2	Variants 1, 2 and 3	Variants 1 and 2 only
II.3	Variants 1, 2 and 3	Variant 1 only
II.4	All items	All items
II.5	All items	—
III.1	Accounts I through IV.3, all items	Accounts I through III.2 (less detail on compensation, property income)
III.2	Accounts I through IV.3, all items	Accounts I through III.2 (less detail on compensation, property income)
III.3	Accounts I through IV.3, all items	—
IV.1	All items	All items
IV.2	All items	All items
IV.3	All items	—
IV.4a	Variants 1 and 3	Variant 1 only
IV.4b	Variants 1, 2 and 3	Variants 1 and 2 only
V.1	All items	Column 1 only
V.2	All items	—
V.3	All items	—
V.4	All items	—
VI	All items	All items except columns 18, 20, 21

^a For the tables, see annex A2.

E. Accounting treatment for new monetary variables

(i) Treatment of non-market services provided by market producers in the 1993 SNA

4.78 As noted above, NPI market producer units may provide non-market output to other institutional units. If sales alone are used to measure output of such a producer unit, as is done with other market producers, the output and value added of the unit may be underestimated in the framework of the 1993 SNA. In order to treat it properly, the non-market output and its associated inputs should be separated from those of the market output. The non-separation is in fact a violation of SNA principles.

4.79 The present *Handbook* recommends a simplified procedure for capturing that non-market output of market NPIs. The procedure is to estimate such non-market output in the same way that the 1993 SNA estimates the value of the output of other non-market NPIs, i.e., by the costs that NPIs incur in producing that output. Thus, where cost exceeds sales, the difference between cost and sales is taken to be the measure of non-market output. Where sales exceed cost, however, non-market output is assumed to be zero. That is a practical alternative to the ideal way to value the non-market output of market producers—i.e., defining separate market and non-market producing units and allocating costs separately to the market and non-market output of the respective units.

4.80 Although the recommended approach works quite well in the case of market NPIs whose costs exceed sales, it can produce an underestimate of non-profit output in cases where sales exceed costs. While the satellite account does not ask statistical agencies to make an adjustment in this situation, some agencies may choose to do so. The purpose of the present section is to explain how and under what circumstances such an adjustment might be made.

4.81 For the purposes of the present discussion, we assume that the inputs used in producing the non-market output—including consumption of fixed capital—are known through administrative records (which can be collected through surveys) and that the non-market output is provided free. Table T4.3 considers the case of a market NPI for which costs exceed sales and in which the NPI satellite account would add the difference between costs and sales to the output of the organization in order to provide a more accurate picture of NPI output. Columns 1 and 2 of table T4.3 report the actual components of the market and non-market output of the NPI. Column 3 shows how existing SNA usage would report the output of the market NPI: it would essentially ignore the non-market output and value the total output at the value of the sales revenue of the organization. Column 4 shows how the NPI satellite account would report the output of the market NPI: it adds the difference between the organization's total costs ($20+50+7=77$) and its sales (60) to the market output to yield a total output of 77. Column 5 shows how the ideal or separation method would report the output of the market NPI: it would add the individual components of costs for the market and non-market output of the NPI together to estimate the total value of the output. As indicated, the results of those two methods are identical in this case.

Table T4.3
Production account of a market NPI, with sales less than total costs

	Market output (1)	Non-market output (2)	Aggregated data		
			SNA basis, w/out non-market output (3)	<i>Handbook</i> basis, w/non-market output estimated by simplified method (4)	Ideal basis, w/non-market output estimated by separation method (5)
Intermediate consumption	15	5	20	20	20
Value added	45	12	40	57	57
Compensation of employees	40	10	50	50	50
Other taxes on production	0	0	0	0	0
Consumption of fixed capital	5	2	7	7	7
Net operating surplus	0	0	-17	0	0
Adjustment for cost in excess of sales	n.a.	n.a.	n.a.	17	n.a.
Output	60	17	60	77	77

4.82 A different outcome obtains for market NPIs in which sales exceed total cost of production. In the present *Handbook*, no adjustment is made for such non-market output of market NPIs even if such non-market output is produced. For illustration, table T4.4 presents the results for such a market NPI. As indicated, the NPI is assumed to generate sales revenue of 80 rather than the 60 in the example in table T4.3. Its sales revenue thus more than covers its costs of production.

4.83 In the example, the SNA treatment and the suggested NPI satellite account treatment yield identical results: the output of the NPI would be recorded as 80 in both cases. However, a different result would obtain if the separation method described above were to be used. Here the costs of the separate market and non-market components of the NPI's production would be added together, which would yield a higher estimate of both value added and output of the NPI because the costs associated with the non-market output would no longer be buried. In other words, as the example shows, if the output of market NPIs is measured only by sales then the value added of NPIs as a whole is underestimated.

4.84 The method can be easily extended to cover the case when the non-market output is sold at economically insignificant prices. In that case, the revenues received for the non-market output should be subtracted from sales that are used to measure market output.

Table T4.4
Production account of a market NPI, with sales greater than total costs

	Market output (1)	Non-market output (2)	Aggregated data		
			SNA basis, w/out non-market output (3)	<i>Handbook</i> basis, w/non-market output estimated by simplified method (4)	Ideal basis, w/non-market output estimated by separation method (5)
Intermediate consumption	15	5	20	20	20
Value added	65	12	60	60	77
Compensation of employees	40	10	50	50	50
Other taxes on production	0	0	0	0	0
Consumption of fixed capital	5	2	7	7	7
Net operating surplus	20	0	3	3	20
Adjustment for cost in excess of sales	n.a.	n.a.	n.a.	n.a.	n.a.
Output	80	17	80	80	97

4.85 This treatment—the separation method—is analogous to that recommended in the 1993 SNA for expenditures by enterprises in transition economies on behalf of employees (see 1993 SNA, paras. 19.30-19.35). State-controlled enterprises in planned economies frequently provided health, education and recreational services to employees. They served as “agents” of government to carry out social policy, and the expenditures became part of actual final consumption of households. To preserve the distinction between who benefits from the consumption and who finances it as countries make the transition from planned to market economy, the 1993 SNA recommends that, for the duration of the transition, enterprises undertaking significant amounts of social expenditure on behalf of their employees should be treated as two institutional units—a corporation engaged in market production and a “quasi-NPISH” concerned with the provision of social services to employees. That is comparable to the approach suggested here for market NPIs: they can be considered as two institutional units—one producing for the market and the other concerned with the provision of various services to those in need for free or reduced cost.

4.86 Because it is difficult to identify and separately cost the non-market output of producers whose sales more than cover costs, it is recommended that in such cases the separation method be applied only when there is clear evidence of non-market production—e.g., the use of volunteer labour or the provision of social services that it is deemed important not to treat as compensation in kind.

4.87 When the separation method is used, the non-market output and corresponding cost to be separated should not cover those of ancillary units, as defined in the 1993 SNA. Thus:

- Non-market services produced for own use within the same institutional (NPI) unit, such as management, accounting, legal, advisory or maintenance services, should be treated as ancillary services and are therefore outside the production boundary.
- Non-market services produced mainly for own use within the same family of institutional units should also not be separated out, since they are considered as ancillary units in the 1993 SNA.
- Non-market goods, such as electricity and other intermediate goods produced by an establishment and consumed within an NPI institutional unit, are also not treated as output since the electricity producing unit is considered to be an ancillary unit in the SNA sense.
- Non-market goods and services that are not of an intermediate nature and that are not sold, however, are treated as output and should be separated. They are assumed to be consumed by the same NPI institutional unit.

(ii) The treatment of imputed volunteer labour inputs for market NPIs serving business

4.88 The language of the 1993 SNA, paragraph 4.59, implies that NPIs serving business are de facto non-market producers because their costs are covered by dues from the business members who created them. Their output is valued at cost and is part of intermediate consumption for the sponsoring businesses. The treatment of volunteer labour is as follows: in the production account for the NPI, compensation, value added and output are increased by the amount of the imputed compensation; in the production account of the sponsoring organization, intermediate consumption is increased and value added decreased by the amount of the imputation; in the allocation of primary income account of households, compensation of employees is increased by the amount of the imputation, but that is offset in the secondary distribution of income account by a transfer of equivalent amount to the sponsoring organization whose intermediate consumption outlays were increased. Thus recorded saving for all three units is unaffected by the imputation for volunteer labour. For example:

Trade association		Sponsoring corporations		Households	
U	R	U	R	U	R
Intermediate consumption 50 Compensation 30	Output 80	Intermediate consumption 80 Value added 220	Output 300		Compensation 30
Intermediate consumption 50 Compensation 30 <i>Imputed Compensation 10</i>	<i>Output 90</i>	<i>Intermediate consumption 90 Value added 210</i>	Output 300 <i>Transfer 10</i>	<i>Transfer 10</i>	Compensation 30 <i>Imputed Compensation 10</i>

(iii) The treatment of imputed volunteer labour inputs for a non-market NPI

4.89 In the following example, household income is increased by the imputed compensation but reduced by an equivalent transfer to the university (the university's output is increased by the amount of the imputation, but the increase in final consumption expenditure is offset by the transfer received from households; again, recorded saving is unaffected by the imputation):

University		Households	
U	R	U	R
Intermediate consumption 50 Compensation 30	Output 80		Compensation 30
Final consumption expenditure 80			
Intermediate consumption 50 Compensation 30 <i>Imputed compensation</i> 20	<i>Output</i> 100	<i>Transfer</i> 20	Compensation 30 <i>Imputed compensation</i> 20
<i>Final consumption expenditure</i> 100	<i>Transfer</i> 20		

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CHAPTER 5

Implementing the NPI satellite account: data sources

A. Overview

5.1 Data for national accounts come from many and diverse sources. The national accountant's art lies in integrating those data into a coherent picture of the economy. Some of the data used in national accounts are collected for statistical purposes and are designed to meet specific statistical standards. Other data used in the national accounts are by-products of some administrative function (such as tax collection) and are used as a cost-effective way of obtaining data when statistical resources are limited, even though they are shaped in part by the needs of the function that created them. Improving the coverage of NPIs in the SNA will require improvements in the coverage of NPIs in both statistical and administrative data, and thus implementing the NPI satellite account implies several major tasks.

5.2 The first task is to locate or build a statistical register of NPIs, which should contain such items as the organization's name and address; the identification number to be used to link it to enterprise/establishment data sets and registers; industry, purpose, institutional and other classification information; income, assets or other size measures; and other indicators of legal status etc. As described in section B below, such registers may be derived from administrative records or from NPI flags in existing business registers; often, however, they must be developed from scratch from a variety of sources, such as those described in paragraphs 5.6 to 5.10 below. Indeed, it may be necessary to supplement business registers with special NPI registries (Nascia, Nurra and Riccardini, 1998) so that samples can be drawn that include an adequate representation of NPIs.

5.3 A second task is to use the NPI register to add a NPI flag, if one is not there already, to units in the business register or any other list that provides the sampling frame for statistical surveys of enterprises and establishments. The NPI register can also be used to identify and classify NPIs in administrative data that were not used in the construction of the NPI register. Once that task is completed, many of the entries in the first, third and fourth tables in the satellite account can be completed from existing data, and an assessment of the need for further data-collection efforts can be made.

5.4 A third task is to investigate the use of new data on NPIs or data specific to the fields in which they are common. Some of those data sets may already exist but may not have been incorporated yet into regular national accounts compilation. In other cases, however, it may be necessary to carry out additional data collections.

5.5 A fourth task, but one likely to be deferred until work on the extensions is undertaken, is to link households to the NPIs by which they are employed, by which they are served as customers or with which they have other relationships, which will enable NPI employees to be classified by skill and occupation, and NPI clients to be classified by demographic characteristics or social class, in both cases with detail by type of NPI. That linkage facilitates the analysis of the impact of NPIs on various groups of households, and may be made at the microdata level in

principle, for example by using such administrative records as linked employer identification numbers (EINs) and social security numbers (SSNs) from tax files. A more realistic strategy, however, is to identify NPIs in existing matched datasets, such as those reported in Mocan and Tekin (2000) and Abowd, Lane and Prevost (2001), and, if need be, to enrich future samples to improve the capture of information on NPIs. Such linkages may already be included in country statistical programmes, as described in van Tongeren's discussion of the human resource accounts of the Republic of Korea (van Tongeren, 1996), for example. If they are not included, however, such work is to be considered part of the extended form of the NPI satellite account.

5.6 Section B below expands on the first three of those tasks, which will need to be carried out in implementing both the short form and the full elaboration of the NPI satellite account as described in chapter 4 above. Section C takes up three important estimation problems that need to be addressed for NPIs: calculating the value of volunteer labour inputs, capturing international flows of philanthropy and capturing small or informal NPIs.

B. Compilation of data on NPIs

(i) Building an NPI statistical register

5.7 The first step in improving the availability and quality of data on non-profit institutions is to identify, classify and catalogue them in a systematic and comprehensive way. Such catalogues or registers can then be used in a variety of data-collection efforts. Nonprofits may already be included in standard business registers, although they may not be separately identified as such. Umbrella groups and other associations of NPIs may have membership lists. Government ministries responsible for fields in which NPIs are active may also have lists of NPI service providers or membership organizations.

5.8 In the United States, for example, the Internal Revenue Service (IRS) maintains the IRS business master file, a registry of all businesses, both tax-paying and non-tax-paying, which is used by statistical agencies in deriving sampling frames for business surveys. In addition, organizations wishing to claim exemption from income tax apply for that status to IRS and to the charity regulators of the states in which they operate.¹ The list of all entities to which such approval has been granted or is pending is an extract of the IRS business master file. That extract, the exempt organizations master file, is updated monthly and provides a sampling frame for incorporating NPIs in statistical collection activities. It also provides a set of respondent identification numbers that can be used to identify NPIs in existing data sets used for national accounts. Members of the register are identified by their EIN, an identifier used in a wide range of data-collection activities.

5.9 Other countries have similar registries and lists. In France, the *Système de répertoire des entreprises et des établissements* (SIRENE) is the main register file on enterprises and establishments, automatically updated through administrative operations; it includes (and identifies) mutuals, cooperatives and associations that employ labour, pay the value added tax, receive subsidies or otherwise exhibit economic activity. In Australia, the business register is a

¹ Additional standards must be met in order for contributions to those organizations to be tax deductible to the donor.

central register of employing businesses that contains information on the institutional sector of organizations, including a non-profit flag. In Belgium, the national register of legal entities identifies “associations sans but lucratif” and several other categories of NPIs.

5.10 In other cases, such comprehensive registries do not exist or are incomplete and must be created from scratch or supplemented. For example, in Hungary the Central Statistical Office established a register of non-profit institutions for its surveys of those entities on the basis of information obtained from the Courts of Law, with which non-profits are required to register. In other countries, there may be several such registries if jurisdiction over NPIs is shared among several official entities.

5.11 Other problems that will need to be addressed include monitoring attrition in such registries once they are established and the capture of small organizations that have employment below the cut-off for the registries and the statistical surveys that use them as the sampling frame.

(ii) Finding NPIs in existing data sources and collection activities

5.12 Once the business register (or other frame or list) contains identifiers and classifiers for NPIs, existing source data can be retabulated to yield data on the NPI component, some or all of which may previously have been hidden, which has the advantage of making the data on NPIs easily comparable with that for other sectors in such general purpose and multisector instruments as economic surveys, censuses and employer-based labour market surveys.

5.13 For example, in the United States, since 1982 the census of service industries (a component of the quinquennial economic censuses) has included a question on tax-exempt status and special questions for those so identifying. Data on tax-exempt establishments derived from those questions are published, by industry, and form the basis for estimates of non-profit production in those industries in the United States national income and product accounts (NIPAs). NIPA estimates of wages and salaries, however, are based on data on employment and payrolls collected by the United States Bureau of Labor Statistics, which does not ask about tax status. Thus, the NIPA estimates of compensation of employees paid by NPIs are derived by using the tax-exempt share of payrolls in the census data, by industry, to estimate the NPI share of Bureau of Labor Statistics payrolls.

5.14 Another approach to estimating non-profit payrolls from the Bureau of Labor Statistics data can be found in the work of Salamon (1997b) on the Bureau’s ES-202 programme, the source of the NIPA estimates of wages and salaries. In that study, special registries of NPIs were used to identify NPIs in the ES-202 database for one state. Work is currently under way to extend that approach to other states in the United States.

5.15 Other examples from general purpose and economy-wide or industry-wide statistical programmes include surveys of particular service industries conducted by the Australian Bureau of Statistics and its population survey on volunteering. One possible extension of that approach is to try to embed data collection on volunteering in the developing programmes of time-use statistics; Israel provides an example of such an approach.

5.16 In France, the availability of legal form information in the business register permitted the estimation of the non-profit component of employment and compensation of employees from workplace censuses, general reports on social contributions and the annual survey of enterprises.

(iii) Developing new data sources on NPIs

5.17 *Data sources outside normal economy-wide statistical compilations:* In addition to the regular data sources used for national accounts, other data sources may be available to shed light on important facets of NPI operations, either for the sector as a whole or for significant groups of organizations. Such data have the disadvantage of lack of comparability with data for other sectors, and statistical discrepancies and inconsistencies thus become more likely. Nevertheless, such data are useful and are widely used to supplement economy-wide statistical sources for other sectors and for particular fields, and thus they have an obvious role in the NPI satellite account.

5.18 There may exist *administrative records*, either about NPIs or about particular activities or fields in which NPIs are prominent, that can be used to provide data on NPIs. Examples include the form 990 information returns that United States NPIs file with the Internal Revenue Service and other financial statements that NPIs may be required to supply to regulatory authorities or donors. A similar system exists in the Philippines, and a mapping of that tax return into the variables of the present *Handbook* is included in annex A5. Other examples include data from the Ministry of Social Affairs in France on retirement homes, health-care facilities etc., and data on hospitals and education from the appropriate ministries in a number of countries.

5.19 *Associations* of particular groups of NPIs may provide compilations of data about their members, which have the same disadvantages as administrative records. Examples include the tabulations of foundation grants by the United States Foundation Center and survey data on hospital operation that the American Hospital Association collects from its members. In Belgium, umbrella groups have data on larger NPIs with paid employees.

5.20 There may be data in *general social science archives* that can be brought to bear. Annex A5 below has a guide to such data, and such information has been used in the work of the Johns Hopkins Comparative Non-Profit Sector Project on volunteering in the Netherlands, for example.

5.21 *New data-collection instruments for NPIs:* In the absence of other data, new information may have to be collected. Both Israel and Hungary, for example, have conducted *surveys of non-profit institutions*, which are used both in national accounts preparation and in private studies of the non-profit sector, such as those of the Johns Hopkins CNP Project. (Gidron and Katz, 1998; Israel, 1998; Kuti, 1996; Salamon et al., 1999 and OECD, 1998).

5.22 Annex A5 contains two survey instruments that proved useful in the Johns Hopkins CNP Project effort. The first is a household survey of giving and volunteering. A number of countries have conducted such a survey, and it can be grafted on to an omnibus survey, such as a population or labour force survey, or more specialized instruments, such as marketing surveys or general public opinion surveys. That was done, for example, in the Australian non-profit data project survey of individual giving, which used the quarterly population monitor survey of the

Australian Bureau of Statistics. Such surveys have been conducted for the Johns Hopkins CNP Project in France, Hungary, Argentina, Brazil and Israel, among other countries.

5.23 The second survey reproduced in annex A5 below is the organizational survey module, which can be used to collect information on NPIs when country statistical programmes have no convenient vehicle for estimating the size and scope of the entire NPI sector or its particular components. A similar instrument was used for the Johns Hopkins CNP Project and other work in Belgium.

(iv) Integration of new and existing data sources on NPIs

5.24 National accounts compilation is an iterative and judgmental process. A large volume of wide-ranging and disparate data sources are brought together, confronted, using SNA rules and conventions, and reconciled to provide a coherent macroeconomic picture of the economy. In addition, because the 1993 SNA records the accounts of both parties to a transaction, in many cases missing data elements for one party can be inferred from data provided by the other party to the transaction. In the United States national income and product accounts, for example, estimates of household consumption expenditures are based on retail sales and other output measures reported by producers, rather than on direct reports by households on their expenditures.

5.25 Production and generation of income accounts have been compiled for a number of years from agricultural censuses, business surveys, economic censuses and labour force surveys. To the extent that NPIs have been captured—though perhaps hidden—in the underlying data collections, the task for the satellite account is to identify the NPI components and to bring the data together. To the extent that NPIs have been excluded, however, new data-collection efforts need to be made and the results integrated. As suggested in chapter 4 above, table IV of the NPI satellite account (see annex A2 below), with its focus on output, value added, employment and final consumption, can probably be compiled from existing data sources once NPIs are identifiable.

5.26 Institutional sector accounts are not so common, and for many countries data from government budgets, business accounts, financial system statements etc. are being reconciled for the first time in the preparation of accounts showing property income, transfers, consumption and saving. In particular, where data on NPIs have been combined with those of other units in the corporations, government and household sectors, there may never have been a need to develop data on transfers between NPIs and those other units.

5.27 The transaction accounts of the integrated economic accounts provide a useful framework for the process of dealing with that situation while new sources are sought. For example, government reports on the details of its grants and other transfers can be used to characterize the aggregate receipts of such income reported by NPIs. Donor reports of giving by individuals, corporations, government and non-residents can be aggregated and compared with NPIs' reports of donations received to identify discrepancies.

5.28 In addition, NPI-specific data, such as tabulations of financial statements or broad surveys of particular industries, will need to be reconciled with other source data used in the

national accounts. For example, the wages and salaries reported on NPI financial statements may differ from the estimates of NPI payrolls derived from general wage and employment surveys.

C. Special topics

(i) Calculating the value of volunteer labour inputs

5.29 To capture the value of volunteer labour inputs as suggested in chapter 4 above, two bodies of information are needed: first, information on the number of volunteer hours; and second, information on the wage at which to value those hours. By “volunteer hours” is meant those hours that are spent in the following categories of the United Nations Trial International Classification for Time-Use Statistics (ICATUS) (United Nations, 2000):

61. Community organized construction and repairs: buildings, roads, dams, wells etc.
62. Community organized work: cooking for collective celebrations etc.
63. Volunteering with/for an organization (which does not involve working directly for individuals).
64. Volunteer work through organizations extended directly to individuals and groups.

Not included is assistance provided to one’s direct family.

5.30 *Number of hours volunteered.* Some countries gather data on volunteer activity as part of special inquiries in their population census or time-use surveys. Where that is not done, two alternative approaches are possible: first, to include questions on volunteering on special household sample surveys, along with questions about charitable giving (see annex A5 below for sample survey instruments and annex A7 below for a more detailed discussion); and second, to include questions on volunteers on surveys of non-profit organizations. Either way, the two key items are the number of volunteers in the sample and the number of hours volunteered per volunteer. The proportionate share of volunteers is then extrapolated to the whole adult population to obtain the total number of volunteers, which in turn is multiplied by the average number of hours volunteered.

5.31 *The shadow wage.* Calculating the monetary value or shadow wage of volunteers is the next step. Two general methods for doing that are identified in the literature—opportunity cost and market or replacement cost.² Opportunity cost values volunteer time at what the time is worth to the volunteer in some alternative pursuit. Replacement cost values the time at what it would cost the non-profit organization to replace it with paid labour.

² Valuation of unpaid work has been carried out by many countries, mainly with the purpose of investigating and illustrating the work provided within households. Only a few studies concentrate on volunteering, although some include volunteer activities. Most studies are based on time-use surveys. Schmid et al. (1999) summarizes the recent experiences of different countries. Replacement costs are used in most countries. Some also calculate the opportunity cost, while others use various methods and wage concepts; hence results are hardly comparable (Schmid et al. 1999). Some studies consider various wage concepts and illustrate differences in the results. For instance, both methods—the specialist and the generalist approach—are applied to value unpaid work (e.g., Franz, 1996). See also Landefeld and McCulla (2000).

5.32 Although theoretically desirable for some purposes, the opportunity cost approach is not often used. It makes considerable statistical demands, and it also has the unfortunate property that the value of a given activity—an hour of housecleaning, for example—is dependent on the earning potential of the one performing it—i.e., the cleaning performed by an investment banker is more valuable than that performed by a file clerk.

5.33 The recommended procedure for the NPI satellite account is, therefore, a form of the replacement cost approach that ideally uses as the shadow wage for volunteers the average gross wage for the occupational activities in which the volunteers are involved, taking account of known large discrepancies in the skill levels of paid employees and volunteers. Since that requires more detail on the activities in which volunteers engage than is likely to be available in most countries, however, the *Handbook* recommends a fall-back approach that assigns to volunteer hours the average gross wage for the community, welfare and social service occupation category. The logic of that approach is that the work of volunteers is more likely to resemble that occupational category, and the wage rate for that category is typically toward the low end of the income scale but not at the very bottom. That conservative estimate of the value of volunteer labour seems appropriate given the current availability of data on the work actually performed by volunteers.

(ii) Capturing international flows of philanthropy

5.34 In the NPI satellite account, international flows of philanthropy are to be found in the SNA item D.7 (Other current transfers) and D.9 (Capital transfers). The satellite account asks for additional detail—by both donors and recipients—on private transfers, government grants and transfers, and transfers to which non-residents are party.

5.35 International transfers to which an NPI is a party are in principle captured in the compilation of the balance of payments accounts, which in turn form the external accounts of the 1993 SNA. Thus, likely sources of information on international philanthropy are a country's balance of payments accounts and the databases that are used in their compilation, such as special balance of payments surveys on other private transfers and counter-party data. If NPI coverage in those databases is lacking, then steps to improve it will be beneficial to balance of payments statistics as well as to the NPI satellite account.

5.36 Although in theory those flows are captured in the balance of payments compilations, in practice there may be some gaps in coverage. The IMF *Balance of Payments Yearbook* for 1997 reported a global discrepancy on current transfers of \$46 billion in excess payments and a global discrepancy of \$20 billion in excess receipts in the sum of both current and capital transfers (IMF and OECD, 1998). In an effort to improve matters, IMF conducted, with some success, an exploratory effort on using OECD Development Assistance Committee (DAC) statistics on grants disbursements to improve the estimates of current and capital transfers (IMF and OECD, 1998).

5.37 DAC statistics are collected annually from its members—22 donor countries and the European Commission. The data cover loans and grants, other official flows, private market

transactions and assistance from non-governmental organizations.³ A study of cross-border philanthropy in four countries by Anheier and List (1999/2000) used data from NPI reports, other sources on giving, and in some cases data underlying countries' DAC submissions.

5.38 Identifying NPIs that are likely to be involved in international philanthropic transfers as either donors or recipients can improve the coverage of such transactions in the balance of payments as well as providing information on such activity for the NPI satellite account. Therefore, special efforts should be made to track and take account of:

- Local branches of foreign NPIs.
- Local organizations that are likely to receive international grants.
- Non-resident NPIs registered to receive donations in the country.⁴
- NPIs classified in ICNPO group 9 (International).

5.39 For example, in the United States, a large private database of grantmakers and grants has been used to update the sampling frame for the balance of payments data collection on other private transfers and to assess the accuracy of data capture in those surveys.

(iii) Capturing small and/or informal NPIs

5.40 Many NPIs have little or no paid employment, and they are often not formally registered, both of which characteristics make it likely that they will fall between the cracks of routine data-collection efforts. General purpose economic censuses and surveys frequently exclude establishments below a certain size, and the lack of registration means that those entities are not covered by administrative records.

5.41 The various efforts to provide data on the informal sector may not be of much assistance here. Those labour force surveys, mixed household and enterprise surveys and other vehicles are described in Hussmanns and Mehran, 1999 and Verma, 1999. The unincorporated businesses covered are not institutional units since they lack accounts separate from those of their households. Moreover, the point of their economic activity is distinctly commercial in nature and designed to provide a living for the household.

5.42 A promising source of information on volunteer labour in informal organizations is the time-use survey. Indeed, ICATUS has a major group 6 (Community services and help to other households) that contains several categories of volunteering and participation in meetings of associations and other organizations. Such data can only give estimates of all voluntary work, not time donated to small and/or informal organizations. Combined with direct reports on

³ Some of the flows recorded as coming from private voluntary organizations may in fact be government grants that are passed through those organizations; although it would be desirable to track such arrangements, it may not be practical to do so.

⁴ This phenomenon may not be common, but it is real. Until recently, for example, tabulations of NPI information returns filed with the United States Internal Revenue Service have included those of foreign foundations and other charities that are organized abroad but that receive certain degrees of support from United States citizens or corporations (such organizations may or may not choose to distribute grants within the United States). In 1999, those "international" organizations filed 1,122 of the 675,940 information returns filed by tax-exempt organizations. See United States Internal Revenue Service, "Number of returns filed, by state, fiscal year 1999," in *1999 IRS Data Book*. Publication No. 55B, which is available as item 99DB04NR.XLS at <http://www.irs.ustreas.gov/taxstats/article/0,,id=97176,00.html>.

volunteers from organizational surveys, however, such information may permit that component of the sector to be covered.⁵

5.43 Details of the Belgian experience with a pilot study of “associations sans but lucratif”, which included non-employers as well as those with paid employees, proved the feasibility of collecting data on small organizations, including those with no employment, even though only registered NPIs are covered.⁶ On the other hand, response rates are often low in surveys of NPIs with few paid employees, so additional and/or more extensive surveys may not yield substantial improvements in data.⁷

5.44 In its most recent work in Africa and Asia, the Johns Hopkins CNP Project recommended a strategy for developing a picture of informal NPIs that utilizes a snowball survey technique with geographic areas as initial units of observation. That approach requires that a country can be divided into a number of more or less identifiable types of regions so that a cross-section of such regions can be drawn.

5.45 More particularly, in South Africa, the Johns Hopkins CNP Project research team used the following approach to develop its sampling frame:

- The team made use of a market research company’s geographical information system that identified 10 different types of neighbourhoods in the country sharing similar socio-economic characteristics (e.g., income level, employment, population mobility or settlement type). A total of 4,251 neighbourhoods were identified using that system, each of them allocated to one of the 10 types.
- The research team then selected a sample of 40 of those neighbourhoods, using a stratified random sampling approach. In particular, from two to seven neighbourhoods were selected from each of the 10 types of neighborhoods identified in the sample frame.

5.46 A snowball technique was then used to develop a listing of all non-profit organizations in those 40 neighbourhoods, which entailed the following steps:

- Compilation of an initial listing of non-profit agencies in the target areas with the aid of official registries, directories and contacts with knowledgeable individuals working in the neighborhoods.
- Systematic survey of all identified organizations, seeking information about the organization’s own parameters and also about any other organizations in the same neighborhood doing similar work.
- Addition of the new organizations to the list of respondents.
- Systematic survey of the added organizations to determine their own parameters and names of additional organizations in the neighborhood doing similar work.
- Repeat of the above process until no more agencies are detected.

5.47 The technique identified 1,395 organizations in the sample neighbourhoods, which were subsequently divided into two groups: those based and active in the given neighborhood (755 entities) and those active in that neighborhood but based elsewhere (690 entities). Only the

⁵ See country test reports at <http://www.jhu.edu/~gnisp/testgroup.html>, report of Australia.

⁶ Ibid., report of Belgium, especially appendix 4.

⁷ Ibid., report of Sweden.

“active and based” organizations were surveyed in detail. Organizations active in the neighborhood but based elsewhere were excluded to avoid the possibility of double-counting when the sample was extrapolated to the full population.

5.48 The results from the sample of 755 active and based entities were then used to extrapolate from the sample to the full population of agencies, using the known relationship between the 40 surveyed neighborhoods and the population of all 4,251 known neighbourhoods. Obviously, the larger the number of surveyed neighbourhoods, the more reliable the estimates.

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CHAPTER 6

Measuring NPI output

A. Introduction

6.1 Important as the summary measures of the value of non-profit output developed in previous chapters might be, they are only an approximation for what is ultimately of interest: the actual impact or effect that those organizations have. Ideally, we want to know what non-profit organizations contribute to the health, education, welfare, sense of satisfaction and general well-being of the population. The output measures for NPIs suggested in the present chapter are an initial step towards that ideal.

6.2 For market producers, the prices that people are willing to pay for the products of various industries provide a reasonable indication of the value that they derive from the goods or services they acquire, though even here important distortions can arise because of inflationary effects that can boost the price of goods or services artificially without any change in either quantity or quality. For non-market producers, such as many non-profit institutions, however, the task of assessing the value of the outputs is even harder. Here, prices are generally not available to provide a clue to value.

6.3 To measure the contribution of the non-profit sector, therefore, more direct measures of outputs are desirable. Such measures can take the form of physical measures that relate not to the value but the actual quantity of the goods and services that those organizations produce, and to the share of the total quantity of such goods and services in an economy accounted for by those producers. Such physical output measures provide important information in situations where prices are either absent or inefficient in representing the value of production.

6.4 Developing such physical output measures is far from simple, however. For one thing, it must be done on a field-by-field basis since outputs vary so widely among fields. In addition, the output of most fields can be measured in many different ways. For example, the output of a symphony can be measured in terms of number of performances, number of attendees, age or other characteristics of attendees or level of satisfaction of attendees.

6.5 A decade ago, Zvi Griliches observed that “in many service sectors it is not exactly clear what is being transacted, what is the output, and what services correspond to the payments made to their providers” (Griliches, 1992). Such difficulties are particularly severe precisely in those fields where non-profit organizations predominate, such as humanitarian assistance, advocacy and religion. But it also concerns such fields as education, research and development, health and recreation, where NPIs operate next to market producers and government entities.

6.6 To deal with those difficulties, the *Handbook* utilizes an approach that is consistent with the one articulated recently by Baily and Zitzewitz, (2001), which states that “In selecting output measures the goal has been to find metrics that are intuitive and understandable to non-economists...and that at least are acceptable to economists. Where possible, we have had a

strong preference for physical output measures in goods-producing sectors...And we have used similar tangible output measures for services”.

6.7 More specifically, the authors of the *Handbook* searched for output measures that represent flows of services attributable to activities under the control of NPIs and other producing units; in addition, they sought measures that can be defined in sufficient detail to capture quality differences in the bundle of services provided.¹ The indicators chosen are observable at the level of the individual organization, and they can be collected for non-profit, for-profit and government producers engaged in the same activity.

6.8 Fortunately, some significant work has recently been done to identify such output measures in many of the industries in which non-profit organizations are active. Much of that work has been done within the framework of national accounts, including work on the specification of outputs and prices in selected industries.² Another body of literature concerns performance measurement and accountability in both the public sector and the non-profit sector.³ Finally, other indicators were developed as part of the Johns Hopkins Comparative Non-Profit Sector Project. All three bodies of work are referred to below in an attempt to identify an initial set of indicators that could be used to specify the output of NPIs as part of the satellite account system. The *Handbook* also suggests other sources of potential indicators that its authors have not yet explored.

6.9 This is still a relatively new field of inquiry, which primarily reflects the experience of developed countries. Therefore, the *Handbook* treats the list provided below as suggestive and tentative at this stage, and invites its users to suggest revisions, as appropriate, and to add other indicators as necessary. Because the outputs of NPIs are so complex, the lists of indicators suggested should not be presumed to represent the full range of output. In the text tables set out below, the recommended minimum set of indicators is shown in italics.

6.10 It should also be noted that although there has been experimental work in using such indicators to measure the volume of non-market output, the *Handbook* does not recommend departing for the time being from the methods for computing constant-price measures described in the 1993 SNA.

¹ For example, theatre tickets differ with respect to location, time of performance etc.; membership organizations may have several classes of memberships with different privileges; in the case of libraries, museums, zoos etc., the breadth and depth of collections may be quality indicators.

² See work reported in Triplett and Bosworth (2000), as well as a number of recent papers presented at annual OECD national accounts meetings.

³ See OECD (1999a and b). An earlier example is the large-scale effort to measure productivity in the production of public-sector goods and services in Sweden reported in Murray (1992). Performance measurement for non-profit institutions is treated in Morley, Vinson and Hatry (2001) and Morley, Bryant and Hatry (2001); the latter also includes public sector performance measurement.

B. Physical indicators for specific fields

Group 1

Culture and recreation

6.11 The ICNPO group Culture and recreation is extremely diverse, covering everything from the high culture of opera and art museums through amateur sports to social clubs. The indicators of choice, therefore, vary by subfield.

Group 1. Culture and recreation			
Field	Subfield	Target measure	Source
<i>1 100 Culture and arts</i>	<i>General</i>	<ul style="list-style-type: none"> • <i>Number of tickets [by type]</i> 	<i>Eurostat (2001)</i>
	Performing arts	<ul style="list-style-type: none"> • Number of attendees 	Johns Hopkins CNP Project (1997-1999)
	Museums	<ul style="list-style-type: none"> • Number of visitors • Number of items in the collection 	Johns Hopkins CNP Project (1997-1999) Anheier and Toepler (1998)
	Zoos and aquariums	<ul style="list-style-type: none"> • Attendance • Number of specimens • Number of species 	Cain and Merritt (1998)
	<i>Libraries</i>	<ul style="list-style-type: none"> • <i>Circulation</i> • Usage • <i>Collections by type</i> • Number of volumes in libraries • Collections by type • <i>Number of users/visits</i> • Number of visitors • Users • Service points • Acquisitions • Employment by level of training 	<i>Eurostat (2001)</i> UNESCO (1999) <i>Eurostat (2001)</i> Johns Hopkins CNP Project (1997-1999) UNESCO (1999) <i>Eurostat (2001)</i> Niemi (1998) UNESCO (1999) UNESCO (1999) UNESCO (1999) UNESCO (1999)
	Newspapers	<ul style="list-style-type: none"> • Number and circulation 	UNESCO (1999)
	Book production	<ul style="list-style-type: none"> • Book production 	UNESCO (1999)
<i>1 200 Sports</i>	<i>Sports clubs</i>	<ul style="list-style-type: none"> • <i>Number of members</i> 	<i>Johns Hopkins CNP Project (1997-1999)</i>
<i>1 300 Other recreation and social clubs</i>	<i>Other recreation and social clubs</i>	<ul style="list-style-type: none"> • <i>Number of memberships [by type]</i> 	<i>Eurostat (2001)</i>

6.12 A number of indicators have been developed for cultural activities. For performing arts, museums etc., a useful indicator of output for performances and exhibits is ticket sales by type of ticket (Eurostat, 2001; Johns Hopkins CNP Project, 1997-1999). Other activities of museums and of zoos and aquariums include the maintenance and conservation of collections, preservation of species etc.; number of items in the collection, by type, is an indicator of such activity (Anheier and Toepler, 1998; Cain and Merritt, 1998). For libraries, useful indicators are circulation, numbers of volumes in the collection (by type) and patronage. The United Nations Educational, Scientific and Cultural Organization (UNESCO) also publishes indicators for a number of dimensions of cultural activity.

6.13 For sports and social clubs, the suggested indicators are numbers of members; since output is measured by administrative expenses, an increase in the membership over which those costs are spread would be recorded as an increase in productivity. Detail should be provided by type of membership in order to account for different sets of services provided at each level of membership.

Group 2

Education and research

6.14 Conceptually, the output of education should be the quantity of teaching received, quality-adjusted, by level of education,⁴ (Eurostat, 2001) which can be approximated by pupil hours, by level, with number of pupils moving up as a quality adjustment. In addition, UNESCO has an extensive set of education indicators, classified by ISCED and with detail by gender.

6.15 A study of the education industry in the Netherlands experimented with a number of indicators in an effort to improve on existing indices based on a cost-weighted sum of inputs (Konijn and Kleima, 2000). Although it is recognized that in principle the output of education should be defined as “the amount of knowledge transferred”, in practice such indicators as numbers of pupils or numbers of graduated pupils are used to calculate volume indices by level of education; those indices are combined into a composite index weighted by cost shares. The specification using number of pupils, number of graduates and number of pupils moving up seems to give the best result.

6.16 For research, indicators frequently cited include number of patents, number of publications, number of citations and number of research and development personnel (Eurostat, 2001; Powell and Owen-Smith, 1998; OECD, 1994). OECD compiles extensive statistics on research and development based on the Frascati Manual, the OECD manual for the measurement of resources devoted to research and experimental development (OECD, 1994).

Group 3

Health

6.17 Health care shares with other service industries the basic conceptual difficulties of price and volume measurement, reflecting such fundamental problems as the definition of output, the appropriate choice of the unit of output to be measured and the monitoring of quality changes. Problems exist for both market and non-market production—for example, use of input price indicators as proxies for output, use of crude output indicators (physician’s visits, bed days) and inadequate capture of technological and therapeutical advances.

6.18 The approach recommended by OECD (OECD, 2000b, chap. 6) is to use as the unit of output the bundle of services that constitutes the treatment of an episode of illness.⁵ Such

⁴ Peter Hill’s definition is similar: “...additional skill or knowledge imparted in a pupil directly as a result of the instruction provided by a teacher” (see Hill, 1977). He also notes that pupils provide some input to the production process.

⁵ Obviously, the ability to use the technique depends on the availability of case-based reporting systems linking patient data with cost estimates. Such systems should include information on the nature of the patient’s disease or impairment; the severity of cases; the patient’s age and gender; the commonly performed interventions, resources

Group 2. Education and research			
Field	Subfield	Target measure	Source
2 100 <i>Primary and secondary education</i>	<i>General</i>	<ul style="list-style-type: none"> • <i>Pupil hours, [by percentage moving up]</i> • Number of pupils, [number of graduates, number of pupils moving up] • Full-time-equivalent enrollment • Enrollment 	<i>Eurostat (2001)</i> Konijn and Kleima (2000); Hadar et al. (1998) Australian Bureau of Statistics (1999) Johns Hopkins CNP Project (1997-1999)
	<i>Primary</i>	<ul style="list-style-type: none"> • Pupils enrolled by grade and gender • Pupils enrolled by age and gender • Repeaters by grade and gender • New entrants by gender 	UNESCO (1999)
	<i>Secondary</i>	<ul style="list-style-type: none"> • Pupils enrolled by programme orientation and gender • Pupils enrolled by grade (General education) • Pupils enrolled by age and gender • Repeaters by grade and gender (General education) 	UNESCO (1999)
2 200 <i>Higher education</i>	<i>General</i>	<ul style="list-style-type: none"> • <i>Student-hours, [by percentage moving up]</i> • Number of degrees awarded • Number of students, by grade and course • Number of graduates, by course • Enrollment • Number of postgraduate degrees awarded • Number of graduates • Students enrolled by gender • Students enrolled by ISCED level • Students enrolled by field of study • Graduates by gender • Graduates by ISCED level 	<i>Eurostat (2001)</i> Niemi (1998) Australian Bureau of Statistics (1998) Hadar et al. (1998) Johns Hopkins CNP Project (1997-1999) Johns Hopkins CNP Project (1997-1999) Konijn and Kleima (2000) UNESCO (1999)
2 300 <i>Other education</i>	<i>General</i>	<ul style="list-style-type: none"> • <i>Number of graduates</i> 	<i>Konijn and Kleima (2000)</i>
	<i>Vocational</i>	<ul style="list-style-type: none"> • Number of course hours 	Australian Bureau of Statistics (1999)
2 400 <i>Research</i>	<i>General</i>	<ul style="list-style-type: none"> • <i>Number of citations, number of publications</i> • <i>Number of patents applied for/issued</i> 	<i>Powell and Owen-Smith (1998)</i> <i>Eurostat (2001)</i> <i>OECD (1994 and 2000a), Eurostat (2001)</i>

and technology used; and the help needed for the activities of daily living (ADL-type categorization) (OECD, 2000b, paras. 6.15 and 6.20).

Diagnosis-related groups have been used as indicators of non-market output of hospital in-patient care, although there are problems posed by changes in case mix and shifts in the treatment of particular types of treatment from one provider industry to another. OECD recommends such a cost-weighted case mix approach for hospitals, providers of nursing and residential care, providers of ambulatory health care, and provision and administration of public health programmes.

Group 3. Health			
Field	Subfield	Target measure	Source
3 100 <i>Hospitals and rehabilitation</i>	<i>General</i>	<ul style="list-style-type: none"> • Number of complete treatments (diagnosis-related groups (DRGs)) • Number of patient separations by DRG • Number of in-patients • Patient days 	<i>Eurostat (2001)</i> OECD (2000b) Australian Bureau of Statistics (1998) Collesi (1999) Johns Hopkins CNP Project (1997-1999) Hadar et al. (1998)
3 200 <i>Nursing homes</i>	<i>General</i>	<ul style="list-style-type: none"> • Occupant days [by level of care] • Bed days 	<i>Eurostat (2001)</i> Australian Bureau of Statistics (OECD, 1999a)
	<i>Elderly</i>	<ul style="list-style-type: none"> • Residents in nursing homes for the frail elderly⁶ 	Johns Hopkins CNP Project (1997-1999)
	<i>Disabled</i>	<ul style="list-style-type: none"> • Day care places for the handicapped (disabled) 	Johns Hopkins CNP Project (1997-1999)
3 300 <i>Mental health and crisis intervention</i>	<i>General</i>	<ul style="list-style-type: none"> • Patient days 	<i>Australian Bureau of Statistics (1998)</i>
3 400 <i>Other health services</i>	<i>General</i>	<ul style="list-style-type: none"> • Medical practice—number of consultations by type of treatment • Medical specialists—number of initial visits 	<i>Eurostat (2001)</i>
	<i>Dental services</i>	<ul style="list-style-type: none"> • Dental practice—number of consultations 	<i>Eurostat (2001)</i>
	<i>Outpatient services</i>	<ul style="list-style-type: none"> • Number of vaccinations 	OECD
	<i>Ophthalmic services</i>	<ul style="list-style-type: none"> • Number of eye tests given 	Baxter (2000)
	<i>Pharmaceutical services</i>	<ul style="list-style-type: none"> • Number of prescriptions dispensed 	Baxter (2000)
	<i>Emergency medical services</i>	<ul style="list-style-type: none"> • Number of ambulance call-outs 	Australian Bureau of Statistics (1999)
	<i>Public health services</i>	<ul style="list-style-type: none"> • Litres of blood collected 	Johns Hopkins CNP Project (1997-1999)

6.19 That approach to the measurement of health-care pricing and output has been used by statistical agencies in a number of countries, including the Australian Bureau of Statistics (1997,

⁶ A recent study concluded that a diagnosis of frailty requires at least three of the following symptoms: unintentional weight loss of at least 10 pounds in a year; weakness (grip strength); self-reported exhaustion; slow walking speed; and low physical activity level. See Fried et al. (2001)

1998, 1999 and 2000) and Statistics New Zealand (1998), and in work reported in Triplett and Bosworth (2000).⁷

Group 4

Social services

6.20 Social services cover a broad range of activities, including such ongoing services as adult and child day care, residential and non-residential services for the handicapped, and community-based social services. Recognizing that the package of services actually delivered to the consumer of social care is often as complex as the package of medical services in a diagnosis-related group, the Personal Social Services Research Unit at the University of Kent at Canterbury has defined some standard service packages and estimated unit costs for them (Netten and Curtis 2000). Those outputs include allowances for type of case, health problems and functional

Group 4. Social services			
Field	Subfield	Target measure	Source
4 100 Social services	General	<ul style="list-style-type: none"> Occupant-days by type of institution, quality adjusted Number of persons receiving care, by level of care 	Eurostat (2001) Eurostat (2001)
	Residential care for elderly	<ul style="list-style-type: none"> Number of permanent resident-weeks, number of short-term resident-weeks Residents in residential care facilities for the elderly other than nursing homes Hours of elder-care provided Elderly day care: number of sessions (morning, afternoon, evening) 	Netten and Curtis (2000) Johns Hopkins CNP Project (1997-1999) Murray (1992) Netten and Curtis (2000)
	Child day care	<ul style="list-style-type: none"> Number of sessions (morning, afternoon, evening) Number of hours of child care, by age. [Staff-child ratios, by age and staff-class-hours indices of number of children as indicators of quality] Number of preschool children in day care 	Netten and Curtis (2000) Mukerjee and Witte (1992) Johns Hopkins CNP Project (1997-1999)
	Residential care for juveniles	<ul style="list-style-type: none"> Resident weeks Residents in residential care facilities for juveniles 	Netten and Curtis (2000) Johns Hopkins CNP Project (1997-1999)
4 200 Emergency and relief	General	<ul style="list-style-type: none"> Number (and percentage) of clients placed in a shelter Number (and percentage) of clients reducing the number of nights spent on the street by 50 per cent 	Morley, Vinson and Hatry (2001)
4 300 Income support and maintenance	General	<ul style="list-style-type: none"> Number of recipients of benefits 	Murray (1992)

⁷ In addition, there is evidence from empirical studies of hospitals that private NPIs differ in objective function and pricing behaviour both from for-profit firms and from government-controlled producers (Dugan, 2000; Eldenberg et al., 2001; Mukerjee and Witte, 1992; Mocan and Tekin, 2000).

abilities, as well as other patient and treatment characteristics found to be associated with similar levels of resource requirements.

6.21 There also has been work on developing quality standards for accreditation, and there has been considerable interest in performance evaluation as governments, other funders and constituents have sought measures of results and service quality from service providers. It is often difficult to avoid combining outcomes with outputs, and indeed it has been argued that both qualitative and quantitative measures are needed for a fair evaluation of complex programmes, such as a school-based integrated health and human services program (Lee, 1999). Morley, Vinson and Hatry (2001) present a number of case studies that measure client condition after service provision or client satisfaction with services provided.

6.22 In a study of child day-care that focused on quality adjustment and explicitly compared non-profit and for-profit providers, Mukerjee and Witte (1992) used number of hours of child care, by age level, as an output measure; quality indicators included (a) staff-child ratios, by age of child, and (b) the ratio of number of staff class hours to an age-weighted index of numbers of children. The latter captures actual contact time and recognizes that the time requirements decrease with the child's age.

Group 5 Environment

6.23 This ICNPO group covers a diverse group of organizational missions. For many of those organizations, memberships, stratified by type, are the recommended indicator, since the organizations provide advocacy for environmental causes and give voice to environmental concerns. For others, indicators of environmental elements protected or resources conserved are also appropriate.

Group 5. Environment			
Field	Subfield	Target measure	Source
5 100 <i>Environment</i>	<i>General</i>	<ul style="list-style-type: none"> • <i>Number of members in environmental, ecological associations</i> • Number of kilograms of material recovered and recycled • Areas under protection in square km, typically parkland, preservation areas, refuges etc. 	<i>Johns Hopkins CNP Project (1997-1999)</i> <i>Eurostat (2001)</i> Morley, Vinson and Hatry (2001) Johns Hopkins CNP Project (1997-1999)
	Arboreta	<ul style="list-style-type: none"> • Number of specimens and number of species 	Based on Cain and Merritt (1998)
5 200 <i>Animal protection</i>	<i>General</i>	<ul style="list-style-type: none"> • <i>Number of members in animal rights associations</i> 	<i>Johns Hopkins CNP Project (1997-1999)</i> <i>Eurostat (2001)</i>
	Wildlife refuges	<ul style="list-style-type: none"> • Number of specimens and number of species 	Based on Cain and Merritt (1998)

Group 6

Development and housing

6.24 This ICNPO group contains organizations promoting economic and social development; housing associations and organizations providing housing assistance; and job training programmes and organizations providing vocational guidance, vocational rehabilitation and sheltered workshops. For those that are membership organizations, memberships by type are an appropriate output indicator.

6.25 For those that provide services to clients, process indicators—number of clients, number of loans etc.—with some quality-related detail are recommended.

Group 6. Development and housing			
Field	Subfield	Target measure	Source
6 100 <i>Economic, social and community development</i>	<i>General</i>	<ul style="list-style-type: none"> • <i>Number of members in community organizations, by type</i> • <i>Number and amount of credit for microenterprises</i> • <i>Kilometers of road or units of other physical infrastructure constructed</i> 	<i>Eurostat (2001)</i> <i>Johns Hopkins CNP Project (1997-1999)</i> <i>Murray (1992)</i>
6 200 <i>Housing</i>	<i>General</i>	<ul style="list-style-type: none"> • <i>Number of dwelling units constructed or rehabilitated</i> • <i>Number of occupants</i> 	<i>Johns Hopkins CNP Project (1997-1999)</i> <i>Murray (1992)</i> <i>Johns Hopkins CNP Project (1997-1999)</i>
6 300 <i>Employment and training</i>	<i>General</i>	<ul style="list-style-type: none"> • <i>Number of job applicants processed</i> 	<i>Murray (1992)</i>
	<i>Job training</i>	<ul style="list-style-type: none"> • <i>Hours of attendance at job training</i> • <i>Trainees in adult training programmes and continuing education programmes</i> • <i>Numbers of clients placed in competitive jobs in the community</i> 	<i>Murray (1992)</i> <i>Johns Hopkins CNP Project (1997-1999)</i> <i>Morley, Vinson and Hatry (2001)</i>
	<i>Sheltered workshops</i>	<ul style="list-style-type: none"> • <i>Client hours worked</i> • <i>Number of clients stabilized with minimal support in the workplace</i> 	<i>Netten and Curtis (2000)</i> <i>Morley, Vinson and Hatry (2001)</i>

Group 7

Law, advocacy and politics

6.26 The activities covered in this ICNPO group are varied and include both service-providing and member-serving NPIs. Indicators for the latter, which include most of both political parties and civic and advocacy organizations, are number of memberships, adjusted for differences in the set of services associated with different classes of memberships.

6.27 The service-providing NPIs are primarily in the subgroup Law and legal services, and include providers of legal services, rehabilitation services to offenders, victim support and consumer protection services. The suggested indicators are process measures, with detail by type of case or offender as a measure of difficulty or resource use.

Group 7. Law, advocacy and politics			
Field	Subfield	Target measure	Source
7 100 <i>Civic and advocacy organizations</i>	<i>General</i>	<ul style="list-style-type: none"> • <i>Number of members</i> 	<i>Johns Hopkins CNP Project (1997-1999)</i> <i>Eurostat (2001)</i>
7 200 <i>Law and legal services</i>	Legal services	<ul style="list-style-type: none"> • Number of pro bono legal clients served, by type of case 	Based on Baxter (2000)
	Rehabilitation	<ul style="list-style-type: none"> • Number of offenders in rehabilitation programmes, by type of crime 	Based on Baxter (2000)
7 300 <i>Political organizations</i>	<i>General</i>	<ul style="list-style-type: none"> • <i>Number of memberships by type</i> 	<i>Johns Hopkins CNP Project (1997-1999)</i> <i>Eurostat (2001)</i>

Group 8

Philanthropic intermediaries and voluntarism promotion

6.28 Anheier and Toepler, 1998, and Anheier, 2000, describe the activities of foundations as akin to financial intermediation, albeit accompanied by enabling innovation, taking social risks, and facilitating social change and pluralism. Therefore, financial intermediation services can provide a model for output measures relevant to the organizations in this ICNPO group.

Group 8. Philanthropic intermediaries and voluntarism promotion			
Field	Subfield	Target measure	Source
8 100 <i>Grant-making foundations</i>	<i>General</i>	<ul style="list-style-type: none"> • <i>Number of grants made</i> • Number of proposals processed 	<i>Based on Moulton and Seskin (1999) and Murray (1992)</i> Based on Moulton and Seskin (1999) and Murray (1992)
8 200 <i>Other philanthropic intermediaries and voluntarism promotion</i>	<i>General</i>	<ul style="list-style-type: none"> • <i>Number of volunteers recruited/trained /placed</i> • Number of pledges received • Number of contributors 	<i>Based on Moulton and Seskin (1999) and Murray (1992)</i> Based on Moulton and Seskin (1999) and Murray (1992) Based on Moulton and Seskin (1999) and Murray (1992)

6.29 Recent work on measuring the output of banking services has focused on the processes, measuring output volume by a various indices of bank activity—transactions (checks cleared, ATM transactions, electronic funds transfers), loans outstanding by type (Moulton and Seskin, 1999). The work on output of government departments reported in Murray (1992) also used

process indicators in a number of instances. The suggested indicators given below also are process indicators, by analogy.

6.30 The Independent Sector measures project is a potential source of indicators as yet unexplored.

Group 9 International

6.31 Included in this ICNPO group are exchange/friendship/cultural programmes, development assistance associations, international disaster and relief organizations, and international human rights and peace organizations.

6.32 The indicators below are similarly varied, and are intended to be suggestive of the kinds of measures that might be used.

Group 9. International			
Field	Subfield	Target measure	Source
9 100 International activities	Exchange programmes	<ul style="list-style-type: none"> Number of exchange students placed 	Johns Hopkins CNP Project (1997-1999)
	Disaster and relief organizations	<ul style="list-style-type: none"> Volume of food aid delivered internationally Volume of medical supplies and emergency supplies delivered 	Johns Hopkins CNP Project (1997-1999)
	Human rights	<ul style="list-style-type: none"> Number of cases of violations investigated 	Johns Hopkins CNP Project (1997-1999)

Group 10 Religion

6.33 This ICNPO group is concerned with the worship activities of religious organizations. The recommended indicator is membership, although counts of religious rites and rituals may also be available. For example, in a study of potential efficiency gains from reallocating priests among Catholic parishes in the United States, Zaleski and Zech (1997) use the sum of five sacraments as a rough proxy for the sacramental activities of a diocese.⁸

Group 10. Religion			
Field	Subfield	Target measure	Source
10 100 Religious congregations and associations	General	<ul style="list-style-type: none"> Number of memberships Number of Roman Catholic sacraments performed. 	Johns Hopkins CNP Project (1997-1999) Eurostat (2001) Zaleski and Zech (1999)

⁸ Five sacraments were used in the indicator of sacramental activities: baptism, confirmation, first communion, marriage and funerals.

6.34 Both Saxon-Harrold et al. (2001) and Zaleski and Zech (1997) cite as church outputs education and social/human services, in addition to religious/sacramental services. The first two are covered by other ICNPO groups already discussed. However, in looking at NPI providers of health, education and social services, it may be desirable to distinguish religious NPIs from other NPIs, as was done in the study of hospital governance by Eldenburg et al. (2001).

Group 11

Business and professional associations, unions

6.35 All of the NPIs in this ICNPO group are membership organizations, and number of memberships is the recommended indicator, with detail by class of membership, if any, to capture the different bundles of services provided for each class of member.

6.36 In those three classes, it is desirable (although probably quite costly) to obtain more refined measures of the services actually provided—dissemination of information; representation before government agencies; public relations; establishment and supervisions of standards of practice (professional associations); conventions and meetings; labour negotiations (business associations, labour unions); etc. Some of those services are similar to those provided to business by for-profit firms, but efforts to specify and price them have not been particularly successful (Triplett and Bosworth, 2000).

Group 11. Business and professional associations, unions			
Field	Subfield	Target measure	Source
11 100 <i>Business associations</i>	<i>General</i>	• <i>Number of memberships by type</i>	<i>Johns Hopkins CNP Project (1997-1999) Eurostat (2001)</i>
11 200 <i>Professional associations</i>	<i>General</i>	• <i>Number of memberships by type</i>	<i>Johns Hopkins CNP Project (1997-1999) Eurostat (2001)</i>
11 300 <i>Labour unions</i>	<i>General</i>	• <i>Number of memberships by type</i>	<i>Johns Hopkins CNP Project (1997-1999) Eurostat (2001)</i>

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ANNEX A1

International Classification of Non-Profit Organizations: detailed table^a

Group 1

Culture and recreation

1 100 Culture and arts

Media and communications. Production and dissemination of information and communication; includes radio and TV stations; publishing of books, journals, newspapers and newsletters; film production; and libraries.

Visual arts, architecture, ceramic art. Production, dissemination and display of visual arts and architecture; includes sculpture, photographic societies, painting, drawing, design centres and architectural associations.

Performing arts. Performing arts centres, companies and associations; includes theater, dance, ballet, opera, orchestras, chorals and music ensembles.

Historical, literary and humanistic societies. Promotion and appreciation of the humanities, preservation of historical and cultural artifacts and commemoration of historical events; includes historical societies, poetry and literary societies, language associations, reading promotion, war memorials and commemorative funds and associations.

Museums. General and specialized museums covering art, history, sciences, technology and culture.

Zoos and aquariums.

1 200 Sports

Provision of amateur sport, training, physical fitness and sport competition services and events; includes fitness and wellness centres.

1 300 Other recreation and social clubs

Recreation and social clubs. Provision of recreational facilities and services to individuals and communities; includes playground associations, country clubs, men's and women's clubs, touring clubs and leisure clubs.

Service clubs. Membership organizations providing services to members and local communities, for example, Lions, Zonta International, Rotary Club and Kiwanis.

Group 2

Education and research

2 100 Primary and secondary education

Elementary, primary and secondary education. Education at elementary, primary and secondary levels; includes pre-school organizations other than day care.

2 200 Higher education

Higher education. Higher learning, providing academic degrees; includes universities, business management schools, law schools and medical schools.

2 300 Other education

Vocational/technical schools. Technical and vocational training specifically geared towards gaining employment; includes trade schools, paralegal training and secretarial schools.

^a Adapted from Lester Salamon, Helmut Anheier, Regina List, Stefan Toepler, S. Wojciech Sokolowski and associates, *Global Civil Society: Dimensions of the Non-profit Sector*. (Baltimore: Johns Hopkins Center for Civil Society Studies, 1999).

Adult/continuing education. Institutions engaged in providing education and training in addition to the formal educational system; includes schools of continuing studies, correspondence schools, night schools and sponsored literacy and reading programmes.

2 400 Research

Medical research. Research in the medical field; includes research on specific diseases, disorders or medical disciplines.

Science and technology. Research in the physical and life sciences and engineering and technology.

Social sciences, policy studies. Research and analysis in the social sciences and policy area.

Group 3 Health

3 100 Hospitals and rehabilitation

Hospitals. Primarily inpatient medical care and treatment.

Rehabilitation. Inpatient health care and rehabilitative therapy to individuals suffering from physical impairments due to injury, genetic defect or disease and requiring extensive physiotherapy or similar forms of care.

3 200 Nursing homes

Nursing homes. Inpatient convalescent care and residential care, as well as primary health-care services; includes homes for the frail elderly and nursing homes for the severely handicapped.

3 300 Mental health and crisis intervention

Psychiatric hospitals. Inpatient care and treatment for the mentally ill.

Mental health treatment. Outpatient treatment for mentally ill patients; includes community mental health centres and halfway homes.

Crisis intervention. Outpatient services and counsel in acute mental health situations; includes suicide prevention and support to victims of assault and abuse.

3 400 Other health services

Public health and wellness education. Public health promotion and health education; includes sanitation screening for potential health hazards, first aid training and services and family planning services.

Health treatment, primarily outpatient. Organizations that provide primarily outpatient health services, e.g., health clinics and vaccination centres.

Rehabilitative medical services. Outpatient therapeutic care; includes nature cure centres, yoga clinics and physical therapy centres.

Emergency medical services. Services to persons in need of immediate care; includes ambulatory services and paramedical emergency care, shock/trauma programmes, lifeline programmes and ambulance services.

Group 4 Social services

4 100 Social services

Child welfare, child services and day care. Services to children, adoption services, child development centres, foster care; includes infant-care centres and nurseries.

Youth services and youth welfare. Services to youth; includes delinquency prevention services, teen pregnancy prevention, drop-out prevention, youth centres and clubs and job programmes for youth; includes YMCA, YWCA, Boy Scouts, Girl Scouts and Big Brothers/Big Sisters.

Family services. Services to families; includes family life/parent education, single parent agencies and services and family violence shelters and services.

Services for the handicapped. Services for the handicapped; includes homes, other than nursing homes, transport facilities, recreation and other specialized services.

Services for the elderly. Organizations providing geriatric care; includes in-home services, homemaker services, transport facilities, recreation, meal programmes and other services geared towards senior citizens (does not include residential nursing homes).

Self-help and other personal social services. Programmes and services for self-help and personal development; includes support groups, personal counseling and credit counseling/money management services.

4 200 Emergency and relief

Disaster/emergency prevention and control. Organizations that work to prevent, predict, control and alleviate the effects of disasters, to educate or otherwise prepare individuals to cope with the effects of disasters, or to provide relief to disaster victims; includes volunteer fire departments, life boat services etc.

Temporary shelters. Organizations providing temporary shelters to the homeless; includes travelers aid and temporary housing.

Refugee assistance. Organizations providing food, clothing, shelter and services to refugees and immigrants.

4 300 Income support and maintenance

Income support and maintenance. Organizations providing cash assistance and other forms of direct services to persons unable to maintain a livelihood.

Material assistance. Organizations providing food, clothing, transport and other forms of assistance; includes food banks and clothing distribution centres.

Group 5 Environment

5 100 Environment

Pollution abatement and control. Organizations that promote clean air, clean water, reducing and preventing noise pollution, radiation control, treatment of hazardous wastes and toxic substances, solid waste management and recycling programmes.

Natural resources conservation and protection. Conservation and preservation of natural resources, including land, water, energy and plant resources for the general use and enjoyment of the public.

Environmental beautification and open spaces. Botanical gardens, arboreta, horticultural programmes and landscape services; organizations promoting anti-litter campaigns; programmes to preserve the parks, green spaces and open spaces in urban or rural areas; and city and highway beautification programmes.

5 200 Animal protection

Animal protection and welfare. Animal protection and welfare services; includes animal shelters and humane societies.

Wildlife preservation and protection. Wildlife preservation and protection; includes sanctuaries and refuges.

Veterinary services. Animal hospitals and services providing care to farm and household animals and pets.

Group 6 Development and housing

6 100 Economic, social and community development

Community and neighbourhood organizations. Organizations working towards improving the quality of life within communities or neighbourhoods, e.g., squatters' associations, local development organizations and poor people's cooperatives.

Economic development. Programmes and services to improve economic infrastructure and capacity; includes building of infrastructure, such as roads, and financial services, such as credit and savings associations, entrepreneurial programmes, technical and managerial consulting and rural development assistance.

Social development. Organizations working towards improving the institutional infrastructure and capacity to alleviate social problems and to improve general public well-being.

6 200 Housing

Housing associations. Development, construction, management, leasing, financing and rehabilitation of housing.

Housing assistance. Organizations providing housing search, legal services and related assistance.

6 300 Employment and training

Job training programmes. Organizations providing and supporting apprenticeship programmes, internships, on-the-job training and other training programmes.

Vocational counseling and guidance. Vocational training and guidance, career counseling, testing and related services.

Vocational rehabilitation and sheltered workshops. Organizations that promote self-sufficiency and income generation through job training and employment.

Group 7

Law, advocacy and politics

7 100 Civic and advocacy organizations

Advocacy organizations. Organizations that protect the rights and promote the interests of specific groups of people, e.g., the physically handicapped, the elderly, children and women.

Civil rights associations. Organizations that work to protect or preserve individual civil liberties and human rights.

Ethnic associations. Organizations that promote the interests of or provide services to members belonging to a specific ethnic heritage.

Civic associations. Programmes and services to encourage and spread civic mindedness.

7 200 Law and legal services

Legal services. Legal services, advice and assistance in dispute resolution and court-related matters.

Crime prevention and public policy. Crime prevention to promote safety and precautionary measures among citizens.

Rehabilitation of offenders. Programmes and services to reintegrate offenders; includes halfway houses, probation and parole programmes, prison alternatives.

Victim support. Services, counsel and advice to victims of crime.

Consumer protection associations. Protection of consumer rights and the improvement of product control and quality.

7 300 Political organizations

Political parties and organizations. Activities and services to support the placing of particular candidates into political office; includes dissemination of information, public relations and political fund-raising.

Group 8

Philanthropic intermediaries and voluntarism promotion

8 100 Grant-making foundations

Grant-making foundations. Private foundations; including corporate foundations, community foundations and independent public-law foundations.

8 200 Other philanthropic intermediaries and voluntarism promotion

Volunteerism promotion and support. Organizations that recruit, train and place volunteers and promote volunteering.

Fund-raising organizations. Federated, collective fund-raising organizations; includes lotteries.

Group 9 International

9 100 International activities

Exchange/friendship/cultural programmes. Programmes and services designed to encourage mutual respect and friendship internationally.

Development assistance associations. Programmes and projects that promote social and economic development abroad.

International disaster and relief organizations. Organizations that collect, channel and provide aid to other countries during times of disaster or emergency.

International human rights and peace organizations. Organizations which promote and monitor human rights and peace internationally.

Group 10 Religion

10 100 Religious congregations and associations

Congregations. Churches, synagogues, temples, mosques, shrines, monasteries, seminaries and similar organizations promoting religious beliefs and administering religious services and rituals.

Associations of congregations. Associations and auxiliaries of religious congregations and organizations supporting and promoting religious beliefs, services and rituals.

Group 11 Business and professional associations, unions

11 100 Business associations

Business associations. Organizations that work to promote, regulate and safeguard the interests of special branches of business, e.g., manufacturers' association, farmers' association and bankers' association.

11 200 Professional associations

Professional associations. Organizations promoting, regulating and protecting professional interests, e.g., bar associations and medical associations.

11 300 Labour unions

Labour unions. Organizations that promote, protect and regulate the rights and interests of employees.

Group 12 (Not elsewhere classified)

12 100 Not elsewhere classified

ANNEX A2

Tables of the NPI satellite account

Overview

A2.1 The tables in the NPI satellite account are based on the SNA integrated economic accounts for NPISH (and other sectors). As discussed in chapter 4, three elaborations are envisioned: a fully elaborated satellite account, an extended satellite account and a short form.

- In the full elaboration, the data items included cover the transactions, other flows and stocks of the integrated economic accounts, from the production account through the balance sheets.
- In the extensions, those core monetary data are supplemented with data in physical units on such variables as employment, volunteers, NPI entities, members, memberships, output and capacity.
- In the short form, the data items included cover a slightly abbreviated set of items in the accounts through the financial account, plus a subset of the data items in physical units.

A2.2 Only the tables of the full elaboration and the short form are contained in the present annex. In addition, many of the tables and variables in the satellite account are shown in three versions:

- SNA basis: this version uses standard SNA conventions for all variables.
- With non-market output of market NPIs: this version adds to the SNA basis an estimate of the non-market output of market NPIs in the SNA corporations sectors.
- With non-market output of market NPIs and volunteer labour: this version makes a further adjustment and adds the imputed value of volunteer labour in addition to an estimate of the non-market production of market NPIs.

General structure of the tables

A2.3 The NPI satellite account consists of six tables, most with multiple parts.

- The first two tables present the aggregate NPI sector, first in aggregate form (table I) and then classified by major activity according to the International Classification of Non-Profit Organizations (ICNPO) (table II).
- The next two tables break the NPIs down in each of the existing SNA sector accounts to which they are assigned under SNA usage, recording the NPI component of each sector, the non-NPI component and the total, first in aggregate form (table III) and then, for selected variables, by activity or purpose (table IV); they may thus function as worksheets for the compilation of the aggregate NPI sector tables.
- Table V records various additional indicators of NPI structure and output.
- Table VI then summarizes some of the major variables presented elsewhere in the satellite account in a form more accessible to the general user.

A2.4 Countries that already compile the institutional sector accounts of the SNA may find it useful to begin implementation of the NPI satellite account with table III and also to complete table IV. Countries that have not yet fully implemented institutional sector accounts may nonetheless be able to complete most or all of table IV. Table AT2.1 indicates which tables or parts thereof are included in the full elaboration and which in the short form of the NPI satellite account.

Table AT2.1
Tables of the NPI satellite account in the full elaboration and in the short form^a

Table number	Full elaboration content	Short form content
I Part A	Accounts I through IV.3, all items Variants 1, 2 and 3	Accounts I through III.2 (less detail on compensation, property income) Variants 1 and 2 only
I Part B	All items	All items
II.1	Variants 1, 2 and 3	Variants 1 and 2 only
II.2	Variants 1, 2 and 3	Variants 1 and 2 only
II.3	Variants 1, 2 and 3	Variant 1 only
II.4	All items	All items
II.5	All items	—
III.1	Accounts I through IV.3, all items	Accounts I through III.2 (less detail on compensation, property income)
III.2	Accounts I through IV.3, all items	Accounts I through III.2 (less detail on compensation, property income)
III.3	Accounts I through IV.3, all items	—
IV.1	All items	All items
IV.2	All items	All items
IV.3	All items	—
IV.4a	Variants 1 and 3	Variant 1 only
IV.4b	Variants 1, 2 and 3	Variants 1 and 2 only
V.1	All items	Column 1 only
V.2	All items	—
V.3	All items	—
V.4	All items	—
VI	All items	All items except columns 18, 20, 21

^aReproduction of table T4.2 in the main text.

NPI satellite account tables

Table I
Aggregate NPI sector
(Money amounts in number of currency units)

Variables	Total NPIs, SNA basis		Total NPIs with non-market output of market NPIs		Total NPIs with volunteer labour and non-market output of market NPIs	
	Uses	Resources	Uses	Resources	Uses	Resources
Part A: SNA transactions, other flows & stocks						
I: Production account						
P.1 Output a/						
P.11 Market output						
Of which: Third-party payments						
P.12 Output for own final use						
P.13 Other non-market output		0		0		0
P.2 Intermediate consumption						
B.1g <i>Value added, gross</i>	0		0		0	
K.1 Consumption of fixed capital						
B.1n <i>Value added, net</i>	0		0		0	
II.1.1: Generation of income account						
B.1n <i>Value added, net</i>		0		0		0
D.1 Compensation of employees						
D.11 Wages and salaries						
D.12 Employers' social contributions						
D.29 Other taxes on production						
D.39 Other subsidies on production						
B.2 <i>Operating surplus, net</i>	0		0		0	
II.1.2: Allocation of primary income account						
B.2 <i>Operating surplus a/</i>		0		0		0
D.4 Property income						
D.41 Interest						
D.42 Distributed income of corporations						
D.45 Rent						
B.5 <i>Balance of primary incomes, net</i>	0		0		0	
II.2: Secondary distribution of income account						
B.5 <i>Balance of primary incomes, net</i>		0		0		0
D.5 Current taxes on income, wealth, etc.						
D.7 Other current transfers		0		0		0
Private philanthropy						
Government grants and transfers						
Foreign grants and transfers						
B.6 <i>Disposable income, net</i>	0		0		0	
II.3: Redistribution of income in kind account						
B.6 <i>Disposable income, net</i>		0		0		0
D.63 Social transfers in kind	0		0		0	
B.7 <i>Adjusted disposable income, net</i>	0		0		0	
II.4.1: Use of disposable income account						
B.6 <i>Disposable income, net</i>		0		0		0
P.3 Final consumption expenditure	0		0		0	
B.8 <i>Saving, net</i>	0		0		0	
II.4.2: Use of adjusted disposable income account						
B.7 <i>Adjusted disposable income, net</i>		0		0		0
P.4 Actual final consumption						
B.8 <i>Saving, net</i>	0		0		0	
III.1: Capital account						
B.8 Saving, net		0		0		0
P.5 Gross capital formation	0		0		0	
P.51 Gross fixed capital formation						
P.52 Changes in inventories						
P.53 Acquisitions less disposals of valuables						
K.1 Consumption of fixed capital (-)						
K.2 Acquisitions less disposals of non-produced non-financial assets						

Table I (continued)

Variables		Total NPIs, SNA basis		Total NPIs with non-market output of market NPIs		Total NPIs with volunteer labour and non-market output of market NPIs	
		Uses	Resources	Uses	Resources	Uses	Resources
D.9	Capital transfers, receivable Private philanthropy Government grants and transfers Foreign grants and transfers		0		0		0
D.9	Capital transfers, payable (-) Private philanthropy Government grants and transfers Foreign grants and transfers		0		0		0
B.9	Net lending (+) / net borrowing (-)	0		0		0	
B.1.1	Changes in net worth due to saving and capital transfers		0		0		0
III.2: Financial account							
B.9	Net lending(+)/net borrowing(-)		0		0		0
F	Net acquisition of financial assets						
F	Net incurrence of liabilities						
III.3.1: Other changes in volume of assets account							
K.3- 10	Other changes in volume of assets						
K.12 AN	Non-financial assets	0	0	0	0	0	0
AF	Financial assets/liabilities						
B.10.2	Changes in net worth due to other changes in volume of assets		0		0		0
III.3.2: Revaluation account							
K.11 AN	Nominal holding gains/losses Non-financial assets	0	0	0	0	0	0
AF	Financial assets/liabilities						
B.10.3	Changes in net worth due to nominal holding gains (+)/losses (-)		0		0		0
IV.1: Opening balance sheet							
AN	Non-financial assets						
AF	Financial assets/liabilities						
B.90	Net worth		0		0		0
IV.2: Changes in balance sheet							
AN	Non-financial assets						
AF	Financial assets/liabilities						
B.10	Changes in net worth, total due to:		0		0		0
B.10.1	Saving and capital transfers		0		0		0
B.10.2	Other changes in volume of assets		0		0		0
B.10.3	Nominal holding gains (+)/losses (-)		0		0		0
IV.3. Closing balance sheet							
AN	Non-financial assets						
AF	Financial assets/liabilities						
B.90	Net worth		0		0		0
Part B: Other variables							
Employment							
A. Paid							
1. Number							
2. FTE							
3. Compensation of employees							
B. Volunteer							
1. Number							
2. FTE							
3. Compensation of employees (imputed value)							
C.	Total compensation of employees [A3 + B3]		0		0		0

a For the valuation of output, see 1993 SNA, chap. VI, paras. 6.210-6.227.

Table II.1 (continued)

Type of non-profit institution, by activity (ICNPO)	Memorandum: consumption		
	Inter- mediate con- sumption (16)	SNA basis (17)	Final consumption expenditure With non-market output of market NPIs (18)
<p>TOTAL: ALL NON-PROFIT INSTITUTIONS</p> <p>GROUP 1: CULTURE AND RECREATION 1 100 Culture and arts 1 200 Sports 1 300 Other recreation and social clubs</p> <p>GROUP 2: EDUCATION AND RESEARCH 2 100 Primary and secondary education 2 200 Higher education 2 300 Other education 2 400 Research</p> <p>GROUP 3: HEALTH 3 100 Hospitals and rehabilitation 3 200 Nursing homes 3 300 Mental health and crisis intervention 3 400 Other health services</p> <p>GROUP 4: SOCIAL SERVICES 4 100 Social services 4 200 Emergency and relief 4 300 Income support and maintenance</p> <p>GROUP 5: ENVIRONMENT 5 100 Environment 5 200 Animal protection</p> <p>GROUP 6: DEVELOPMENT AND HOUSING 6 100 Economic, social and community development 6 200 Housing 6 300 Employment and training</p> <p>GROUP 7: LAW, ADVOCACY AND POLITICS 7 100 Civic and advocacy organizations 7 200 Law and legal services 7 300 Political organizations</p> <p>GROUP 8: PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION 8 100 Grant-making foundations 8 200 Other philanthropic intermediaries and voluntarism promotion</p> <p>GROUP 9: INTERNATIONAL 9 100 International activities</p> <p>GROUP 10: RELIGION 10 100 Religious congregations and associations</p> <p>GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS 11 100 Business associations 11 200 Professional associations 11 300 Labour unions</p> <p>GROUP 12: (NOT ELSEWHERE CLASSIFIED)</p>			

Table II.2
Sources of revenue classified by type of non-profit institution
(Number of currency units)

Type of non-profit institution, by activity (CNPO)	Total revenue			From sale of services			From gifts, grants & contributions				From other sources	
	SNA basis	With non-market output of market NPIs	Volunteer labour & non-market output of market NPIs	Total (P.1)	From sale of services		Total From gifts, grants & contributions		From gifts, grants & contributions			From property income (D.4)
					To Govt.	To Private	SNA basis (D.7)	With non-market output of market NPIs	Volunteer labour & non-market output of market NPIs	From Govt.		
TOTAL: ALL NON-PROFIT INSTITUTIONS	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 1: CULTURE AND RECREATION	0	0	0	0	0	0	0	0	0	0	0	0
1 100 Culture and arts	0	0	0	0	0	0	0	0	0	0	0	0
1 200 Sports	0	0	0	0	0	0	0	0	0	0	0	0
1 300 Other recreation and social clubs	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 2: EDUCATION AND RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0
2 100 Primary and secondary education	0	0	0	0	0	0	0	0	0	0	0	0
2 200 Higher education	0	0	0	0	0	0	0	0	0	0	0	0
2 300 Other education	0	0	0	0	0	0	0	0	0	0	0	0
2 400 Research	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 3: HEALTH	0	0	0	0	0	0	0	0	0	0	0	0
3 100 Hospitals and rehabilitation	0	0	0	0	0	0	0	0	0	0	0	0
3 200 Nursing homes	0	0	0	0	0	0	0	0	0	0	0	0
3 300 Mental health and crisis intervention	0	0	0	0	0	0	0	0	0	0	0	0
3 400 Other health services	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 4: SOCIAL SERVICES	0	0	0	0	0	0	0	0	0	0	0	0
4 100 Social services	0	0	0	0	0	0	0	0	0	0	0	0
4 200 Emergency and relief	0	0	0	0	0	0	0	0	0	0	0	0
4 300 Income support and maintenance	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 5: ENVIRONMENT	0	0	0	0	0	0	0	0	0	0	0	0
5 100 Environment	0	0	0	0	0	0	0	0	0	0	0	0
5 200 Animal protection	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 6: DEVELOPMENT AND HOUSING	0	0	0	0	0	0	0	0	0	0	0	0
6 100 Economic, social and community development	0	0	0	0	0	0	0	0	0	0	0	0
6 200 Housing	0	0	0	0	0	0	0	0	0	0	0	0
6 300 Employment and training	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 7: LAW, ADVOCACY AND POLITICS	0	0	0	0	0	0	0	0	0	0	0	0
7 100 Civic and advocacy organizations	0	0	0	0	0	0	0	0	0	0	0	0
7 200 Law and legal services	0	0	0	0	0	0	0	0	0	0	0	0
7 300 Political organizations	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 8: PHILANTHROPIC INTERMEDIARIES	0	0	0	0	0	0	0	0	0	0	0	0
8 100 Grant-making foundations	0	0	0	0	0	0	0	0	0	0	0	0
8 200 Other philanthropic intermediaries	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 9: INTERNATIONAL	0	0	0	0	0	0	0	0	0	0	0	0
9 100 International activities	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 10: RELIGION	0	0	0	0	0	0	0	0	0	0	0	0
10 100 Religious congregations and associations	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS	0	0	0	0	0	0	0	0	0	0	0	0
11 100 Business associations	0	0	0	0	0	0	0	0	0	0	0	0
11 200 Professional associations	0	0	0	0	0	0	0	0	0	0	0	0
11 300 Labour unions	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 12: (NOT ELSEWHERE CLASSIFIED)	0	0	0	0	0	0	0	0	0	0	0	0

Table II.3
Transfer payments classified by type of non-profit institution
(Number of currency units)

Type of non-profit institution, by activity (ICNPO)	Transfer payments received from						Transfer payments made to						Net transfer payments received from								
	All sources			Households			All sources			Households			All sources			Households					
	SNA basis (D.7)	With volunteer labour	Gov't.	SNA basis D.7	With volunteer labour	Gov't.	All sources (D.7)	NPIs	RoW	Corps.	Gov't.	Households	NPIs	RoW	Corps.	Gov't.	SNA basis	With volunteer labour	NPIs	RoW	
TOTAL: ALL NON-PROFIT INSTITUTIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 1: CULTURE AND RECREATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 100 Culture and arts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 200 Sports	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 300 Other recreation and social clubs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 2: EDUCATION AND RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 100 Primary and secondary education	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 200 Higher education	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 300 Other education	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 400 Research	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 3: HEALTH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 100 Hospitals and rehabilitation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 200 Nursing homes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 300 Mental health and crisis intervention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 400 Other health services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 4: SOCIAL SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 100 Social services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 200 Emergency and relief	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 300 Income support and maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 5: ENVIRONMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 100 Environment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 200 Animal protection	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 6: DEVELOPMENT AND HOUSING	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 100 Economic, social and community development	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 200 Housing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 300 Employment and training	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 7: LAW, ADVOCACY AND POLITICS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 100 Civic and advocacy organizations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 200 Legal and legal services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 300 Political organizations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 8: PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 100 Grant-making foundations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 200 Other philanthropic intermediaries and voluntarism promotion	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 9: INTERNATIONAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 100 International activities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 10: RELIGION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 100 Religious congregations and associations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 100 Business associations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 200 Professional associations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 300 Labour unions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 12: (NOT ELSEWHERE CLASSIFIED)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Table II.4

Paid and volunteer employment and compensation classified by type of non-profit institution
(Number except for compensation, which is number of currency units)

Type of non-profit institution, by activity (ICNPO)	Paid employment			Volunteer employment		
	Number of employees	FTE employment	Compensation	Number of employees	FTE employment	Imputed compensation
TOTAL: ALL NON-PROFIT INSTITUTIONS	0	0	0	0	0	0
GROUP 1: CULTURE AND RECREATION	0	0	0	0	0	0
1 100 Culture and arts						
1 200 Sports						
1 300 Other recreation and social clubs						
GROUP 2: EDUCATION AND RESEARCH	0	0	0	0	0	0
2 100 Primary and secondary education						
2 200 Higher education						
2 300 Other education						
2 400 Research						
GROUP 3: HEALTH	0	0	0	0	0	0
3 100 Hospitals and rehabilitation						
3 200 Nursing homes						
3 300 Mental health and crisis intervention						
3 400 Other health services						
GROUP 4: SOCIAL SERVICES	0	0	0	0	0	0
4 100 Social services						
4 200 Emergency and relief						
4 300 Income support and maintenance						
GROUP 5: ENVIRONMENT	0	0	0	0	0	0
5 100 Environment						
5 200 Animal protection						
GROUP 6: DEVELOPMENT AND HOUSING	0	0	0	0	0	0
6 100 Economic, social and community development						
6 200 Housing						
6 300 Employment and training						
GROUP 7: LAW, ADVOCACY AND POLITICS	0	0	0	0	0	0
7 100 Civic and advocacy organizations						
7 200 Law and legal services						
7 300 Political organizations						
GROUP 8: PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION	0	0	0	0	0	0
8 100 Grant-making foundations						
8 200 Other philanthropic intermediaries and voluntarism promotion						
GROUP 9: INTERNATIONAL	0	0	0	0	0	0
9 100 International activities						
GROUP 10: RELIGION	0	0	0	0	0	0
10 100 Religious congregations and associations						
GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS	0	0	0	0	0	0
11 100 Business associations						
11 200 Professional associations						
11 300 Labour unions						
GROUP 12: (NOT ELSEWHERE CLASSIFIED)						

Table II.5
Asset accumulation and position, by type of non-profit institution
(Number of currency units)

Type of non-profit institution, by activity (ICNPO)	Asset accumulation			Asset position, end of year		
	Non-financial assets	Financial assets	Financial liabilities	Non-financial assets	Financial assets	Financial liabilities
TOTAL: ALL NON-PROFIT INSTITUTIONS	0	0	0	0	0	0
GROUP 1: CULTURE AND RECREATION	0	0	0	0	0	0
1 100 Culture and arts						
1 200 Sports						
1 300 Other recreation and social clubs						
GROUP 2: EDUCATION AND RESEARCH	0	0	0	0	0	0
2 100 Primary and secondary education						
2 200 Higher education						
2 300 Other education						
2 400 Research						
GROUP 3: HEALTH	0	0	0	0	0	0
3 100 Hospitals and rehabilitation						
3 200 Nursing homes						
3 300 Mental health and crisis intervention						
3 400 Other health services						
GROUP 4: SOCIAL SERVICES	0	0	0	0	0	0
4 100 Social services						
4 200 Emergency and relief						
4 300 Income support and maintenance						
GROUP 5: ENVIRONMENT	0	0	0	0	0	0
5 100 Environment						
5 200 Animal protection						
GROUP 6: DEVELOPMENT AND HOUSING	0	0	0	0	0	0
6 100 Economic, social and community development						
6 200 Housing						
6 300 Employment and training						
GROUP 7: LAW, ADVOCACY AND POLITICS	0	0	0	0	0	0
7 100 Civic and advocacy organizations						
7 200 Law and legal services						
7 300 Political organizations						
GROUP 8: PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION	0	0	0	0	0	0
8 100 Grant-making foundations						
8 200 Other philanthropic intermediaries and voluntarism promotion						
GROUP 9: INTERNATIONAL	0	0	0	0	0	0
9 100 International activities						
GROUP 10: RELIGION	0	0	0	0	0	0
10 100 Religious congregations and associations						
GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS	0	0	0	0	0	0
11 100 Business associations						
11 200 Professional associations						
11 300 Labour unions						
GROUP 12: (NOT ELSEWHERE CLASSIFIED)						

Table III.3 (continued)

	Non-financial corporations			Financial corporations			General government			Households			Non-profit institutions serving households (S.15)			Aggregate non-profit sector		
	Total (S.11)	NPI (S.11a)	Other (S.11b)	Total (S.12)	NPI (S.12a)	Other (S.12b)	Total (S.13)	NPI (S.13a)	Other (S.13b)	Total (S.14)	NPI (S.14a)	Other (S.14b)	Total (S.15)	NPI (S.15a)	Other (S.15b)	Total (S.16)	NPI (S.16a)	Other (S.16b)
	U	R		U	R		U	R		U	R		U	R		U	R	
III.1. SMA transactions, other flows & stocks																		
B.8. Saving, net	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
P.5. Gross capital formation																		
P.51. Gross fixed capital formation																		
P.52. Changes in inventories																		
P.53. Acquisitions less disposals of valuables																		
K.1. Net formation of fixed capital (-)																		
K.2. Acquisitions less disposals of non-produced non-financial assets																		
D.9. Capital transfers, receivable																		
D.9. Government grants and transfers																		
D.9. Foreign grants and transfers																		
D.9. Private philanthropy																		
D.9. Government grants and transfers																		
D.9. Foreign grants and transfers																		
D.9. Private philanthropy																		
B.9. Net lending (+) / net borrowing (-)																		
B.11. Changes in net worth due to saving and capital transfers																		
III.2. Financial account																		
B.9. Net lending (+) / net borrowing (-)																		
F. Net acquisition of financial assets																		
F. Net incurrence of liabilities																		
III.3.1. Other changes in volume of assets account																		
K.3-10. Other changes in volume of assets																		
K.12. Other changes in volume of assets																		
AN. Non-financial assets																		
AF. Financial assets/liabilities																		
B.10.2. Changes in net worth due to other changes in volume of assets																		
III.3.2. Revaluation account																		
K.11. Nominal holding gains/losses																		
AN. Non-financial assets																		
AF. Financial assets/liabilities																		
B.10.3. Changes in net worth due to nominal holding gains (+)/losses (-)																		
IV.1. Opening balance sheet																		
AN. Non-financial assets																		
AF. Financial assets/liabilities																		
B.90. Net worth																		
IV.2. Changes in balance sheet																		
AN. Non-financial assets																		
AF. Financial assets/liabilities																		
B.10. Changes in net worth, total																		
B.10.1. Changes in net worth, due to:																		
B.10.1.1. Saving and capital transfers																		
B.10.2. Other changes in volume of assets																		
B.10.3. Nominal holding gains (+)/losses (-)																		
IV.3. Closing balance sheet																		
AN. Non-financial assets																		
AF. Financial assets/liabilities																		
B.90. Net worth																		

Table IV.1
Output, value added and employment, by industry, sector and type of institution, SNA basis
(Number of currency units)

A. Output	Non-financial corporations		Financial corporations		General government		Households		Non-profit institutions serving households (S.15)	Aggregate non-profit sector		
	Total (S.11)	NPI (S.11a)	Other (S.11b)	Total (S.12)	NPI (S.12a)	Other (S.12b)	Total (S.13)	NPI (S.13a)			Other (S.13b)	Total (S.14)
TOTAL: ALL INDUSTRIES	0	0	0	0	0	0	0	0	0	0	0	0
A AGRICULTURE, HUNTING AND FORESTRY												
B FISHING												
C MINING AND QUARRYING												
D MANUFACTURING												
E ELECTRICITY, GAS AND WATER SUPPLY												
F CONSTRUCTION												
G WHOLESALE AND RETAIL TRADE; REPAIR SERVICES												
H HOTELS AND RESTAURANTS												
I TRANSPORT, STORAGE AND COMMUNICATIONS												
J FINANCIAL INTERMEDIATION												
K REAL ESTATE, RENTING AND BUSINESS ACTIVITIES												
L PUBLIC ADMINISTRATION AND DEFENSE												
M EDUCATION												
8010 Primary education												
8021 General secondary education												
8022 Technical and vocational secondary education												
8030 Higher education												
8090 Adult and other education												
N HEALTH AND SOCIAL WORK												
8511 Hospital activities												
8512 Medical and dental practice activities												
8519 Other human health activities												
8520 Veterinary activities												
8531 Social work with accommodation												
8532 Social work without accommodation												
O OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES												
9111 Activities of business and employers organizations												
9112 Activities of professional organizations												
9120 Activities of trade unions												
9191 Activities of religious organizations												
9192 Activities of political organizations												
9199 Activities of other membership organizations n.e.c.												
9211 Motion picture and video production and distribution												
9213 Radio and television activities												
9214 Dramatic arts, music and other arts activities												
9219 Other entertainment activities n.e.c.												
9231 Library and archives activities												
9232 Museums activities, & preservation of historical sites, & buildings												
9233 Botanical & zoological gardens & nature reserves activities												
9241 Sporting activities												
9249 Other recreational activities												
9309 Other service activities n.e.c.												
P PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS												
Q EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES												

Table IV.1 (continued)

ISIC tabulation category/class and description	Non-financial corporations		Financial corporations		General government		Households		Non-profit institutions serving households (S.15)	Aggregate non-profit sector		
	Total (S.11)	NPI (S.11a)	Other (S.11b)	Total (S.12)	NPI (S.12a)	Other (S.12b)	Total (S.13)	NPI (S.13a)			Other (S.13b)	Total (S.14)
TOTAL: ALL INDUSTRIES	0	0	0	0	0	0	0	0	0	0	0	0
A AGRICULTURE, HUNTING AND FORESTRY												
B FISHING												
C MINING AND QUARRYING												
D MANUFACTURING												
E ELECTRICITY, GAS AND WATER SUPPLY												
F CONSTRUCTION												
G WHOLESALE AND RETAIL TRADE; REPAIR SERVICES												
H HOTELS AND RESTAURANTS												
I TRANSPORT, STORAGE AND COMMUNICATIONS												
J FINANCIAL INTERMEDIATION												
K REAL ESTATE, RENTING AND BUSINESS ACTIVITIES												
L PUBLIC ADMINISTRATION AND DEFENSE												
M EDUCATION												
8010 Primary education												
8021 General secondary education												
8022 Technical and vocational secondary education												
8030 Higher education												
9090 Adult and other education												
N HEALTH AND SOCIAL WORK												
8611 Hospital activities												
8612 Medical and dental practice activities												
8619 Other human health activities												
8620 Veterinary activities												
8651 Social work with accommodation												
8652 Social work without accommodation												
O OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES												
9111 Activities of business and employers organizations												
9112 Activities of trade unions												
9120 Activities of professional organizations												
9191 Activities of religious organizations												
9192 Activities of political organizations												
9199 Activities of other membership organizations n.e.c.												
9211 Motion picture and video production and distribution												
9213 Radio and television activities												
9214 Dramatic arts, music and other arts activities												
9219 Other entertainment activities n.e.c.												
9231 Library and archives activities												
9232 Museums activities & preservation of historical sites & buildings												
9233 Botanical & zoological gardens & nature reserves activities												
9241 Sporting activities												
9249 Other recreational activities												
9309 Other service activities n.e.c.												
P PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS												
Q EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES												

Table IV.1 (continued)

C. Employment (FTE)	Non-financial corporations		Financial corporations		General government		Households		Non-profit institutions serving households (S.15)	Aggregate non-profit sector		
	Total (S.11)	NPI (S.11a)	Other (S.11b)	Total (S.12)	NPI (S.12a)	Other (S.12b)	Total (S.13)	NPI (S.13a)			Other (S.13b)	Total (S.14)
ISIC tabulation category/class and description	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL: ALL INDUSTRIES	0	0	0	0	0	0	0	0	0	0	0	0
A AGRICULTURE, HUNTING AND FORESTRY	0	0	0	0	0	0	0	0	0	0	0	0
B FISHING	0	0	0	0	0	0	0	0	0	0	0	0
C MINING AND QUARRYING	0	0	0	0	0	0	0	0	0	0	0	0
D MANUFACTURING	0	0	0	0	0	0	0	0	0	0	0	0
E ELECTRICITY, GAS AND WATER SUPPLY	0	0	0	0	0	0	0	0	0	0	0	0
F CONSTRUCTION	0	0	0	0	0	0	0	0	0	0	0	0
G WHOLESALE AND RETAIL TRADE; REPAIR SERVICES	0	0	0	0	0	0	0	0	0	0	0	0
H HOTELS AND RESTAURANTS	0	0	0	0	0	0	0	0	0	0	0	0
I TRANSPORT, STORAGE AND COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	0
J FINANCIAL INTERMEDIATION	0	0	0	0	0	0	0	0	0	0	0	0
K REAL ESTATE, RENTING AND BUSINESS ACTIVITIES	0	0	0	0	0	0	0	0	0	0	0	0
L PUBLIC ADMINISTRATION AND DEFENSE	0	0	0	0	0	0	0	0	0	0	0	0
M EDUCATION	0	0	0	0	0	0	0	0	0	0	0	0
8010 Primary education	0	0	0	0	0	0	0	0	0	0	0	0
8021 General secondary education	0	0	0	0	0	0	0	0	0	0	0	0
8022 Technical and vocational secondary education	0	0	0	0	0	0	0	0	0	0	0	0
8030 Higher education	0	0	0	0	0	0	0	0	0	0	0	0
8090 Adult and other education	0	0	0	0	0	0	0	0	0	0	0	0
N HEALTH AND SOCIAL WORK	0	0	0	0	0	0	0	0	0	0	0	0
8511 Hospital activities	0	0	0	0	0	0	0	0	0	0	0	0
8512 Medical and dental practice activities	0	0	0	0	0	0	0	0	0	0	0	0
8519 Other human health activities	0	0	0	0	0	0	0	0	0	0	0	0
8520 Veterinary activities	0	0	0	0	0	0	0	0	0	0	0	0
8531 Social work with accommodation	0	0	0	0	0	0	0	0	0	0	0	0
8532 Social work without accommodation	0	0	0	0	0	0	0	0	0	0	0	0
O OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES	0	0	0	0	0	0	0	0	0	0	0	0
9111 Activities of business and employers organizations	0	0	0	0	0	0	0	0	0	0	0	0
9112 Activities of professional organizations	0	0	0	0	0	0	0	0	0	0	0	0
9120 Activities of trade unions	0	0	0	0	0	0	0	0	0	0	0	0
9191 Activities of religious organizations	0	0	0	0	0	0	0	0	0	0	0	0
9192 Activities of political organizations	0	0	0	0	0	0	0	0	0	0	0	0
9199 Activities of other membership organizations n.e.c.	0	0	0	0	0	0	0	0	0	0	0	0
9211 Motion picture and video production and distribution	0	0	0	0	0	0	0	0	0	0	0	0
9213 Radio and television activities	0	0	0	0	0	0	0	0	0	0	0	0
9214 Dramatic arts, music and other arts activities	0	0	0	0	0	0	0	0	0	0	0	0
9219 Other entertainment activities n.e.c.	0	0	0	0	0	0	0	0	0	0	0	0
9231 Library and archives activities	0	0	0	0	0	0	0	0	0	0	0	0
9232 Museums activities & preservation of historical sites & buildings	0	0	0	0	0	0	0	0	0	0	0	0
9233 Botanical & zoological gardens & nature reserves activities	0	0	0	0	0	0	0	0	0	0	0	0
9241 Sporting activities	0	0	0	0	0	0	0	0	0	0	0	0
9249 Other recreational activities	0	0	0	0	0	0	0	0	0	0	0	0
9309 Other service activities n.e.c.	0	0	0	0	0	0	0	0	0	0	0	0
P PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS	0	0	0	0	0	0	0	0	0	0	0	0
Q EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES	0	0	0	0	0	0	0	0	0	0	0	0

Table IV.2
Output, value added and employment, by industry, sector and type of institution, with non-market output of market NPIs
(Number of currency units)

A. Output	Non-financial corporations		Financial corporations		General government		Households		Non-profit institutions serving households (S.15)	Aggregate non-profit sector		
	Total (S.11)	NPI (S.11a)	Other (S.11b)	Total (S.12)	NPI (S.12a)	Other (S.12b)	Total (S.13)	NPI (S.13a)			Other (S.13b)	Total (S.14)
TOTAL: ALL INDUSTRIES	0	0	0	0	0	0	0	0	0	0	0	0
A. AGRICULTURE, HUNTING AND FORESTRY												
B. MINING AND QUARRYING												
C. MANUFACTURING												
D. ELECTRICITY, GAS AND WATER SUPPLY												
E. CONSTRUCTION												
F. WHOLESALE AND RETAIL TRADE; REPAIR SERVICES												
G. HOTELS AND RESTAURANTS												
H. TRANSPORT, STORAGE AND COMMUNICATIONS												
I. FINANCIAL INTERMEDIATION												
J. REAL ESTATE, RENTING AND BUSINESS ACTIVITIES												
K. PUBLIC ADMINISTRATION AND DEFENSE												
L. EDUCATION												
M. EDUCATION												
8010 Primary education												
8021 General secondary education												
8022 Technical and vocational secondary education												
8030 Higher education												
8090 Adult and other education												
N. HEALTH AND SOCIAL WORK												
8511 Hospital activities												
8512 Medical and dental practice activities												
8519 Other human health activities												
8520 Veterinary activities												
8531 Social work with accommodation												
8532 Social work without accommodation												
O. OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES												
9111 Activities of business and employers organizations												
9112 Activities of professional organizations												
9120 Activities of trade unions												
9191 Activities of religious organizations												
9192 Activities of political organizations												
9199 Activities of other membership organizations n.e.c.												
9211 Motion picture and video production and distribution												
9213 Radio and television activities												
9214 Dramatic arts, music and other arts activities												
9219 Other entertainment activities n.e.c.												
9231 Library and archives activities												
9232 Museums activities & preservation of historical sites & buildings												
9233 Botanical & zoological gardens & nature reserves activities												
9241 Sporting activities												
9249 Other recreational activities												
9309 Other service activities n.e.c.												
P. PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS												
Q. EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES												

Table IV.2. (continued)

B. Value added (gross)	Non-financial corporations		Financial corporations		General government		Households		Non-profit institutions serving households (S.15)	Aggregate non-profit sector
	Total	Other	Total	Other	Total	Other	Total	Other		
	(S.11)	(S.11a)	(S.12)	(S.12a)	(S.13)	(S.13a)	(S.14)	(S.14a)		
ISIC tabulation category/class and description										
TOTAL: ALL INDUSTRIES	0	0	0	0	0	0	0	0	0	0
A AGRICULTURE, HUNTING AND FORESTRY										
B FISHING										
C MINING AND QUARRYING										
D MANUFACTURING										
E ELECTRICITY, GAS AND WATER SUPPLY										
F CONSTRUCTION										
G WHOLESALE AND RETAIL TRADE, REPAIR SERVICES										
H HOTELS AND RESTAURANTS										
I TRANSPORT, STORAGE AND COMMUNICATIONS										
J FINANCIAL INTERMEDIATION										
K REAL ESTATE, RENTING AND BUSINESS ACTIVITIES										
L PUBLIC ADMINISTRATION AND DEFENSE										
M EDUCATION										
6010 Primary education										
6021 General secondary education										
6022 Technical and vocational secondary education										
6030 Higher education										
6090 Adult and other education										
N HEALTH AND SOCIAL WORK										
8511 Hospital activities										
8512 Medical and dental practice activities										
8519 Other human health activities										
8520 Veterinary activities										
8531 Social work with accommodation										
8532 Social work without accommodation										
O OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES										
9111 Activities of business and employers organizations										
9112 Activities of professional organizations										
9120 Activities of trade unions										
9191 Activities of religious organizations										
9192 Activities of political organizations										
9199 Activities of other membership organizations n.e.c.										
9211 Motion picture and video production and distribution										
9213 Radio and television activities										
9214 Dramatic arts, music and other arts activities										
9219 Other entertainment activities n.e.c.										
9231 Library and archives activities										
9232 Museums activities & preservation of historical sites & buildings										
9233 Botanical & zoological gardens & nature reserves activities										
9241 Sporting activities										
9249 Other recreational activities										
9309 Other service activities n.e.c.										
P PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS										
Q EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES										

Table IV.2 (continued)

C. Employment (FTE)	ISIC tabulation category/class and description	Non-financial corporations		Financial corporations		General government		Households		Non-profit institutions serving households (S.15)	Aggregate non-profit sector
		Total	Other	Total	Other	Total	Other	Total	Other		
		(S.11)	(S.11a)	(S.12)	(S.12a)	(S.13)	(S.13a)	(S.14)	(S.14a)		
	TOTAL: ALL INDUSTRIES	0	0	0	0	0	0	0	0	0	0
	A AGRICULTURE, HUNTING AND FORESTRY	0	0	0	0	0	0	0	0	0	0
	B FISHING	0	0	0	0	0	0	0	0	0	0
	C MINING AND QUARRYING	0	0	0	0	0	0	0	0	0	0
	D MANUFACTURING	0	0	0	0	0	0	0	0	0	0
	E ELECTRICITY, GAS AND WATER SUPPLY	0	0	0	0	0	0	0	0	0	0
	F CONSTRUCTION	0	0	0	0	0	0	0	0	0	0
	G WHOLESALE AND RETAIL TRADE, REPAIR SERVICES	0	0	0	0	0	0	0	0	0	0
	H HOTELS AND RESTAURANTS	0	0	0	0	0	0	0	0	0	0
	I TRANSPORT, STORAGE AND COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0
	J FINANCIAL INTERMEDIATION	0	0	0	0	0	0	0	0	0	0
	K REAL ESTATE, RENTING AND BUSINESS ACTIVITIES	0	0	0	0	0	0	0	0	0	0
	L PUBLIC ADMINISTRATION AND DEFENSE	0	0	0	0	0	0	0	0	0	0
	M EDUCATION	0	0	0	0	0	0	0	0	0	0
	8010 Primary education	0	0	0	0	0	0	0	0	0	0
	8021 General secondary education	0	0	0	0	0	0	0	0	0	0
	8022 Technical and vocational secondary education	0	0	0	0	0	0	0	0	0	0
	8030 Higher education	0	0	0	0	0	0	0	0	0	0
	8090 Adult and other education	0	0	0	0	0	0	0	0	0	0
	N HEALTH AND SOCIAL WORK	0	0	0	0	0	0	0	0	0	0
	8511 Hospital activities	0	0	0	0	0	0	0	0	0	0
	8512 Medical and dental practice activities	0	0	0	0	0	0	0	0	0	0
	8519 Other human health activities	0	0	0	0	0	0	0	0	0	0
	8520 Veterinary activities	0	0	0	0	0	0	0	0	0	0
	8531 Social work with accommodation	0	0	0	0	0	0	0	0	0	0
	8532 Social work without accommodation	0	0	0	0	0	0	0	0	0	0
	O OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES	0	0	0	0	0	0	0	0	0	0
	9111 Activities of business and employers organizations	0	0	0	0	0	0	0	0	0	0
	9112 Activities of professional organizations	0	0	0	0	0	0	0	0	0	0
	9120 Activities of trade unions	0	0	0	0	0	0	0	0	0	0
	9191 Activities of religious organizations	0	0	0	0	0	0	0	0	0	0
	9192 Activities of political organizations	0	0	0	0	0	0	0	0	0	0
	9199 Activities of other membership organizations n.e.c.	0	0	0	0	0	0	0	0	0	0
	9211 Motion picture and video production and distribution	0	0	0	0	0	0	0	0	0	0
	9213 Radio and television activities	0	0	0	0	0	0	0	0	0	0
	9214 Dramatic arts, music and other arts activities	0	0	0	0	0	0	0	0	0	0
	9219 Other entertainment activities n.e.c.	0	0	0	0	0	0	0	0	0	0
	9231 Library and archives activities	0	0	0	0	0	0	0	0	0	0
	9232 Museums activities & preservation of historical sites & buildings	0	0	0	0	0	0	0	0	0	0
	9233 Botanical & zoological gardens & nature reserves activities	0	0	0	0	0	0	0	0	0	0
	9241 Sporting activities	0	0	0	0	0	0	0	0	0	0
	9249 Other recreational activities	0	0	0	0	0	0	0	0	0	0
	9309 Other service activities n.e.c.	0	0	0	0	0	0	0	0	0	0
	P PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS	0	0	0	0	0	0	0	0	0	0
	Q EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES	0	0	0	0	0	0	0	0	0	0

Table IV.3
Output, value added and employment, by industry, sector and type of institution, with volunteer labour and non-market output of market NPIs
(Number of currency units)

A. Output	Non-financial corporations		Financial corporations		General government		Households		Non-profit institutions serving households (S.15)	Aggregate non-profit sector
	Total (S.11)	NPI (S.11a)	Other (S.11b)	Total (S.12)	NPI (S.12a)	Other (S.12b)	Total (S.14)	NPI (S.14a)		
TOTAL: ALL INDUSTRIES	0	0	0	0	0	0	0	0	0	0
A AGRICULTURE, HUNTING AND FORESTRY										
B MINING AND QUARRYING										
C MANUFACTURING										
D ELECTRICITY, GAS AND WATER SUPPLY										
E CONSTRUCTION										
F WHOLESALE AND RETAIL TRADE; REPAIR SERVICES										
G HOTELS AND RESTAURANTS										
H TRANSPORT, STORAGE AND COMMUNICATIONS										
I FINANCIAL INTERMEDIATION										
J REAL ESTATE, RENTING AND BUSINESS ACTIVITIES										
K PUBLIC ADMINISTRATION AND DEFENSE										
L EDUCATION										
M										
8010 Primary education										
8021 General secondary education										
8022 Technical and vocational secondary education										
8030 Higher education										
8090 Adult and other education										
N HEALTH AND SOCIAL WORK										
8511 Hospital activities										
8512 Medical and dental practice activities										
8516 Other human health activities										
8520 Veterinary activities										
8531 Social work with accommodation										
8532 Social work without accommodation										
O OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES										
9111 Activities of business and employers organizations										
9120 Activities of professional organizations										
9121 Activities of trade unions										
9191 Activities of religious organizations										
9199 Activities of political organizations										
9199 Activities of other membership organizations n.e.c.										
9211 Motion picture and video production and distribution										
9213 Radio and television activities										
9214 Dramatic arts, music and other arts activities										
9219 Other entertainment activities n.e.c.										
9231 Library and archives activities										
9232 Museums activities & preservation of historical sites & buildings										
9233 Botanical & zoological gardens & nature reserves activities										
9241 Sporting activities										
9249 Other recreational activities										
9309 Other service activities n.e.c.										
P PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS										
Q EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES										

Table IV.3 (continued)

B. Value added (gross)	Non-financial corporations		Financial corporations		General government		Households		Non-profit institutions serving households (S.19)	Aggregate non-profit sector
	Total (S.11)	NPI (S.11a)	Other (S.11b)	Total (S.12)	NPI (S.12a)	Other (S.12b)	Total (S.14)	NPI (S.14a)		
ISIC tabulation category/class and description	0	0	0	0	0	0	0	0	0	0
TOTAL: ALL INDUSTRIES	0	0	0	0	0	0	0	0	0	0
A AGRICULTURE, HUNTING AND FORESTRY	0	0	0	0	0	0	0	0	0	0
B FISHING	0	0	0	0	0	0	0	0	0	0
C MINING AND QUARRYING	0	0	0	0	0	0	0	0	0	0
D MANUFACTURING	0	0	0	0	0	0	0	0	0	0
E ELECTRICITY, GAS AND WATER SUPPLY	0	0	0	0	0	0	0	0	0	0
F CONSTRUCTION	0	0	0	0	0	0	0	0	0	0
G WHOLESALE AND RETAIL TRADE; REPAIR SERVICES	0	0	0	0	0	0	0	0	0	0
H HOTELS AND RESTAURANTS	0	0	0	0	0	0	0	0	0	0
I TRANSPORT, STORAGE AND COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0
J FINANCIAL INTERMEDIATION	0	0	0	0	0	0	0	0	0	0
K REAL ESTATE, RENTING AND BUSINESS ACTIVITIES	0	0	0	0	0	0	0	0	0	0
L PUBLIC ADMINISTRATION AND DEFENSE	0	0	0	0	0	0	0	0	0	0
M EDUCATION	0	0	0	0	0	0	0	0	0	0
8010 Primary education	0	0	0	0	0	0	0	0	0	0
8021 General secondary education	0	0	0	0	0	0	0	0	0	0
8022 Technical and vocational secondary education	0	0	0	0	0	0	0	0	0	0
8030 Higher education	0	0	0	0	0	0	0	0	0	0
8090 Adult and other education	0	0	0	0	0	0	0	0	0	0
N HEALTH AND SOCIAL WORK	0	0	0	0	0	0	0	0	0	0
8511 Hospital activities	0	0	0	0	0	0	0	0	0	0
8512 Medical and dental practice activities	0	0	0	0	0	0	0	0	0	0
8579 Other human health activities	0	0	0	0	0	0	0	0	0	0
8620 Veterinary activities	0	0	0	0	0	0	0	0	0	0
8531 Social work with accommodation	0	0	0	0	0	0	0	0	0	0
8532 Social work without accommodation	0	0	0	0	0	0	0	0	0	0
O OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES	0	0	0	0	0	0	0	0	0	0
9111 Activities of business and employers organizations	0	0	0	0	0	0	0	0	0	0
9112 Activities of professional organizations	0	0	0	0	0	0	0	0	0	0
9120 Activities of trade unions	0	0	0	0	0	0	0	0	0	0
9181 Activities of religious organizations	0	0	0	0	0	0	0	0	0	0
9192 Activities of political organizations	0	0	0	0	0	0	0	0	0	0
9199 Activities of other membership organizations n.e.c.	0	0	0	0	0	0	0	0	0	0
9211 Motion picture and video production and distribution	0	0	0	0	0	0	0	0	0	0
9213 Radio and television activities	0	0	0	0	0	0	0	0	0	0
9214 Dramatic arts, music and other arts activities	0	0	0	0	0	0	0	0	0	0
9219 Other entertainment activities n.e.c.	0	0	0	0	0	0	0	0	0	0
9231 Library and archives activities	0	0	0	0	0	0	0	0	0	0
9232 Museums activities & preservation of historical sites & buildings	0	0	0	0	0	0	0	0	0	0
9233 Botanical & zoological gardens & nature reserves activities	0	0	0	0	0	0	0	0	0	0
9241 Sporting activities	0	0	0	0	0	0	0	0	0	0
9249 Other recreational activities	0	0	0	0	0	0	0	0	0	0
9309 Other service activities n.e.c.	0	0	0	0	0	0	0	0	0	0
P PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS	0	0	0	0	0	0	0	0	0	0
Q EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES	0	0	0	0	0	0	0	0	0	0

Table IV.3 (continued)

C. Employment (FTE)	ISIC tabulation category/class and description	Non-financial corporations		Financial corporations		General government		Households		Non-profit institutions serving households (S.19)	Aggregate non-profit sector
		Total (S.11)	Other (S.11b)	Total (S.12)	Other (S.12b)	Total (S.13)	Other (S.13b)	Total (S.14)	Other (S.14b)		
	TOTAL: ALL INDUSTRIES	0	0	0	0	0	0	0	0	0	0
	A AGRICULTURE, HUNTING AND FORESTRY	0	0	0	0	0	0	0	0	0	0
	B FISHING	0	0	0	0	0	0	0	0	0	0
	C MINING AND QUARRYING	0	0	0	0	0	0	0	0	0	0
	D MANUFACTURING	0	0	0	0	0	0	0	0	0	0
	E ELECTRICITY, GAS AND WATER SUPPLY	0	0	0	0	0	0	0	0	0	0
	F CONSTRUCTION	0	0	0	0	0	0	0	0	0	0
	G WHOLESALE AND RETAIL TRADE; REPAIR SERVICES	0	0	0	0	0	0	0	0	0	0
	H HOTELS AND RESTAURANTS	0	0	0	0	0	0	0	0	0	0
	I TRANSPORT, STORAGE AND COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0
	J FINANCIAL INTERMEDIATION	0	0	0	0	0	0	0	0	0	0
	K REAL ESTATE, RENTING AND BUSINESS ACTIVITIES	0	0	0	0	0	0	0	0	0	0
	L PUBLIC ADMINISTRATION AND DEFENSE	0	0	0	0	0	0	0	0	0	0
	M EDUCATION	0	0	0	0	0	0	0	0	0	0
	8010 Primary education	0	0	0	0	0	0	0	0	0	0
	8021 General secondary education	0	0	0	0	0	0	0	0	0	0
	8022 Technical and vocational secondary education	0	0	0	0	0	0	0	0	0	0
	8030 Higher education	0	0	0	0	0	0	0	0	0	0
	8090 Adult and other education	0	0	0	0	0	0	0	0	0	0
	N HEALTH AND SOCIAL WORK	0	0	0	0	0	0	0	0	0	0
	8511 Hospital activities	0	0	0	0	0	0	0	0	0	0
	8512 Medical and dental practice activities	0	0	0	0	0	0	0	0	0	0
	8579 Other human health activities	0	0	0	0	0	0	0	0	0	0
	8620 Veterinary activities	0	0	0	0	0	0	0	0	0	0
	8531 Social work with accommodation	0	0	0	0	0	0	0	0	0	0
	8532 Social work without accommodation	0	0	0	0	0	0	0	0	0	0
	O OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES	0	0	0	0	0	0	0	0	0	0
	9111 Activities of business and employers organizations	0	0	0	0	0	0	0	0	0	0
	9112 Activities of professional organizations	0	0	0	0	0	0	0	0	0	0
	9120 Activities of trade unions	0	0	0	0	0	0	0	0	0	0
	9181 Activities of religious organizations	0	0	0	0	0	0	0	0	0	0
	9192 Activities of political organizations	0	0	0	0	0	0	0	0	0	0
	9189 Activities of other membership organizations n.e.c.	0	0	0	0	0	0	0	0	0	0
	9211 Motion picture and video production and distribution	0	0	0	0	0	0	0	0	0	0
	9213 Radio and television activities	0	0	0	0	0	0	0	0	0	0
	9214 Dramatic arts, music and other arts activities	0	0	0	0	0	0	0	0	0	0
	9219 Other entertainment activities n.e.c.	0	0	0	0	0	0	0	0	0	0
	9231 Library and archives activities	0	0	0	0	0	0	0	0	0	0
	9232 Museums activities & preservation of historical sites & buildings	0	0	0	0	0	0	0	0	0	0
	9233 Botanical & zoological gardens & nature reserves activities	0	0	0	0	0	0	0	0	0	0
	9241 Sporting activities	0	0	0	0	0	0	0	0	0	0
	9249 Other recreational activities	0	0	0	0	0	0	0	0	0	0
	9309 Other service activities n.e.c.	0	0	0	0	0	0	0	0	0	0
	P PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS	0	0	0	0	0	0	0	0	0	0
	Q EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES	0	0	0	0	0	0	0	0	0	0

Table IV.4.a
Final consumption expenditure of general government, by type of institution, classified by purpose
(Number of currency units)

Classification of purpose (COFOG)	Final consumption expenditure, SNA basis			Final consumption expenditure, including volunteer labour		
	Total general government (S.13)	NPI general government (S.13a)	Other general government (S.13b)	Total general government (S.13)	NPI general government (S.13a)	Other general government (S.13b)
TOTAL: ALL PURPOSES	0	0	0	0	0	0
01. General public services						0
02. Defense						0
03. Public order and safety						0
04. Economic affairs						0
05. Environmental protection						0
06. Housing and community amenities						0
07. Health						0
08. Recreation, culture and religion						0
09. Education						0
10. Social protection						0

Table IV.4.b
Final individual consumption expenditure, by sector and type of institution, classified by purpose
(Number of currency units)

Classification of purpose (COICOP, COPNI, COFOG)	Actual final consumption of households			Provided by NPI producers			Additional NPI indiv. consumption	
	SNA basis = (4) + (5) + (6) + (7) (1)	With non-market output of market NPIs = (1) + (8) (2)	With volun- teer labour & non-market output of market NPIs = (2) + (9) (3)	Final consumption expenditure of households (4)	Final individual consumption expenditure of gov't. NPIs (6)	Final individual consumption expenditure of remaining general gov't. (7)	Non-market output of market NPIs (8)	Non-market output of volunteer labour (9)
TOTAL ACTUAL INDIVIDUAL CONSUMPTION	0	0	0	0	0	0	0	0
Final consumption expenditures of households								
01. Food and non-alcoholic beverages								
02. Alcoholic beverages, tobacco and narcotics								
03. Clothing and footwear								
04. Housing, water, electricity, gas and other fuels								
05. Furnishings, household equipment and routine maintenance of the house								
06. Health								
07. Transport								
08. Communication								
09. Recreation and culture								
10. Education								
11. Restaurants and hotels								
12. Miscellaneous goods and services								
Final consumption expenditures of non-profit institutions serving households					0		0	0
01. Housing								
02. Health								
03. Recreation and culture								
04. Education								
05. Social protection								
06. Religion								
07. Political parties, labor and professional orgs.								
08. Environmental protection								
09. Services n.e.c.								
Individual consumption expenditures of general government					0	0	0	0
06. Housing								
07. Health								
08. Recreation and culture								
09. Education								
10. Social protection								

Table V.1
Non-profit entities, members and memberships, by type of non-profit institution
(Number except as noted)

Type of non-profit institution, by activity (ICNPO)	Non-profit entities						Members (Number)	Member- ships (Number)
	Total number	Legal type A (Number)	Legal type B (Number)	Legal type C (Number)	Median size (Assets)	Average age (Years)		
TOTAL: ALL NON-PROFIT INSTITUTIONS	0	0	0	0	0	0	0	0
GROUP 1: CULTURE AND RECREATION	0	0	0	0	0	0	0	0
1 100 Culture and arts								
1 200 Sports								
1 300 Other recreation and social clubs								
GROUP 2: EDUCATION AND RESEARCH	0	0	0	0	0	0	0	0
2 100 Primary and secondary education								
2 200 Higher education								
2 300 Other education								
2 400 Research								
GROUP 3: HEALTH	0	0	0	0	0	0	0	0
3 100 Hospitals and rehabilitation								
3 200 Nursing homes								
3 300 Mental health and crisis intervention								
3 400 Other health services								
GROUP 4: SOCIAL SERVICES	0	0	0	0	0	0	0	0
4 100 Social services								
4 200 Emergency and relief								
4 300 Income support and maintenance								
GROUP 5: ENVIRONMENT	0	0	0	0	0	0	0	0
5 100 Environment								
5 200 Animal protection								
GROUP 6: DEVELOPMENT AND HOUSING	0	0	0	0	0	0	0	0
6 100 Economic, social and community development								
6 200 Housing								
6 300 Employment and training								
GROUP 7: LAW, ADVOCACY AND POLITICS	0	0	0	0	0	0	0	0
7 100 Civic and advocacy organizations								
7 200 Law and legal services								
7 300 Political organizations								
GROUP 8: PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION	0	0	0	0	0	0	0	0
8 100 Grant-making foundations								
8 200 Other philanthropic intermediaries and voluntarism promotion								
GROUP 9: INTERNATIONAL	0	0	0	0	0	0	0	0
9 100 International activities								
GROUP 10: RELIGION	0	0	0	0	0	0	0	0
10 100 Religious congregations and associations								
GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS	0	0	0	0	0	0	0	0
11 100 Business associations								
11 200 Professional associations								
11 300 Labour unions								
GROUP 12: (NOT ELSEWHERE CLASSIFIED)								

Table V.2
Paid employees, volunteers and members of non-profit organizations, by occupation, gender and age
(Number)

Occupation and age characteristics (ISCO, Age)	Paid employees		Volunteers		Members	
	Male	Female	Male	Female	Male	Female
TOTAL: ALL OCCUPATIONS/AGES	0	0	0	0	0	0
OCCUPATIONS (ISCO)	0	0	0	0	0	0
11 Legislators and senior officials						
12 Corporate managers						
13 General managers						
21 Physical, mathematical and engineering science professionals						
22 Life science and health professionals						
23 Teaching professionals						
24 Other professionals						
31 Physical and engineering science associate professionals						
32 Life science and health associate professionals						
33 Teaching associate professionals						
34 Other associate professionals						
41 Office clerks						
42 Customer service clerks						
51 Personal and protective services workers						
52 Models, salespersons and demonstrators						
61 Market-oriented skilled agricultural and fishery workers						
62 Subsistence agricultural and fishery workers						
71 Extraction and building trade workers						
72 Metal, machinery and related trades workers						
73 Precision, handicraft, printing and related trades workers						
74 Other craft and related trades workers						
81 Stationary plant and related operators						
82 Machine operators and assemblers						
83 Drivers and mobile plant operators						
91 Sales and services elementary occupations						
92 Agricultural, fishery and related labourers						
93 Labourers in mining, construction, manufacturing and transport						
01 Armed forces						
ALL AGE GROUPS	0	0	0	0	0	0
Less than 16 years old						
16 to 19 years old						
20 to 24 years old						
25 to 44 years old						
45 to 64 years old						
65 years old and over						

Table V.3
Giving to non-profit organizations, by occupation, gender and age

Occupation and Age Characteristics (ISCO, Age)	Percentage of population giving		Average sum donated		Estimated total giving	
	Male	Female	Male	Female	Male	Female
TOTAL: ALL OCCUPATIONS/AGES	0	0	0	0	0	0
OCCUPATIONS (ISCO)	0	0	0	0	0	0
11 Legislators and senior officials						
12 Corporate managers						
13 General managers						
21 Physical, mathematical and engineering science professionals						
22 Life science and health professionals						
23 Teaching professionals						
24 Other professionals						
31 Physical and engineering science associate professionals						
32 Life science and health associate professionals						
33 Teaching associate professionals						
34 Other associate professionals						
41 Office clerks						
42 Customer service clerks						
51 Personal and protective services workers						
52 Models, salespersons and demonstrators						
61 Market-oriented skilled agricultural and fishery workers						
62 Subsistence agricultural and fishery workers						
71 Extraction and building trade workers						
72 Metal, machinery and related trades workers						
73 Precision, handicraft, printing and related trades workers						
74 Other craft and related trades workers						
81 Stationary plant and related operators						
82 Machine operators and assemblers						
83 Drivers and mobile plant operators						
91 Sales and services elementary occupations						
92 Agricultural, fishery and related labourers						
93 Labourers in mining, construction, manufacturing and transport						
01 Armed forces						
ALL AGE GROUPS	0	0	0	0	0	0
Less than 16 years old						
16 to 19 years old						
20 to 24 years old						
25 to 44 years old						
45 to 64 years old						
65 years old and over						

Table V.4
Selected output and capacity indicators, by type of non-profit institution
(Number except as noted)

Type of non-profit institution, by activity (ICNPO)	Examples of Indicators	Total economy	Non-profit sector	Non-profit sector share (percentage)
TOTAL: ALL NON-PROFIT INSTITUTIONS				
GROUP 1: CULTURE AND RECREATION				
1 100 Culture and arts	Number of tickets, by type Collections, by type Number of visitors or users			
1 200 Sports	Number of members at sports clubs			
1 300 Other recreation and social clubs	Number of memberships, by type			
GROUP 2: EDUCATION AND RESEARCH				
2 100 Primary and secondary education	Pupil-hours, by percent moving up			
2 200 Higher education	Student-hours, by percent moving up			
2 300 Other education	Number of graduates			
2 400 Research	Number of citations Number of publications Number of patents applied for/issued			
GROUP 3: HEALTH				
3 100 Hospitals and rehabilitation	Number of complete treatments (DRGs)			
3 200 Nursing homes	Occupant days, by level of care			
3 300 Mental health and crisis intervention	Patient days			
3 400 Other health services	Number of consultations, by type of treatment Number of initial visits to specialists			
GROUP 4: SOCIAL SERVICES				
4 100 Social services	Occupant days, by type of institution Number receiving care, by level of care			
4 200 Emergency and relief	Number & percent of clients placed in a shelter Number & percent of clients reducing nights on street Number of recipients of benefits			
4 300 Income support and maintenance				
GROUP 5: ENVIRONMENT				
5 100 Environment	Number of members in environmental associations			
5 200 Animal protection	Number of members in animal rights organizations			
GROUP 6: DEVELOPMENT AND HOUSING				
6 100 Economic, social and community development	Number of members in community organizations, by type			
6 200 Housing	Number of dwelling units constructed or rehabilitated			
6 300 Employment and training	Number of job applicants processed Hours of attendance at job training Client hours worked in sheltered workshops			
GROUP 7: LAW, ADVOCACY AND POLITICS				
7 100 Civic and advocacy organizations	Number of members			
7 200 Law and legal services				
7 300 Political organizations	Number of memberships, by type			
GROUP 8: PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION				
8 100 Grant-making foundations	Number of grants made			
8 200 Other philanthropic intermediaries and voluntarism promotion	Number of volunteers recruited/trained/placed			
GROUP 9: INTERNATIONAL				
9 100 International Activities				
GROUP 10: RELIGION				
10 100 Religious congregations and associations	Number of memberships			
GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS				
11 100 Business associations	Number of memberships, by type			
11 200 Professional associations	Number of memberships, by type			
11 300 Labour unions	Number of memberships, by type			
GROUP 12: (NOT ELSEWHERE CLASSIFIED)				

Table VI
Key dimensions of the aggregate NPI sector, by type of institution
(Money amounts in number of currency units)

Type of non-profit institution, by activity (ICNPO)	Core monetary variables: revenue						
	Total [(2) + (4)] (1)	Revenue from sales, fees, charges, and property income (2)	Of which: third-party payments by government (3)	Transfer payments received			Government grants etc. (8)
				Total [(5)+(6) +(7)+(8)] (4)	From domestic sources Private philanthropy (5)	Government grants etc. (6)	
TOTAL: ALL NON-PROFIT INSTITUTIONS	0	0	0	0	0	0	0
GROUP 1: CULTURE AND RECREATION	0	0	0	0	0	0	0
1 100 Culture and arts							
1 200 Sports							
1 300 Other recreation and social clubs							
GROUP 2: EDUCATION AND RESEARCH	0	0	0	0	0	0	0
2 100 Primary and secondary education							
2 200 Higher education							
2 300 Other education							
2 400 Research							
GROUP 3: HEALTH	0	0	0	0	0	0	0
3 100 Hospitals and rehabilitation							
3 200 Nursing homes							
3 300 Mental health and crisis intervention							
3 400 Other health services							
GROUP 4: SOCIAL SERVICES	0	0	0	0	0	0	0
4 100 Social services							
4 200 Emergency and relief							
4 300 Income support and maintenance							
GROUP 5: ENVIRONMENT	0	0	0	0	0	0	0
5 100 Environment							
5 200 Animal protection							
GROUP 6: DEVELOPMENT AND HOUSING	0	0	0	0	0	0	0
6 100 Economic, social and community development							
6 200 Housing							
6 300 Employment and training							
GROUP 7: LAW, ADVOCACY AND POLITICS	0	0	0	0	0	0	0
7 100 Civic and advocacy organizations							
7 200 Law and legal services							
7 300 Political organizations							
GROUP 8: PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION	0	0	0	0	0	0	0
8 100 Grant-making foundations							
8 200 Other philanthropic intermediaries and voluntarism promotion							
GROUP 9: INTERNATIONAL	0	0	0	0	0	0	0
9 100 International activities							
GROUP 10: RELIGION	0	0	0	0	0	0	0
10 100 Religious congregations and associations							
GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS	0	0	0	0	0	0	0
11 100 Business associations							
11 200 Professional associations							
11 300 Labour unions							
GROUP 12: (NOT ELSEWHERE CLASSIFIED)							

Table VI (continued)

Type of non-profit institution, by activity (ICNPO)	Core monetary variables: expenditures									
	Total [(10)+(15) +(16)] (9)	Operating expenses (10)	Of which: compensation of employees (11)	Of which: intermediate consumption (12)	Of which: consumption of fixed capital (13)	Of which: taxes on production (net) (14)	Property income paid (15)	Transfer payments made (16)	Surplus [(1) - (9)] (17)	Imputed volunteer compensation (18)
TOTAL: ALL NON-PROFIT INSTITUTIONS	0	0	0	0	0	0	0	0	0	0
GROUP 1: CULTURE AND RECREATION	0	0	0	0	0	0	0	0	0	0
1 100 Culture and arts										
1 200 Sports										
1 300 Other recreation and social clubs										
GROUP 2: EDUCATION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
2 100 Primary and secondary education										
2 200 Higher education										
2 300 Other education										
2 400 Research										
GROUP 3: HEALTH	0	0	0	0	0	0	0	0	0	0
3 100 Hospitals and rehabilitation										
3 200 Nursing homes										
3 300 Mental health and crisis intervention										
3 400 Other health services										
GROUP 4: SOCIAL SERVICES	0	0	0	0	0	0	0	0	0	0
4 100 Social services										
4 200 Emergency and relief										
4 300 Income support and maintenance										
GROUP 5: ENVIRONMENT	0	0	0	0	0	0	0	0	0	0
5 100 Environment										
5 200 Animal protection										
GROUP 6: DEVELOPMENT AND HOUSING	0	0	0	0	0	0	0	0	0	0
6 100 Economic, social and community development										
6 200 Housing										
6 300 Employment and training										
GROUP 7: LAW, ADVOCACY AND POLITICS	0	0	0	0	0	0	0	0	0	0
7 100 Civic and advocacy organizations										
7 200 Law and legal services										
7 300 Political organizations										
GROUP 8: PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION	0	0	0	0	0	0	0	0	0	0
8 100 Grant-making foundations										
8 200 Other philanthropic intermediaries and voluntarism promotion										
GROUP 9: INTERNATIONAL	0	0	0	0	0	0	0	0	0	0
9 100 International activities										
GROUP 10: RELIGION	0	0	0	0	0	0	0	0	0	0
10 100 Religious congregations and associations										
GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS	0	0	0	0	0	0	0	0	0	0
11 100 Business associations										
11 200 Professional associations										
11 300 Labour unions										
GROUP 12: (NOT ELSEWHERE CLASSIFIED)	0	0	0	0	0	0	0	0	0	0

Table VI (continued)

Type of non-profit institution, by activity (ICNPO)	Structure variables						
	Entities number (19)	Members number (20)	Member-ships Number (21)	Employment number (22)	Employment FTE (23)	Volunteers number (24)	Volunteers FTE (25)
TOTAL: ALL NON-PROFIT INSTITUTIONS	0	0	0	0	0	0	0
GROUP 1: CULTURE AND RECREATION	0	0	0	0	0	0	0
1 100 Culture and arts							
1 200 Sports							
1 300 Other recreation and social clubs							
GROUP 2: EDUCATION AND RESEARCH	0	0	0	0	0	0	0
2 100 Primary and secondary education							
2 200 Higher education							
2 300 Other education							
2 400 Research							
GROUP 3: HEALTH	0	0	0	0	0	0	0
3 100 Hospitals and rehabilitation							
3 200 Nursing homes							
3 300 Mental health and crisis intervention							
3 400 Other health services							
GROUP 4: SOCIAL SERVICES	0	0	0	0	0	0	0
4 100 Social services							
4 200 Emergency and relief							
4 300 Income support and maintenance							
GROUP 5: ENVIRONMENT	0	0	0	0	0	0	0
5 100 Environment							
5 200 Animal protection							
GROUP 6: DEVELOPMENT AND HOUSING	0	0	0	0	0	0	0
6 100 Economic, social and community development							
6 200 Housing							
6 300 Employment and training							
GROUP 7: LAW, ADVOCACY AND POLITICS	0	0	0	0	0	0	0
7 100 Civic and advocacy organizations							
7 200 Law and legal services							
7 300 Political organizations							
GROUP 8: PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION	0	0	0	0	0	0	0
8 100 Grant-making foundations							
8 200 Other philanthropic intermediaries and voluntarism promotion							
GROUP 9: INTERNATIONAL	0	0	0	0	0	0	0
9 100 International activities							
GROUP 10: RELIGION	0	0	0	0	0	0	0
10 100 Religious congregations and associations							
GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS	0	0	0	0	0	0	0
11 100 Business associations							
11 200 Professional associations							
11 300 Labour unions							
GROUP 12: (NOT ELSEWHERE CLASSIFIED)	0	0	0	0	0	0	0

ANNEX A3

A brief guide to the SNA for non-specialists

The System of National Accounts: an overview

Objectives

A3.1. The System of National Accounts (SNA) is a set of international guidelines for the development of country economic accounts and for the reporting of such statistics to international organizations in a manner comparable across countries.^a The 1993 SNA, the most recent version, provides a comprehensive and integrated framework of concepts, definitions, accounting rules, classifications and accounts and tables—all designed to organize, in an analytically useful way, the transactions, other flows and stocks that make up the accounting record of the economy. In addition, SNA provides for satellite extensions of the basic accounting structure that use alternative concepts and incorporate a broader range of social and economic indicators.

Types of units

A3.2. The 1993 SNA distinguishes two types of units and two ways of subdividing the economy that serve different analytical purposes.

Institutional units and sectors

A3.3. In order to describe income, expenditure, financial flows and balance sheets, *institutional units* are grouped into *sectors* on the basis of their principal functions, behaviour and objectives.

A3.4. *Institutional units* are enterprises and other economic entities that are capable, in their own right, of owning goods and assets, incurring liabilities and engaging in economic activities and transactions with other units.

A3.5. The *sectors* into which they are grouped are:

- Non-financial corporations.
- Financial corporations.
- General government.
- Households.
- Non-profit institutions serving households (NPISHs).

^a For a general overview, see Commission of the European Communities, International Monetary Fund, Organisation for Economic Cooperation and Development, United Nations and World Bank (1993) and European Commission (1996). For discussion and background on the 1993 SNA, see Keuning (1998), Carson (1996) and van Tongeren (1996). The illustrative accounts in the text boxes contained in the present annex are adapted from table A.V.7 of the 1993 SNA.

Establishments and industries

A3.6. In order to describe processes of production, *establishments* are grouped into *industries* on the basis of their type of activity described in terms of a set of inputs, a production process and a set of outputs.

A3.7. *Establishments* are enterprises (or parts of enterprises) that perform a single activity, generally at a single site. The *industries* are classified in terms of their principal economic activity according to the International Standard Industrial Classification of All Economic Activities (ISIC).

Types of accounts.

A3.8. Each of the groupings has a sequence of accounts that group relevant transactions and other flows or stocks.

- The full sequence of accounts for *institutional units and sectors* consists of current accounts, accumulation accounts and balance sheets, a sequence that elaborates all changes in a nation's wealth that result from economic activity during a given period.
- *Current accounts* deal with the production, generation, distribution and redistribution of income and the use of that income in the form of final consumption. One (the right) side of those accounts shows revenues—resources—(e.g., interest income received, receipts from sale of products etc.) and the other (the left) the uses of those revenues (e.g., interest paid, purchases of products etc.). Any excess of resources over uses—called a “balancing item”—then becomes the opening entry in the next account in the sequence, ultimately passing saving to the accumulation accounts.
- *Accumulation accounts* cover changes in assets, liabilities and net worth that occur as a result of (a) transactions—interactions between institutional units by mutual agreement; (b) other changes in the volume of assets and liabilities—e.g., discovery and depletion of sub-soil assets, destruction of assets by natural disaster or war etc.; and (c) changes in prices. Those accounts show changes in assets on one side and changes in liabilities and net worth on the other.
- *Balance sheets* present stocks of assets, liabilities and net worth at the beginning and end of each accounting period. Those accounts show assets (e.g., equipment, bank deposits, loans held by creditors) on the left and liabilities (e.g., loans outstanding for debtors) and net worth on the right.
- The sequence of accounts for *establishments and industries* is limited to two current accounts—those for production and those for the generation of income.^b

Structure of the accounts and key variables

A3.9. The key variables and relationships of SNA are embodied in a series of accounts and their balancing items. Each current or accumulation account in the sequence contains a set of transactions or other flows that are economically related. Because in each account total

^b The supply and use table also shows labour input, gross fixed capital formation and closing stocks of fixed assets.

incomings and total outgoings must be equal by definition, the accounts in those sequences contain a so-called *balancing item*.

A3.10. Balancing items encapsulate a great deal of information and include some of the most important entries in SNA—value added, operating surplus, disposable income, saving, net lending/net borrowing and net worth. In the aggregate, many balancing items play an important role as macroeconomic indicators for the total economy—for example, the total of value added equals the gross domestic product (GDP) and the total of the balance of primary incomes equals national income.

Production and generation of income accounts

A3.11. The *production and generation of income accounts* can be compiled for both institutional units and establishments and, therefore, for both sectors and industries. Those accounts—or a similar presentation—are available for most countries.

Full sequence of accounts for non-profit institutions serving households			
I. Production account			
Uses		Resources	
P.2	Intermediate consumption	9	
			P.1 Output 40
			P.11 Market output 24
			P.12 Output for own final use 0
			P.13 Other non-market output 16
B.1g	Value added, gross	31	
K.1	Consumption of fixed capital	3	
B.1n	Value added, net	28	
II.1.1.1. Generation of income account			
Uses		Resources	
D.1	Compensation of employees	23	B.1 Value added ^{a/} 28
D.11	Wages and salaries	12	
D.12	Employers' social contributions	11	
D.121	Employers' actual social contributions	10	
D.122	Employers' imputed social contributions	1	
D.29	Other taxes on production	0	
D.39	Other subsidies on production	0	
B.2	Operating surplus ^{a/}	5	
^{a/} The opening and the closing balancing item of this account can be expressed in gross or in net terms; the amount presented refers			

Production account

A3.12. The production account shows output, intermediate consumption and the balancing item value added. The basic relationship in the production account is the following:

$$\begin{aligned} \text{Output} &= \text{Intermediate consumption} \\ &+ \textit{Value added} \end{aligned}$$

where value added is the balancing item.

A3.13. The sum of value added across sectors or across industries is gross domestic product (GDP).^c

Generation of income account

A3.14. The generation of income account shows value added and its composition—compensation of employees, taxes less subsidies on production and the balancing item, operating surplus. The basic relationship in the generation of income account is the following:

$$\begin{aligned} \text{Value added} &= \text{Compensation of employees} \\ &+ \text{Other taxes less subsidies on production} \\ &+ \textit{Operating surplus} \end{aligned}$$

where operating surplus is the balancing item.

Other aggregate relationships

A3.15. Other useful aggregate relationships can be derived from the elements in the accounts. One of them is based on the identity that aggregate supply of goods and services must equal aggregate use of those goods and services. Aggregate supply consists of both domestic production and imported goods and services. Thus:

$$\begin{aligned} \text{Output} + \text{Imports} &= \text{Intermediate consumption} \\ &+ \text{Final consumption} \\ &+ \text{Gross capital formation} \\ &+ \text{Exports} \end{aligned}$$

Those variables and their component elements may all be expressed in both value and volume terms, unlike the remaining variables in SNA, which have only a value dimension.

A3.16. Another important relationship can be derived by subtracting imports and intermediate consumption from the equation provided in the previous paragraph. Thus:

^c More precisely, GDP includes taxes on products that are not part of the output of any sector or industry as well as the sum of value added for resident producers.

$$\begin{aligned}
\text{Value added} &= \text{Final consumption} \\
&+ \text{Gross capital formation} \\
&+ \text{Net exports (exports less imports)}
\end{aligned}$$

This is a restatement of GDP as equivalently the aggregate of value added (as qualified above) and of final demand.

Other current accounts

A3.17. The *other current accounts* are available only for sectors, because only institutional units are capable of owning goods or assets in their own right, incurring liabilities on their own behalf, receiving or disbursing income etc. The other current accounts show the distribution and redistribution of income among the sectors and its use for final consumption and saving. Those accounts are less widely available; in fact, many countries are only now beginning to compile them. They are nevertheless important because they show how the initial distribution of income from production—compensation of employees and operating surplus—is modified by receipts and payments of property income, taxes and other transfers, and what final consumption and capital formation emerge. Further details are set out below.

Allocation of primary income account

A3.18. The allocation of primary income account adds receipts and payments of property income to the operating surplus and other income received from engaging in production. Property income is the income receivable by the owner of financial asset or a tangible non-produced asset in return for providing funds to or putting the tangible non-produced asset at the disposal of another institutional unit. Examples include interest, dividends and rent on land and sub-soil assets.

II.1.2. Allocation of primary income account		Resource			
Uses		s			
D.4	Property income	6	B.2 <i>Operating surplus a/</i>	5	
D.41	Interest	6			
D.42	Distributed income of corporations	0	D.4	Property income	7
D.422	Withdrawals from income of quasicorporations	0	D.41	Interest	7
D.43	Reinvested earnings on direct foreign investment	0	D.42	Distributed income of corporations	0
D.44	Property income attributed to insurance policyholders	0	D.421	Dividends	0
D.45	Rent	0	D.422	Withdrawals from income of quasicorporations	0
			D.43	Reinvested earnings on direct foreign investment	0
			D.44	Property income attributed to insurance policyholders	0
			D.45	Rent	0
B.5	<i>Balance of primary incomes a/</i>	6			

a/ The opening and the closing balancing item of this account can be expressed in gross or in net terms; the amount presented refers to the net value.

The basic relationship in the allocation of primary income account is:

$$\begin{aligned}
 \text{Balance of primary incomes} &= \text{Operating surplus} \\
 &+ \text{Property income received} \\
 &- \text{Property income paid}
 \end{aligned}$$

where the balance of primary incomes is the balancing item. The balance of primary incomes also includes receipts of compensation of employees in the case of households and receipts of taxes less subsidies on production and imports in the case of government.

A3.19. The sum of the balance of primary incomes of all domestic sectors yields another familiar aggregate, the national income.

Secondary distribution of income account

A3.20. The secondary distribution of income account adds receipts and payments of current transfers to the balance of primary income. A transfer is defined as a transaction in which one institutional unit provides a good, service or asset to another unit without receiving any good, service or asset in return as counterpart. Examples of current transfers received by NPISHs are membership dues, subscriptions, voluntary donations etc. that are intended to cover the costs of the non-market production of NPISHs or to provide the funds out of which they may make current transfers to households.^d

II.2. Secondary distribution of income account		Resource s		
Uses				
D.5	Current taxes on income, wealth etc.	0	B.5 <i>Balance of primary incomes a/</i>	6
D.59	Other current taxes	0		
			D.61 Social contributions	1
D.62	Social benefits other than social transfers in kind	1	D.611 Actual social contributions	0
D.622	Private funded social benefits	0	D.611 Employers' actual social contributions	0
D.623	Unfunded employee social benefits	1	D.61111 Compulsory employers' actual social contributions	0
			D.611 Employees' social contributions	0
D.7	Other current transfers	2	D.61121 Compulsory employees' social contributions	0
D.71	Net non-life insurance premiums	0	D.61122 Voluntary employees' social contributions	0
D.75	Miscellaneous current transfers	2	D.612 Imputed social contributions	1
			D.7 Other current transfers	36
			D.72 Non-life insurance claims	0
			D.75 Miscellaneous current transfers	36
B.6	<i>Disposable income a/</i>	40		

a/ The opening and the closing balancing item of this account can be expressed in gross or in net terms; the amount presented refers

^d Payments of membership dues or subscriptions to market NPIs serving business are treated as payments for services rendered and not as transfers.

A3.21. The basic relationship in the secondary distribution of income account is:

$$\begin{aligned} \textit{Disposable income} &= \text{Balance of primary incomes} \\ &+ \text{Current transfers received} \\ &- \text{Current transfers paid} \end{aligned}$$

where disposable income is the balancing item. Disposable income also includes current taxes received in the case of government and current taxes paid in the case of households and corporations.

A3.22. A sector's disposable income is its income from production, as modified by receipts and payments of property incomes, taxes and transfers. It represents the amount available for current consumption and for saving.

Use of disposable income account

A3.23. The use of disposable income account records the allocation of disposable income between final consumption and saving. The basic relationship in the use of disposable income account is:

$$\begin{aligned} \textit{Saving} &= \text{Disposable income} \\ &- \text{Final consumption expenditure} \end{aligned}$$

where saving is the balancing item.

II.4.1. Use of disposable income account			
Uses			Resources
P.3	Final consumption expenditure	16	B.6 <i>Disposable income a/</i>
P.31	Individual consumption expenditure	16	
D.8	Adjustment for the change in net equity of households on pension funds	0	
B.8	<i>Saving a/</i>	24	

a/ The opening and the closing balancing item of this account can be expressed in gross or in net terms; the amount presented refers

A3.24. The 1993 SNA also includes a pair of accounts, “Redistribution of income in kind account” and “Use of adjusted disposable income account”, that account for in-kind transfers to households from government and NPISH—including that part of government and NPISH final consumption expenditure that can be associated with individuals. The measure of saving derived in the use of adjusted disposable income account is the same as that derived in the use of income account.^e

^e For non-profit institutions serving households, all final consumption expenditure is transferred as social transfers in kind, and actual final consumption equals zero—an appropriate representation of the behaviour of entities devoted to serving households.

Accumulation accounts

A3.25. The *accumulation accounts* are also available only for sectors and they are even less common because of the demands they place on a country's statistical system. Those accounts are flow accounts that record the various causes of changes in sectors' assets, liabilities and net worth; changes in assets are recorded on the left, changes in liabilities and net worth on the right. The same classification of assets is used for both the accumulation accounts and the balance sheets.

A3.26. The basic relationship in each of the accumulation accounts is:

$$\text{Change in assets} = \text{Change in liabilities} + \text{Change in net worth}$$

Each accumulation account groups changes in net worth from a particular source. The capital and financial accounts cover changes in assets, liabilities and net worth that result from transactions—e.g., purchases of equipment or financial assets, borrowing etc. The other changes in volume of assets and revaluation accounts cover changes in assets, liabilities and net worth that result not from transactions but rather from such causes as changes in prices, destruction of assets in natural disasters, discovery of natural assets etc.

Capital account

A3.27. The capital account records transactions in non-financial assets and receipts and payments of capital transfers—i.e., those transfers that are regarded as affecting wealth rather than income by at least one party to the transaction. Examples include gifts of fixed assets.

A3.28. The basic relationship in the capital account is given by:

$$\begin{aligned} \text{Change in net worth due to saving and capital transfers} \\ &= \text{Gross fixed capital formation} \\ &- \text{Consumption of fixed capital} \\ &+ \text{Acquisitions less disposals of other non-financial assets} \\ &+ \text{Net lending} \end{aligned}$$

where net lending is the balancing item. The item “change in net worth due to saving and capital transfers” equals net saving plus capital transfers receivable less capital transfers payable.

III.1. Capital account			Changes in liabilities and net worth		
Changes in assets					
P.51	Gross fixed capital formation	19	B.8n	<i>Saving, net</i>	24
P.511	Acquisitions less disposals of tangible fixed assets	14			
P.5111	Acquisitions of new tangible fixed assets	13	D.9	Capital transfers, receivable	0
P.5112	Acquisitions of existing tangible fixed assets	1	D.92	Investment grants	0
P.5113	Disposals of existing tangible fixed assets	0	D.99	Other capital transfers	0
P.512	Acquisitions less disposals of intangible fixed assets	5			
P.5121	Acquisitions of new intangible fixed assets	10	D.9	Capital transfers, payable	- 3
P.5122	Acquisitions of existing intangible fixed assets	0	D.91	Capital taxes	0
P.5123	Disposals of existing intangible fixed assets	- 5	D.99	Other capital transfers	- 3
P.513	Additions to the value of non-produced non-financial assets	0			
P.5131	Major improvements to non-produced non-financial assets	0			
P.5132	Costs of ownership transfer on non-produced non-financial assets	0			
K.1	Consumption of fixed capital	- 3			
P.52	Changes in inventories	0			
P.53	Acquisitions less disposals of valuables	0			
K.2	Acquisitions less disposals of non-produced non-financial assets	1			
K.21	Acquisitions less disposals of land and other tangible non-produced assets	1			
K.22	Acquisitions less disposals of intangible non-produced assets	0			
B.9	<i>Net lending (+) / net borrowing (-)</i>	4	B.10.1	<i>Changes in net worth due to saving and capital transfers a/</i>	21

a/ "Changes in net worth due to saving and capital transfers" is not a balancing item but corresponds to the total of the right-hand side of the capital account.

Financial account

A3.29. The financial account records net acquisitions of financial assets, such as securities, bank deposits or accounts receivable and net incurrence of liabilities, such as mortgages, securities or accounts payable.

A3.30. The basic relationship in the financial account is:

$$\begin{aligned} \text{Net lending} &= \text{Net acquisition of financial assets} \\ &- \text{Net incurrence of liabilities} \end{aligned}$$

where net lending is the balancing item. Empirically, the estimates of net lending derived in the capital and the financial accounts may differ.

III.2. Financial account					
Changes in assets		Changes in liabilities and net worth			
F	Net acquisition of financial assets	32	F	Net incurrence of liabilities	28
F.2	Currency and deposits	12	F.2	Currency and deposits	0
F.21	Currency	2	F.22	Transferable deposits	0
F.22	Transferable deposits	7	F.23	Other deposits	0
F.23	Other deposits	3	F.3	Securities other than shares	0
F.3	Securities other than shares	12	F.31	Short-term	0
F.31	Short-term	2	F.32	Long-term	0
F.32	Long-term	10	F.4	Loans	24
F.4	Loans	0	F.41	Short-term	17
F.41	Short-term	0	F.42	Long-term	7
F.42	Long-term	0	F.5	Shares and other equity	4
F.5	Shares and other equity	0	F.6	Insurance technical reserves	0
F.6	Insurance technical reserves	0	F.61	Net equity of households on life insurance reserves and on pension funds	0
F.62	Prepayment of premiums and reserves against outstanding claims	0	F.612	Net equity of households on pension funds	0
F.7	Other accounts receivable	8	F.7	Other accounts payable	0
F.71	Trade credits and advances	0	F.71	Trade credits and advances	0
F.79	Other accounts receivable, except trade credits and advances	8	F.79	Other accounts payable, except trade credits and advances	0
			B.9	Net lending(+)/net borrowing(-)	4

Other change in volume of assets account

A3.31. The other change in volume of assets account records changes in assets that result from causes other than transactions or changes in prices. Examples of such changes include discovery or depletion of natural assets, destruction of assets in major disasters, uncompensated seizures and the creation of intangible assets that are constructs of society and its legal and accounting systems. In all cases, what is captured is a change in the *volume* or quantity of the asset held.

A3.32. The basic relationship in the other changes in volume of assets account is:

$$\begin{aligned}
 &\text{Changes in net worth due to other changes in volume of assets} \\
 &= \text{Changes in produced assets} \\
 &+ \text{Changes in non-produced assets} \\
 &+ \text{Changes in financial assets} \\
 &- \text{Changes in liabilities}
 \end{aligned}$$

where the entry for each type of asset is further detailed by the nature of the change—economic appearance, catastrophic losses, changes in classification etc.

A3.33. It should also be noted that this account is the vehicle by which environmental assets and much intellectual property enter the accounting system and the balance sheet.

<i>III.3.1. Other changes in volume of assets account</i>				
Changes in assets			Changes in liabilities and net worth	
AN	Non-financial assets	0	AF Liabilities	0
AN.1	Produced assets	0	K.7 Catastrophic losses	0
K.4	Economic appearance of produced assets	0	K.8 Uncompensated seizures	0
K.7	Catastrophic losses	0	K.10 Other volume changes in financial assets and liabilities n.e.c.	0
K.8	Uncompensated seizures	0	K.12 Changes in classifications and structure	0
K.9	Other volume changes in non-financial assets n.e.c.	0	K.12.1 Changes in sector classification and structure	0
K.12	Changes in classifications and structure	0	K.12.2 Changes in classification of assets and liabilities	0
AN.2	Non-produced assets	0		
K.3	Economic appearance of non-produced assets	0		
K.5	Natural growth of non-cultivated biological resources	0		
K.6	Economic disappearance of non-produced assets	0		
K.7	Catastrophic losses	0		
K.8	Uncompensated seizures	0		
K.9	Other volume changes in non-financial assets n.e.c.	0		
K.12	Changes in classifications and structure	0		
AF	Financial assets	0		
K.7	Catastrophic losses	0		
K.8	Uncompensated seizures	0		
K.10	Other volume changes in financial assets and liabilities n.e.c.	0		
K.12	Changes in classifications and structure	0		
K.12.1	Changes in sector classification and structure	0		
K.12.2	Changes in classification of assets and liabilities	0		
			B.10.2 Changes in net worth due to other changes in volume of assets	0

Revaluation account

A3.34. The revaluation account records holding gains—those changes in the value of assets that reflect pure price changes rather than transactions or other volume changes:

$$\begin{aligned}
 &\text{Changes in net worth due to nominal holding gains/losses} \\
 &= \text{Changes in produced assets} \\
 &+ \text{Changes in non-produced assets} \\
 &+ \text{Changes in financial assets} \\
 &- \text{Changes in liabilities}
 \end{aligned}$$

III.3.2. Revaluation account					
Changes in assets		Changes in liabilities and net worth			
K.11	Nominal holding gains(+)/losses(-) a/:	K.11	Nominal holding gains(-)/losses(+) a/:		
AN	Non-financial assets	8	AF	Liabilities	0
AN.1	Produced assets	5	AF.2	Currency and deposits	0
AN.11	Fixed assets	5	AF.3	Securities other than shares	0
AN.12	Inventories	0	AF.4	Loans	0
AN.13	Valuables	0	AF.5	Shares and other equity	0
AN.2	Non-produced assets	3	AF.6	Insurance technical reserves	0
AN.21	Tangible non-produced assets	3	AF.7	Other accounts payable	0
AN.22	Intangible non-produced assets	0			
AF	Financial assets	1			
AF.2	Currency and deposits	0			
AF.3	Securities other than shares	1			
AF.4	Loans	0			
AF.5	Shares and other equity	1			
AF.6	Insurance technical reserves	0			
AF.7	Other accounts receivable	0			
			B.10.3	Changes in net worth due to nominal holding gains/losses	10

a/ Differences between data on individual items and totals may not be entirely consistent due to rounding errors.

A3.35. The revaluation account is further divided into accounts for nominal holding gains, neutral holding gains and real holding gains. Nominal holding gains are the portion of the change in value of an asset over the accounting period that is not attributable to transactions (or other volume changes) but to changes in the price of the asset over the period. Neutral holding gains reflect changes in the general price level, while real holding gains—the difference between nominal and neutral holding gains—reflect changes in relative prices.

Balance sheets

A3.36. *Balance sheets* also are available only for sectors, although it is possible to compile accounts of non-financial assets for industries. Both opening and closing balance sheets are

presented. The accumulation accounts detail the sources of the difference between the two balance sheets.

A3.37. The basic relationship of the balance sheet is:

$$\text{Assets} = \text{liabilities} + \text{net worth}$$

IV.3. Closing balance sheet a/					
Assets		Liabilities and net worth			
AN	Non-financial assets	349	AF Liabilities	149	
AN.1	Produced assets	264	AF.2	Currency and deposits	38
AN.11	Fixed assets	252	AF.3	Securities other than shares	0
AN.12	Inventories	2	AF.4	Loans	67
AN.13	Valuables	10	AF.5	Shares and other equity	4
AN.2	Non-produced assets	85	AF.6	Insurance technical reserves	5
AN.21	Tangible non-produced assets	85	AF.7	Other accounts payable	35
AN.22	Intangible non-produced assets	0			
AF	Financial assets	205			
AF.2	Currency and deposits	122			
AF.3	Securities other than shares	38			
AF.4	Loans	8			
AF.5	Shares and other equity	23			
AF.6	Insurance technical reserves	4			
AF.7	Other accounts receivable	11			
			B.90	Net worth	406

a/ Differences between data on individual items and totals may not be entirely consistent due to rounding errors.

A3.38. Assets may be financial or non-financial; liabilities are only financial. Non-financial assets may be tangible or intangible, and non-financial assets are grouped into produced assets and non-produced assets. Both opening and closing balance sheets are given.

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ANNEX A4

Glossary of SNA terms

The present glossary is reproduced from the United Nations national accounts questionnaire, 1993 SNA, part 2, supporting booklet (New York, United Nations, September 2001). It is available on the United Nations Statistics Division web site at <http://unstats.un.org/unsd/nationalaccount/english2.pdf> (English) and <http://unstats.un.org/unsd/nationalaccount/nadata.htm> (French). An interactive version of the English glossary is also available at <http://unstats.un.org/unsd/sna1993/glossary.asp>.

Term	Definition	Paragraph(s)
Account	An <i>account</i> is a tool which records, for a given aspect of economic life, (1) the uses and resources or (2) the changes in assets and the changes in liabilities and/or (3) the stock of assets and liabilities existing at a certain time; the transactions accounts include a balancing item which is used to equate the two sides of the accounts (eg, resources and uses) and which is a meaningful measure of economic performance in itself.	2.85 and 2.87
Accrual accounting	<i>Accrual accounting</i> records flows at the time economic value is created, transformed, exchanged, transferred or extinguished; therefore, flows which imply a change of ownership are entered when ownership passes, services are recorded when provided, output is entered at the time products are created and intermediate consumption is recorded when materials and supplies are being used.	3.94
Accumulation accounts	<i>Accumulation accounts</i> are flow accounts that record the acquisition and disposal of financial and non-financial assets and liabilities by institutional units through transactions or as a result of other events, and also holding gains/losses.	1.9 [2.93, 10.1]
Acquisitions	Goods and services are <i>acquired</i> by institutional units when they become the new owners of the goods or when the delivery of services to them is completed.	9.32
Acquisition - time of	The <i>times</i> at which goods and services are <i>acquired</i> are when the change of ownership occurs or the delivery of the services is completed.	9.34
Actual final consumption of general government	<i>Actual final consumption of general government</i> is measured by the value of the collective (as opposed to individual) consumption services provided to the community, or large sections of the community, by general government; it is derived from their final consumption expenditure by subtracting the value of social transfers in kind payable.	9.97 and 9.3
Actual final consumption of households	<i>Actual final consumption of households</i> is the value of the consumption goods acquired by households, whether by purchase in general, or by transfer from government units or NPISHs, and used by them for the satisfaction of their needs and wants; it is derived from their final consumption expenditure by adding the value of social transfers in kind receivable.	9.11 and 9.3 [9.96]
Actual final consumption of NPISHs	<i>NPISHs</i> have no <i>actual final consumption</i> because most of the services provided by NPISHs are individual in nature and, for simplicity, all services provided by NPISHs are treated by convention as social transfers.	9.95 and 9.44
Actual social contributions	<i>Actual social contributions</i> consist of employers' actual social contributions, employees' actual social contributions, and social contributions by self-employed and non-employed persons.	8.67 - 8.70
Additivity	<i>Additivity</i> is a property pertaining to a set of interdependent index numbers related by definition or by accounting constraints under which an aggregate is defined as the sum of its components; additivity requires this identity to be preserved when the values of both an aggregate and its components in some reference period are extrapolated over time using a set of volume index numbers.	16.55
Adjusted disposable income	<i>Adjusted disposable income</i> is derived from the disposable income of an institutional unit or sector by adding the value of the social transfers in kind receivable by that unit or sector and by subtracting the value of the social transfers in kind payable by that unit or sector.	8.24 [8.26]
Aggregates of the System	The <i>aggregates of the System</i> - for example, value added, income, consumption and saving - are composite values which measure the result of the activity of the entire economy considered from a particular point of view; some aggregates may be obtained directly as totals of particular transactions (eg, final consumption, gross fixed capital formation and social contributions) while others may result from summing up balancing items for the institutional sectors (eg, value added, balance of primary incomes, disposable income and saving).	2.169 and 2.170

Term	Definition	Paragraph(s)
Allocation of primary income account	The <i>allocation of primary income account</i> focuses on resident institutional units or sectors in their capacity as recipients of primary incomes rather than as producers whose activities generate primary incomes; it lists two kinds of income under resources: (a) primary incomes already recorded in the generation of income account that are receivable by resident institutional units, and (b) property incomes receivable from the ownership of financial or tangible non-produced assets (mainly land or sub-soil assets).	7.12 and 7.13
Analytical unit	For more refined analysis of the production process, use is made of an <i>analytical unit</i> of production: this unit, which is not always observable, is the unit of homogeneous production, defined as covering no secondary activities.	2.48
Ancillary activity	An <i>ancillary activity</i> is a supporting activity undertaken within an enterprise in order to create the conditions within which the principal or secondary activities can be carried out; ancillary activities generally produce services that are commonly found as inputs into almost any kind of economic activity and the value of an individual ancillary activity's output is likely to be small compared with the other activities of the enterprise (eg. cleaning and maintenance of buildings).	5.9 and 5.10 [15.16]
Ancillary corporation	An <i>ancillary corporation</i> is a subsidiary corporation, wholly owned by a parent corporation, whose productive activities are ancillary in nature: that is, they are strictly confined to providing services to the parent corporation, or other ancillary corporations owned by the same parent corporation.	4.40
Antiques and other art objects	<i>Antiques and other art objects</i> are non-financial, tangible, produced assets that are not used primarily for production or consumption, that are expected to appreciate or at least not to decline in real value, that do not deteriorate over time under normal conditions and that are acquired and held primarily as stores of value; they comprise paintings, sculptures, etc, which are recognised as works of art and antiques.	(AN.132) - Annex to chapter XIII
Assets	<i>Assets</i> are entities that must be owned by some unit, or units, and from which economic benefits are derived by their owner(s) by holding or using them over a period of time.	1.26 [10.2]
Autonomous pension funds	<i>Autonomous pension funds</i> are separate institutional units established for purposes of providing incomes on retirement for specific groups of employees and which are organised, and directed, by private or public employers or jointly by the employers and their employees.	6.141
Balance of payments	The <i>balance of payments</i> is a statistical statement that systematically summarises, for a specific time period, the economic transactions of an economy with the rest of the world.	BPM 13
Balance of primary incomes	The <i>balance of primary incomes</i> is the total value of the primary incomes receivable by an institutional unit or sector less the total of the primary incomes payable.	7.14
Balance sheet	A <i>balance sheet</i> is a statement, drawn up at a particular point in time, of the values of assets owned by an institutional unit or sector and of the financial claims (ie, liabilities) against the owner of those assets.	13.1 [1.11, 2.93, 10.1]
Balancing item	An account is "closed" by introducing a <i>balancing item</i> defined residually as the difference between the two sides of the account; a balancing item typically encapsulates the net result of the activities covered by the account in question and is therefore an economic construct of considerable interest and analytical significance - for example, value added, disposable income, saving, net lending and net worth..	1.3 [3.64]
Barter transactions	<i>Barter transactions</i> involve two parties, with one party providing a good, service or asset other than cash to the other in return for a good, service or asset other than cash.	3.37
Base period	The period that provides the weights for an index is described as the <i>base period</i> .	16.16
Basic price	The <i>basic price</i> is the amount receivable by the producer from the purchaser for a unit of a good or service produced as output minus any tax payable, and plus any subsidy receivable, on that unit as a consequence of its production or sale; it excludes any transport charges invoiced separately by the producer.	6.205, 15.28 [3.82]
Bills	<i>Bills</i> are short-term securities that give the holder (creditor) the unconditional right to receive a stated fixed sum on a specified date.	7.97

Term	Definition	Paragraph(s)
Bonds and debentures	<i>Bonds and debentures</i> are long-term securities that give the holder the unconditional right to one or both of: (a) a fixed or contractually determined variable money income in the form of coupon payments, (b) a stated fixed sum on a specified date or dates when the security is redeemed.	7.100 [12.109]
Taxes paid to obtain business and professional licences	<i>Taxes paid to obtain business and professional licences</i> consist of those taxes paid by enterprises in order to obtain a licence to carry on a particular kind of business or profession; in some circumstances when the payments are not unrequited they should be treated as payments for services rendered.	7.70 [OECD 5210]
Capital account	The <i>capital account</i> records the values of the non-financial assets that are acquired, or disposed of, by resident institutional units by engaging in transactions, and shows the change in net worth due to saving and capital transfers or internal bookkeeping transactions linked to production (changes in inventories and consumption of fixed capital).	10.20 and 1.9
Capital and financial account (balance of payments)	The <i>capital and financial account</i> (balance of payments) refers to: (i) capital transfers, acquisition/disposal of non-produced non-financial assets, and (ii) acquisition/disposal of financial assets and incurrence/repayments of liabilities.	BPM 149
Capital gains	<i>Capital gains</i> See “holding gains”.	
Capital levies	<i>Capital levies</i> consist of taxes on the values of the assets or net worth owned by institutional units levied at irregular, and very infrequent, intervals of time.	10.136
Capital stock - gross	<i>Gross capital stock</i> is the value of all fixed assets still in use at the end of an accounting period, at the actual or estimated current purchasers’ prices for new assets of the same type, irrespective of the age of the assets.	6.199
Capital stock - net	The sum of the written-down values of all the fixed assets still in use at the end of an accounting period is described as the <i>net capital stock</i> .	6.199
Capital taxes	<i>Capital taxes</i> consist of those taxes levied at irregular and very infrequent intervals on the values of the assets or net worth owned by institutional units or on the values of assets transferred between institutional units as a result of legacies, gifts inter vivos (ie, during the donor’s life time) or other transfers; they include capital levies and taxes on capital transfers.	10.136
Capital transfer in cash	A <i>capital transfer in cash</i> consists of the transfer of cash that the first party has raised by disposing of an asset or assets (other than inventories), or that the second party is expected, or required, to use for the acquisition of an asset, or assets (other than inventories).	10.132 [8.31]
Capital transfer in kind	A <i>capital transfer in kind</i> consists of the transfer of ownership of an asset (other than inventories and cash) or the cancellation of a liability by a creditor, without any counterpart being received in return.	10.132 [8.31]
Capital transfers	<i>Capital transfers</i> are transactions in which the ownership of an asset (other than cash and inventories) is transferred from one institutional unit to another, in which cash is transferred to enable the recipient to acquire another asset or in which the funds realised by the disposal of another asset are transferred.	10.29 [3.22, 8.3]
Capital transfers - other	<i>Other capital transfers</i> consist of all capital transfers except capital taxes and investment grants.	10.139
Car registration taxes	<i>Car registration taxes</i> are payments made periodically by car owners to government for the right to use the vehicle.	[7.70]
Cash accounting	<i>Cash accounting</i> records only cash payments/receipts and records them at the times these payments/receipts occur.	3.92
Cash transfer	A <i>cash transfer</i> consists of the payment of currency or transferable deposit by one unit to another without any counterpart (some non-cash transfers, such as non-cash international aid, are treated as cash transfers).	8.27

Term	Definition	Paragraph(s)
Catastrophic losses	The volume changes recorded as <i>catastrophic losses</i> in the “other changes in the volume of assets account” are unanticipated losses resulting from large scale, discrete, and recognisable events that may destroy assets within any of the categories of assets.	12.35
Central bank	A <i>central bank</i> is the public financial corporation which is a monetary authority: that is, which issues banknotes and sometimes coins and may hold all or part of the international reserves of the country.	4.86
Central government	The political authority of <i>central government</i> extends over the entire territory of the country; central government has the authority to impose taxes on all resident and non-resident units engaged in economic activities within the country.	4.118
Central Product Classification (CPC)	The <i>Central Product Classification (CPC)</i> is a classification based on the physical characteristics of goods or on the nature of the services rendered.	5.44
Centre of economic interest	An institutional unit is said to have a <i>centre of economic interest</i> within a country when there exists some location within the economic territory of the country on, or from, which it engages, and intends to continue to engage, in economic activities and transactions on a significant scale, either indefinitely or over a finite but long period of time.	14.12 [4.15]
Chain indices	<i>Chain indices</i> are obtained by linking price (or volume) indices for consecutive periods by using weighting patterns appropriate to those periods.	16.41
Change in real national net worth	The <i>change in real national net worth</i> is the sum of changes in net worth of all resident institutional sectors less the neutral holding gains/losses (that is, in proportion to the general price level); it is also equal to the sum of saving and capital transfers, other changes in volume of assets and real holding gains or losses.	2.186
Changes in inventories (including work-in-progress)	<i>Changes in inventories (including work-in-progress)</i> are measured by the value of the entries into inventories less the value of withdrawals and the value of any recurrent losses of goods held in inventories.	10.28
Changes in net worth	<i>Changes in net worth</i> are equal to changes in assets less changes in liabilities	2.148
C.i.f. price	The <i>c.i.f. price</i> (i.e. cost, insurance and freight price) is the price of a good delivered at the frontier of the importing country, including any insurance and freight charges incurred to that point, or the price of a service delivered to a resident, before the payment of any import duties or other taxes on imports or trade and transport margins within the country.	15.35 [14.40]
Classification of individual consumption by purpose (COICOP)	The <i>classification of individual consumption by purpose (COICOP)</i> is a classification used to identify the objectives of both individual consumption expenditure and actual individual consumption.	18.7
Classification of outlays of producers by purpose (COPP)	The <i>classification of outlays of producers by purpose (COPP)</i> is a classification used to identify the purposes of expenditures by producers (i.e. intermediate consumption, compensation of employees, other taxes less subsidies on production, consumption of fixed capital and gross fixed capital formation).	18.13
Classification of the functions of government (COFOG)	The <i>classification of the functions of government (COFOG)</i> is a classification used to identify the socio-economic objectives of current transactions, capital outlays and acquisition of financial assets by general government and its sub-sectors.	18.9
Classification of the purposes of non-profit institutions (COPNI)	The <i>classification of the purposes of non-profit institutions (COPNI)</i> is a classification used to identify the socio-economic objectives of current transactions, capital outlays and acquisition of financial assets by non-profit institutions serving households.	18.12
Coal, oil and natural gas reserves	<i>Coal, oil and natural gas reserves</i> consist of proven reserves of anthracite, bituminous and brown coal deposits and of petroleum and natural gas reserves and fields.	(AN.2121) - Annex to chapter XIII
Coefficient table	A <i>coefficient</i> (input-output) <i>table</i> records the amount of each product used as input per unit of output of the various products.	15.175

Term	Definition	Paragraph(s)
COFOG (classification of the functions of government)	<i>COFOG (classification of the functions of government)</i> is a classification used to identify the socio-economic objectives of current transactions, capital outlays and acquisition of financial assets by general government and its sub-sectors.	18.9
COICOP (classification of individual consumption by purpose)	<i>COICOP (classification of individual consumption by purpose)</i> is a classification used to identify the objectives of both individual consumption expenditure and actual individual consumption.	18.7
Collective consumption service	A <i>collective consumption service</i> is a service provided by general government simultaneously to all members of the community or to all members of a particular section of the community, such as all households living in a particular region.	9.43
Compensation of employees	<i>Compensation of employees</i> is the total remuneration, in cash or in kind, payable by enterprises to employees in return for work done by the latter during the accounting period.	7.21 [7.31]
Computer software	<i>Computer software</i> consists of computer programs, program descriptions and supporting materials for both systems and applications software.	(AN.1122) - Annex to chapter XIII
Consolidation	<i>Consolidation</i> involves the elimination of those transactions or debtor/creditor relationships which occur between two transactors belonging to the same institutional sector or sub-sector.	3.121 [11.52]
Constant prices	<i>Constant prices</i> are obtained by directly factoring changes over time in the values of flows of goods and services into two components reflecting changes in the prices of the goods and services concerned and changes in their volumes (i.e. changes in "constant price terms").	16.2
Consumer durables	<i>Consumer durables</i> are durable goods acquired by households for final consumption (i.e. those that are not used by households as stores of value or by unincorporated enterprises owned by households for purposes of production); they may be used for purposes of consumption repeatedly or continuously over a period of a year or more.	(AN.m) - Annex to chapter XIII and 9.38
Consumption	<i>Consumption</i> is an activity in which institutional units use up goods or services; consumption can be either intermediate or final.	1.49
Consumption good or service	A <i>consumption good or service</i> is one that is used (without further transformation in production) by households, NPISHs or government units for the direct satisfaction of individual needs or wants or the collective needs of members of the community.	9.41
Consumption of fixed capital	<i>Consumption of fixed capital</i> represents the reduction in the value of the fixed assets used in production during the accounting period resulting from physical deterioration, normal obsolescence or normal accidental damage.	10.27 [6.179, 10.118]
Contingent assets	<i>Contingent assets</i> arise from contractual financial arrangements between institutional units which do not give rise to unconditional requirements either to make payments or to provide other objects of value; often the arrangements themselves do not have transferable economic value; the principal characteristic of contingencies is that one or more conditions must be fulfilled before a financial transaction takes place.	11.25
Control of a corporation	<i>Control of a corporation</i> occurs when a single institutional unit owning more than a half of the shares, or equity, of a corporation is able to control its policy and operations by outvoting all other shareholders, if necessary; similarly, a small, organised group of shareholders whose combined ownership of shares exceeds 50 per cent of the total is able to control the corporation by acting in concert.	4.27
COPNI (classification of the purposes of non-profit institutions)	<i>COPNI (classification of the purposes of non-profit institutions)</i> is a classification used to identify the socio-economic objectives of current transactions, capital outlays and acquisition of financial assets by non-profit institutions serving households.	18.12
COPP (classification of outlays of producers by purpose)	<i>COPP (classification of outlays of producers by purpose)</i> is a classification used to identify the purposes of expenditures by producers (i.e. intermediate consumption, compensation of employees, other taxes less subsidies on production, consumption of fixed capital and gross fixed capital formation).	18.13
Corporation	A <i>corporation</i> is a legal entity, created for the purpose of producing goods or services for the market, that may be a source of profit or other financial gain to its owner(s); it is collectively owned by shareholders who have the authority to appoint directors responsible for its general management.	4.23 [4.18]

Term	Definition	Paragraph(s)
CPC (Central Product Classification)	The <i>CPC (Central Product Classification)</i> is a classification based on the physical characteristics of goods or on the nature of the services rendered.	5.44
Cultivated assets	<i>Cultivated assets</i> are livestock for breeding (including fish and poultry), dairy, draught, etc. and vineyards, orchards and other plantations of trees yielding repeat products that are under the direct control, responsibility and management of institutional units.	(AN.1114) - Annex to chapter XIII [10.83]
Currency	<i>Currency</i> comprises those notes and coins in circulation that are commonly used to make payments.	11.70, (AF.21) - Annex to chapter XIII
Currency and deposits	<i>Currency and deposits</i> are financial assets that are used to make payments or that may be included in money, broadly defined, consisting of currency, transferable deposits and other deposits.	(AF.2) - Annex to chapter XIII
Current account (balance of payments)	The <i>current account (balance of payments)</i> refers to goods and services, income, and current transfers.	BPM 149
Current accounts	<i>Current accounts</i> record the production of goods and services, the generation of incomes by production, the subsequent distribution and redistribution of incomes among institutional units, and the use of incomes for purposes of consumption or saving.	1.5
Current cost accounting	<i>Current cost accounting</i> is a valuation method whereby assets and goods used in production are valued at their actual or estimated current market prices at the time the production takes place (it is sometimes described as “replacement cost accounting”).	1.60
Current external balance	The <i>current external balance</i> is the balancing item in the external account of primary income and current transfers.	Table 14.1 V.II [2.167]
Current international cooperation	<i>Current international cooperation</i> consists of current transfers in cash or in kind between the governments of different countries or between governments and international organisations.	8.92
Current taxes on capital	<i>Current taxes on capital</i> consist of taxes that are payable periodically, usually annually, on the property or net wealth of institutional units, excluding taxes on land or other assets owned or rented by enterprises and used by them for production.	8.53 [OECD 4100, OECD 4200, OECD 4600]
Current taxes on income, wealth, etc	Most <i>current taxes on income, wealth, etc</i> consist of taxes on the incomes of households or profits of corporations and taxes on wealth that are payable regularly every tax period (as distinct from capital taxes levied infrequently).	8.6
Current taxes on land and buildings	<i>Current taxes on land and buildings</i> consist of taxes payable periodically, in most cases annually, on the use or ownership of land or buildings by owners (including owner-occupiers of dwellings), tenants or both, excluding taxes on land or buildings rented or owned by enterprises and used by them in production.	8.53 [OECD 4100]
Current taxes on net wealth	<i>Current taxes on net wealth</i> consist of taxes payable periodically, in most cases annually, on the value of land or fixed assets less any debt incurred on those assets, excluding taxes on assets owned by enterprises and used by them in production.	8.53 [OECD 4200]
Current taxes on other assets	<i>Current taxes on other assets</i> include taxes payable periodically, usually annually, on assets such as jewellery or other external signs of wealth.	8.53 [OECD 4600]
Current transfers	<i>Current transfers</i> consist of all transfers that are not transfers of capital; they directly affect the level of disposable income and should influence the consumption of goods or services.	8.32 [3.22, 8.3, 10.133]
Current transfers - fines and penalties	<i>Fines and penalties</i> imposed on institutional units by courts of law or quasi-judicial bodies are treated as compulsory <i>current transfers</i> .	8.96
Current transfers - lotteries and gambling	<i>Current transfers - lotteries and gambling</i> consist of the amounts paid out to the winners.	8.97
Current transfers - payments of compensation	<i>Payments of compensation</i> consist of <i>current transfers</i> paid by institutional units to other institutional units in compensation for injury to persons or damage to property caused by the former excluding payments of non-life insurance claims.	8.98

Term	Definition	Paragraph(s)
Current transfers between households	<i>Current transfers between households</i> consist of all current transfers in cash or in kind made, or received, by resident households to or from other resident or non-resident households.	8.95
Current transfers to NPISHs	Most <i>current transfers to NPISHs</i> consist of cash transfers received by NPISHs from other resident or non-resident institutional units in the form of membership dues, subscriptions, voluntary donations, etc. whether made on a regular or occasional basis.	8.94
Current transfers within general government	<i>Current transfers within general government</i> consist of current transfers between different government units or different sub-sectors of general government.	8.90
Debt/bond swaps	<i>Debt/bond swaps</i> consist of the exchange of an existing debt instrument (such as a loan), usually at a discount, for another form of debt instrument (such as a bond).	BPM 536
Debt/equity swaps	<i>Debt/equity swaps</i> consist of the exchange, usually at a discount, of bank claims on, or other debt instruments of, debtors for investors' equity investments.	BPM 539
Debt defeasance	<i>Debt defeasance</i> allows a debtor (whose debts are in the form generally of securities other than shares and loans) to remove certain liabilities from the balance sheet by pairing irrevocably assets of equal value to the liabilities.	11.24
Debt forgiveness	<i>Debt forgiveness</i> occurs when a debtor and creditor become parties to a bilateral agreement that a financial claim no longer exists.	11.23 [BPM 532]
Debt refinancing	<i>Debt refinancing</i> is the conversion of an original debt, including any arrears, into a new loan.	BPM 545
Debt rescheduling	<i>Debt rescheduling</i> is the formal deferment of debt service payments with new and extended maturities applying to the deferred amounts.	BPM 545
Deductible VAT	<i>Deductible VAT</i> is the amount of VAT payable on purchases of goods or services intended for intermediate consumption, gross fixed capital formation or for resale which a producer is permitted to deduct from his own VAT liability to the government in respect of VAT invoiced to his customers.	6.209
Deep-discount bonds	<i>Deep-discount bonds</i> are bonds under which periodic cash flows are made that cover some of the interest liability during the life of the instrument but the amount is substantially below market interest.	11.77
Defined benefit pension plans	<i>Defined benefit pension plans</i> are those in which the level of pension benefits promised to participating employees is guaranteed; benefits are related by some formula to participants' length of service and salary and are not totally dependent on either the participants' contributions or the assets in the fund.	13.78
Demonetisation (of gold)	If authorities release monetary gold from their holdings for non-monetary purposes i.e. for sale to private holders or users, they are deemed to have <i>demonetised gold</i> .	11.65
Depletion of natural economic assets	The <i>depletion of natural economic assets</i> is the reduction in the value of deposits of subsoil assets, natural forests, fishstocks in the open seas and other non-cultivated biological resources as a result of the physical removal and using up of the assets.	12.29 and 12.30
Deposit money corporations	<i>Deposit money corporations</i> consist of resident depository corporations and quasi-corporations which have any liabilities in the form of deposits payable on demand, transferable by cheque or otherwise usable for making payments.	4.93
Deposits - other	In the financial accounts, the item <i>other deposits</i> includes all claims, other than transferable deposits, on the central bank, other depository institutions, government units and, in some cases, other institutional units that are represented by evidence of deposit.	11.72, (AF.29) - Annex to chapter XIII
Depreciation	<i>Depreciation</i> as usually calculated in business accounts is a method of allocating the costs of past expenditures on fixed assets over subsequent accounting periods; note that the depreciation methods favoured in business accounting and those prescribed by tax authorities almost invariably deviate from the concept of consumption of fixed capital employed in the SNA and so the term "consumption of fixed capital" is used in the SNA to distinguish it from "depreciation" as typically measured in business accounts.	1.62, 3.77 and 6.183

Term	Definition	Paragraph(s)
Disposable income	<i>Disposable income</i> is derived from the balance of primary incomes of an institutional unit or sector by adding all current transfers, except social transfers in kind, receivable by that unit or sector and subtracting all current transfers, except social transfers in kind, payable by that unit or sector.	8.11
Disposals	<i>Disposals</i> of assets (inventories, fixed assets or land or other non-produced assets) by institutional units occur when one of those units sells any of the assets to another institutional unit.	[9.32]
Distributed income of corporations	The <i>distributed income of corporations</i> consists of dividends plus withdrawals from income of quasi-corporations.	7.112 - 7.118
Distribution and use of income accounts	The <i>distribution and use of income accounts</i> consist of a set of articulated accounts showing how incomes are: (a) generated by production; (b) along with property income, distributed to institutional units with claims on the value added created by production; (c) redistributed among institutional units, mainly by government units through social security contributions and benefits and taxes; and (d) eventually used by households, government units or non-profit institutions serving households (NPISHs) for purposes of final consumption or saving.	1.7 and Table 2.8
Distributive transactions	<i>Distributive transactions</i> consist of transactions by which the value added generated by production is distributed to labour, capital and government and of transactions involving the redistribution of income and wealth (taxes on income and wealth and other transfers).	2.31
Dividends	<i>Dividends</i> are a form of property income to which shareholders become entitled, once declared, as a result of placing funds at the disposal of corporations.	7.113
Domestic output	<i>Domestic output</i> is output produced by resident enterprises.	
Double deflation	<i>Double deflation</i> is a method whereby gross value added is measured at constant prices by subtracting intermediate consumption at constant prices from output at constant prices; this method is feasible only for constant price estimates which are additive, such as those calculated using a Laspeyres' formula (either fixed-base or for estimates expressed in the previous year's prices).	16.5
Due-for-payment recording	<i>Due-for-payment recording</i> is an accounting method showing flows which give rise to cash payments at the latest times they can be paid without incurring additional charges or penalties and, in addition to these, actual cash payments at the moments they occur; the period of time (if any) between the moment a payment becomes due and the moment it is actually made is bridged by recording a receivable or a payable in the financial accounts (see also "Accrual accounting").	3.93
Durable good	A <i>durable good</i> is one which may be used repeatedly or continuously over a period of more than a year, assuming a normal or average rate of physical usage.	9.38
Dwellings	<i>Dwellings</i> are buildings that are used entirely or primarily as residences, including any associated structures, such as garages, and all permanent fixtures customarily installed in residences; movable structures, such as caravans, used as principal residences of households are included.	(AN.1111) - Annex to chapter XIII
Economic assets	<i>Economic assets</i> are entities over which ownership rights are enforced by institutional units, individually or collectively, and from which economic benefits may be derived by their owners by holding them, or using them, over a period of time.	10.2 [11.16]
Economic flows	<i>Economic flows</i> reflect the creation, transformation, exchange, transfer or extinction of economic value; they involve changes in the volume, composition, or value of an institutional unit's assets and liabilities.	3.9
Economic interest - centre of	An institutional unit is said to have a <i>centre of economic interest</i> within a country when there exists some location within the economic territory of the country on, or from, which it engages, and intends to continue to engage, in economic activities and transactions on a significant scale, either indefinitely or over a finite but long period of time.	14.12 [4.15]
Economic production	<i>Economic production</i> is an activity carried out under the control and responsibility of an institutional unit that uses inputs of labour, capital, and goods and services to produce outputs of goods or services.	6.15

Term	Definition	Paragraph(s)
Economic territory (of a country)	The <i>economic territory of a country</i> consists of the geographic territory administered by a government within which persons, goods, and capital circulate freely.	14.9
Economic territory (of an international organisation)	The <i>economic territory of an international organisation</i> consists of the territorial enclave, or enclaves, over which it has jurisdiction; these consist of clearly demarcated areas of land or structures which the international organisation owns or rents and which it uses for the purposes for which the organisation was created by formal agreement with the country, or countries, in which the enclave or enclaves are physically located.	14.10
Economically active persons	<i>Economically active persons</i> are persons engaged in production included within the boundary of production of the SNA.	6.22
Economically significant prices	<i>Prices</i> are said to be <i>economically significant</i> when they have a significant influence on the amounts the producers are willing to supply and on the amounts purchasers wish to buy.	6.45 [4.58]
Employee	An <i>employee</i> is a person who enters an agreement, which may be formal or informal, with an enterprise to work for the enterprise in return for remuneration in cash or in kind.	7.23
Employees' social contributions	<i>Employees' social contributions</i> are the amounts payable by employees to social security funds and private funded social insurance schemes.	8.69
Employers	<i>Employers</i> are self-employed persons with paid employees.	7.25
Employers' actual social contributions	<i>Employers' actual social contributions</i> are the amounts payable by employers for the benefit of their employees to social security funds, insurance enterprises, autonomous pension funds or other institutional units responsible for the administration and management of social insurance schemes.	7.44 [8.67]
Employers' imputed social contributions	<i>Employers' imputed social contributions</i> are equal in value to the amount of social contributions that would be needed to secure the de facto entitlements to the social benefits they accumulate; they arise only in cases where social benefits are provided by employers directly to their employees, former employees or dependants out of their own resources without involving an insurance enterprise or autonomous pension fund, and without creating a special fund or segregated reserve for the purpose.	7.45
Employers' social contributions	<i>Employers' social contributions</i> are payments by employers which are intended to secure for their employees the entitlement to social benefits should certain events occur, or certain circumstances exist, that may adversely affect their employees' income or welfare - sickness, accidents, redundancy, retirement, etc.	7.43
Entertainment, literary or artistic originals	<i>Entertainment, literary or artistic originals</i> are the original films, sound recordings, manuscripts, tapes, models, etc, on which drama performances, radio and television programming, musical performances, sporting events, literary and artistic output, etc, are recorded or embodied.	(AN.1123) - Annex to chapter XIII
Entrepreneurial income	The <i>entrepreneurial income</i> for a corporation, quasi-corporation, or institutional unit owning an unincorporated enterprise engaged in market production is its operating surplus or mixed income plus property income receivable on the financial or other assets owned by the enterprise, minus interest payable on the liabilities of the enterprise and rents payable on land or other tangible non-produced assets rented by the enterprise.	7.18
Establishment	An <i>establishment</i> is an enterprise, or part of an enterprise, that is situated in a single location and in which only a single (non-ancillary) productive activity is carried out or in which the principal productive activity accounts for most of the value added.	5.21, 6.80
Excise duties	<i>Excise duties</i> consist of special taxes levied on specific kinds of goods, typically alcoholic beverages, tobacco and fuels; they may be imposed at any stage of production or distribution and are usually assessed by reference to the weight or strength or quantity of the product.	7.69 and OECD 5121
Existing fixed asset	An <i>existing fixed asset</i> is one that has already been acquired by at least one resident user, or produced on own account, and whose value has, therefore, already been included in the gross fixed capital formation of at least one user at some earlier point in time in the current or some previous accounting period.	10.39

Term	Definition	Paragraph(s)
Existing good	An <i>existing good</i> is a good which has already been disposed of to a user by the unit that produced or imported it, either in the current or a previous period.	9.31
Expenditure taxes	<i>Expenditure taxes</i> are taxes payable on the total expenditures of persons or households instead of on their incomes; they are part of “miscellaneous current taxes”.	8.54 [OECD 6000]
Expenditures	<i>Expenditures</i> are the values of the amounts that buyers pay, or agree to pay, to sellers in exchange for goods or services that sellers provide to them or to other institutional units designated by the buyers.	9.22
Export duties	<i>Export duties</i> consist of general or specific taxes on goods or services that become payable when the goods leave the economic territory or when the services are delivered to non-residents; profits of export monopolies and taxes resulting from multiple exchange rates are excluded.	7.68 [OECD 5124]
Export subsidies	<i>Export subsidies</i> consist of all subsidies on goods and services that become payable to resident producers when the goods leave the economic territory or when the services are delivered to non-resident units; they include direct subsidies on exports, losses of government trading enterprises in respect of trade with non-residents, and subsidies resulting from multiple exchange rates.	7.76
Export taxes	<i>Export taxes</i> are taxes on goods or services that become payable when the goods leave the economic territory or when the services are delivered to non-residents; they include export duties, profits of export monopolies and taxes resulting from multiple exchange rates.	7.68 [15.47]
Exports of goods	<i>Exports of goods</i> consist of exports of the following items from residents to non-residents, generally with a change of ownership being involved: general merchandise, goods for processing, goods procured in domestic ports by non-resident carriers, and non-monetary gold.	BPM 153 - 157 and BPM 195 - 202 [14.91]
Exports of services	<i>Exports of services</i> consist of the following services provided by residents to non-residents: transportation; travel; communications; construction; insurance; financial; computer and information; royalties and licence fees; other business services; personal, cultural, and recreational services; and government services n.i.e.	BPM 158 - 168 and BPM 230 - 266
External assets and liabilities account	The <i>external assets and liabilities account</i> reflects the level and composition of the stock of external financial assets and liabilities of the economy that result from the external transactions accounts and accumulation accounts.	14.156
External balance of goods and services	The <i>external balance of goods and services</i> is the value of exports of goods and services less imports of goods and services.	2.166 and Table 2.3 V.I
Externalities	<i>Externalities</i> are changes in the condition or circumstances of institutional units caused by the economic actions of other units without the consent of the former.	[3.51]
Factor cost	Gross value added at <i>factor cost</i> is not a concept used explicitly in the System but it can easily be derived by subtracting the value of any taxes, less subsidies, on production payable out of gross value added.	6.229
Factor reversal test	The <i>factor reversal test</i> requires that multiplying a price index and a volume index of the same type should give the same proportionate change in the current values (eg, the “Fisher Ideal” price and volume indexes satisfy this test, unlike either the Paasche or Laspeyres indexes).	16.24
FIFO (first-in-first-out)	<i>FIFO (first-in-first-out)</i> is an inventory valuation method based on the assumption that goods are withdrawn from inventories in the same order as they entered.	6.70
Final consumption	<i>Final consumption</i> consists of goods and services used up by individual households or the community to satisfy their individual or collective needs or wants.	1.49
Final consumption expenditure of government	<i>Government final consumption expenditure</i> consists of expenditure, including imputed expenditure, incurred by general government on both individual consumption goods and services and collective consumption services.	9.94

Term	Definition	Paragraph(s)
Final consumption expenditure of households	<i>Household final consumption expenditure</i> consists of the expenditure, including imputed expenditure, incurred by resident households on individual consumption goods and services, including those sold at prices that are not economically significant.	9.94
Final consumption expenditure of NPISHs	<i>Final consumption expenditure of NPISHs</i> consists of the expenditure, including imputed expenditure, incurred by resident NPISHs on individual consumption goods and services.	9.94
Final use quadrant	The <i>final use quadrant</i> (of the “use table” in an input-output system) shows exports, final consumption expenditure and gross capital formation at purchasers’ prices in the columns each classified by products in the rows.	15.73
Financial account	The <i>financial account</i> records the net acquisition of financial assets and net incurrence of liabilities for all institutional sectors by type of financial asset.	11.103 [1.9]
Financial auxiliaries	The <i>financial auxiliaries</i> sub-sector consists of all resident corporations and quasi-corporations engaged primarily in activities closely related to financial intermediation but which do not themselves perform an intermediation role.	4.96
Financial claims	<i>Financial claims</i> and obligations arise out of contractual relationships between pairs of institutional units; a financial claim: (a) entitles a creditor to receive a payment, or payments, from a debtor in circumstances specified in a contract between them; or (b) specifies between the two parties certain rights or obligations, the nature of which requires them to be treated as financial.	11.17 [10.4, 11.18]
Financial corporations	The <i>financial corporations</i> sector consists of all resident corporations or quasi-corporations principally engaged in financial intermediation or in auxiliary financial activities which are closely related to financial intermediation.	4.77 [2.20]
Financial enterprises	<i>Financial enterprises</i> are enterprises that are principally engaged in financial intermediation or in auxiliary financial activities which are closely related to financial intermediation.	4.79
Financial intermediaries	<i>Financial intermediaries</i> are units which incur liabilities on their own account on financial markets by borrowing funds which they lend on different terms and conditions to other institutional units.	6.121
Financial intermediation	<i>Financial intermediation</i> is a productive activity in which an institutional unit incurs liabilities on its own account for the purpose of acquiring financial assets by engaging in financial transactions on the market.	4.78
Financial intermediation services indirectly measured (FISIM)	<i>Financial intermediation services indirectly measured (FISIM)</i> is an indirect measure of the value of financial intermediation services provided but for which financial institutions do not charge explicitly.	6.124
Financial lease	A <i>financial lease</i> is a contract between lessor and lessee whereby the lessor purchases a good that is put at the disposal of the lessee and the lessee pays rentals that enable the lessor, over the period of the contract, to cover all, or virtually all, costs, including interest.	13.23 [6.118, 7.107, 10.44]
Financial transactions	<i>Financial transactions</i> between institutional units and between institutional units and the rest of the world cover all transactions involving change of ownership of financial assets, including the creation and liquidation of financial claims.	11.13
Finished goods - inventories	<i>Inventories of finished goods</i> consist of goods that are ready for sale or shipment by the producer but which are still held by the producer.	(AN.123) - Annex to chapter XIII
First-in-first-out (FIFO)	<i>First-in-first-out (FIFO)</i> is an inventory valuation method based on the assumption that goods are withdrawn from inventories in the same order as they entered.	6.70
Fisher’s Ideal Index (price)	<i>Fisher’s Ideal price index</i> is the geometric mean of the Laspeyres and Paasche price indices.	16.24
Fisher’s Ideal Index (volume)	<i>Fisher’s Ideal volume index</i> is the geometric mean of the Laspeyres and Paasche volume indices.	16.24

Term	Definition	Paragraph(s)
FISIM (financial intermediation services indirectly measured)	<i>FISIM (financial intermediation services indirectly measured)</i> is an indirect measure of the value of financial intermediation services provided but for which financial institutions do not charge explicitly.	6.124
Fixed asset - existing	An <i>existing fixed asset</i> is one which has already been acquired by at least one resident user, or produced on own account, and whose value has, therefore, already been included in the gross fixed capital formation of at least one user at some earlier point in time in the current or some previous accounting period.	10.39
Fixed assets	<i>Fixed assets</i> are tangible or intangible assets produced as outputs from processes of production that are themselves used repeatedly or continuously in other processes of production for more than one year.	10.33 [1.49, 10.7, 10.26, 13.15, (AN.11) - Annex to chapter XIII]
Flows - economic	<i>Economic flows</i> reflect the creation, transformation, exchange, transfer or extinction of economic value; they involve changes in the volume, composition, or value of an institutional unit's assets and liabilities.	3.9
F.o.b. price	The <i>f.o.b. price</i> (free on board price) is the c.i.f. price less the costs of transportation and insurance charges, between the customs frontier of the exporting (importing) country and that of the importing (exporting) country.	14.40 [15.36]
Foreign assets	<i>Foreign assets</i> consist mainly of financial claims over non-resident institutional units.	12.113
Foreign controlled corporations (non-financial and financial)	<i>Foreign controlled corporations</i> (non-financial and financial) consist of all resident corporations and quasi-corporations that are controlled by non-resident institutional units.	4.76 and 4.84
Foreign direct investment	<i>Foreign direct investment</i> is the category of international investment that reflects the objective of a resident entity in one economy to obtain a lasting interest in an enterprise resident in another economy; foreign direct investment is defined as ownership of 10 per cent or more of the ordinary shares or voting power (for an incorporated enterprise) or the equivalent (for an unincorporated enterprise).	14.151 [Table 11.2, BPM 359 and 362]
Foreign direct investment enterprise	A <i>foreign direct investment enterprise</i> is an incorporated or unincorporated enterprise in which a direct investor resident in another economy owns 10 per cent or more of the ordinary shares or voting power (for an incorporated enterprise) or the equivalent (for an unincorporated enterprise).	14.152, BPM 362 [7.119]
Full-time equivalent employment	<i>Full-time equivalent employment</i> is the number of full-time equivalent jobs, defined as total hours worked divided by average annual hours worked in full-time jobs.	17.14 [15.102, 17.28]
Function	The concept of purpose, or <i>function</i> , relates to the type of need a transaction or group of transactions aims to satisfy or the kind of objective it pursues.	2.50
Functional classifications	<i>Functional classifications</i> provide a means of classifying, by purpose or socio-economic objective, certain transactions of producers and of three institutional sectors - namely households, general government and non-profit institutions serving households (NPISH)s.	18.1
GDP - expenditure based	<i>Expenditure-based GDP</i> is total final expenditures at purchasers' prices (including the f.o.b. value of exports of goods and services), less the f.o.b. value of imports of goods and services.	6.235
GDP - income based	<i>Income-based GDP</i> is compensation of employees, plus taxes less subsidies on production and imports, plus gross mixed income, plus gross operating surplus.	2.222
GDP - output based	<i>Output-based GDP</i> is the sum of the gross values added of all resident producers at producers' prices, plus taxes less subsidies on imports, plus all non-deductible VAT (or similar taxes).	6.235 - 6.237
GDP at market prices	<i>GDP at market prices</i> is the sum of the gross values added of all resident producers at producers' prices, plus taxes less subsidies on imports, plus all non-deductible VAT (or similar taxes).	6.235 - 6.237

Term	Definition	Paragraph(s)
General government	The <i>general government</i> sector consists of the totality of institutional units which, in addition to fulfilling their political responsibilities and their role of economic regulation, produce principally non-market services (possibly goods) for individual or collective consumption and redistribute income and wealth.	2.20
General sales taxes	<i>General sales taxes</i> consist of all general taxes levied at one stage only (e.g. manufacturing or wholesale or retail) plus multi-stage cumulative taxes (also known as cascade taxes) where tax is levied each time a transaction takes place without any deduction for tax paid on inputs.	OECD 5112 and 5113 [7.69]
Generation of income account	The <i>generation of income account</i> shows the types of primary incomes and the sectors, sub-sectors or industries in which the primary incomes originate, as distinct from the sectors or sub-sectors destined to receive such incomes.	7.3
Geometric depreciation	<i>Geometric depreciation</i> is a depreciation profile based on the efficiency and rentals on a fixed asset declining at a constant geometric rate from period to period.	6.195
GNI (gross national income)	<i>GNI (gross national income)</i> is GDP less net taxes on production and imports, less compensation of employees less property income payable to the rest of the world plus the corresponding items receivable from the rest of the world (in other words, GDP less primary incomes payable to non-resident units plus primary incomes receivable from non-resident units); an alternative approach to measuring GNI at market prices is as the aggregate value of the balances of gross primary incomes for all sectors; (note that GNI is identical to gross national product (GNP) as previously used in national accounts generally).	2.181 and 7.16 and Table 7.2 [2.181]
Goods	<i>Goods</i> are physical objects for which a demand exists, over which ownership rights can be established and whose ownership can be transferred from one institutional unit to another by engaging in transactions on markets.	6.7
Goods and services account	The <i>goods and services account</i> shows for the economy as a whole and for groups of products, the total resources in terms of output and imports, and the uses of goods and services in terms of intermediate consumption, final consumption, gross capital formation and exports.	15.5
Goods for resale - inventories	<i>Inventories of goods for resale</i> are goods acquired by enterprises, such as wholesalers and retailers, for the purpose of reselling them without further processing (that is, not transformed other than by presenting them in ways that are attractive to the customer).	(AN.124) - Annex to chapter XIII [10.113]
Goods on consignment	<i>Goods on consignment</i> are goods intended for sale in another country but which have not actually been sold when they cross the frontier.	BPM 127
Government final consumption expenditure	<i>Government final consumption expenditure</i> consists of expenditure, including imputed expenditure, incurred by general government on both individual consumption goods and services and collective consumption services.	9.94
Government units	<i>Government units</i> are unique kinds of legal entities established by political processes which have legislative, judicial or executive authority over other institutional units within a given area.	4.104 [4.19]
Gross	The term " <i>gross</i> " is a common means of referring to values before deducting consumption of fixed capital (generally used as in "gross capital stock" or "gross domestic product").	6.201
Gross adjusted disposable income	<i>Gross adjusted disposable income</i> is derived from the gross disposable income of an institutional unit or sector by adding the value of the social transfers in kind receivable by that unit or sector and subtracting the value of the social transfers in kind payable by that unit or sector.	8.24
Gross capital formation	<i>Gross capital formation</i> is measured by the total value of the gross fixed capital formation, changes in inventories and acquisitions less disposals of valuables for a unit or sector.	10.32
Gross capital stock	<i>Gross capital stock</i> is the value of all fixed assets still in use when a balance sheet is drawn up, at the actual or estimated current purchasers' prices for new assets of the same type, irrespective of the age of the assets.	6.199

Term	Definition	Paragraph(s)
Gross domestic product - expenditure based	<i>Expenditure-based gross domestic product</i> is total final expenditures at purchasers' prices (including the f.o.b. value of exports of goods and services), less the f.o.b. value of imports of goods and services.	6.235
Gross domestic product - income based	<i>Income-based gross domestic product</i> is compensation of employees, plus taxes less subsidies on production and imports, plus gross mixed income, plus gross operating surplus.	2.222
Gross domestic product - output based	<i>Output-based gross domestic product</i> is the sum of the gross values added of all resident producers at producers' prices, plus taxes less subsidies on imports, plus all non-deductible VAT (or similar taxes).	6.235 - 6.237
Gross domestic product at market prices	<i>Gross domestic product at market prices</i> is the sum of the gross values added of all resident producers at producers' prices, plus taxes less subsidies on imports, plus all non-deductible VAT (or similar taxes).	6.235 - 6.237
Gross fixed capital formation	<i>Gross fixed capital formation</i> is measured by the total value of a producer's acquisitions, less disposals, of fixed assets during the accounting period plus certain additions to the value of non-produced assets (such as subsoil assets or major improvements in the quantity, quality or productivity of land) realised by the productive activity of institutional units.	10.33 and 10.51 [10.26]
Gross national disposable income	<i>Gross national disposable income</i> may be derived from gross national income by adding all current transfers in cash or in kind receivable by resident institutional units from non-resident units and subtracting all current transfers in cash or in kind payable by resident institutional units to non-resident units.	8.16 [2.183]
Gross national income (GNI)	<i>Gross national income (GNI)</i> is GDP less net taxes on production and imports, less compensation of employees less property income payable to the rest of the world plus the corresponding items receivable from the rest of the world (in other words, GDP less primary incomes payable to non-resident units plus primary incomes receivable from non-resident units); an alternative approach to measuring GNI at market prices is as the aggregate value of the balances of gross primary incomes for all sectors; (note that gross national income is identical to gross national product (GNP) as previously used in national accounts generally).	7.16 and Table 7.2 [2.181]
Gross saving	<i>Gross saving</i> is gross disposable income less final consumption expenditure.	9.2
Gross value added	<i>Gross value added</i> is the value of output less the value of intermediate consumption; it is a measure of the contribution to GDP made by an individual producer, industry or sector.	1.6 [2.172, 6.4, 6.222]
Gross value added at basic prices	<i>Gross value added at basic prices</i> is output valued at basic prices less intermediate consumption valued at purchasers' prices.	6.226, 15.37 [6.231]
Gross value added at producers' prices	<i>Gross value added at producers' prices</i> is output valued at producers' prices less intermediate consumption valued at purchasers' prices.	6.227, 15.37
Hedonic method	The <i>hedonic method</i> is a regression technique used to estimate the prices of qualities or models that are not available on the market in particular periods, but whose prices in those periods are needed in order to be able to construct price relatives; it is based on the hypothesis that the prices of different models on sale on the market at the same time are functions of certain measurable characteristics such as size, weight, power, speed, etc and so regression methods can be used to estimate by how much the price varies in relation to each of the characteristics.	16.126
Historic cost accounting	<i>Historic cost accounting</i> is a valuation method which requires goods or assets used in production to be valued by the expenditures actually incurred to acquire those goods or assets, however far back in the past those expenditures took place.	1.60
Historic monuments	<i>Historic monuments</i> are identifiable because of particular historic, national, regional, local, religious or symbolic significance; they are usually accessible to the general public, and visitors are often charged for admission to the monuments or their vicinity.	10.71
Holding corporations	<i>Holding corporations</i> are corporations that control a group of subsidiary corporations and whose principal activity is owning and directing the group.	4.100

Term	Definition	Paragraph(s)
Holding gains	Positive or negative <i>holding gains</i> may accrue during the accounting period to the owners of financial and non-financial assets and liabilities as a result of a change in their prices (holding gains are sometimes referred to as “capital gains”).	3.62
Homogeneous production unit	A unit of <i>homogeneous production</i> is a producer unit in which only a single (non-ancillary) productive activity is carried out.	15.14
Horizontally integrated enterprise	A <i>horizontally integrated enterprise</i> is one in which several different kinds of activities which produce different kinds of goods or services for sale on the market are carried out in parallel with each other.	5.30
Hours worked - total	<i>Total hours worked</i> are the aggregate number of hours actually worked during the period in employee and self-employment jobs.	15.102
Household	A <i>household</i> is a small group of persons who share the same living accommodation, who pool some, or all, of their income and wealth and who consume certain types of goods and services collectively, mainly housing and food.	4.132 [4.20]
Household actual final consumption	Household actual final consumption consists of the consumption goods or services acquired by individual households by expenditures or through social transfers in kind received from government units or non-profit institutions serving households (NPISHs).	9.72
Household final consumption expenditure	<i>Household final consumption expenditure</i> consists of the expenditure, including imputed expenditure, incurred by resident households on individual consumption goods and services, including those sold at prices that are not economically significant.	9.94 [9.45]
Illegal production	<i>Illegal production</i> is the production of goods or services whose sale, distribution or possession is forbidden by law; and production activities which are usually legal but which become illegal when carried out by unauthorised producers; the scope of illegal production varies depending on the laws in place in individual countries (eg, prostitution is legal in some countries but illegal in others).	6.30
Import duties	<i>Import duties</i> consist of customs duties, or other import charges, which are payable on goods of a particular type when they enter the economic territory.	7.66 [OECD 5123]
Import subsidies	<i>Import subsidies</i> consist of subsidies on goods and services that become payable to resident producers when the goods cross the frontier of the economic territory or when the services are delivered to resident institutional units.	7.74
Imports of goods	<i>Imports of goods</i> consist of imports of the following items from non-residents to residents, generally with a change of ownership being involved: general merchandise, goods for processing, goods procured in foreign ports by domestic carriers, and non-monetary gold.	BPM 153 - 157 and BPM 195 - 202
Imports of services	<i>Imports of services</i> consist of the following services purchased by residents from non-residents: transportation; travel; communications; construction; insurance; financial; computer and information; royalties and licence fees; other business services; personal, cultural, and recreational services; and government services n.i.e.	BPM 158 - 168 and BPM 230 - 266
Imputed expenditure	Some transactions which it is desirable to include in the accounts do not take place in money terms and so cannot be measured directly. In such cases a conventional value is <i>imputed</i> to the corresponding <i>expenditure</i> . The conventions used vary from case to case but are spelled out in the SNA as necessary.	[3.34, 9.30]
Income	<i>Income</i> is the maximum amount that a household, or other unit, can consume without reducing its real net worth.	8.15
Income from abroad - net	<i>Net income from abroad</i> is the difference between the total values of the primary incomes receivable from, and payable to, non-residents.	7.15
Income in kind received by employees	<i>Income in kind received by employees</i> is measured by the value of the goods and services provided by employers to their employees in remuneration for work done.	9.50

Term	Definition	Paragraph(s)
Index linked securities	<i>Index linked securities</i> are financial instruments for which the amounts of the coupon payments (interest) and/or the principal outstanding are linked to a general price index, a specific price index or an exchange rate index.	7.104 [11.78]
Indirect taxes	As traditionally understood, <i>indirect taxes</i> are taxes that supposedly can be passed on, in whole or in part, to other institutional units by increasing the prices of the goods or services sold but the term “indirect taxes” is not used in SNA93; rather, taxes are specifically identified by their purpose (e.g. taxes on products).	7.50
Individual consumption good or service	An <i>individual consumption good or service</i> is one that is acquired by a household and used to satisfy the needs and wants of members of that household.	9.42
Industry	An <i>industry</i> consists of a group of establishments engaged on the same, or similar, kinds of production activity; the classification of productive activities used in the System is ISIC (Rev.3).	5.5 and 5.40
Industry (producer) technology	<i>Industry (producer) technology</i> is one of two types of technology assumptions used in converting supply and use tables into symmetric input-output tables; it assumes that all products produced by an industry are produced with the same input structure.	15.144
Industry-by-industry table	An <i>industry-by-industry table</i> is a symmetric input-output table with industries as the dimension of both rows and columns; as a result it shows which industry uses the output of which other industry.	15.150
Institutional sectors	Institutional units are grouped together to form <i>institutional sectors</i> , on the basis of their principal functions, behaviour, and objectives.	2.20
Institutional unit	An <i>institutional unit</i> is an economic entity that is capable, in its own right, of owning assets, incurring liabilities and engaging in economic activities and in transactions with other entities.	4.2 [1.13, 2.19, 3.13]
Insurance	The activity of <i>insurance</i> is intended to provide individual institutional units exposed to certain risks with financial protection against the consequences of the occurrence of specified events; it is also a form of financial intermediation in which funds are collected from policyholders and invested in financial or other assets which are held as technical reserves to meet future claims arising from the occurrence of the events specified in the insurance policies.	6.135
Insurance corporations	<i>Insurance corporations</i> consist of incorporated, mutual and other entities whose principal function is to provide life, accident, sickness, fire or other forms of insurance to individual institutional units or groups of units.	4.97
Insurance technical reserves	The <i>technical reserves</i> held by <i>insurance</i> enterprises consist of the actuarial reserves against outstanding risks in respect of life insurance policies, including reserves for with-profit policies which add to the value on maturity of with-profit endowments or similar policies, prepayments of premiums and reserves against outstanding claims.	7.123 [11.89, 13.75, (AF.6) - Annex to chapter XIII]
Intangible fixed assets	<i>Intangible fixed assets</i> are non-financial produced fixed assets that mainly consist of mineral exploration, computer software, entertainment, literary or artistic originals intended to be used for more than one year.	(AN.112) - Annex to chapter XIII
Intangible non-produced assets	<i>Intangible non-produced assets</i> are assets that entitle their owners to engage in certain specific activities or to produce certain specific goods or services and to exclude other institutional units from doing so except with the permission of the owner (eg, patented entities or purchased goodwill).	13.62 [(AN.22) - Annex to chapter XIII]
Integrated economic accounts	The <i>integrated economic accounts</i> comprise the full set of accounts of institutional sectors and the rest of the world, together with the accounts for transactions (and other flows) and the accounts for assets and liabilities.	2.88
Interest	<i>Interest</i> is the amount that the debtor becomes liable to pay to the creditor over a given period of time without reducing the amount of principal outstanding, under the terms of the financial instrument agreed between them.	7.93

Term	Definition	Paragraph(s)
Interest rate swaps	<i>Interest rate swaps</i> consist of the exchange of interest payments of different character; for example fixed rate payments for floating or variable rate payments, one kind of floating rate payment for another, or fixed rate payments in one currency for floating rate payments in another currency. <i>Note that para number and text are changed because of change to SNA93.</i>	7.105 [11.37]
Intermediate consumption	<i>Intermediate consumption</i> consists of the value of the goods and services consumed as inputs by a process of production, excluding fixed assets whose consumption is recorded as consumption of fixed capital; the goods or services may be either transformed or used up by the production process.	6.147
Intermediate use quadrant	The <i>intermediate use quadrant</i> (of the use table) shows intermediate consumption at purchasers' prices by industries in the columns and by products in the rows.	15.72
Internal transactions	The SNA treats as transactions certain kinds of actions within a unit to give a more analytically useful picture of final uses of output and of production; these transactions that involve only one unit are called <i>internal</i> , or <i>intra-unit, transactions</i> .	3.44
International investment position	The <i>international investment position</i> is a statistical statement, compiled at a specified date such as year end, of: (i) the value and composition of the stock of an economy's financial assets or the economy's claims on the rest of the world, and (ii) the value and composition of the stock of an economy's liabilities to the rest of the world.	BPM 14 [BPM 461]
International organisations	<i>International organisations</i> are entities established by formal political agreements between their members that have the status of international treaties; their existence is recognised by law in their member countries; they are not treated as resident institutional units of the countries in which they are located.	4.164
Intra-unit transactions	The SNA treats as transactions certain kinds of actions within a unit to give a more analytically useful picture of final uses of output and of production; these transactions that involve only one unit are called <i>internal</i> , or <i>intra-unit, transactions</i> .	3.44
Inventories	<i>Inventories</i> consist of stocks of outputs that are still held by the units that produced them prior to their being further processed, sold, delivered to other units or used in other ways and stocks of products acquired from other units that are intended to be used for intermediate consumption or for resale without further processing.	10.7 [13.15, 13.46, (AN.12) - Annex to chapter XIII]
Inventories - changes in (including work-in-progress)	<i>Changes in inventories (including work-in-progress)</i> are measured by the value of the entries into inventories less the value of withdrawals and the value of any recurrent losses of goods held in inventories.	10.28
Inventories of finished goods	<i>Inventories of finished goods</i> consist of goods that are ready for sale or shipment, but held by the producer.	(AN.123) - Annex to chapter XIII [10.111]
Inventories of goods for resale	<i>Inventories of goods for resale</i> consist of goods acquired by enterprises, such as wholesalers and retailers, for the purpose of reselling them without further processing (that is, not transformed other than by presenting them in ways that are attractive to the customer).	(AN.124) - Annex to chapter XIII [10.113]
Inventories of materials and supplies	<i>Inventories of materials and supplies</i> are goods that their owners intend to use as intermediate inputs in their own production processes, not to resell.	(AN.121) - Annex to chapter XIII [10.99]
Inventories of work-in-progress	<i>Inventories of work-in-progress</i> consist of goods and services that are partially completed but that are not usually turned over to other units without further processing or that are not mature and whose production process will be continued in a subsequent period by the same producer.	(AN.122) - Annex to chapter XIII [6.40, 6.72, 10.102]
Inventories of other work-in-progress	<i>Inventories of other work-in-progress</i> consist of goods other than cultivated assets and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold, shipped or turned over to others without further processing.	(AN.1222) - Annex to chapter XIII

Term	Definition	Paragraph(s)
Inventories of work-in-progress on cultivated assets	<i>Inventories of work-in-progress on cultivated assets</i> consist of livestock raised for products yielded only on slaughter, such as fowl and fish raised commercially, trees and other vegetation yielding once-only products on destruction and immature cultivated assets yielding repeat products.	(AN.1221) - Annex to chapter XIII
Inverse table - Leontief	The columns of the Leontief <i>inverse</i> (input-output) <i>table</i> show the total input requirements, both direct and indirect, generated by one unit of output.	15.175
Investment grants	<i>Investment grants</i> consist of capital transfers in cash or in kind made by governments to other resident or non-resident institutional units to finance all or part of the costs of their acquiring fixed assets.	10.137
Invoiced VAT	<i>Invoiced VAT</i> is the VAT payable on the sales of a producer; it is shown separately on the invoice which the producer presents to the purchaser.	6.209
ISIC	<i>ISIC</i> is the United Nations International Standard Industrial Classification of All Economic Activities; the third revision of ISIC is used in the 1993 SNA.	1.47
Jobs	<i>Jobs</i> are contracts (explicit or implicit) between a person and an institutional unit to perform work in return for compensation (or mixed income) for a defined period or until further notice.	15.102 [17.8]
Joint products	When two or more products are produced simultaneously by a single productive activity they are <i>joint products</i> .	5.43 [15.19]
Kind-of-activity unit	A <i>kind-of-activity unit</i> is an enterprise, or a part of an enterprise, which engages in only one kind of (non-ancillary) productive activity or in which the principal productive activity accounts for most of the value added.	5.19
Land	<i>Land</i> is the ground, including the soil covering and any associated surface waters, over which ownership rights are enforced.	(AN.211) - Annex to chapter XIII [13.54]
Land under cultivation	<i>Land under cultivation</i> is land on which agricultural or horticultural production is carried on for commercial or subsistence purposes, including, in principle, land under plantations, orchards and vineyards.	(AN.2112) - Annex to chapter XIII
Land underlying buildings and structures	<i>Land underlying buildings and structures</i> is land on which dwellings, non-residential buildings and structures are constructed or into which their foundations are dug, including yards and gardens deemed an integral part of farm and non-farm dwellings and access roads to farms.	(AN.2111) - Annex to chapter XIII
Laspeyres price index	A <i>Laspeyres price index</i> is a weighted arithmetic average of price relatives using the values of the earlier period as weights.	16.16
Laspeyres volume index	A <i>Laspeyres volume index</i> is a weighted arithmetic average of quantity relatives using the values of the earlier period as weights.	16.16
Last-in-first-out (LIFO)	<i>Last-in-first-out (LIFO)</i> is an inventory valuation method based on the assumption that the first good withdrawn from inventory is the last one which entered.	6.70
Legal entities	<i>Legal entities</i> are entities created for purposes of production, mainly corporations and non-profit institutions (NPIs), or government units, including social security funds; they are capable of owning goods and assets, incurring liabilities and engaging in economic activities and transactions with other units in their own right.	1.13
Leontief inverse table	The columns of the <i>Leontief inverse</i> (input-output) <i>table</i> show the total input requirements, both direct and indirect, generated by one unit of output.	15.175
Letters of credit	<i>Letters of credit</i> are promises to make payment only when certain documents specified by contract are presented.	11.25
Liability	A <i>liability</i> is an obligation which requires one unit (the debtor) to make a payment or a series of payments to the other unit (the creditor) in certain circumstances specified in a contract between them.	[10.4]

Term	Definition	Paragraph(s)
Licence fees	<i>Licence fees</i> cover receipts and payments associated with the authorized use of intangible non-produced non-financial assets and proprietary rights, such as patents, copyrights, trademarks, industrial processes, franchises, etc., and with the use through licensing agreements, of produced originals or prototypes, such as manuscripts, films, etc.	14.114
LIFO (last-in-first-out)	<i>LIFO (last-in-first-out)</i> is an inventory valuation method based on the assumption that the first good withdrawn from inventory is the last one which entered.	6.70
Lines of credit	<i>Lines of credit</i> provide a guarantee that funds will be made available but no financial asset exists until funds are actually advanced.	11.25
Livestock for breeding, dairy, draught, etc.	<i>Livestock for breeding, dairy, draught, etc</i> consist of livestock that are cultivated for the products they provide year after year.	(AN.11141) - Annex to chapter XIII
Loans	<i>Loans</i> are financial assets that are created when creditors lend funds directly to debtors, that are evidenced by non-negotiable documents, or for which the lender receives no security evidencing the transaction.	(AF.4) - Annex to chapter XIII [11.83]
Local government	<i>Local government</i> units are institutional units whose fiscal, legislative and executive authority extends over the smallest geographical areas distinguished for administrative and political purposes.	4.128
Local unit	A <i>local unit</i> is an enterprise, or a part of an enterprise, which engages in productive activity at or from one location.	5.20
Long-term loans	<i>Long-term loans</i> consist of loans that have an original maturity normally of more than one year, except that, to accommodate variations in practice between countries, long-term may be defined to require an original maturity in excess of two years.	(AF.42) - Annex to chapter XIII
Long-term securities other than shares	<i>Long-term securities</i> other than shares consist of securities other than shares that have an original maturity of more than one year; however, to accommodate variations in practice between countries, long-term may be defined to include an original maturity in excess of two years.	(AF.32) - Annex to chapter XIII
Machinery and equipment (assets)	<i>Machinery and equipment (assets)</i> consist of transport equipment and other machinery and equipment other than that acquired by households for final consumption.	(AN.1113) - Annex to chapter XIII
Maintenance and repairs (of fixed assets)	Ordinary <i>maintenance and repairs</i> of fixed assets are activities that owners or users of fixed assets are obliged to undertake periodically in order to be able to utilise assets over their expected service lives (they are current costs that cannot be avoided if the fixed assets are to continue to be used); maintenance and repairs do not change the fixed asset or its performance, but simply maintain it in good working order or restore it to its previous condition in the event of a breakdown (note the contrast between this item and "major renovations or enlargements").	6.161
Major renovations or enlargements (of fixed assets)	<i>Major renovations or enlargements</i> of fixed assets are activities which increase the performance or capacity of existing fixed assets or significantly extend their previously expected service lives; the decision to renovate, reconstruct or enlarge a fixed asset is a deliberate investment decision which may be undertaken at any time and is not dictated by the condition of the asset (note the contrast between this item and "maintenance and repairs").	6.162
Margin (trade)	A <i>trade margin</i> is the difference between the actual or imputed price realised on a good purchased for resale (either wholesale or retail) and the price that would have to be paid by the distributor to replace the good at the time it is sold or otherwise disposed of.	6.110
Margin (transport)	A <i>transport margin</i> consists of those transport charges paid separately by the purchaser in taking delivery of the goods at the required time and place.	15.40 [15.42]
Market establishments	<i>Market establishments</i> produce mostly goods and services for sale at prices which are economically significant.	2.46
Market non-profit institutions serving businesses	<i>Market non-profit institutions serving businesses</i> are created by associations of the businesses whose interests they are designed to promote and are usually financed by contributions or subscriptions from the group of businesses concerned; the subscriptions are treated not as transfers but as payments for services rendered.	4.59

Term	Definition	Paragraph(s)
Market output	<i>Market output</i> is output that is sold at prices that are economically significant or otherwise disposed of on the market, or intended for sale or disposal on the market.	6.45
Market prices	<i>Market prices</i> for transactions are the amounts of money willing buyers pay to acquire something from willing sellers.	BPM 92 [2.68]
Market price equivalents	<i>Market price equivalents</i> are proxies, or substitute measures, for market prices in those cases for which no actual market prices have been set; a customary approach is to construct such prices by analogy with known market prices established under conditions that are considered essentially the same.	BPM 95 and 96
Market producers	<i>Market producers</i> are producers that sell most or all of their output at prices that are economically significant.	4.58 [6.52]
Materials and supplies - inventories	<i>Inventories of materials and supplies</i> are goods that their owners intend to use as intermediate inputs in their own production processes, not to resell.	(AN.121) - Annex to chapter XIII [10.99]
Metallic mineral reserves	<i>Metallic mineral reserves</i> consist of ferrous and non-ferrous metal ore deposits.	(AN.2122) - Annex to chapter XIII
Mineral exploration	<i>Mineral exploration</i> consists of the value of expenditures on exploration for petroleum and natural gas and for non-petroleum deposits.	(AN.1121) - Annex to chapter XIII
Miscellaneous current taxes	<i>Miscellaneous current taxes</i> consist of poll taxes, expenditure taxes, payments by households to obtain certain licences, and taxes on international transactions.	8.54 [OECD 5127, 5200, 6000]
Miscellaneous current transfers	<i>Miscellaneous current transfers</i> consist of various different kinds of current transfers that may take place between resident institutional units or between resident and non-resident units: (a) current transfers to NPISHs; (b) current transfers between households; (c) fines and penalties; (d) lotteries and gambling; (e) payments of compensation.	8.93 - 8.98
Mixed income	<i>Mixed income</i> is the surplus or deficit accruing from production by unincorporated enterprises owned by households; it implicitly contains an element of remuneration for work done by the owner, or other members of the household, that cannot be separately identified from the return to the owner as entrepreneur but it excludes the operating surplus coming from owner-occupied dwellings.	7.8
Monetary gold	<i>Monetary gold</i> is gold owned by the monetary authorities or others subject to their effective control that is held as a financial asset and as a component of foreign reserves.	(AF.1) - Annex to chapter XIII
Monetary transactions	A <i>monetary transaction</i> is one in which one institutional unit makes a payment (receives a payment) or incurs a liability (receives an asset) stated in units of currency.	3.16
Monetisation (of gold)	If authorities add to their holdings of monetary gold by acquiring commodity gold, i.e. newly mined gold or existing gold offered on the private market, they are deemed to have <i>monetised gold</i> .	11.65
Money purchase pension plans	<i>Money purchase pension plans</i> are those for which the level of contributions to the fund is guaranteed, but benefits are directly dependent on the assets of the fund; (money purchase pension plans are also known as "defined contribution plans" in some countries).	13.79
Multiple official exchange rates	<i>Multiple official exchange rates</i> arise when the monetary authorities maintain a regime of applying two or more exchange rates to different categories of transactions.	14.80 [19 Annex A, BPM 134]
National income	<i>National income</i> is the total value of the primary incomes receivable within an economy less the total of the primary incomes payable by resident units.	7.14
National private corporations (non-financial and financial)	<i>National private corporations</i> include all resident corporations and quasi-corporations that are not controlled by government or by non-resident institutional units.	4.75 and 4.84

Term	Definition	Paragraph(s)
NDP (net domestic product)	<i>NDP (net domestic product)</i> is obtained by deducting the consumption of fixed capital from gross domestic product.	2.175
Net	The term “ <i>net</i> ” is a common means of referring to values after deducting consumption of fixed capital (generally used as in “net capital stock” or “net domestic product”); it should be noted, however, that the term “net” can be used in different contexts in the national accounts, such as “net income from abroad” which is the difference between two income flows.	6.201
Net adjusted disposable income	<i>Net adjusted disposable income</i> is obtained from the net disposable income of an institutional unit or sector by adding the value of the social transfers in kind receivable by that unit or sector and subtracting the value of the social transfers in kind payable by that unit or sector.	8.24
Net borrowing	<i>Net borrowing</i> See “net lending”.	
Net capital stock	The sum of the written-down values of all the fixed assets still in use when a balance sheet is drawn up is described as the <i>net capital stock</i>	6.199
Net domestic product (NDP)	<i>Net domestic product (NDP)</i> is obtained by deducting the consumption of fixed capital from gross domestic product.	2.175
Net equity of households in life insurance reserves and in pension funds	<i>Net equity of households in life insurance reserves and in pension funds</i> consists of reserves held against life insurance and annuity policies by insurance enterprises, whether mutual or incorporated, and by pension funds; these reserves are considered to be assets of the policyholders and not of the institutional units that manage them.	(AF.61) - Annex to chapter XIII
Net fixed capital formation.	<i>Net fixed capital formation</i> consists of gross fixed capital formation less consumption of fixed capital.	10.27
Net income from abroad	The difference between the total values of the primary incomes receivable from, and payable to, non-residents is often described as <i>net income from abroad</i> .	7.15
Net international investment position	The <i>net international investment position</i> is the stock of external assets minus the stock of external liabilities.	BPM 55
Net lending	<i>Net lending</i> is the net amount a unit or a sector has available to finance, directly or indirectly, other units or other sectors; it is the balancing item in the capital account and is defined as: (Net saving plus capital transfers receivable minus capital transfers payable) <i>minus</i> (the value of acquisitions less disposals of non-financial assets, less consumption of fixed capital); negative net lending may also be described as “net borrowing”.	2.137 and Table 2.1 III.1
Net national disposable income	<i>Net national disposable income</i> may be derived from net national income by adding all current transfers in cash or in kind receivable by resident institutional units from non-resident units and subtracting all current transfers in cash or in kind payable by resident institutional units to non-resident units.	8.16
Net national income	The aggregate value of the balances of net primary incomes summed over all sectors is described as <i>net national income</i> .	7.16 and Table 7.2 [2.182]
Net non-life insurance premiums	<i>Net non-life insurance premiums</i> are total non-life insurance premiums less service charges.	8.86
Net recordings	Combinations in which the values of some elementary items are offset against items on the other side of the account or which have an opposite sign are called <i>net recordings</i> .	3.117
Net saving	<i>Net saving</i> is net disposable income less final consumption expenditure.	9.2
Net value added	<i>Net value added</i> is the value of output less the values of both intermediate consumption and consumption of fixed capital.	6.4, 6.222 [1.6]
Net value of a fixed asset	The <i>net</i> (or written-down) <i>value of a fixed asset</i> is equal to the actual or estimated current purchaser’s price of a new asset of the same type less the cumulative value of the consumption of fixed capital accrued up to that point in time.	6.199

Term	Definition	Paragraph(s)
Net worth	<i>Net worth</i> is the value of all the non-financial and financial assets owned by an institutional unit or sector less the value of all its outstanding liabilities; it is a measure of the wealth of a unit or sector at a point in time.	3.68 and 10.1 [13.10, 13.82]
Neutral holding gain	A <i>neutral holding gain</i> is the value of the holding gain that would accrue if the price of the asset changed in the same proportion as the general price level - i.e. merely kept pace with the general rate of inflation or deflation.	12.64
Neutral holding gain (by non-residents)	The <i>neutral holding gain (by non-residents)</i> is the value of the non-residents' holding gain that would be required to maintain the purchasing power of the asset - expressed in national currency - over the time period involved, i.e. the holding gain needed to keep pace with the overall change in the general price level.	14.145
Nominal holding gain	The <i>nominal holding gain</i> on a given quantity of an asset is the value of the benefit accruing to the owner of that asset as a result of a change in its price or, more generally, its monetary value over time.	12.63
Nominal holding gain (by non-residents)	The <i>nominal holding gain (by non-residents)</i> is that value accruing to the non-resident creditors and debtors as a result of a change in their assets'/liabilities' monetary value, during the time that they are held, from the beginning to the end of the accounting period; the change in the monetary value of the asset may reflect a change in its price (in national currency) and/or a change in the relevant exchange rate	14.144
Nominal interest	When a debtor is able to discharge his liability to the creditor by repaying principal equal in money value to the funds borrowed, the associated <i>interest</i> payments are described as " <i>nominal</i> ".	7.109
Non-cultivated biological resources	<i>Non-cultivated biological resources</i> consist of animals and plants that yield both once-only and repeat products over which ownership rights are enforced but for which natural growth and/or regeneration is not under the direct control, responsibility and management of institutional units.	(AN.213) - Annex to chapter XIII
Non-deductible VAT	<i>Non-deductible VAT</i> is the VAT payable by a purchaser which is not deductible from his own VAT liability, if any.	6.209
Non-durable good	A <i>non-durable good</i> is one which is used up entirely in less than a year, assuming a normal or average rate of physical usage.	[9.38]
Non-financial assets	<i>Non-financial assets</i> are entities, over which ownership rights are enforced by institutional units, individually or collectively, and from which economic benefits may be derived by their owners by holding them, or using them over a period of time, that consist of tangible assets, both produced and non-produced, and most intangible assets for which no corresponding liabilities are recorded.	(AN) - Annex to chapter XIII
Non-financial corporations	<i>Non-financial corporations</i> are corporations whose principal activity is the production of market goods or non-financial services.	4.68 [2.20]
Non-financial quasi-corporations	<i>Non-financial quasi-corporations</i> are quasi-corporations whose principal activity is the production of market goods or non-financial services.	4.68
Non-life insurance claims	<i>Non-life insurance claims</i> are the amounts payable in settlement of claims that become due during the current accounting period (claims become due at the moment when the eventuality occurs which gives rise to a valid claim accepted by the insurance enterprise), but excluding payments to households in the form of social insurance benefits.	8.87
Non-life insurance premiums	<i>Non-life insurance premiums</i> comprise both the actual premiums payable by policyholders to obtain insurance cover during the accounting period (premiums earned) and the premium supplements payable out of the property income attributed to insurance policyholders, but excluding social contributions.	8.86
Non-market producers	<i>Non-market producers</i> are producers that provide most of their output to others free or at prices which are not economically significant.	4.60 [6.52]
Non-metallic mineral reserves	<i>Non-metallic mineral reserves</i> consist of stone quarries and clay and sand pits; chemical and fertiliser mineral deposits; salt deposits; deposits of quartz, gypsum, natural gem stones, asphalt and bitumen, peat and other non-metallic minerals other than coal and petroleum.	(AN.2123) - Annex to chapter XIII

Term	Definition	Paragraph(s)
Non-monetary gold	<i>Non-monetary gold</i> covers all gold not held as reserve assets (monetary gold) by the authorities.	BPM 202
Non-monetary transactions	<i>Non-monetary transactions</i> are transactions that are not initially stated in units of currency; barter is an obvious example.	3.34
Non-produced assets	<i>Non-produced assets</i> are non-financial assets that come into existence other than through processes of production.	(AN.2) - Annex to chapter XIII, 10.6 [10.8, 13.17]
Non-profit institutions (NPIs)	<i>Non-profit institutions (NPIs)</i> are legal or social entities created for the purpose of producing goods and services whose status does not permit them to be a source of income, profit or other financial gain for the units that establish, control or finance them.	4.54 [4.18, 4.161]
Non-profit institutions controlled and mainly financed by government	<i>Non-profit institutions controlled and mainly financed by government</i> are properly constituted legal entities which exist separately from government but which are financed mainly by government and over which government exercises control.	4.62
Non-profit institutions engaged in market production	<i>Non-profit institutions engaged in market production</i> consist of those NPIs which charge fees determined by their costs of production and which are sufficiently high to have a significant influence on the demand for their services, but any surpluses such institutions make must be retained within those institutions as their status as “Non-profit institutions (NPIs)” prevents them from distributing them to others	4.58
Non-profit institutions engaged in non-market production	<i>Non-profit institutions engaged in non-market production</i> are NPIs that are incapable of providing financial gain to the units which control or manage them, and which must rely principally on funds other than receipts from sales to cover their costs of production or other activities.	4.60
Non-profit institutions serving households (NPISHs)	<i>Non-profit institutions serving households (NPISHs)</i> consist of NPIs which are not financed and controlled by government and which provide goods or services to households free or at prices that are not economically significant.	4.64 and 4.65 [2.20]
Non-resident	A unit is <i>non-resident</i> if its centre of economic interest is not in the domestic economic territory.	BPM 58 [1.14]
Non-residential buildings	<i>Non-residential buildings</i> are buildings other than dwellings, including fixtures, facilities and equipment that are integral parts of the structures and costs of site clearance and preparation.	(AN.11121) - Annex to chapter XIII
Note issuance facilities	Underwritten <i>note issuance facilities</i> (NIFs) provide a guarantee that a potential debtor will be able to sell short-term securities (notes) that he issues and that the bank or banks issuing the facility will take up any notes not sold in the market or will provide equivalent advances; the facility itself is contingent, and the creation of the facility gives rise to no entry in the financial account; only if the underwriting institution is requested to make funds available will it acquire an actual asset, which is recorded in the financial account.	11.25
NPIs (non-profit institutions)	<i>NPIs (non-profit institutions)</i> are legal or social entities created for the purpose of producing goods and services whose status does not permit them to be a source of income, profit or other financial gain for the units that establish, control or finance them.	4.54 [4.18, 4.161]
NPISH final consumption expenditure	<i>Final consumption expenditure of NPISHs</i> consists of the expenditure, including imputed expenditure, incurred by resident NPISHs on individual consumption goods and services.	9.94
NPISHs (non-profit institutions serving households)	<i>NPISHs (non-profit institutions serving households)</i> consist of NPIs which are not financed and controlled by government and which provide goods or services to households free or at prices that are not economically significant.	4.64 and 4.65 [2.20]
Occupied persons	In order to be classified as <i>occupied</i> - i.e. either employed or self-employed - the person must be engaged in an activity that falls within the production boundary of the SNA.	7.23

Term	Definition	Paragraph(s)
Operating lease	An <i>operating lease</i> is an agreement between a lessor and lessee for the rental of machinery or equipment for specified periods of time which are shorter than the total expected service lives of that machinery or equipment; the lessor normally maintains a stock of equipment in good working order which can be hired on demand, or at short notice, by users and is frequently responsible for the maintenance and repair of the equipment as part of the service which he provides to the lessee.	6.115 and 6.116
Operating surplus	The <i>operating surplus</i> measures the surplus or deficit accruing from production before taking account of any interest, rent or similar charges payable on financial or tangible non-produced assets borrowed or rented by the enterprise, or any interest, rent or similar receipts receivable on financial or tangible non-produced assets owned by the enterprise; (note: for unincorporated enterprises owned by households, this component is called "mixed income").	7.8
Other accounts receivable/ payable	<i>Other accounts receivable/ payable</i> are financial assets consisting of trade credit and advances and other items due to be received or paid.	(AF.7) - Annex to chapter XIII [11.100]
Other buildings and structures	The <i>other buildings and structures</i> category of non-financial, produced, tangible fixed assets consists of non-residential buildings and other structures, such as civil engineering works.	(AN.1112) - Annex to chapter XIII
Other capital taxes n.e.c.	<i>Other capital taxes n.e.c.</i> consist of capital taxes other than those classified as capital levies or as taxes on capital transfers.	10.136
Other capital transfers	<i>Other capital transfers</i> consist of all capital transfers except capital taxes and investment grants; it includes, among others, cancellation of debt by mutual agreement between the creditor and debtor.	10.139
Other changes in assets account	The <i>other changes in assets account</i> consists of two sub-accounts: the other changes in volume of assets account and the revaluation account.	1.9
Other changes in the volume of assets account	The <i>other changes in the volume of assets account</i> records the changes in assets, liabilities, and net worth between opening and closing balance sheets that are due neither to transactions between institutional units, as recorded in the capital and financial accounts, nor to holding gains and losses.	12.4 [1.9, 3.58 - 3.61]
Other current taxes	<i>Other current taxes</i> consist of current taxes on capital plus miscellaneous current taxes.	8.53 and 8.54 [OECD 4100, 4200, 4600, 5200, 5217, 6000]
Other current taxes n.e.c.	<i>Other current taxes n.e.c.</i> comprise any current taxes other than taxes on income, current taxes on capital and miscellaneous current taxes.	8.53 and 8.54
Other current transfers	<i>Other current transfers</i> consist of net premiums and claims for non-life insurance, current transfers between different kinds of government units, usually at different levels of government and also between general government and foreign governments, and current transfers such as those between different households.	8.9 and 8.10
Other depository corporations	The <i>other depository corporations</i> sub-sector consists of all resident financial corporations and quasi-corporations, except the central bank, whose principal activity is financial intermediation and which have liabilities in the form of deposits or financial instruments such as short-term certificates of deposit which are close substitutes for deposits in mobilising financial resources and which are included in measures of money broadly defined.	4.88
Other deposits	In the financial accounts, the item <i>other deposits</i> includes all claims, other than transferable deposits, on the central bank, other depository institutions, government units and, in some cases, other institutional units that are represented by evidence of deposit.	11.72, (AF.29) - Annex to chapter XIII
Other equities (and shares)	<i>Shares and other equities</i> are financial assets that are instruments and records acknowledging, after the claims of all creditors have been met, claims to the residual value of incorporated enterprises.	(AF.5) - Annex to chapter XIII [11.86]

Term	Definition	Paragraph(s)
Other financial intermediaries except insurance corporations and pension funds	The <i>other financial intermediaries except insurance corporations and pension funds</i> sub-sector consists of all resident corporations and quasi-corporations primarily engaged in financial intermediation except depository corporations, insurance corporations and pension funds.	4.95
Other intangible fixed assets	<i>Other intangible fixed assets</i> are new information, specialised knowledge, etc, not elsewhere classified, whose use in production is restricted to the units that have established ownership rights over them or to other units licensed by the latter.	(AN.1129) - Annex to chapter XIII
Other intangible non-produced assets	<i>Other intangible non-produced assets</i> are intangible non-produced assets not elsewhere classified.	(AN.229) - Annex to chapter XIII
Other land and associated surface water	<i>Other land and associated surface water</i> consist of land not elsewhere classified, including private gardens and plots not cultivated for subsistence or commercial purposes, communal grazing land, land surrounding dwellings in excess of those yards and gardens deemed an integral part of farm and non-farm dwellings and associated surface water.	(AN.2119) - Annex to chapter XIII
Other machinery and equipment	The <i>other machinery and equipment</i> category of non-financial, produced, tangible fixed assets consists of machinery and equipment assets not classified as “transport equipment”.	(AN.11132) - Annex to chapter XIII
Other non-market establishments	<i>Other non-market establishments</i> supply most of the goods and services they produce without charge or at prices which are not economically significant; they are one of three broad types of producer, with the others being market producers and producers for own final use.	2.46
Other non-market output	<i>Other non-market output</i> consists of goods and individual or collective services produced by non-profit institutions serving households (NPISHs) or government that are supplied free, or at prices that are not economically significant, to other institutional units or the community as a whole; such output is one of three broad categories of output in the SNA, with the others being market output and output produced for own final use.	6.49
Other social security benefits in kind	<i>Other social security benefits in kind</i> consist of social transfers in kind, except reimbursements, made by social security funds to households (also see “Social transfers in kind”).	8.103
Other structures	The <i>other structures</i> category of non-financial, produced, tangible fixed assets consists of structures other than buildings, including the cost of the streets, sewers and site clearance and preparation other than for residential or non-residential buildings.	(AN.11122) - Annex to chapter XIII
Other subsidies on production	<i>Other subsidies on production</i> consist of subsidies, except subsidies on products, which resident enterprises may receive as a consequence of engaging in production (eg, subsidies on payroll or workforce or subsidies to reduce pollution).	7.79
Other subsidies on products	<i>Other subsidies on products</i> consist of subsidies on goods or services produced as the outputs of resident enterprises that become payable as a result of the production, sale, transfer, leasing or delivery of those goods or services, or as a result of their use for own consumption or own capital formation; there are three broad categories: (1) subsidies on products used domestically, (2) losses of government trading organisations, and (3) subsidies to public corporations and quasi-corporations.	7.78
Other taxes on income n.e.c.	<i>Other taxes on income n.e.c.</i> consist of any income taxes other than taxes on individual or household income, taxes on the income of corporations, taxes on capital gains, and taxes on winnings from lotteries or gambling.	8.52 [OECD 1110, 1120, 1130, 1210]
Other valuables	The <i>other valuables</i> category of non-financial, tangible, non-produced fixed assets consists of valuables not elsewhere classified, such as collections and jewellery of significant value fashioned out of precious stones and metals.	(AN.139) - Annex to chapter XIII
Other work-in-progress - inventories	<i>Inventories of other work-in-progress</i> consist of goods other than cultivated assets and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold, shipped or turned over to others without further processing.	(AN.1222) - Annex to chapter XIII

Term	Definition	Paragraph(s)
Output	<i>Output</i> consists of those goods or services that are produced within an establishment that become available for use outside that establishment, plus any goods and services produced for own final use.	6.38
Output produced for own final use	<i>Output produced for own final use</i> consists of goods or services that are retained for their own final use by the owners of the enterprises in which they are produced.	6.46
Outworker	An <i>outworker</i> is a person who agrees to work for a particular enterprise or to supply a certain quantity of goods or services to a particular enterprise, by prior arrangement or contract with that enterprise, but whose place of work is not within any of the establishments which make up that enterprise; the enterprise does not control the time spent at work by an outworker and does not assume responsibility for the conditions in which that work is carried out.	7.26
Own-account producers	<i>Own-account producers</i> consist of establishments engaged in gross fixed capital formation for the enterprises of which they form part or unincorporated enterprises owned by households all or most of whose output is intended for final consumption or gross fixed capital formation by those households.	6.52
Own-account workers	<i>Own-account workers</i> are self-employed persons without paid employees.	7.25
Paasche price index	A <i>Paasche price index</i> is the harmonic average of price relatives using the values of the later period as weights.	16.17
Paasche volume index	A <i>Paasche volume index</i> is the harmonic average of volume relatives using the values of the later period as weights.	16.17
Partitioning (transactions)	<i>Partitioning</i> records a transaction that is a single transaction from the perspective of the parties involved as two or more differently classified transactions (eg, the single rental payment actually made by a lessee under a financial lease can be partitioned into a repayment of principal and a payment of interest).	3.28
Patented entities	<i>Patented entities</i> are inventions in categories of technical novelty that, by law or by judicial decision, can be afforded patent protection.	(AN.221) - Annex to chapter XIII
Payments by households to obtain certain licences	<i>Payments by households to obtain certain licences</i> are payments by persons or households for licences to own or use vehicles, boats or aircraft and for licences to hunt, shoot or fish; they are part of "miscellaneous current taxes" but it should be noted that some other licence fees are treated as purchases of services rendered by government.	8.54 [OECD 5200]
Payments in kind other than remuneration in kind	<i>Payments in kind other than remuneration in kind</i> occur when any of a wide variety of payments are made in the form of goods and services rather than money, excluding payments in kind to employees.	3.39
Payroll taxes	<i>Payroll taxes</i> consist of taxes payable by enterprises assessed either as a proportion of the wages and salaries paid or as a fixed amount per person employed.	7.70 [OECD 3000]
Pension funds	<i>Pension funds</i> are units established for purposes of providing benefits on retirement for specific groups of employees; they have their own assets and liabilities, and they engage in financial transactions in the market on their own account; these funds are organised, and directed, by individual private or government employers, or jointly by individual employers and their employees.	4.98 [7.127]
Perpetual inventory method (PIM)	The <i>perpetual inventory method (PIM)</i> is a method of constructing estimates of capital stock and consumption of fixed capital from time series of gross fixed capital formation; it allows an estimate to be made of the stock of fixed assets in existence and in the hands of producers which is generally based on estimating how many of the fixed assets installed as a result of gross fixed capital formation undertaken in previous years have survived to the current period.	6.189
Poll taxes	<i>Poll taxes</i> are taxes levied as specific amounts of money per adult person, or per household, independently of actual or presumed income or wealth; they are part of "miscellaneous current taxes".	8.54 [OECD 6000]
PPP (purchasing power parity)	A <i>PPP (purchasing power parity)</i> is a price relative which measures the number of units of country B's currency that are needed in country B to purchase the same quantity of an individual good or service as 1 unit of country A's currency will purchase in country A.	16.82

Term	Definition	Paragraph(s)
Price	The <i>price</i> of a good or service is the value of one unit of a particular good or service.	16.9
Price discrimination	<i>Price discrimination</i> is a situation in which a seller charges different prices to different categories of purchasers for identical goods and services sold under exactly the same circumstances.	16.113
Price index	A <i>price index</i> reflects an average of the proportionate changes in the prices of a specified set of goods and services between two periods of time.	16.14
Primary incomes	<i>Primary incomes</i> are incomes that accrue to institutional units as a consequence of their involvement in processes of production or ownership of assets that may be needed for purposes of production.	7.2
Principal activity	The <i>principal activity</i> of a producer unit is the activity whose value added exceeds that of any other activity carried out within the same unit (the output of the principal activity must consist of goods or services that are capable of being delivered to other units even though they may be used for own consumption or own capital formation).	5.7 [15.16]
Private funded social insurance benefits	<i>Private funded social insurance benefits</i> are social insurance benefits payable to households by insurance enterprises or other institutional units administering private funded social insurance schemes.	8.79
Private corporations (non-financial and financial)	<i>Private corporations</i> are all resident corporations and quasi-corporations that are not controlled by government.	4.75
Produced assets	<i>Produced assets</i> are non-financial assets that have come into existence as outputs from processes that fall within the production boundary of the SNA.	10.6 [13.14, (AN.1) - Annex to chapter XIII]
Producer's price	The <i>producer's price</i> is the amount receivable by the producer from the purchaser for a unit of a good or service produced as output minus any VAT, or similar deductible tax, invoiced to the purchaser; it excludes any transport charges invoiced separately by the producer.	6.205, 15.28 [3.82]
Producers for own final use	<i>Producers for own final use</i> produce mostly goods and services for final consumption or fixed capital formation by the owners of the enterprises in which they are produced.	2.46
Product (commodity) technology	<i>Product (commodity) technology</i> is one of two types of technology assumptions used in converting supply and use tables into symmetric input-output tables; it assumes that a product has the same input structure in whichever industry it is produced.	15.144
Product-by-product table	A <i>product-by-product table</i> is a symmetric input-output table with products as the dimension of both rows and columns; as a result it shows which products are used in the production of which other products.	15.150
Production	<i>Production</i> is an activity, carried out under the responsibility, control and management of an institutional unit, that uses inputs of labour, capital and goods and services to produce outputs of other goods and services.	6.15 [1.20 5.4, 6.6]
Production account	The <i>production account</i> records the activity of producing goods and services as defined within the SNA; its balancing item, gross value added, is a measure of the contribution to GDP made by an individual producer, industry or sector.	1.6
Production boundary	The <i>production boundary</i> includes all production actually destined for the market, whether for sale or barter, all goods or services provided free to individual households or collectively to the community by government units or NPISHs, all goods produced for own final use, own-account production of housing services by owner occupiers and services produced by employing paid domestic staff.	1.20 and 1.22
Products	Goods and services, also called <i>products</i> , are the result of production; they are exchanged and used for various purposes: as inputs in the production of other goods and services, as final consumption or for investment.	2.49
Profits of export monopolies	The <i>profits of export monopolies</i> consist of the profits transferred to governments of export marketing boards, or other public enterprises exercising a monopoly over the exports of some good or service.	7.68 [OECD 5124]

Term	Definition	Paragraph(s)
Profits of fiscal monopolies	The <i>profits of fiscal monopolies</i> consist of the profits of fiscal monopolies which are transferred to government (fiscal monopolies are public corporations, public quasi-corporations, or government-owned unincorporated enterprises that have been granted a legal monopoly over the production or distribution of a particular kind of good or service in order to raise revenue; the products involved are those which are often subjected to excise taxes, such as tobacco, alcoholic beverages, fuels etc).	7.69 [OECD 5122]
Profits of import monopolies	The <i>profits of import monopolies</i> consist of the profits transferred to governments of import marketing boards, or other public enterprises exercising a monopoly over the imports of some good or service.	[7.68, 7.69, OECD 5127]
Property income	<i>Property income</i> is the income receivable by the owner of a financial asset or a tangible non-produced asset in return for providing funds to or putting the tangible non-produced asset at the disposal of, another institutional unit; it consists of interest, the distributed income of corporations (ie, dividends and withdrawals from income of quasi-corporations), reinvested earnings on direct foreign investment, property income attributed to insurance policy holders, and rent.	7.88 and 7.89 [7.2]
Property income attributed to insurance policyholders	The <i>property income attributed to insurance policyholders</i> is the investment income receivable by insurance enterprises on insurance technical reserves; it is shown in the accounts as being paid by the insurance enterprises to the insurance policyholders because the technical reserves are assets of the policyholders.	7.124
Provincial government	<i>Provincial government</i> See "State government".	
Public corporations (non-financial and financial)	<i>Public corporations</i> are resident corporations and quasi-corporations that are subject to control by government units, with control over a corporation being defined as the ability to determine general corporate policy by choosing appropriate directors, if necessary.	4.72 and 4.84
Purchased goodwill	<i>Purchased goodwill</i> is the difference between the value paid for an enterprise as a going concern and the sum of its assets less the sum of its liabilities, each item of which has been separately identified and valued.	(AN.223) - Annex to chapter XIII [12.22]
Purchaser's price	The <i>purchaser's price</i> is the amount paid by the purchaser, excluding any deductible VAT or similar deductible tax, in order to take delivery of a unit of a good or service at the time and place required by the purchaser; the purchaser's price of a good includes any transport charges paid separately by the purchaser to take delivery at the required time and place.	6.215, 15.28 [2.73, 3.83]
Purchasing power parity (PPP)	A <i>purchasing power parity (PPP)</i> is a price relative which measures the number of units of country B's currency that are needed in country B to purchase the same quantity of an individual good or service as 1 unit of country A's currency will purchase in country A.	16.82
Purpose	The concept of <i>purpose</i> , or function, relates to the type of need a transaction or group of transactions aims to satisfy or the kind of objective it pursues.	2.50
Quasi-corporations	<i>Quasi-corporations</i> are unincorporated enterprises that function as if they were corporations, and which have complete sets of accounts, including balance sheets.	4.49
Quoted shares	<i>Quoted shares</i> are shares which are regularly traded on stock exchanges or other organised financial markets.	13.73
Real gross domestic income (real GDI)	<i>Real gross domestic income (real GDI)</i> measures the purchasing power of the total incomes generated by domestic production (including the impact on those incomes of changes in the terms of trade).	16.152
Real holding gain	A <i>real holding gain</i> is the value of the additional command over real resources accruing to the holder of an asset as a result of a change in its price relatively to the prices of goods and services in general in the economy.	12.64
Real holding gains/losses (non-residents)	The <i>real holding gain/loss</i> (non-residents) is that value - expressed in national currency - of the asset resulting from the difference between the nominal and the neutral gain/loss.	14.145

Term	Definition	Paragraph(s)
Real income	<i>Real income</i> is obtained by deflating any income flow by a price index in order to measure the purchasing power of the item in question over a designated numeraire set of goods and services.	16.148
Real interest	<i>Real interest</i> is the difference between nominal interest and an amount equal to the loss of purchasing power on the monetary value of the principal during the accounting period.	7.110
Recreational land and associated surface water	<i>Recreational land and associated surface water</i> consist of land that is used as privately owned amenity land, parklands and pleasure grounds and publicly owned parks and recreational areas, together with associated surface water.	(AN.2113) - Annex to chapter XIII
Recurrent taxes on land, buildings or other structures	<i>Recurrent taxes on land, buildings or other structures</i> consist of taxes payable regularly, usually each year, in respect of the use or ownership of land, buildings or other structures utilised by enterprises in production, whether the enterprises own or rent such assets.	7.70 [OECD 4100]
Redistribution of income in kind account	The <i>redistribution of income in kind account</i> shows how the disposable incomes of households, non-profit institutions serving households (NPISHs) and government units are transformed into their adjusted disposable income by the receipt and payment of social transfers in kind.	8.2
Reference rate (of interest)	The <i>reference rate (of interest)</i> is the pure cost of borrowing funds (i.e. a rate from which the risk premium has been eliminated to the greatest extent possible and which does not include any intermediation services).	6.128
Regional central bank	A <i>regional central bank</i> is an international financial institution which acts as a common central bank for a group of member countries.	14.34
Regulatory bodies	<i>Regulatory bodies</i> are bodies which regulate or supervise financial corporations; they may be classified as financial or non-financial according to their status.	4.101
Reimbursements - social security benefits	<i>Reimbursements (social security benefits)</i> are repayments (partial or complete) by social security funds of approved expenditures made by households on specified goods or services.	8.101
Reinvested earnings on direct foreign investment	<i>Reinvested earnings on direct foreign investment</i> consist of the retained earnings of a direct foreign investment enterprise and which are treated as if they were distributed and remitted to foreign direct investors in proportion to their ownership of the equity of the enterprise and then reinvested by them in the enterprise.	7.120
Remuneration in kind	<i>Remuneration in kind</i> occurs when an employee accepts payment in the form of goods and services instead of money.	3.38
Rental on fixed assets	<i>Rental on fixed assets</i> is the amount payable by the user of a fixed asset to its owner, under an operating lease or similar contract, for the right to use that asset in production for a specified period of time.	6.181
Rent	<i>Rent</i> is the sum of rents on land and rents on subsoil assets.	7.128 and 7.132
Rents on land	<i>Rents on land</i> are a form of property income; they consist of the amounts paid to a landowner by a tenant for the use of the land.	7.128
Rents on subsoil assets	<i>Rents on subsoil assets</i> are a form of property income; they consist of the payments made to the owners of the subsoil assets by institutional units permitting them to extract the subsoil deposits over a specified period.	[7.133]
Replacement cost accounting	<i>Replacement cost accounting</i> See "Current cost accounting".	
Repurchase agreements	<i>Repurchase agreements</i> are arrangements whereby an institutional unit sells securities at a specified price to another unit; the sale is made under a commitment to repurchase the same or similar securities at a fixed price on a specified future date (usually very short-term, e.g. overnight or one day) or at a date subject to the discretion of the purchaser.	11.32

Term	Definition	Paragraph(s)
Rerouting (transactions)	<i>Rerouting (transactions)</i> records a transaction as taking place in channels that differ from the actual ones or as taking place in an economic sense when it actually does not, such as a direct transaction between unit A and unit C being recorded as taking place indirectly through a third unit B, usually, however, with some change in the transaction category.	3.24
Research and development	<i>Research and development</i> by a market producer is an activity undertaken for the purpose of discovering or developing new products, including improved versions or qualities of existing products, or discovering or developing new or more efficient processes of production.	6.142 [6.163]
Reserve assets	<i>Reserve assets</i> consist of those external assets that are readily available to and controlled by a country's authorities for direct financing of international payments imbalances, for indirect regulation of the magnitude of such imbalances through intervention in foreign exchange markets to affect their currency's exchange rate, and for other purposes.	11.61 [14.155]
Resident	An institutional unit is <i>resident</i> in a country when it has a centre of economic interest in the economic territory of that country.	4.15 [1.28, 14.8]
Resources	<i>Resources</i> refers to the side of the current accounts where transactions which add to the amount of economic value of a unit or a sector appear (for example, wages and salaries are a resource for the unit or sector receiving them); by convention, resources are put on the right side of the account.	2.54
Rest of the world	The <i>rest of the world</i> consists of all non-resident institutional units that enter into transactions with resident units, or have other economic links with resident units.	4.163 [1.14, 14.3]
Rest of the world account	The <i>rest of the world account</i> comprises those categories of accounts necessary to capture the full range of transactions that take place between the total economy and the rest of the world (ie, between residents and non-residents).	14.3 [1.14]
Revaluation account	The <i>revaluation account</i> records the positive or negative holding gains accruing during the accounting period to the owners of financial and non-financial assets and liabilities.	12.63 [1.9]
SAM (social accounting matrix)	A <i>SAM (social accounting matrix)</i> is a means of presenting the SNA accounts in a matrix which elaborates the linkages between a supply and use table and institutional sector accounts; a typical focus of a SAM on the role of people in the economy may be reflected by, among other things, extra breakdowns of the household sector and a disaggregated representation of labour markets (i.e., distinguishing various categories of employed persons).	20.4
Satellite accounts	<i>Satellite accounts</i> provide a framework linked to the central accounts and which enables attention to be focussed on a certain field or aspect of economic and social life in the context of national accounts; common examples are satellite accounts for the environment, or tourism, or unpaid household work.	2.246
Saving	<i>Saving</i> is disposable income less final consumption expenditure (or adjusted disposable income less actual final consumption, after taking account of an adjustment for pension funds); saving is an important aggregate which can be calculated for each institutional sector.	9.17 [1.10, 9.19]
SDRs (Special Drawing Rights)	<i>SDRs (Special Drawing Rights)</i> are international reserve assets created by the International Monetary Fund and allocated to its members to supplement existing reserve assets.	11.67, (AF.1) - Annex to chapter XIII
Secondary activity	A <i>secondary activity</i> is an activity carried out within a single producer unit in addition to the principal activity and whose output, like that of the principal activity, must be suitable for delivery outside the producer unit.	5.8 [15.16]
Secondary distribution of income account	The <i>secondary distribution of income account</i> shows how the balance of primary incomes of an institutional unit or sector is transformed into its disposable income by the receipt and payment of current transfers excluding social transfers in kind.	8.1
Securitisation	<i>Securitisation</i> is the process of issuing new negotiable securities backed by existing assets such as loans, mortgages, credit card debt, or other assets (including accounts receivable).	11.75

Term	Definition	Paragraph(s)
Self-employed workers	<i>Self-employed workers</i> are persons who are the sole owners, or joint owners, of the unincorporated enterprises in which they work, excluding those unincorporated enterprises that are classified as quasi-corporations.	7.24
Services	<i>Services</i> are outputs produced to order and typically consist of changes in the conditions of the consuming units realised by the activities of producers at the demand of the consumers; by the time their production is completed they must have been provided to the consumers.	6.8
Shareholders	<i>Shareholders</i> are the collective owners of a corporation.	7.112
Shares and other equities	<i>Shares and other equities</i> are financial assets that are instruments and records acknowledging, after the claims of all creditors have been met, claims to the residual value of incorporated enterprises.	(AF.5) - Annex to chapter XIII [11.86]
Short-term loans	<i>Short-term loans</i> are loans that have an original maturity normally of one year or less, but with a maximum of two years or less to accommodate variations in practice between countries.	(AF.41) - Annex to chapter XIII
Short-term securities other than shares	<i>Short-term securities other than shares</i> consist of securities other than shares that have an original maturity of one year or less but with a maximum of two years or less to accommodate variations in practice between countries.	(AF.31) - Annex to chapter XIII
Single indicator method of deflation	<i>A single indicator method of deflation</i> is a means of estimating the volume movements of value added directly using only one time series instead of double deflation.	16.68
SNA (System of National Accounts)	The System of National Accounts (<i>SNA</i>) consists of a coherent, consistent and integrated set of macroeconomic accounts, balance sheets and tables based on a set of internationally agreed concepts, definitions, classifications and accounting rules.	1.1
Social accounting matrix (SAM)	<i>A social accounting matrix (SAM)</i> is a means of presenting the SNA accounts in a matrix which elaborates the linkages between a supply and use table and institutional sector accounts; a typical focus of a SAM on the role of people in the economy may be reflected by, among other things, extra breakdowns of the household sector and a disaggregated representation of labour markets (i.e., distinguishing various categories of employed persons).	20.4
Social assistance benefits	<i>Social assistance benefits</i> are transfers made by government units or NPIs to households intended to meet the same kinds of needs as social insurance benefits but are provided outside of an organised social insurance scheme and not conditional on previous payments of contributions.	8.7 [8.75]
Social assistance benefits in cash	<i>Social assistance benefits in cash</i> consist of current transfers payable in cash to households by government units or NPISHs to meet the same needs as social insurance benefits but which are not made under a social insurance scheme incorporating social contributions and social insurance benefits.	8.81
Social assistance benefits in kind	<i>Social assistance benefits in kind</i> consist of transfers in kind provided to households by government units or NPISHs that are similar in nature to social security benefits in kind but are not provided in the context of a social insurance scheme.	8.104
Social benefits	<i>Social benefits</i> are current transfers received by households intended to provide for the needs that arise from certain events or circumstances, for example, sickness, unemployment, retirement, housing, education or family circumstances.	8.7
Social contributions	<i>Social contributions</i> are actual or imputed payments to social insurance schemes to make provision for social insurance benefits to be paid.	8.8
Social contributions by self-employed and non-employed persons	<i>Social contributions by self-employed and non-employed persons</i> are social contributions payable for their own benefit by persons who are not employees - i.e. self-employed persons (employers or own-account workers), or non-employed persons.	8.70
Social insurance benefits	<i>Social insurance benefits</i> are transfers provided under organised social insurance schemes; social insurance benefits may be provided under general social security schemes, under private funded social insurance schemes or by unfunded schemes managed by employers for the benefit of their existing or former employees without involving third parties in the form of insurance enterprises or pension funds.	8.7

Term	Definition	Paragraph(s)
Social insurance schemes	<i>Social insurance schemes</i> are schemes in which social contributions are paid by employees or others, or by employers on behalf of their employees, in order to secure entitlement to social insurance benefits, in the current or subsequent periods, for the employees or other contributors, their dependants or survivors.	8.55
Social security benefits - reimbursements	<i>Reimbursements (social security benefits)</i> are repayments (partial or complete) by social security funds of approved expenditures made by households on specified goods or services.	8.101
Social security benefits in cash	<i>Social security benefits in cash</i> are social insurance benefits payable in cash to households by social security funds; they may take the form of sickness and invalidity benefits, maternity allowances, children's or family allowances, other dependants' allowances, unemployment benefits, retirement and survivors' pensions, death benefits or other allowances or benefits.	8.78
Social security funds	<i>Social security funds</i> are separately organised from the other activities of government units and hold their assets and liabilities separately from the latter; they are separate institutional units because they are autonomous funds, they have their own assets and liabilities and engage in financial transactions on their own account.	4.112 [4.130]
Social security schemes	<i>Social security schemes</i> are schemes imposed and controlled by government units for the purpose of providing social benefits to members of the community as a whole, or of particular sections of the community.	8.64
Social transfers in kind	<i>Social transfers in kind</i> consist of individual goods and services provided as transfers in kind to individual households by government units (including social security funds) and NPISHs, whether purchased on the market or produced as non-market output by government units or NPISHs; the items included are: (1) social security benefits, reimbursements, (2) other social security benefits in kind, (3) social assistance benefits in kind, and (4) transfers of individual non-market goods or services.	8.99
Special drawing rights (SDRs)	<i>Special drawing rights (SDRs)</i> are international reserve assets created by the International Monetary Fund and allocated to its members to supplement existing reserve assets.	11.67, (AF.1) - Annex to chapter XIII
Stamp taxes	The category <i>stamp taxes</i> consists of those stamp taxes which do not fall on particular classes of transactions elsewhere identified, particularly in paragraphs 7.69 and 7.70 of the SNA (e.g. stamps on legal documents or cheques, which are treated as taxes on the production of business or financial services).	7.70 [OECD 6200]
State government	<i>State governments</i> are institutional units exercising some of the functions of government at a level below that of central government and above that of the governmental institutional units existing at a local level; they are institutional units whose fiscal, legislative and executive authority extends only over the individual "states" (often referred to as "provinces") into which the country as a whole may be divided.	4.124
Stocks	<i>Stocks</i> are a position in, or holdings of, assets and liabilities at a point in time and the System records stocks in accounts, usually referred to as balance sheets, and tables at the beginning and end of the accounting period; stocks result from the accumulation of prior transactions and other flows, and they are changed by transactions and other flows in the period (note that stocks of goods are referred to as "inventories" in the System).	3.66
Straight-line depreciation	<i>Straight-line depreciation</i> is a depreciation profile based on a constant annual amount of capital consumption over the life of the asset.	6.193
Subsidies	<i>Subsidies</i> are current unrequited payments that government units, including non-resident government units, make to enterprises on the basis of the levels of their production activities or the quantities or values of the goods or services which they produce, sell or import.	7.71 [15.52]
Subsidies on losses of government trading organisations	<i>Subsidies on losses of government trading organisations</i> consist of the losses incurred by government trading organisations whose function is to buy and sell the products of resident enterprises; when such organisations incur losses as a matter of deliberate government economic or social policy by selling at lower prices than those at which they purchased the goods, the difference between the purchase and the selling prices should be treated as a subsidy.	7.78

Term	Definition	Paragraph(s)
Subsidies on payroll or workforce	<i>Subsidies on payroll or workforce</i> consist of subsidies payable on the total wage or salary bill, or total workforce, or on the employment of particular types of persons such as physically handicapped persons or persons who have been unemployed for long periods.	7.79
Subsidies on production - other	<i>Other subsidies on production</i> consist of subsidies, except subsidies on products, which resident enterprises may receive as a consequence of engaging in production.	7.79
Subsidies on products - other	<i>Other subsidies on products</i> consist of subsidies on goods or services produced as the outputs of resident enterprises that become payable as a result of the production, sale, transfer, leasing or delivery of those goods or services, or as a result of their use for own consumption or own capital formation.	7.78
Subsidies on products used domestically	<i>Subsidies on products used domestically</i> consist of subsidies payable to resident enterprises in respect of their outputs which are used or consumed within the economic territory.	7.78
Subsidies to public corporations and quasi-corporations	<i>Subsidies to public corporations and quasi-corporations</i> consist of regular transfers paid to public corporations and quasi-corporations which are intended to compensate for persistent losses - i.e. negative operating surpluses - which they incur on their productive activities as a result of charging prices which are lower than their average costs of production as a matter of deliberate government economic and social policy; by convention, these subsidies are treated as subsidies on products.	7.78
Subsidies to reduce pollution	<i>Subsidies to reduce pollution</i> consist of subsidies intended to cover some or all of the costs of additional processing undertaken to reduce or eliminate the discharge of pollutants into the environment.	7.79
Subsidy on a product	A <i>subsidy on a product</i> is a subsidy payable per unit of a good or service produced, either as a specific amount of money per unit of quantity of a good or service or as a specified percentage of the price per unit; it may also be calculated as the difference between a specified target price and the market price actually paid by a buyer .	15.53
Subsoil assets	<i>Subsoil assets</i> are proven reserves of mineral deposits located on or below the earth's surface that are economically exploitable, given current technology and relative prices.	(AN.212) - Annex to chapter XIII, 13.59 [12.15]
Supply and use tables	<i>Supply and use tables</i> are in the form of matrices that record how supplies of different kinds of goods and services originate from domestic industries and imports and how those supplies are allocated between various intermediate or final uses, including exports.	1.16 [15.1]
Symmetric tables	<i>Symmetric (input-output) tables</i> are tables in which the same classifications or units (i.e. the same groups of products or industries) are used in both rows and columns.	15.2
System of National Accounts (SNA)	The <i>System of National Accounts (SNA)</i> consists of a coherent, consistent and integrated set of macroeconomic accounts, balance sheets and tables based on a set of internationally agreed concepts, definitions, classifications and accounting rules.	1.1
Tangible fixed assets	<i>Tangible fixed assets</i> are non-financial produced assets that consist of dwellings; other buildings and structures; machinery and equipment and cultivated assets.	(AN.111) - Annex to chapter XIII
Tangible non-produced assets	<i>Tangible non-produced assets</i> are natural assets - land, subsoil assets, non-cultivated biological resources and water resources - over which ownership may be established and transferred	13.18 [13.53, (AN.21) - Annex to chapter XIII]
Tax on a product	A <i>tax on a product</i> is a tax that is payable per unit of some good or service, either as a specified amount of money per unit of quantity or as a specified percentage of the price per unit or value of the good or service transacted.	15.47 [7.62]
Taxes	<i>Taxes</i> are compulsory, unrequited payments, in cash or in kind, made by institutional units to government units.	7.48, 8.43
Taxes and duties on imports	<i>Taxes and duties on imports</i> , excluding VAT, consist of taxes on goods and services that become payable at the moment when the goods cross the national or customs frontiers of the economic territory or when the services are delivered by non-resident producers to resident institutional units.	15.47 [7.49, 7.64]

Term	Definition	Paragraph(s)
Taxes on capital gains	<i>Taxes on capital gains</i> consist of taxes on the capital gains (described as holding gains in the SNA's terminology) of persons or corporations which become due for payment during the current accounting period, irrespective of the periods over which the gains have accrued.	8.52 [OECD 1120, 1220]
Taxes on capital transfers	<i>Taxes on capital transfers</i> consist of taxes on the values of assets transferred between institutional units.	10.136
Taxes on entertainment	<i>Taxes on entertainment</i> consist of any taxes which are levied specifically on the entertainment itself (such as on an entry ticket) and which are not part of some broader tax such as a VAT.	[7.69, OECD 5126]
Taxes on financial and capital transactions	<i>Taxes on financial and capital transactions</i> consist of taxes payable on the purchase or sale of non-financial and financial assets including foreign exchange.	7.69 [OECD 4400]
Taxes on income	<i>Taxes on income</i> consist of taxes on incomes, profits and capital gains; they are assessed on the actual or presumed incomes of individuals, households, NPIs or corporations.	8.52 [OECD 1110, 1120, 1130, 1210]
Taxes on individual or household income	<i>Taxes on individual or household income</i> consist of personal income taxes, including those deducted by employers (pay-as-you-earn taxes), and surtaxes.	8.52 [OECD 1110]
Taxes on international transactions	<i>Taxes on international transactions</i> consist of taxes on travel abroad, foreign remittances, foreign investments, etc. except those payable by producers (such taxes payable by producers are part of taxes on production while those payable by non-producers are part of other current taxes); they are part of "miscellaneous current taxes".	7.70 and 8.54 [OECD 5127]
Taxes (recurrent) on land, buildings or other structures	<i>Taxes (recurrent) on land, buildings or other structures</i> consist of taxes payable regularly, usually each year, in respect of the use or ownership of land, buildings or other structures utilised by enterprises in production, whether the enterprises own or rent such assets.	7.70 [OECD 4100]
Taxes on lotteries, gambling and betting	<i>Taxes on lotteries, gambling and betting</i> consist of any taxes, other than taxes on winnings, which are levied on these types of operations; they are typically levied as a percentage of the operator's turnover.	[7.69, OECD 5126]
Taxes on pollution	<i>Taxes on pollution</i> consist of taxes levied on the emission or discharge into the environment of noxious gases, liquids or other harmful substances; they do not include payments made for the collection and disposal of waste or noxious substances by public authorities.	7.70 [OECD 5200]
Taxes on production	<i>Taxes on production</i> consist of taxes payable on goods and services when they are produced, delivered, sold, transferred or otherwise disposed of by their producers plus other taxes on production, consisting mainly of taxes on the ownership or use of land, buildings or other assets used in production or on the labour employed, or compensation of employees paid.	7.49
Taxes on products	<i>Taxes on products</i> , excluding VAT, import and export taxes, consist of taxes on goods and services that become payable as a result of the production, sale, transfer, leasing or delivery of those goods or services, or as a result of their use for own consumption or own capital formation.	7.69, 15.47 [OECD 5110 - 5113, 5121, 5122, 5126, 4400]
Taxes on specific services	<i>Taxes on specific services</i> consist of all taxes assessed on the payment for specific services such as taxes on transportation, communications, insurance, advertising, hotels or lodging, restaurants, entertainments, gambling and lotteries, sporting events, etc.	7.69 and OECD 5126
Taxes on the income of corporations	<i>Taxes on the income of corporations</i> consist of corporate income taxes, corporate profits taxes, corporate surtaxes, etc.	8.52 [OECD 1210]
Taxes on the use of fixed assets	<i>Taxes on the use of fixed assets</i> include taxes levied periodically on the use of vehicles, ships, aircraft or other machinery or equipment used by enterprises for purposes of production, whether such assets are owned or rented.	7.70 [OECD 5200]
Taxes on winnings from lotteries or gambling	<i>Taxes on winnings from lotteries or gambling</i> are taxes payable on the amounts received by winners.	8.52 [OECD 1130]

Term	Definition	Paragraph(s)
Taxes resulting from multiple exchange rates	<i>Taxes resulting from multiple exchange rates</i> consist of implicit taxes on exports resulting from the operation of an official system of multiple exchange rates.	7.68
Time of acquisition	The <i>times</i> at which goods and services are <i>acquired</i> are when the change of ownership occurs or the delivery of the services is completed.	9.34
Time of recording	Transactions between institutional units have to be <i>recorded</i> when claims and obligations arise, are transformed or are cancelled - that is, on an accrual basis.	2.64
Time reversal test	The <i>time reversal test</i> requires that the index for the later period based on the earlier period should be the reciprocal of that for the earlier period based on the later period; one of the desirable features of the "Fisher Ideal" price and volume indexes is that they satisfy this test (unlike either the Paasche or Laspeyres indexes).	16.24
Törnqvist price index	A <i>Törnqvist price index</i> is a weighted geometric average of the price relatives using arithmetic averages of the value shares in the two periods as weights.	16.27
Törnqvist volume index	A <i>Törnqvist volume index</i> is a weighted geometric average of the quantity relatives using arithmetic averages of the value shares in the two periods as weights.	16.27
Total economy	The <i>total economy</i> consists of all the institutional units which are resident in the economic territory of a country.	2.22
Total final consumption	<i>Total final consumption</i> is the total value of all expenditures on individual and collective consumption goods and services incurred by resident households, resident NPISHs serving households and general government units.	9.98
Total hours worked	<i>Total hours worked</i> consist of the aggregate number of hours actually worked during the period in employee and self-employment jobs.	15.102 [17.12, 17.27]
Trade credits and advances	<i>Trade credits and advances</i> are trade credit for goods and services extended directly to corporations, to government, to non-profit institutions, to households and to the rest of the world and also advances for work that is in progress (if classified as such under inventories) or is to be undertaken.	(AF.71) - Annex to chapter XIII
Trade margin	A <i>trade margin</i> is the difference between the actual or imputed price realised on a good purchased for resale (either wholesale or retail) and the price that would have to be paid by the distributor to replace the good at the time it is sold or otherwise disposed of.	6.110
Trading gains and losses	<i>Trading gains and losses</i> arise from changes in a country's terms of trade; for example, if the prices of a country's exports rise faster (or fall more slowly) than the prices of its imports (i.e. if its terms of trade improve) then an increased volume of imports of goods and services can be purchased by residents out of the receipts generated by a given level of exports.	16.152
Transaction	A <i>transaction</i> is an economic flow that is an interaction between institutional units by mutual agreement or an action within an institutional unit that it is analytically useful to treat like a transaction, often because the unit is operating in two different capacities.	3.12
Transactions account	A <i>transactions account</i> shows, for a given transaction or group of transactions (for example, interest), resources and uses for each sector (or industry if relevant) engaged in this type of transaction, but it does not show direct relations between transacting sectors.	2.152
Transfer	A <i>transfer</i> is a transaction in which one institutional unit provides a good, service or asset to another unit without receiving from the latter any good, service or asset in return as counterpart.	8.3, 8.27
Transfer in kind	A <i>transfer in kind</i> consists either of the transfer of ownership of a good or asset, other than cash, or the provision of a service, without any counterpart.	8.27 [3.40]
Transfer price	A <i>transfer price</i> is a price, adopted for book-keeping purposes, which is used to value transactions between affiliated enterprises integrated under the same management.	[BPM 97]

Term	Definition	Paragraph(s)
Transferable deposits	<i>Transferable deposits</i> comprise all deposits that are (a) exchangeable on demand at par, without penalty or restriction; (b) freely transferable by cheque or giro-order and (c) otherwise commonly used to make payments.	11.71, (AF.22) - Annex to chapter XIII
Transfers of individual non-market goods or services	<i>Transfers of individual non-market goods or services</i> consist of goods or services provided to individual households free, or at prices which are not economically significant, by non-market producers of government units or NPISHs.	8.105
Transitivity (in international comparisons)	<i>Transitivity</i> (in international comparisons) is a condition which implies that the direct (binary) index for country k based on country i is equal to the indirect index obtained by multiplying the direct (binary) index for country k based on country j by the direct (binary) index for country j based on country i.	16.88
Transport equipment (assets)	<i>Transport equipment (assets)</i> consist of equipment for moving people and objects, other than any such equipment acquired by households for final consumption.	(AN.11131) - Annex to chapter XIII
Transport margin	A <i>transport margin</i> consists of those transport charges paid separately by the purchaser in taking delivery of the goods at the required time and place.	15.40 [15.42]
Uncompensated seizures	<i>Uncompensated seizures</i> occur when governments or other institutional units take possession of the assets of other institutional units, including non-resident units, without full compensation for reasons other than the payment of taxes, fines, or similar levies.	12.38
Underground economy	The <i>underground economy</i> consists of activities which are both productive in an economic sense and also quite legal (provided certain standards or regulations are complied with) but which are deliberately concealed from public authorities (eg, to avoid the payment of taxes and/or social security contributions or to avoid meeting certain standards or administrative requirements).	6.34
Unforeseen obsolescence	<i>Unforeseen obsolescence</i> arises when the amount included in consumption of fixed capital for an asset's normally expected obsolescence falls short of the amount required to cover its actual obsolescence.	[12.43]
Unfunded employee social insurance benefits	<i>Unfunded employee social insurance benefits</i> are social benefits payable to their employees, their dependants or survivors by employers administering unfunded social insurance schemes.	8.80
Unit value index	A <i>unit value index</i> is a "price" index which measures the change in the average value of units that are not homogeneous and which may therefore be affected by changes in the mix of items as well as by changes in their prices.	16.13
Unquoted shares	<i>Unquoted shares</i> are shares which are not traded on stock exchanges or other organised financial markets.	13.73
Uses	The term <i>uses</i> refers to transactions that reduce the amount of economic value of a unit or sector (for example, wages and salaries are a use for the unit or sector that must pay them); by convention, uses are put on the left side of the account.	2.54
Uses of value added quadrant	The <i>uses of value added quadrant</i> (of an input-output table) shows those production costs of producers other than intermediate consumption.	15.74
Valuables	<i>Valuables</i> are produced assets that are not used primarily for production or consumption, that are expected to appreciate or at least not to decline in real value, that do not deteriorate over time under normal conditions and that are acquired and held primarily as stores of value.	(AN.13) - Annex to chapter XIII [10.7, 10.116, 13.15, 13.50]
Value added - gross	<i>Gross value added</i> is the value of output less the value of intermediate consumption; it is a measure of the contribution to GDP made by an individual producer, industry or sector.	1.6 [2.172, 6.4, 6.222]
Value added - net	<i>Net value added</i> is the value of output less the values of both intermediate consumption and consumption of fixed capital.	6.4, 6.222 [1.6]
Value added tax (VAT)	A <i>value added tax (VAT)</i> is a tax on products collected in stages by enterprises; it is a wide-ranging tax usually designed to cover most or all goods and services but producers are obliged to pay to government only the difference between the VAT on their sales and the VAT on their purchases for intermediate consumption or capital formation, while VAT is not usually charged on sales to non-residents (ie, exports).	6.207 and 6.208 [15.47]

Term	Definition	Paragraph(s)
Vertically integrated enterprise	<i>A vertically integrated enterprise</i> is one in which different stages of production, which are usually carried out by different enterprises, are carried out in succession by different parts of the same enterprise (the output of one stage becomes an input into the next stage, only the output from the final stage being actually sold on the market).	5.31
Volume index	<i>A volume index</i> (also called a “quantity index” in some countries) is most commonly presented as an average of the proportionate changes in the quantities of a specified set of goods or services between two periods of time; volume indices may also compare the relative levels of activity in different countries (eg, those calculated using PPPs).	16.11
Wages and salaries	<i>Wages and salaries</i> consist of the sum of wages and salaries in cash and wages and salaries in kind.	7.33 and 7.37
Wages and salaries in cash	<i>Wages and salaries in cash</i> consist of wages or salaries payable at regular weekly, monthly or other intervals, including payments by results and piecework payments; plus allowances such as those for working overtime; plus amounts paid to employees away from work for on holiday; plus ad hoc bonuses and similar payments; plus commissions, gratuities and tips received by employees.	7.33
Wages and salaries in kind	<i>Wages and salaries in kind</i> consist of remuneration in the form of goods and/or services that are not necessary for work and can be used by employees in their own time, and at their own discretion, for the satisfaction of their own needs or wants or those of other members of their households.	7.39
Water resources	<i>Water resources</i> consist of aquifers and other groundwater resources to the extent that their scarcity leads to the enforcement of ownership and/or use rights, market valuation and some measure of economic control.	(AN.214) - Annex to chapter XIII
Withdrawals from income of quasi-corporations	The <i>income</i> that the owners of <i>quasi-corporations</i> withdraw from them is analogous to the income withdrawn from corporations by paying out dividends to their shareholders.	7.89 [7.115]
Work-in-progress - inventories	<i>Inventories of work-in-progress</i> consist of goods and services that are partially completed but that are not usually turned over to other units without further processing or that are not mature and whose production process will be continued in a subsequent period by the same producer.	(AN.122) - Annex to chapter XIII [6.40, 6.72, 10.102]
Work-in-progress on cultivated assets - inventories	<i>Inventories of work-in-progress on cultivated assets</i> consist of livestock raised for products yielded only on slaughter, including fowl and fish raised commercially, trees and other vegetation yielding once-only products on destruction and immature cultivated assets yielding repeat products.	(AN.1221) - Annex to chapter XIII
Written-down (net) value of a fixed asset	The <i>written-down (net) value of a fixed asset</i> is the actual or estimated current purchaser’s price of a new asset of the same type less the cumulative value of the consumption of fixed capital accrued up to that point in time.	6.199
Zero-coupon bonds	<i>Zero-coupon bonds</i> are long-term securities that do not involve periodic interest payments during the life of the bond; instead, they are sold at a discount from par value and the full return is paid at maturity.	11.77 [7.101]

ANNEX A5

Useful Tools

A5.1 The present annex contains a number of tools useful for implementing the *Handbook*. It includes survey instruments, correlations between the headings of classification schemes and examples of the use of administrative records. Additional materials will be made available at <http://www.jhu.edu/~gnisp> as they develop in the process of implementing the *Handbook*.

Survey instruments^a

Organizational survey module of the Johns Hopkins Comparative Non-Profit Sector Project

A5.2 The organizational survey module, developed as part of the Johns Hopkins Comparative Non-Profit Sector Project (CNP) directed by Lester M. Salamon and Helmut K. Anheier, has been adapted and used by research teams in close to a dozen countries around the world, including Hungary, Finland, Kenya, the United Republic of Tanzania, Uganda, South Africa, India, Pakistan and Poland.^b It focuses on the organization as the unit of analysis and is intended to collect data on specific variables. The classification scheme employed is the International Classification of Non-Profit Organizations (ICNPO) detailed in annex A1 above.

Helpful hints: type of survey instrument and method

A5.3 The key survey module has been designed to serve as a platform for the development of person-to-person interview schedules and mail questionnaires. The module should be translated, if applicable and culturally adapted to reflect the situation in any given country. For comparative purposes, it is paramount that the questionnaire stay as close as possible to the questions and answer categories contained in the module; the same applies to the optional survey module. The modules are contained in appendices A5(i) and A5(ii), respectively.

A5.4 The chosen type of data-collection method, i.e., person-to-person, mail or phone, depends on the accessibility of the sample population, expected return rates and data quality, as well as cost considerations.

^a For examples of more elaborate survey instruments, see Independent Sector and United Nations Volunteers, *Measuring Volunteering: A Practical Toolkit*, (Washington, D.C., and New York, 2001) and Istituto Nazionale di Statistica, *Istituzioni nonprofit in Italia: I risultati della prima rilevazione censuaria Anno 1999*, Informazioni n. 50 – 2001, (Rome, 2001). See also Australian Bureau of Statistics, *Voluntary Work, Australia*, catalog No. 4441.0, (Canberra, 2001) and related documents at <http://www.abs.gov.au>, and Statistics Canada, *National Survey of Giving, Volunteering and Participating* and related documents at <http://stcwww.statcan.ca/english/sdds/4430.htm>.

^b For a description of the project and some results, see Lester Salamon, Helmut Anheier, Regina List, Stefan Toepler, Wojciech Sokolowski and associates, *Global Civil Society: Dimensions of the Non-Profit Sector* (Baltimore, Johns Hopkins Center for Civil Society Studies, 1999).

Helpful hints: response rates

A5.5 The low response rates to conventional surveys represent a major challenge. Although the best means to obtain high response rates is a well crafted, professional questionnaire that is neither too long nor too superficial and that addresses issues that are important and salient to respondents, the following additional approaches can also be useful in that respect:

- Use the support of umbrella or peak associations to increase response rates; include supporting letters, and have them make announcements in newsletters etc.
- Try to get press coverage for the project prior to sending out the survey; make the project known.
- Contact a sub-sample of larger organizations (the heavyweights) as well as some smaller organizations by phone or letter prior to mailing survey forms; try to establish personal contacts for “opinion leaders” and “gatekeepers” in important organizations and fields and ask for support in getting access to other organizations.
- Include return postage when sending out the mail questionnaire.
- Offer a small cash prize to be awarded to two of the responding organizations.
- Offer organizations a free copy of the final report.

A5.6 In any case, it will probably be useful to have at least two follow-up contacts or mailings to increase response rates. Should response rates remain disappointing and yield an insufficient number of organizations, the possibility of post-sampling should be considered.

Giving and volunteering survey module of the Johns Hopkins Project

A5.7 The giving and volunteering survey module (see appendix A5(iii)) was developed as part of the Johns Hopkins Comparative Non-Profit Sector Project, (CNP), directed by Lester M. Salamon and Helmut K. Anheier, to collect information on giving and volunteering. It has been adapted and used by research teams in Argentina, Brazil, Germany, France, Israel, Norway, Poland, Japan, Spain and Slovakia and more recently in Kenya and the United Republic of Tanzania.^c It is a population or household survey designed to be attached to an omnibus survey, but it has also been used as a stand-alone instrument.

Objectives

A5.8 The giving and volunteering survey was designed with the primary objective of developing estimates of the amount and distribution of individual giving and volunteer input by major ICNPO groups, for which information is needed from a representative sample of the population for the following items:

Volunteering

- Volunteer hours over previous month and year.
- Distribution of volunteer hours across ICNPO groups.
- Distribution of volunteer hours among activities.

^c For a description of the project and some results, see Salamon et al., op. cit.

Giving

- Amount of giving over previous month and year.
- Distribution of giving across ICNPO groups.

A5.9 With those items, two pieces of information needed for the estimation of the size, scope and revenue structure of the non-profit sector can be calculated:

1. **The sum of household contributions to non-profit organizations**, both at the level of major ICNPO groups as well as for the non-profit sector as a whole.
2. **The estimated value of volunteer time**, both by major ICNPO groups and for the non-profit sector as a whole.

A5.10 The second objective of the survey is to gain insights into the social and motivational causes of giving and volunteering—specifically, what the characteristics of givers and volunteers are and how they differ from non-givers or those who do not volunteer, for which information is needed on:

- Membership.
- Socioeconomic characteristics of respondents.
- Respondent attitudes toward giving, volunteering and non-profit organizations.

Classification correlations

A5.11 ICNPO is the primary classification of NPIs used in the present *Handbook* and the NPI satellite account. However, existing data are likely to be classified by whatever industry or activity classification is the national standard. Rather than re-examine and reclassify each unit in terms of ICNPO, it is more practical to translate the national standard classification into ICNPO, making use of the detail available.

A5.12 Tables AT5.1 and AT5.2 below provide examples of such conversions taken from the experience of Australia and Belgium, respectively, in testing an earlier draft of the present *Handbook*.

Using administrative records

A5.13 In addition to data from statistical surveys, data from administrative records are often very useful for national accounts and other purposes. The experience of testing the present *Handbook* in the Philippines included assembling an inventory of such records and translating the data items into SNA terms; that example is shown in tables AT5.3.1 – AT5.3.3 below.

Appendix A5(i)

Johns Hopkins Comparative Non-Profit Sector Project: key organizational survey module

Questionnaire Module for Organizational Survey

Q1 When was your organization formed?

_____ Year

Q2 What is the legal form of your organization?

___ [fill in major legal forms]

___ _____

___ _____

___ _____

Q3 How many offices or branches does your organization have in [country]?

_____ (number of branches)

If more than one branch, or if you are an umbrella organization, please indicate whether your answers to this questionnaire apply to:

- 1 Your office or facility alone
- 2 All offices or facilities that are part of your organization

Q4 Does your organization have members?

- 1 Yes
- 2 No

If yes, how many: _____

Q5 The geographic area served by your organization would best be described as: (Circle number of the ONE best response.)

- | | | | |
|---|-----------------------|---|------------------------|
| 1 | Neighborhood | 5 | National |
| 2 | Citywide | 6 | International |
| 3 | Region of the country | 7 | Other (specify): _____ |
| 4 | Several regions | | |

Q6 Does your organization have a Board of Directors?

- 1 Yes
- 2 No

If yes: a) How many members are on the Board? _____

b) Do they serve as volunteers or do they receive some compensation for their work?

- 1 All are volunteers
- 2 Some are volunteers and some are compensated
- 3 All are compensated

Q7 In all, what services and activities does your organization carry out? Please circle the number for all types of services and activities from the following list that apply to your organization.

CULTURE AND RECREATION

- 01 media & communication services
- 02 visual arts, architecture, ceramic arts
- 03 performing arts
- 04 historical, literary, and humanistic activities
- 05 museums
- 06 zoos & aquariums
- 07 other cultural and artistic activities
- 08 sports
- 09 recreation/pleasure or social clubs
- 10 other: _____

EDUCATION AND RESEARCH

- 11 primary/secondary education
- 12 higher education
- 13 vocational/technical education
- 14 adult/continuing education
- 15 medical research
- 16 science and technology
- 17 social science research, policy studies
- 18 other: _____

HEALTH

- 19 hospital care
- 20 rehabilitation services
- 21 inpatient nursing home services
- 22 psychiatric treatment, inpatient
- 23 mental health treatment
- 24 mental crisis intervention
- 25 public health & wellness education
- 26 health treatment, primarily outpatient
- 27 rehabilitative medical services
- 28 emergency medical services
- 29 other: _____

SOCIAL SERVICES

- 30 child welfare, child services, day care
- 31 youth services and youth welfare
- 32 family services
- 33 services for the handicapped
- 34 services for the elderly
- 35 self-help and other personal social services
- 36 disaster/emergency prevention, relief and control
- 37 temporary shelters
- 38 refugee assistance
- 39 income support and maintenance
- 40 material assistance to the needy
- 41 other: _____

ENVIRONMENT

- 42 pollution abatement and control
- 43 natural resources conservation and protection
- 44 environmental beautification and open spaces
- 45 animal protection and welfare

- 46 wildlife preservation and protection
- 47 veterinary services
- 48 other: _____

DEVELOPMENT AND HOUSING

- 49 community and neighborhood improvement
- 50 economic development
- 51 social development
- 52 housing construction and management
- 53 housing assistance
- 54 job training
- 55 vocational counseling and guidance
- 56 vocational rehabilitation and sheltered workshops
- 57 other: _____

CIVIL RIGHTS & ADVOCACY

- 58 campaigning or lobbying
- 59 civil rights promotion
- 60 promotion of ethnic solidarity and heritage
- 61 civic mindedness
- 62 legal services
- 63 crime prevention and public safety
- 64 rehabilitation of offenders
- 65 victim support
- 66 consumer protection
- 67 other: _____

PHILANTHROPY & VOLUNTARISM

- 68 grantmaking activities
- 69 voluntarism promotion and support
- 70 fund-raising activities
- 71 other: _____

INTERNATIONAL ACTIVITIES

- 72 exchange/friendship/cultural programs
- 73 development assistance
- 74 international disaster and relief
- 75 international human rights and peace
- 76 other: _____

BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS

- 77 business associations
- 78 professional associations
- 79 labor unions
- 80 other: _____

RELIGION

- 81 religious activities, preaching, ceremonies, sacraments

OTHER

- 82 _____

- Q8 How many PAID employees are now employed by your organization?
- Number of employees: Full-Time _____
Part-Time _____
- Q9 How many PAID employees worked for your organization at this time LAST YEAR?
- Number of employees: Full-Time _____
Part-Time _____
- Q10 On average, how many hours per week do your part-time paid employees work?
- _____ hours per week
- Q11 Does your organization use volunteers (in addition to your Board members)?
- 1 Yes
2 No
- Q12 How many volunteers were used by your organization in an average month during the past year?
- _____ volunteers
- Q13 On the average, how many hours per month did the average volunteer work for your organization last year?
- _____ hours per month
- Q14 On average, compared to last year, is the number of volunteers now used by your organization:
- 1 Higher
2 Lower
3 About the same
- Q15 How much did your organization spend for current operations (excluding purchases of buildings or major equipment) in the fiscal years ending in the year prior to the base year and in the base year. (Total operating expenditures refer to the costs of the general operations of your agency. NOT included are costs of major capital items like land and buildings.)
- \$ _____ the year prior to the base year
- \$ _____ the base year
- Q16 What proportion of the total operating expenditures are salaries and wages, including social security contributions and other fringe benefits?
- _____ % of total operating expenditures in the base year

Q17 Of the total operating expenditures for fiscal year the base year that you indicated in Q15, please indicate the percentage that went for each of the broad categories of services and activities listed below. (Please refer to Question 7 for more detailed listings of activities.)

Culture & Recreation	_____ %
Education & Research	_____ %
Health	_____ %
Social Services	_____ %
Environment	_____ %
Development & Housing	_____ %
Civil Rights & Advocacy	_____ %
Philanthropy & Voluntarism	_____ %
International Activities	_____ %
Business & Prof. Assoc., Unions	_____ %
Religion	_____ %
Other _____	_____ %
TOTAL	100%

Q18 Please indicate the total operating income or revenue, both cash and in-kind, for your organization for the fiscal years the year prior to the base year and the base year. (Operating income is all income to support current operations; please include interest income, and exclude special revenue in support of major capital expenditures.)

\$_____ revenue in the year prior to the base year

\$_____ revenue in the base year

Q19 Please record in Column A below the amount or percentage of your operating income reported in Q18 above that came from each of the indicated sources in the base year. In Column B, record any non-cash support you received from each source and give your best estimate of its market value.

SOURCES OF REVENUE	A. CASH		B. IN-KIND (include seconded personnel, letting of office space)	
	Amount	% of total	Item	Cash Value
Government Grants and Contracts <i>(direct program support and contract payments)</i>				
Government Reimbursement Arrangements <i>(include reimbursements from government insurance schemes, social security, and other types of third party payments from government for services provided to clients)</i>				
Private Donations				
Individuals				
Corporations				
Foundations				
Transfers from Parent Organization/Church				
Fees and Charges for Services <i>(Please include direct client charges, fees for service, payments from private insurance companies, ticket sales, admissions, etc.)</i>				
Sales of Products and Business Income <i>(Please include proceeds from products and services that are not directly related to the primary activity of the agency; as well as proceeds from for profit subsidiaries; includes corporate sponsorships.)</i>				
Membership Dues				
Earnings from Endowment or Investments				
Other				
TOTAL		100%		

Appendix A5(ii)

**Johns Hopkins Project:
optional organizational survey module**

Optional Module: Organizational Survey

Q1 What are the major problems confronting your organization at the present time? (Below we list some possible problem areas. Please indicate by circling the appropriate number which areas are Not Serious at All (1), Somewhat Serious (2), or Very Serious (3) in your agency. Also, please add others that occur to you.

	Not Serious	Somewhat Serious	Very Serious	Not Applicable
<u>Funding Problems</u>				
A. Lack of private individual contributions	1	2	3	4
B. Lack of experience in fund-raising	1	2	3	4
C. Inability to generate income from client fees	1	2	3	4
D. Excessive reliance on foreign funding	1	2	3	4
E. Pressures to raise income from business activity	1	2	3	4
F. Lack of contact with potential funding sources	1	2	3	4
G. Lack of government support	1	2	3	4
<u>Staffing/Management Problems</u>				
H. Difficulties recruiting able staff	1	2	3	4
I. Low salaries and benefits	1	2	3	4
J. Inadequate professionalization of staff	1	2	3	4
K. Difficulties recruiting volunteers	1	2	3	4
L. Difficulties managing volunteers	1	2	3	4
M. Difficulty locating adequate or affordable office space	1	2	3	4
N. Inadequate office equipment/supplies	1	2	3	4
O. Lack of staff training	1	2	3	4
P. Low employee morale	1	2	3	4
<u>Government Policies</u>				
Q. Lack of clear legal status	1	2	3	4
R. Lack of favorable tax treatment for contributions	1	2	3	4
S. Lack of government financial support	1	2	3	4
T. Restrictions on advocacy	1	2	3	4
U. Lack of policy direction	1	2	3	4
<u>Other</u>				
V. Competition from for-profit businesses	1	2	3	4
W. Limited public awareness of agency	1	2	3	4
X. Ethics issues	1	2	3	4
Y. Political instability	1	2	3	4
Z. Hostile public attitudes	1	2	3	4

Q2 We would like your opinion concerning a number of issues related to nonprofit organizations. For each statement below, please indicate the response category which most closely reflects your view.

ISSUE	Strongly Disagree	Mildly Disagree	Neither Agree or Disagree	Mildly Agree	Strongly Agree	Not Applicable
A. We are just as bureaucratic and unresponsive as government bureaucracies.						
B. On balance, the advantages of government financial support to organizations like ours outweigh the disadvantages.						
C. The general population tends to view organizations like ours with suspicion and distrust.						
D. Most nonprofit organizations are concentrating too much on service delivery and too little on advocacy.						
E. Our need to raise revenues from business activities is keeping us from serving our real purpose.						
F. We have had to devote too much of our energies to fundraising.						
G. Most nonprofits I know are not serving charitable purposes.						
H. We are increasingly becoming more like business enterprises.						
I. Receipt of government funds has distorted our organization's purposes.						
J. It is difficult to generate grassroots support for organizations like ours.						
K. We are increasingly called on to accept tasks shifted to us from government						
L. The next two years promise to be much easier for our organization when compared to the previous two.						

Q3a. What portion of your total staff

is female? _____%

has a university degree _____%

is white collar _____%

is blue-collar _____%

Q3b. What percentage of board members are women? _____%

Q4. We would like your opinion concerning a number of qualities people usually associate with nonprofit organizations. For each statement below, please indicate the response category which most closely reflects your view.

ISSUE	Strongly Disagree	Mildly Disagree	Neither Agree or Disagree	Mildly Agree	Strongly Agree	Not Applicable
A. Nonprofit organizations in our field are often more innovative than comparable public agencies.						
B. Nonprofit organizations in our field are often more innovative than comparable business establishments.						
C. Nonprofit organizations serve those in greatest need.						
D. Without nonprofit organizations those in greatest need would be left alone.						
E. Organizations like ours create a sense of community and belonging that government agencies cannot.						
F. We are much closer to the real needs of the people than government.						
G. We serve the needs of the people rather than the pocket book as businesses do.						
H. We always look for new and better ways to serve our clients						
I. Nonprofit Organizations are often the pioneers in dealing with new problems.						

Q5. Is your organization exempt from the following types of taxation?

Type of Taxation	Yes	No	Not Applicable	Don't Know
Income Tax				
Value added tax				
Property tax				
Capital gains tax				
Pay-roll tax [list major taxes as they apply in your country]				
...other...				

Q6. Is your organization affiliated with or member of any other of the following organizations or groups (circle all that apply) ?

List all relevant umbrella organizations for nonprofit organizations including religious congregations, interest associations and lobby groups.

Organization	Yes	No	Not Applicable	Don't Know
...other...				

Appendix A5(iii)

Johns Hopkins Project:

key population survey module on giving and volunteering

A. VOLUNTEERING

First, we would like to ask you about volunteer work, volunteering, and [list other commonly used terms for volunteering in your country, if any]. By this we mean work you do that in some way helps others outside your own family and friends for no monetary pay.

For example, some people may work in a hospital for two hours a week to help patients cope with their illnesses; others may help the handicapped, clean up parks and playgrounds, or volunteer for the local fire department or the Red Cross.

Here is a list of areas and fields in which people sometimes volunteer.

INTERVIEWER: Hand LIST A to respondent.

1. In which, if any, of these areas listed, have you, yourself, done volunteer work in **the past month, that is in the month of _____** [insert month prior to survey month]?
2. During the **last year**, that is the base year, were there any other areas in which you volunteered? [refer to LIST A]
3. Now, I would like you to estimate the total number of hours you spent **in the past month** on each of the areas in which you have been a volunteer.

INTERVIEWER: record for each activity mentioned to the nearest hour in the Recording Sheet
“Volunteering.”

4. For each of the areas in which you volunteered last year, what is the average number of hours you volunteered per month? [refer to List A]
5. For each of the areas you have mentioned so far [LIST A], which one number on this card best describes the type of organization you volunteered for?

INTERVIEWER: hand LIST B to respondent, and record response number in Recording Sheet
“Volunteering.”

6. For each of the areas in which you volunteered last month, which of the following items best describes the type of work you did? Here is a list with typical volunteer activities.

INTERVIEWER: Hand LIST C to respondent

INTERVIEWER: Please record response number in Recording Sheet “Volunteering.”

7. Compared to two years ago, that is the year prior to the base year, would you say that you spend more, fewer or about the same number of hours volunteering now than you did two years ago?
more ()
same ()
fewer ()
don't know ()

B. GIVING

Now, we would like to ask you about giving and donating money. By this we mean a voluntary contribution, one that is unrelated to the purchase of goods and services for yourself. For example, some people and families donate money to help the poor; others give to cancer research, for hunger relief in Africa, or [use salient examples in the context of your country].

1. Listed on this card are examples of the areas in which people contribute money or other property.

INTERVIEWER: Hand LIST A to respondent, and use Recording Sheet “Contributions” to record responses.

Did you or the members of your family or household contribute **money in the base year** in any of these areas?

2. Of the fields you mentioned, how much money would you say you and your family contributed **in the base year**?
3. If you recall **last month**, did you donate money in any of the areas listed?

INTERVIEWER: refer back to LIST A.

4. Do you remember how much you and members of your family contributed in each of the areas you have just mentioned **last month**?

INTERVIEWER: refer back to LIST A.

5. For each of the areas you have mentioned so far, which one number on this card best describes the type of organization you donated the money to?

INTERVIEWER: hand LIST B to respondent, and record answer number in Recording Sheet “Contributions.”

6. Compared to two years ago, would you say that you contribute more, less or about the same amount of money now as you did two years ago?

more ()
same ()
less ()
don't know ()

C. MEMBERSHIP

1. Are you a member of a voluntary association, club, group or political party? [use common terms to describe membership organizations]

Yes ()

No ()

2. If YES: Please look carefully at the following list of voluntary organizations and activities, and say which ones you belong to

Type of Association/Activity	Belong To	
	Yes	No
1. Culture, music, art association	Yes	No
2. Sport club	Yes	No
3. Recreational club, (Rotary club etc.), fraternity, social club	Yes	No
4. Youth club	Yes	No
5. Educational and scholarly association, Parent-Teacher Association	Yes	No
6. Social Welfare association, (Red Cross, Red Crescent etc.)	Yes	No
7. Health related association	Yes	No
8. Environmental association, (Greenpeace, etc.), animals	Yes	No
9. Housing association, tenant association	Yes	No
10. Local community group, citizen initiative	Yes	No
11. Human rights group, peace group, justice	Yes	No
12. Political party	Yes	No
13. Civic association, womens group	Yes	No
14. International friendship association	Yes	No
15. Religious organization, church related group	Yes	No
16. Professional association, business group	Yes	No
17. Union	Yes	No
18. Other: _____	Yes	No

INTERVIEWER: hand LIST D to respondent, and record answers above.

D. ATTITUDINAL AND OPINION QUESTIONS

People volunteer and give money for different reasons. Others have reasons not to volunteer and not to give to charity or other causes. Please indicate if you strongly agree, somewhat agree or somewhat disagree, or strongly disagree with the following statements:

Statement	Strongly Agree	Agree Somewhat	Disagree Somewhat	Strongly Disagree
I. Volunteering				
1. Volunteers offer something different which could not be provided by paid professionals.				
2. If the government fulfilled all its responsibilities there would be no need for volunteers.				
3. Everyone has a moral responsibility to volunteer at some point in their life.				
4. I do not believe in volunteering.				
5. Volunteer work is part of my religious understanding.				
6. Volunteers replace paid workers.				
7. I have no time to spare for volunteering.				
8. I have had bad experiences volunteering.				
9. I would volunteer more if asked.				
10. Volunteering broadens my experience in life.				
11. Volunteering helps me advance my career.				
12. Organizations using volunteers are usually amateurish.				

Statement	Strongly Agree	Agree Somewhat	Disagree Somewhat	Strongly Disagree
II. Giving				
1. I donate because I want to give something back to society.				
2. As a citizen, I feel a moral obligation to give.				
3. Charitable giving is a thing of the past.				
4. Giving to charity upholds my religious beliefs.				
5. Charity is a token gesture that does not solve the actual problem.				
6. If government were more responsible there would be no need for charitable giving.				
7. I pay taxes, why should I give to charity, too.				
8. I am tired of being asked to give money for all sorts of causes.				
9. The need for charitable giving is greater now than five years ago.				
10. Government has the principal responsibility for taking care of those in need.				

E. SOCIODEMOGRAPHIC BACKGROUND

Note: The socio-demographic background questions are typically provided by the survey firm as part of the standard omnibus survey package. We list the questions below to make sure that you have access to the basic information on the respondents' background. Check if the Omnibus Survey covers the following items, and if not, make sure that the missing sociodemographic questions are included in the survey:

- sex/gender
 - religiosity and religious affiliation
 - marital status
 - educational level
 - age
 - place of residence
 - occupation
 - household income
-

Finally, we would like to ask you a few questions about your background.

1. What is your marital status?

- single ()
married ()
divorced ()
widowed ()

2. What is your highest degree of education?

[use standard categories]

3. How old are you?

Age in years: _____

4. Are you living in a city, close to a city, or in a rural area?

- city ()
close to city ()
rural area ()

5. What is your occupation?

[Use standard occupational codes]

6. What is your religious affiliation?

[use standard categories]

7. How often do you attend religious services -- every week, once or twice a month, only a few times a year, or not at all?

- every week ()
once or twice a month ()
few times a year ()
not at all ()

8. On average, what is your [net monthly household income] from all sources combined?

[Use standard income codes]

9. Interviewer: check box

Sex: male () female ()

RECORDING SHEET: VOLUNTEERING

	<i>Q 1</i>	<i>Q 2</i>	<i>Q 3</i>	<i>Q 4</i>	<i>Q 5</i>	<i>Q 6</i>
<i>Area</i>	<i>Last Month</i>	<i>Number of Hours Last Month</i>	<i>Last Year</i>	<i>Average Number of Hours per Month Last Year</i>	<i>Type of Organization</i>	<i>Type of Work</i>
A. Culture & Arts	yes / no		yes / no			
B. Sports & Recreation	yes / no		yes / no			
C. Education & Research	yes / no		yes / no			
D. Health	yes / no		yes / no			
E. Social Services	yes / no		yes / no			
F. Environment	yes / no		yes / no			
G. Development & Housing	yes / no		yes / no			
H. Civic & Advocacy	yes / no		yes / no			
I. Philanthropy	yes / no		yes / no			
J. Religion	yes / no		yes / no			
K. International	yes / no		yes / no			
L. Business, Professional	yes / no		yes / no			
M. Other	yes / no		yes / no			

RECORDING SHEET: CONTRIBUTIONS

	<i>Q 1</i>	<i>Q 2</i>	<i>Q 3</i>	<i>Q 4</i>	<i>Q 5</i>
<i>Area</i>	<i>Donated Last Year</i>	<i>Sum Donated Last Year</i>	<i>Donated Last Month</i>	<i>Sum Donated Last Month</i>	<i>Type of Recipient Organization</i>
A. Culture & Arts	yes / no	\$	yes / no	\$	
B. Sports & Recreation	yes / no	\$	yes / no	\$	
C. Education & Research	yes / no		yes / no		
D. Health	yes / no		yes / no		
E. Social Services	yes / no		yes / no		
F. Environment	yes / no		yes / no		
G. Development & Housing	yes / no		yes / no		
H. Civic & Advocacy	yes / no		yes / no		
I. Philanthropy	yes / no		yes / no		
J. Religion	yes / no		yes / no		
K. International	yes / no		yes / no		
L. Business, Professional	yes / no		yes / no		
M. Other	yes / no		yes / no		

LIST A

AREAS AND FIELDS

Note: this list needs to be adjusted to fit the context of your country; the list must fit on one page.

CULTURE AND ARTS

includes theaters, museums, zoos, aquariums, performing arts, historical and cultural societies

SPORTS AND RECREATION

sports clubs, social clubs, service clubs like the Lions, Rotary etc.

EDUCATION & RESEARCH

includes primary, elementary and secondary schools, higher education, vocational schools, adult and continuing education, research institutes.

HEALTH

includes hospitals, rehabilitation, nursing homes, mental health institutions, preventive health care, emergency medical services, volunteer ambulances.

SOCIAL SERVICES

includes child welfare services, day care, youth welfare, family welfare, services for the handicapped, services for the elderly, assistance to refugees and homeless people, shelters, food distribution.

ENVIRONMENT

includes environmental protection, conservation, cleanup and beautification, animal and wildlife protection, and veterinary services.

DEVELOPMENT & HOUSING

includes community and neighborhood organizations, domestic economic and social development activities, housing associations and housing assistance.

CIVIL & ADVOCACY ORGANIZATIONS

includes civic associations, civil liberty groups, human rights organizations, advocacy organizations, legal services, crime prevention and rehabilitation of offenders, consumer protection.

PHILANTHROPY AND VOLUNTARISM PROMOTION

includes foundations, volunteer bureaus, fund-raising organizations.

RELIGION

includes churches, synagogues, mosques and other places of worship

INTERNATIONAL ACTIVITIES

includes exchange, friendship and cultural programs, international disaster and relief, international human rights and peace promotion, development assistance and aid.

BUSINESS & PROFESSIONAL ASSOCIATIONS, UNIONS

includes associations among businesses, business people, professionals, and unions

OTHER [please specify]

LIST B

TYPES OF ORGANIZATIONS

NONPROFIT

1. [use most common term for nonprofit organization]
2. CHURCH, SYNAGOGUE OR OTHER PLACE OF RELIGIOUS WORSHIP
3. CHURCH-RELATED ASSOCIATION
4. UNION-RELATED ASSOCIATION
5. POLITICAL PARTY RELATED ASSOCIATION

PUBLIC

6. LOCAL GOVERNMENT ORGANIZATION
7. REGIONAL OR STATE GOVERNMENT ORGANIZATION
8. OTHER GOVERNMENT ORGANIZATION

FORPROFIT

9. COMMERCIAL ASSOCIATION OR BUSINESS
10. OTHER (please specify)

LIST C

VOLUNTEER ACTIVITIES

1. providing services/counseling/personal care
2. visiting/befriending people
3. committee work
4. office work/administration
5. giving information
6. advocacy and campaigning
7. teaching or training
8. raising money
9. other.....

LIST D

ASSOCIATIONS

1. Culture, music, art association
2. Sport club
3. Recreational club, (Rotary club etc.), fraternity, social club
4. Youth club (scouts, guides)
5. Educational and scholarly association, Parent-Teacher association
6. Social welfare association, (Red Cross, Red Crescent etc.)
7. Health related association
8. Environmental association, (Greenpeace, etc.) Animals
9. Housing association, tenant association
10. Local community group, citizen initiative
11. Human rights group, peace group, justice
12. Political party
13. Civic association, women's group
14. International friendship association
15. Religious organization, church related group
16. Professional association
17. Union
18. Other: _____

Table AT5.1
Correlation of ICNPO and ANZSIC headings

ICNPO class	Description	ANZSIC class	Description
Group 1	Culture and recreation		
1 100	Culture and arts	9111	Film and video production
		9112	Film and video distribution
		9113	Motion picture exhibition
		9121	Radio services
		9122	Television services
		9210	Libraries
		9220	Museums
		9231	Zoological and botanic gardens
		9239	Recreational parks and gardens
		9241	Music and theatre productions
		9242	Arts
		9251	Sound recording studios
		9252	Performing arts venues
		9259	Services to the arts n.e.c.
1 200	Sports	9311	Horse and dog racing
		9312	Sports grounds and facilities n.e.c.
		9319	Sports and services to sports n.e.c.
1 300	Other recreation and social clubs	9321	Lotteries
		9322	Casinos
		9329	Gambling services n.e.c.
		9330	Other recreation services
Group 2	Education and research		
2 100	Primary and secondary education	8421	Primary education
		8422	Secondary education
		8423	Combined primary and secondary education
		8424	Special school education
2 200	Higher education	8431	Higher education
		8432	Technical and further education
2 300	Other education (vocational/technical schools)	8410	Preschool education
		8440	Other education
2 400	Research (medical research, science and technology)	7810	Scientific research
Group 3	Health		
3 100	Hospitals and rehabilitation	8611	Hospitals (except psychiatric hospitals)
3 200	Nursing homes	8613	Nursing homes
3 300	Mental health and crisis intervention	8612	Psychiatric hospitals
3 400	Other health services	8621	General practice medical services
		8622	Specialist medical services
		8623	Dental services
		8631	Pathology services
		8632	Optometry and optical dispensing
		8633	Ambulance services
		8634	Community health centres
		8635	Physiotherapy services
		8636	Chiropractic services
		8639	Health services n.e.c.

Table AT5.1 (continued)

ICNPO class	Description	ANZSIC class	Description
Group 4 4 100	Social services Social services	8710 8721 8729 8722	Child care services Accommodation for the aged Nonresidential care services n.e.c. Residential care services n.e.c.
4 200 4 300	Emergency and relief Income support and maintenance	–	No appropriate code in ANZSIC
Group 5 5 100 5 200	Environment Environment Animal protection	9629 ^a 9629 ^a	Interest groups n.e.c. Interest groups n.e.c.
Group 6 6 100 6 200 6 300	Development and housing Economic, social and community development Housing Employment and training	9629 ^a – 7861	Interest groups n.e.c. No appropriate code in ANZSIC Employment placement services
Group 7 7 100 7 200 7 300	Law, advocacy and politics Civic and advocacy organizations Law and legal services Political organizations	7841 ^a 7841 ^a 9629 ^a	Legal services Legal services Interest groups n.e.c.
Group 8 8 100 8 200	Philanthropic intermediaries and voluntarism promotion Grant-making foundations Other philanthropic intermediaries and voluntarism promotion	– 9629 ^a	No appropriate code in ANZSIC Interest groups n.e.c.
Group 9 9 100	International International activities	–	No appropriate code in ANZSIC
Group 10 10 100	Religion Religious congregations and associations	9610	Religious organisations
Group 11 11 100 11 200 11 300	Business and professional associations, unions Business associations Professional associations Labour unions	9621 ^a 9621 ^a 9622	Business and professional associations Business and professional associations Labour associations
Group 12 12 100	Not elsewhere classified Not elsewhere classified	9629 ^a –	Interest groups n.e.c. NPIs not covered by ANZSIC codes listed

Source: Adapted from table 1 of the *Australia Test Report*, available at <http://www.jhu.edu/~gnisp>.

^aPart of the class.

Table AT5.2
Correlation of ICNPO and NACE-Bel headings

ICNPO class	Description	NACE-Bel class	Description
Group 1	Culture and recreation		
1 100	Culture and arts	22.1	Edition
		92.1	Activités cinématographiques et vidéo
		92.2	Activités de radio et de télévision
		92.3	Autres activités de spectacle et d'amusement
		92.51	Gestion des bibliothèques et archives publiques
		92.52	Gestion des musées et du patrimoine culturel
1 200	Sports	92.61	Gestion d'installations sportives
		92.62	Autres activités sportives
1 300	Other recreation and social clubs	63.30	Agences de voyage et tour operators
		92.71	Jeux de hasard
		92.72	Autres activités récréatives
		91.33 ^a	Autres organisations associatives n.d.a.
Group 2	Education and research		
2 100	Primary and secondary education	80.1	Enseignement primaire
		80.2	Enseignement secondaire
2 200	Higher education	80.3	Enseignement supérieur
2 300	Other education (vocational/technical schools)	80.42	Formation permanente et autres formes d'enseignement n.d.a.
		80.41	Auto-écoles et écoles de pilotage
2 400	Research (medical research, science and technology)	73.10	Recherche et développement en sciences physiques et naturelles
		73.20	Recherche et développement en sciences humaines et sociales
Group 3	Health		
3 100	Hospitals and rehabilitation	85.11 ^a	Activités hospitalières
3 200	Nursing homes	85.14 ^a	Autres activités pour la santé humaine
3 300	Mental health and crisis intervention	85.11 ^a	Activités hospitalières
		85.12 ^a	Pratique médicale
		85.14 ^a	Autres activités pour la santé humaine
		85.12 ^a	Pratique médicale
3 400	Other health services	85.13	Pratique dentaire
		85.14 ^a	Autres activités pour la santé humaine
Group 4	Social services		
4 100	Social services	85.311	Instituts pour mineurs handicapés
		85.312	Orphelinats
		85.313	Instituts pour enfants en difficulté
		85.314	Instituts pour adultes handicapés
		85.315	Maisons de repos pour personnes âgées
		85.316	Autres activités d'action sociale avec hébergement n.d.a.
		85.321 ^a	Crèches et garderies d'enfants
		85.323 ^a	Autres activités d'action sociale sans hébergement n.d.a.
		85.324 ^a	Centres PMS
4 200	Emergency and relief	85.321 ^a	Crèches et garderies d'enfants
		85.323 ^a	Autres activités d'action sociale sans hébergement n.d.a.
		85.324 ^a	Centres PMS

Table AT5.2 (continued)

ICNPO class	Description	NACE-Bel class	Description
4 300	Income support and maintenance	66.0 85.321 ^a 85.323 ^a 85.324 ^a	Assurance Crèches et garderies d'enfants Autres activités d'action sociale sans hébergement n.d.a. Centres PMS
Group 5 5 100 5 200	Environment Environment Animal protection	90.00 92.53 85.20	Assainissement, voirie et gestion des déchets Jardins botaniques, zoologiques et réserves naturelles Activités vétérinaires
Group 6 6 100 6 200 6 300	Development and housing Economic, social and community development Housing Employment and training	40. ^a 41. ^a 45. ^a 60. ^a 61. ^a 62. ^a 63. ^a 64. ^a 65. ^a 67. ^a 70. ^a 71. ^a 72. ^a 40. ^a 41. ^a 45. ^a 60. ^a 61. ^a 62. ^a 63. ^a 64. ^a 65. ^a 67. ^a 70. ^a 71. ^a 72. ^a 85.322	Production et distribution d'électricité, de gaz, de vapeur et d'eau chaude Captage, épuration et distribution d'eau Construction Transports terrestres Transports par eau Transports aériens Services auxiliaires des transports Postes et télécommunications Intermediation financière Auxiliaires financiers Activités immobilières Location sans opérateur Activités informatiques Production et distribution d'électricité, de gaz, de vapeur et d'eau chaude Captage, épuration et distribution d'eau Construction Transports terrestres Transports par eau Transports aériens Services auxiliaires des transports Postes et télécommunications Intermediation financière Auxiliaires financiers Activités immobilières Location sans opérateur Activités informatiques Ateliers protégés
Group 7 7 100 7 200 7 300	Law, advocacy and politics Civic and advocacy organizations Law and legal services Political organizations	91.33 ^a 74.11 91.32	Autres organisations associatives n.d.a. Activités juridiques Organisations politiques
Group 8 8 100 8 200	Philanthropic intermediaries and voluntarism promotion Grant-making foundations Other philanthropic intermediaries and voluntarism promotion	– –	
Group 9 9 100	International International activities	–	

Table AT5.2 (continued)

ICNPO class	Description	NACE-Bel class	Description
Group 10	Religion		
10 100	Religious congregations and associations	91.31	Organisations religieuses
Group 11	Business and professional associations, unions		
11 100	Business associations	91.11	Activités d'organisations économiques et patronales
11 200	Professional associations	91.12	Activités d'organisations professionnelles
11 300	Labour unions	91.20	Activités de syndicats de salariés
Group 12	Not elsewhere classified		
12 100	Not elsewhere classified		

Source: Adapted from appendix 3 of the *Belgium Test Report*, available at <http://www.jhu.edu/~gnisp>.

^aPart of the class.

Table AT5.3.1
Philippines: List of databases on non-profit institutions

Coverage/Source	Monitoring	Forms/Reports	Database	Format	Contents
Cooperative Development Authority					
<ul style="list-style-type: none"> All cooperatives 	<ul style="list-style-type: none"> through the regional offices submission of annual report to central office 	<ul style="list-style-type: none"> Annual Financial Statement Form CDA-AR-1 (Annual Report) Simplified economic survey for newly registered cooperatives 	<ul style="list-style-type: none"> Available since 1990 Source: Articles of cooperation 	<ul style="list-style-type: none"> Computerized 	<ul style="list-style-type: none"> No. of members Capitalization Area of operation Address Activity Date of General Assembly
<p>Note: Cooperatives registers with the CDA for accreditation. Annual Financial Statements are submitted together with Form CDA-AR-1</p>					
Philippine Business for Social Progress					
<ul style="list-style-type: none"> All partners for community-based project Directory of corporate foundation 		<ul style="list-style-type: none"> Survey conducted in 1996 on corporate foundation 	<ul style="list-style-type: none"> Available 	<ul style="list-style-type: none"> Computerized 	<ul style="list-style-type: none"> Telephone No. Address date founded type of foundation program/budget for 1996 Officers No. of full-time staff Objectives of foundation Areas of concern sources of funds affiliates
<p>Note: PSBP as an NGO registers to the SEC for accreditation as a non-profit institution. It also registers with BIR for tax exemption.</p>					
Bureau of Labor Relations					
<ul style="list-style-type: none"> All labor unions 	<ul style="list-style-type: none"> Annual Financial Statement Fees collected Expenses Seminars Resource speakers Rental/Eqpt. 	<ul style="list-style-type: none"> Financial Statement 	<ul style="list-style-type: none"> Available Database starts in 1996 	<ul style="list-style-type: none"> Computerized 	<ul style="list-style-type: none"> General information on labor Unions e.g No. of members CBA
<p>Note: Labor unions registers with BLR for accreditation. Labor unions are usually not generating income. Income usually comes from dues paid by members. Federations usually generates income. The Workers Organization development program provides buffer fund to federations for livelihood projects</p>					
Association of Child Caring Institutions					
<ul style="list-style-type: none"> Child Caring Institutions - 33 members 	<ul style="list-style-type: none"> through networking 	<ul style="list-style-type: none"> Annual report 	<ul style="list-style-type: none"> Available 	<ul style="list-style-type: none"> Computerized 	<ul style="list-style-type: none"> General information
<p>Note: Funds comes from donations SEC registered for accreditation BIR registered for tax exemption</p>					

Table AT5.3.1 (continued)

Coverage/Source	Monitoring	Forms/Reports	Database	Format	Contents
Association of Foundations Philippines Inc.					
<ul style="list-style-type: none"> All members (From 25th Anniversary Celebration Souvenir Program - Nov. 7, 1997) 			<ul style="list-style-type: none"> Available 		<ul style="list-style-type: none"> Multi Purpose (social development, welfare, arts and culture)
Securities and Exchange Commission					
<ul style="list-style-type: none"> All Corporations both profit and non-profit numbering about 4000,000 	<ul style="list-style-type: none"> Done through 7 extension offices nationwide Registration done one time for a period of 50 years 	<ul style="list-style-type: none"> Financial statements for corporations For non-profit institutions submission of financial statement is optional Annual submission 	<ul style="list-style-type: none"> Available List includes those who registered even during pre-war 	<ul style="list-style-type: none"> Computerized 	<ul style="list-style-type: none"> Information recorded were those included in the top 5,000 corporations publications See attached list of items
Department of Social Welfare and Development (Standards and Regulations Bureau)					
<ul style="list-style-type: none"> Accredited and not accredited NGO's 260 Accredited NGO's 452 total NGO's 	<ul style="list-style-type: none"> Through field personnel 	<ul style="list-style-type: none"> Information Sheet Financial Statement submitted annually 	<ul style="list-style-type: none"> Available 	<ul style="list-style-type: none"> Computerized 	<ul style="list-style-type: none"> Name, address and contact person Annual budget Funding source Network affiliation No. of staff Board members
NATCCO					
<ul style="list-style-type: none"> All affiliates listed in the COOP Review: Profile and Performance of NATCCO affiliates, Vol. 1 - Narrative Report, 1997) 			<ul style="list-style-type: none"> Available 		<ul style="list-style-type: none"> Listing of the 1994 top 100 reporting cooperatives, their addresses and asset size
Department of Education, Culture and Sports					
<ul style="list-style-type: none"> Private Elementary and secondary schools 			<ul style="list-style-type: none"> Available 		

Table AT5.3.1 (continued)

Coverage/Source	Monitoring	Forms/Reports	Database	Format	Contents
Association of Foundations					
<ul style="list-style-type: none"> ● Development Directory: Philippine Foundations, NGO's and People's Organizations (1995) 			<ul style="list-style-type: none"> ● Available 		<ul style="list-style-type: none"> ● Descriptive directory of 130 members ● Profile and directory of members of 10 national and 3 regional networks ● Basic contact information
Department of Environment and Natural Resources					
<ul style="list-style-type: none"> ● Directory of National Bureau and Regional NGO Desk Officers as of Aug. 1998 			<ul style="list-style-type: none"> ● Available 		<ul style="list-style-type: none"> ● Name of officers ● Office address ● Telephone and fax number
<ul style="list-style-type: none"> ● Directory of NGO's (DENR, as of Aug. 1998) 			<ul style="list-style-type: none"> ● Available 		<ul style="list-style-type: none"> ● Name ● address ● contact person of each member ● NGOs
Insurance Commission					
<ul style="list-style-type: none"> ● List of trust for charitable uses 			<ul style="list-style-type: none"> ● Available 		
NASSA-JP					
<ul style="list-style-type: none"> ● 1997-1998 Annual Report 			<ul style="list-style-type: none"> ● Available 		<ul style="list-style-type: none"> ● Directory of social action center ● Financial Statements ● Sources of fund (local and foreign) ● Positions on the national office

Table AT5.3.1 (continued)

Coverage/Source	Monitoring	Forms/Reports	Database	Format	Contents
National Council of Social Development Foundation of the Philippines, Inc. (as of Sept. 1998)					
● List of member organization			● Available		
Philippine Hospital's Association					
● Journal of PHA's publication			● Available		<ul style="list-style-type: none"> ● Name ● Address ● Contact person
PHILSSA					
● Roster of members			● Available		<ul style="list-style-type: none"> ● Name ● Organizational data ● Contact Person ● Support services and client sector ● Areas of operation
Bureau of Internal Revenue					
● Tax Filers	● Through tax forms	<ul style="list-style-type: none"> ● Form 1556-A/1901, 1903-Applications for Registration ● For 170x-Annual Income Tax Return ● Form 1706/7-Capital Gains Tax Return ● Form 180x-Transfer Tax Forms (Estate, donors) 	● Available by arrangement	● Computerized	● (See sample summary of Form 1702)

Source: Adapted from annex A in Philippines test report, available at <http://www.jhu.edu/~gnisp>.

Table AT5.3.2
Philippines: Securities and Exchange Commission data items

	Data Items	D-base fieldnames	Definition (to be checked and edited)
	Current Assets		Unrestricted cash or to the assets that can be converted to cash within one-year period. The 5 customary subdivisions of current assets are cash, temporary investments, receivables, inventories and prepaid expenses.
	Cash		Includes cash deposits in financial institutions and cash items on hand that are acceptable for deposit at face value by financial institutions as well as short term cash investments.
	Cash, marketable securities/short term investments, receivables	GASSETS	
1	Receivables, net of allowance for doubtful accounts		Receivables - represent amounts collectible from customers and others, most frequently arising from sales of merchandise, claims for money lent, or the performance of services. They may or may not be interest-bearing, collateralized or billed.
2	Inventories	ENDINV	Constitute items of tangible personal property, which are a) held for sale in the ordinary course of business, b) in the process production for such sale, or c) to be currently consumed in the production of goods and services to be available for sale
	Other current assets	CASSETS	Inventories including land held for resale (for land development companies) and waiting assets such as mineral deposits, ore reserves, accrued receivables, deferred income tax or tax credits, prepaid expenses, deposits another current assets.
3	Investment in securities		
	Long term investments	LINVEST	
	Fixed assets	FASSETS	Tangible physical properties relatively long-lived resources which are used for more than one year in the regular operation of a business. Fixed assets consist, in general, of land, building, machinery, tools and equipment, furniture and fixture less depreciation, natural resources less depreciation.
4	Investment in real estate		
5	Property, plant and equipment, net of accumulated depreciation		
6	Other assets	OASSETS	Long-term receivable, intangibles assets, organizational/development cost, deferred charges and other assets.
7	Total assets	TASSETS	Aggregate amount of all resources owned by the corporation. It is the sum current, fixed and other assets
8	Current liabilities	CLIABS	Consist in general, of note accounts, loans and dividends payable, accruals, deposits, current maturity of a funded debt, unearned income and deferred expenses

Table AT5.3.2 (continued)

	Data Items	D-base fieldnames	Definition (to be checked and edited)
9	Long-term liabilities	LLIABS	Obligations with maturities of more than one year that normally will not be paid within the accounting period. Long-term liabilities include mortgages, bonds, debentures, serial notes, purchase money obligations and long-term payables.
10	Other liabilities	OLIABS	
11	Total liabilities	TLIABS	Obligations which are payable within one year or whose liquidation is reasonably expected to require the use existing current assets or the creation of other liabilities.
12	Stockholders' equity = TA - TL		Total amount contributed by the stockholders and all accumulations of retained earnings. It is the total of paid-up capital, deposits for future subscription, capital paid in excess of par value, retained earnings, and appraisal capital or revaluation surplus less treasury stocks.
	Authorized Capital stock	AUTHRZD	
	Total subscribed capital	SUBSCR	
	Issued & Outstanding Capital	ISSUED	
	Paid-in capital	PAIDIN	
13	Paid-up capital	PAIDUP	The aggregate of the par or stated value of capital stock for which full consideration has been received
14	Additional paid-up capital		
15	Treasury notes		
16	Revaluation surplus		
17	Others		
18	Retained earnings, beginning		
19	Cash dividend declared		
20	Stock dividend declared		
21	Other adjustments		
22	Retained earnings, ending	RETEARN	
23	Gross revenue (GR) = NS + RI + II + DS + ES + OI	Revenue	Net sales plus non-operating income such as interest, dividends, rent and other income. Equity in subsidiaries is also included in the computation of gross revenue. For the financial sector, it is the total earnings.
24	Net sales (NS) = COS + GP	NETSALES	Gross sales less returns and allowances, and cash discounts. In the case of the financial, utility and services sectors, net sales represent total operating revenues. It does not include dividends, interest, rental and other non-operating income/revenues
25	Cost of sales (COS)	COSALES	
26	Gross profit (GP)	GPROFIT	
27	Rent income (RI)	RENTINC	
28	Interest income(II)	INTRINC	
29	Dividend income (DI)	DVDNINC	Interest income earned on loans extended to others

Table AT5.3.2 (continued)

	Data Items	D-base fieldnames	Definition (to be checked and edited)
30	Equity in subsidiaries = only gains are included in the gross revenue	EQTYSUB	
31	Other income (OI)	OINCOME	
32	Operating expenses administrative, general and selling expenses	OPEREXP	
33	Rent expense	RENTEXP	
34	Taxes and license	TXLICNS	Expense for taxes and license other than income tax such as corporate residence tax
35	Salaries and wages	SALWAGE	Gross remuneration of officers and employees for regular and overtime services rendered.
	Other labor Cost	LBRCOST	
36	Depreciation	DEPRECN	
37	Interest expense	INTEXP	
38	Net profit/(loss) before tax	PROBTAX	Net profit/loss realized/incurred by the corporation before deducting income tax payable during the year.
39	Provision for income tax	PROVTAX	
40	Net profit/(loss) after tax		Profit/loss realized/incurred by the corporation net of income tax due during the year and is added to the beginning retained earnings.

Source: Adapted from annex B in Philippines test report, available at <http://www.jhu.edu/~gnisp>.

Table AT5.3.3
Philippines: Bureau of Internal Revenue data items
Form 1702 Corporation/partnership Annual Income Tax Return

1	PSIC Code - Industry (see attached industry code)
2	Total Assets
Section A. Revenues of Income and Deductions	
3	Gross income (from Section C) = Gross income from business shall be equivalent to gross sales less sales returns, discounts and allowances and costs of goods sold, Sec. 27 NIRC. For those engaged in sales of services, gross income means gross receipts less sales returns, allowances and discounts.
4	Deductions (from Section D)
5	Net Income = Gross Income less deductions = taxable income
Section B. Computation of Tax	
6	Tax due
7	Tax credits/payments (from section E)
8	Tax payable
Section C. Gross Income	
9	Gross sales during the year
10	Cost of sales -- Cost of goods sold for trader, cost of goods of goods manufactures and sold -- cost of goods sold shall include all business expenses directly incurred to produce the merchandise to bring them to their present location and use. (SEC 27 NIRC)
	a. For trading or merchandising concern, cost of goods sold shall include the invoice cost of the goods sold, plus import duties, freight in transporting the goods to the place where the goods are actually sold, including insurance while the goods are in transit.
	b. For manufacturing concern, cost of goods manufactured and sold shall include all costs of production of finished goods, such as raw materials used, direct labor and manufacturing overhead, freight cost, insurance premiums and other costs incurred to bring the raw materials to the factory or warehouse.
	c. Cost of services shall mean all direct costs and expenses necessarily incurred to provide the services required by the customer and clients including salaries and employees benefits of personnel, consultants and specialists directly rendering the services and ii) cost of facilities directly utilized in providing the services such as depreciation or rental of equipment used and cost of supplies. That in the case of banks, cost of services shall include interest expense.
11	Gross profit = Gross sales less cost of sales
12	Sale of services
13	Interest on loans and discounts (income)
14	Service charges, fees and commissions
15	Others: Dividend and royalty not subject to final withholding tax; prizes and winnings not exceeding 3,000 pesos and other income.
16	Sales or exchange of capital assets other than shares of stocks: kind of property each with gross selling price/value, cost or other basis, expenses of sale amount of tax withheld
17	Gain(loss) from the sale of exchange of capital assets other than shares of stocks - gross selling price/value less (cost or other basis, expense of sale amount of tax withheld)
Section D. Deductions (not standard for every tax filer)	
18	Interest payments and bank charges
19	Compensation and fringe benefits/salaries, wages and bonuses
20	Bad debts written-off against allowance for possible losses
21	Travel and transportation
22	Depreciation (section D, schedule 2)
23	Rent, light and water
24	Insurance
25	Security and janitorial services

Table AT5.3.3 (continued)

Form 1702 Corporation/partnership Annual Income Tax Return

26	Stationery and supplies
27	Representations and entertainment
28	Taxes and licenses
29	Maintenance and repairs
30	Communication
31	Pension cost
32	Advertising
33	Professional fees/management fees
34	Litigation and assets acquired expenses
35	Miscellaneous
Estimation of depreciation (Schedule 2)	
36	Date of acquisition of property
37	Estimated life from date of acquisition
38	Method of depreciation
39	Cost or other basis
40	Accumulated depreciation
41	Depreciation allowed this year
Section F. Reconciliation of Net Income	
42	Non-taxable income, such as dividend income
43	Income subject to final income tax, such as interest income
44	Charges against reserve
45	Net profit (loss) per book = taxable income + non-taxable income-unallowable deduction.
	Unallowable deduction, such as: Depreciation on appraisal increment, Equity in net losses of affiliated companies, Provision for doubtful accounts, Unrealized foreign exchange loss in 1996/1995
46	Retained earnings at the beginning of taxable year (balance sheet entries)
47	Other credits to retained earnings such as: provision for income tax-deferred, transfer of revaluation increment deducted from operations through additional depreciation charges and pertaining to disposal assets.
48	Dividends paid during the year whether in cash stock or other property
49	Other debits to retained earnings such as provision for income tax-current

Source: Adapted from annex C in Philippines test report, available at <http://www.jhu.edu/~gnisp>.

ANNEX A6

Relation of the NPI satellite account and the 1993 SNA

Introduction

A6.1 Under System of National Accounts (SNA) guidelines, national statistical offices are called on to identify separately, in data collection and reporting, only a small subset of all non-profit institutions (NPIs). The sector “non-profit institutions serving households” (NPISH) includes only NPIs that do not have substantial market receipts relative to operating expenses, that are not controlled and primarily financed by government, and that are too important to be commingled with households. Not only does NPISH understate the aggregate non-profit sector, but also the other sectors of SNA contain NPI units that are likely to differ from the other members of these sectors in a number of ways.

A6.2 The strategy of the present *Handbook* is to leave NPIs where they are in existing SNA aggregates and institutional sector accounts, but to create a satellite account that aggregates the information on NPIs found in NPISH and in the other sectors. In order to facilitate a correlation with the standard SNA structure, the proposed satellite account reports both on the newly created aggregate NPI sector and on the NPI and non-NPI components of the individual sectors to which the existing SNA structure allocates NPIs. In addition, the NPI satellite account improves on that information by developing more refined ways of gathering data on the non-profit entities (e.g., through special surveys of organizations as well as of individual giving and volunteering).

A6.3 The NPI satellite account departs from SNA conventions, where necessary, in order to add information that is important for depicting other key facets of the scope and operations of non-profit institutions. This involves the specification of new classifications, tables and presentations; the extension of the SNA production boundary; and the addition of non-monetary data outside of normal national accounts presentations.

A6.4 The present annex lays out the main features of the NPI satellite account and correlates them to SNA concepts, classifications and tables.

Definition

A6.5 As a first step in addressing the need for better information on NPIs, it is important to identify an appropriate definition of an NPI and of the NPI sector. Such a definition must be able to accommodate all entities currently embraced within the existing SNA definition of an NPI, while clarifying the differences between NPIs and both governments and pure market producers. In addition, it must be neutral enough to accommodate the array of legal systems, patterns of financing, and types of purposes associated with NPI-type institutions in different national settings.

A6.6 Within SNA, non-profit institutions (NPIs) form a class of *institutional units*. SNA distinguishes NPIs from other institutional units principally in terms of what happens to any profit that NPIs might generate. In particular:

Non-profit institutions are legal or social entities created for the purpose of producing goods and services whose status does not permit them to be a source of income, profit or other financial gain for the units that establish, control or finance them. In practice, their productive activities are bound to generate either surpluses or deficits, but any surpluses they happen to make cannot be appropriated by other institutional units.^a

That basis for defining NPIs, which focuses on the common characteristic that they do not distribute their profits, is a central feature of most definitions of the non-profit sector in law and social science literature.^b

A6.7 The NPI satellite account utilizes a mid-range concept of the non-profit institutions sector that uses components of the “structural-operational” definition used in the Johns Hopkins Comparative Non-Profit Sector Project to clarify the SNA definition, particularly with respect to the borders between NPIs and both corporations and governments. Three of the components of the structural-operational definition can provide the needed clarification:

- (a) In the first place, the “institutionally separate from government” criterion places additional emphasis on the non-governmental nature of NPIs, a crucial feature in most understandings of that set of institutions;
- (b) In the second place, the “self-governing” criterion usefully distinguishes NPIs from organizations that are essentially controlled by other entities, whether government or corporations;
- (c) Finally, the “non-compulsory” element of the “voluntary” criterion distinguishes NPIs from entities that people belong to by birth or legal necessity. That distinguishes NPIs from families, tribes and other similar entities, and represents another central feature of the common understanding of those organizations.

A6.8 Thus, for the purpose of the NPI satellite account, we define the non-profit sector as consisting of:

(a) organizations that, (b) are not-for-profit and, by law or custom, do not distribute any surplus they may generate to those who own or control them, (c) are institutionally separate from government, (d) are self-governing and (e) are non-compulsory.

A6.9 *Organization* means that the entity has some institutional reality, as evidenced by “some degree of internal organizational structure; persistence of goals, structure and activities; meaningful organizational boundaries; or a legal charter of incorporation. Excluded are purely ad hoc and temporary gatherings of people with no real structure or organizational identity.”^c Specifically included, however, would be informal organizations that lack explicit legal standing but otherwise meet the criteria of being organizations with a meaningful degree of internal

^a See 1993 SNA, para. 4.54.

^b See, for example, Hansmann (1996); Ben-Ner and Gui (1993); Weisbrod (1988); and Salamon and Anheier (1997).

^c See Salamon et al. (1999).

structure and permanence. That is consistent with the 1993 SNA definition of NPIs (para. 4.56): “Most NPIs are legal entities created by process of law whose existence is recognized independently of the persons, corporations or government units that establish, finance, control or manage them.” In addition, however, an “NPI may be an informal entity whose existence is recognized by the society but which does not have any formal legal status”(para. 4.56(a)).

A6.10 *Not-for-profit* means that NPIs are organizations that do not exist primarily to generate profits, either directly or indirectly, and that are not primarily guided by commercial goals and considerations. NPIs may accumulate surplus in a given year, but any such surplus must be plowed back into the basic mission of the agency, not distributed to the organizations’ owners, members, founders or governing board. This is consistent with the 1993 SNA definition of an NPI, which acknowledges that “In practice, [NPIs’] productive activities are bound to generate either surpluses or deficits but any surpluses they happen to make cannot be appropriated by other institutional units” (para. 4.54). The 1993 SNA goes on to note that “The term ‘non-profit institution’ derives from the fact that the members...are not permitted to gain financially from its operations and cannot appropriate any surplus which it may make. It does not imply that an NPI cannot make an operating surplus on its production” para. 4.56(e)). In this sense, NPIs may be profit-making but they are “non-profit-distributing” which differentiates NPIs from for-profit businesses.^d

A6.11 *Institutionally separate from government* means that the organization is not part of the apparatus of government and does not exercise governmental authority in its own right. The organization may receive significant financial support from government, and it may have public officials on its board. However, it has sufficient discretion with regard to the management of both its production and its use of funds that its operating and financing activities cannot be fully integrated with government finances in practice. An organization may exercise authority that has been delegated to it by the state or administer a set of rules determined by the state, but it has no sovereign authority on its own. Thus, for example, a trade association might be given authority to set, and even to enforce, industry standards, but that authority could be withdrawn if misused or no longer necessary. Along different lines, an NPI might be empowered to distribute government subsidies, grants or contracts to individuals or other organizations, but within a given set of regulations determined by government. In those cases, the institution is still considered an NPI.

A6.12 *Self-governing* means that the organization is able to control its own activities and is not under the effective control of any other entity. To be sure, no organization is wholly independent. To be considered self-governing, however, the organization must control its management and operations to a significant extent, have its own internal governance procedures and enjoy a meaningful degree of autonomy. The emphasis here is not on the origins of the organization, i.e., what institution “created” it, or on the degree of government regulation of its activities or on the dominant source of its income. The emphasis is rather on the organization’s governance capacity and structure:

^d If profits from one NPI are distributed to another NPI, the first is still an NPI under that criterion, because the surplus remains within the NPI sector to be used for charitable and other not-for-profit purposes.

- Is the organization generally in charge of its own “destiny,” i.e., can it dissolve itself, set and change its by-laws, and alter its mission or internal structure without having to secure permission from any other authority than the normal registration officials? If yes, then the organization is an NPI.
- If government or corporate representatives sit on the governing body of the organization, do they exercise veto power and if so do they serve in their official capacities or as private citizens? If the representatives serve in an official capacity and have veto power, the organization is not considered self-governing. The presence of government or corporate representatives on the board of a non-profit organization does not, therefore, disqualify the organization. The question is the degree of authority they wield and the degree of autonomy the organization retains. That means that a corporate foundation tightly controlled by its parent corporation should be excluded. However, a corporate foundation that controls its own activities and is not subject to the day-to-day control of its affiliated corporation could be included.
- Do government or corporate entities select the executive director of the organization or is the executive director a government or corporate official? If either is true, the organization is probably not an NPI.

Of course, the self-governing criterion should be applied with care and should not disqualify NPIs in countries with less-democratic governance structures in which the state may close down organizations that oppose it.

A6.13 *Non-compulsory* means that membership and contributions of time and money are not required or enforced by law or otherwise made a condition of citizenship. As noted above, non-profit organizations can perform regulatory functions that make membership in them necessary in order to practice a profession (e.g., bar associations that license lawyers to practice law), but so long as membership is not a condition of citizenship, as opposed to a condition of practicing a chosen profession, the organization can still be considered non-compulsory. By contrast, organizations in which membership, participation or support is required or otherwise stipulated by law or determined by birth (e.g., tribes or clans) would be excluded from the non-profit sector.^e

A6.14 The non-profit sector so defined includes NPIs that meet those five basic criteria regardless of the sector to which SNA assigns them. Included, therefore, are NPIs that may be market producers and that sell any part of their products or services at an economically significant price; they would be found in either the non-financial corporations sector or the financial corporations sector of SNA, depending on their principal activity.^f Also included are entities within the general government sector of the SNA that are self-governing and institutionally separate from government, even if they are mainly financed by government and

^e Salamon et al. (1999).

^f Some ambiguities arise for *NPIs serving business*, which are organizations established to promote, regulate and safeguard the interests of specific groups of businesses that are their members. They are financed by dues or subscriptions, which are treated as payments for services. Most of them are market NPIs and included in S.11 or S.12. However, if they are mainly financed by government, they are treated as non-market NPIs and included in S.13, as described in the 1993 SNA, para. 4.59.

may have public appointees on their boards.^g Finally, NPIs that receive the bulk of their income from households, which would be found in either the households or NPISH sectors of SNA, should also be included.^h Within the satellite account, therefore, we can show both the NPI and non-NPI components of the SNA sectors as well as a separate non-profit sector (see figure AT6.1).

Figure AF6.1
Treatment of NPIs in the NPI satellite account

Type of institutional unit	SNA Sectors					Non-profit sector
	Non-financial corporations sector S.11	Financial corporations sector S.12	General government sector S.13	Households sector S.14	NPISH sector S.15	
Corporations	C ₁	C ₂				
Government Units			G			
Households				H		
Non-profit institutions	N ₁	N ₂	N ₃	N ₄	N ₅	N = ΣN _i

A6.15 Thus, by applying the SNA sectoring rules to the institutional units identified as NPIs by the working definition, it is possible to define *subsectors* for the NPI and non-NPI components of the SNA sectors other than NPISH—non-financial corporations, financial corporations, general government and households. Such subsectors are shown in tables III.1 to III.3 and IV.1 to IV.3 of the NPI satellite account.

Classifications

A6.16 SNA identifies two bases for classifying NPIs—one according to the economic activity in which they engage and the other in terms of their function or purpose:

- The *economic activity* classification is the more general one. NPIs are essentially classified into industries on the basis of the chief or characteristic product that they produce using the same classification scheme that is applied to economic activities generally in SNA—i.e., the International Standard Industrial Classification of All Economic Activities, Revision 3, (ISIC, Rev. 3).ⁱ ISIC is designed to be a classification for production statistics. The unit to which it is applied—the establishment—is intended to be the smallest unit from which it is possible to collect information on outputs, inputs and the processes by which inputs are transformed into the outputs.

^g SNA guidelines indicate that entities assigned to general government be both financed and controlled by government. By the working definition of the present *Handbook*, however, NPIs are not effectively controlled by government even if they are primarily financed by government.

^h NPIs that are organizations, formal or informal, with volunteers but little or no paid employment, are assigned to S.15 (NPISH) in the SNA. However, they are assigned to S.14 (households) in ESA (paras. 2.76(e) and 2.88), and many statistical systems assign them to S.14 de facto. The present *Handbook* leaves that choice to national preferences.

ⁱ United Nations publication, Sales No. E.90.XVII.11.

- The *purpose* classification is more specific and relates to the “objectives that institutional units aim to achieve through various kinds of outlays” (United Nations, 2000). A particular economic activity can serve any of a number of objectives. A special classification system—the Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI)^j—has been designed for non-profit institutions, at least for those serving households.

A6.17 Neither of those classification schemes alone can serve as the primary classification for the broad non-profit sector defined above. ISIC, Rev. 3, has very limited detail on the service industries—particularly the services that NPIs typically provide.^k In addition, there are potentially some problems with the SNA purpose classification used for non-profits. That classification, the Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI) is applicable only to NPISH and may be inappropriate for classifying the purpose of NPI activity outside that sector.^l

A6.18 To address those problems, the present *Handbook* uses a classification system built fundamentally on ISIC as the primary classification scheme to detail the NPI sector in the satellite account when the focus of the analysis or data presentation is chiefly or exclusively the NPI sector. That elaborated classification, the International Classification of Non-Profit Organizations (ICNPO), was originally developed through a collaborative process involving the team of scholars working on the Johns Hopkins Comparative Non-Profit Sector Project.^m ICNPO has been used successfully to collect and structure data in a broad cross-section of countries that vary by level of economic development; by political, cultural and legal system; and by size, scope and role of their non-profit sector.ⁿ In the process, refinements have been made in the basic scheme (Salamon and Anheier, 1996). The revised version was further tested by 11 countries that participated in a field test of the present *Handbook* and was found to work. Based on those experiences, it is possible to conclude that ICNPO effectively accommodates the major differences among non-profit groups in a wide assortment of countries. By and large, ICNPO neither excludes, distorts nor misrepresents crucial subdivisions of the non-profit sector in various countries. ICNPO is presented in abbreviated form in table T3.2 of chapter 3 above and in full detail in annex A1 above.

A6.19 ICNPO is used as the primary classification scheme to detail the NPI sector in the NPI satellite account when the focus of the analysis or data presentation is chiefly or exclusively the NPI sector. It is used in detailing the aggregate NPI sector by field in tables II.1 to II.5, V.1, V.4 and VI.

^j This applies also to the companion classifications: Classification of the Functions of Government (COFOG), Classification of the Outlays of Producers According to Purpose (COPP) and Classification of Individual Consumption According to Purpose (COICOP).

^k See Salamon and Anheier (1997) for a discussion of those issues.

^l COPNI has undergone revision recently, along with the other classifications of expenditure according to purpose namely, COFOG, COPP and COICOP.

^m For a fuller description of the project, see Salamon and Anheier, (1996a); Salamon et al., 1999.

ⁿ This includes research in the countries covered in phases I and II of the Johns Hopkins Comparative Non-Profit Sector Project (see Salamon and Anheier, 1996 and Salamon et al., 1999). See also National Council of Voluntary Organisations (1995); Johnson and Young (1994); Gidron (1996); and Sokolowski (1994). In addition, ICNPO has been used for data collection on NPIs by the Italian Statistical Office and Statistics Canada (see test reports at <http://www.jhu.edu/~gnisp>).

A6.20 However, because ICNPO is not generally used for classifying data for sectors other than the non-profit sector, there are problems in using it in analyses in which comparisons of NPIs and other sectors are the focus. For those purposes, the existing ISIC and COPNI classifications, possibly augmented to provide more detail on NPIs, are used. In particular:

- In comparisons featuring production aggregates, such as value added, output and employment by *industry*, ISIC is used.^o In the NPI satellite account, therefore, ISIC is used in tables IV.1 to IV.3.
- In comparisons featuring outlays on final consumption classified by socio-economic *purpose*, COPNI is used. In the NPI satellite account, COICOP, COPNI and COFOG are used in table IV.4.

A6.21 Tables T3.3 and T3.4 in chapter 3 above provide correlations between ICNPO and ISIC, Rev. 3 headings and between ICNPO and COPNI headings, respectively. Those correlations can guide the reallocation of NPIs to activity and purpose categories for comparisons with the rest of the economy.

A6.22 In the long run, both the SNA classifications and ICNPO may need to be modified in order to improve the detailing of the NPI sector in a way that can be implemented within regular statistical activities and practices. Expanding the detail of ISIC and COPNI will make it easier to implement ICNPO, and experience with using ICNPO can usefully inform the revision process for ISIC and COPNI. To the extent that the detail of ISIC and COPNI are expanded in ways that accommodate the NPI sector better, the need for a separate ICNPO classification system will decline. In particular:

- Much can be accomplished by providing additional detail on four ISIC classes: 8519 (Other human health activities), 8531 (Social work with accommodation), 8532 (Social work without accommodation), and 9199 (Activities of other membership organizations n.e.c.). Country classifications that are based on ISIC but have detail beyond it may provide some help, and some of the detail in NAICS may provide a model. Some examples are provided in annex A5 above.
- Still more can be derived from countries' implementation of COPNI. The descriptions of the classes COPNI 01.0 (Housing) and ICNPO 6 200 (Housing) are the same; and implementation may reveal other possibilities for moving the two classifications closer. Certainly, the detailing of the NPI sector corresponding to COPNI group 9.1 (Services n.e.c.) should be expanded.
- Finally, it may be possible to improve the detailing of the NPI sector by expanding the coverage of NPI activities in the Central Product Classification (CPC) and related classifications. Work is currently under way to define the products of service industries and classify them—the development of the North American Product Classification System (NAPCS), for example. Making sure that such work gives adequate attention to the products characteristic of NPIs can improve NPI coverage in ISIC, COPNI and ICNPO.

^o The usual treatment of multi-establishment firms would apply here as well.

Extension of the production boundary

A6.23 Although the NPI satellite account presents data on NPIs that are fully comparable with SNA, it also takes advantage of the flexibility of satellite accounting to extend the production boundary to include the non-market output of market NPIs and the output attributable to inputs of volunteer labour. The presentation of measures incorporating those boundaries is discussed below in the section on the tables and their entries.

A6.24 *Non-market output of market NPIs.* In the 1993 SNA, the source of financing matters considerably in the valuation of output, which creates a problem in valuing the output of what the 1993 SNA considers market NPIs, i.e., those that cover the preponderance of their operating expenses from market sales. Although the market output of such NPIs is counted, any non-market output they produce is not counted under SNA conventions. Yet such non-market output can be significant because such NPIs also produce output supported by charitable contributions or other transfers that do not show up in sales revenue.

A6.25 To cope with that problem, the NPI satellite account values the output of market NPIs that cover part of their costs by charitable contributions and other donations in the same way that the 1993 SNA values the output of non-market NPIs, i.e., on an operating expense basis, which means that the expenses associated with the non-market output of market NPIs must be added to the measures of NPI output. Where cost exceeds sales, the difference between cost and sales is taken to be the measure of non-market output. However, where sales exceed cost, non-market output is assumed to be zero.

A6.26 Consistent with our general approach of keeping existing SNA usage intact, we accomplish that by adding a column in each of the relevant tables that records the non-market output of market NPIs and the other entries required for its full accounting. Entries in that column are defined as SNA basis plus the imputed value of the non-market output of market NPIs.

A6.27 *Volunteer labour.* As noted above, SNA does not count most volunteer effort. However, volunteer labour constitutes a significant input to many if not most non-profit organizations. In many such organizations, the voluntary contribution of time exceeds in value the voluntary contribution of money. Although people volunteer for other organizations, such as government agencies and even businesses, most voluntary work takes place in non-profit organizations.

A6.28 Because volunteer labour is so critical to the output of the NPIs that employ it and to their ability to produce the level and quality of services that they provide, it is important to capture that activity in the NPI satellite account. Doing so will give a more complete picture of services actually produced and consumed in the economy and in particular fields. The inclusion of volunteer labour input also permits more accurate comparisons of input structure and cost structure between NPI producers and those in other sectors.

A6.29 Implementing that extension of the production boundary to include the imputed value of volunteer work requires additional information beyond that regularly collected and used for SNA purposes. More specifically, information is needed first on the number of hours volunteered and second on the wage at which to value those hours. Information on the amount of volunteer time

contributed to NPIs can be secured from household surveys or from surveys of NPIs themselves. The estimation procedure recommended is valuing volunteer time by the average gross wage for the community, welfare and social service occupation category as a proxy for the wages paid in the actual occupations in which the volunteers are engaged.

A6.30 Again, consistent with our general approach of keeping existing SNA usage intact, we accomplish that by adding a column in each of the relevant tables that records that output of volunteer labour and the other entries required for its full accounting. Entries in that column are defined as SNA basis plus the imputed value of the non-market output of market NPIs and the imputed value of volunteer labour.

Detail on government payments

A6.31 The NPI satellite account asks for detail on transactions between NPIs and general government that is normally not presented in the SNA tables. That detail permits the derivation of a broad measure of NPI revenue from public sector payments. It consists of grants and contracts in support of specific organizational activities or services; statutory transfers mandated by law in support of an organization's general mission or activities; and third party payments, i.e., indirect government payments for reimbursement to another organization for services rendered to individuals.

A6.32 Such a measure conforms well to NPIs' own perceptions of their funding sources. In addition, it is analytically useful because it captures all the channels by which government conducts policy.

The NPI satellite account tables and their entries

A6.33 *Overview.* The SNA integrated economic accounts for NPISH (and other sectors) provides the basis for the tables in the NPI satellite account. The full sequence of SNA accounts for NPISH (and other sectors) provides the framework for much of the NPI satellite account. It encompasses most of the key variables of interest and provides a consistent and comprehensive structure for recording them. Except as noted, all variables are defined as they are in SNA. The tables are presented in annex A2.

A6.34 The exceptions have to do with variants that extend the production boundary to include the output of volunteer labour and the non-market output of so-called market NPIs. Those extensions are carried through to other entries, such as compensation of employees, transfer payments and consumption.

A6.35 *General structure of the tables.* The NPI satellite account consists of six tables, most with multiple parts. The first two tables present the aggregate NPI sector, first in aggregate form (table I) and then classified by major activity according to ICNPO (table II). The next two tables break the NPIs down in each of the existing SNA sector accounts to which they are assigned under SNA usage, recording the NPI component of each sector, the non-NPI component and the total—first in aggregate form (table III) and then, for selected variables, by activity or purpose (table IV); they may thus function as worksheets for the compilation of the aggregate NPI sector tables. Table V records various additional indicators of NPI structure and output. Table VI then

summarizes some of the major variables presented elsewhere in the satellite account in a form more accessible to the general user.

A6.36 The integrated economic accounts (IEA) for institutional units and sectors, used in tables I and III, provides the framework for both the aggregate NPI sector and for its components, which are also components of the standard SNA sectors. That framework makes it possible to relate a broad set of data for NPIs to those for other sectors and for the economy as a whole. The set of entries on the SNA basis are fully consistent with SNA, while those on the other bases add new variables to include the non-market output of market NPIs and the output of volunteer labour.

A6.37 The Cross-Classification by Industries and Institutional Sectors of Production Account Items (CCIS) provides the framework for industry detail, by sector, for the production accounts of IEA. The information provided by CCIS is the same as that included in the first three parts of table IV, although the arrangement is different. Again, the set of entries on the SNA basis are fully consistent with SNA, while those on the other bases add new variables to include the non-market output of market NPIs and the output of volunteer labour.

A6.38 The final consumption expenditure tables from the SNA questionnaire provide the framework for table IV.4. Again, the set of entries on the SNA basis, as shown in that table are fully consistent with SNA, while those on the other bases add new variables to include the non-market output of market NPIs and the output of volunteer labour.

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ANNEX A7

Work in the non-profit sector: forms, patterns and methodologies*

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* Reproduction of a report to the International Labour Organization, May 2001, prepared by Helmut K. Anheier, Eva Hollerweger, Christoph Badelt and Jeremy Kendall.

Work in the Nonprofit¹ Sector: Forms, Patterns and Methodology

1 Introduction

Nonprofit organisations account for a significant proportion of paid employment in some industries, particularly human or welfare service fields, and utilizes the majority of volunteer labor (Salamon et al 1999; Ruhm and Borkoski 2000). Although people volunteer for other organisations such as government agencies and even businesses, most voluntary work takes place in nonprofit organisations. These organisations are variously referred to as voluntary associations, charities, or nongovernmental organisations. The UN System of National Accounts recognizes these organisations as nonprofit institutions, defined as “entities created for the purpose of producing goods and services whose status does not permit them to be a source of income, profit, or other financial gain for the units that establish, control or finance them” (United Nations 1993: 4.54). Nonprofit organisations often co-exist with, and operate alongside (in competition or collaboration), other formal sectors (public or governmental, and forprofit or private) in many contexts, with the sectoral balance varying over space and time, within and between countries (Anheier and Ben Ner 1997).

In recent years, the nonprofit sector has experienced a significant economic expansion, with rates of employment generation well above that of the economy as a whole (Salamon et al 1999), with an average of 24% between 1990 and 1995 in the US, UK, Germany, Belgium, France, Israel, and Japan. As we will show in more detail below, in OECD economies, the nonprofit sector typically accounts for nearly 7% of total full-time equivalent employment, with figures for transition economies (2.2%) and developing countries (1.1% for Latin America) are substantially lower (Salamon et al 1999). Volunteer work is not included in these figures, however. Estimates of volunteer input based on population surveys suggest that the inclusion of volunteer time would increase total employment in the nonprofit sector to about 10% in OECD countries, 3% in developing countries, and about 2% in Central and Eastern Europe (Salamon et al 1999).

The methodology, data coverage and data quality for volunteering is much less developed than that for the measurement of paid work. In this context, it makes sense to explore methodological aspects and examine available information that allow a comparative point of view. It is thus possible to analyze, contrast and compare work within the nonprofit sector with work in other areas, showing differences with and similarities to the public and private sectors, instead of focusing on nonprofit institutions in isolation (See Almond and Kendall 2000a: 205–210 for a review of the development of the body of such comparative evidence as already exists in Europe and the US, and how it can provide “added value” compared to sectoral data taken out of such a comparative context).

¹ Nonprofit, voluntary and third sector are used interchangeably in this report.

2 Forms of Work in the Nonprofit Sector

2.1 Introduction

In the nonprofit sector, numerous different forms of work (paid/unpaid, typical/atypical) can be found. The form of work heavily depends on factors including not only the type of economy (developed, transition, developing), industry (health and social services, culture, education, political advocacy), and geographical situation (urban, suburban, rural), but also the size and the age of the nonprofit organization in question. For example, nonprofit organisations may exclusively rely on volunteer work at the beginning of their organizational life cycle, and at some point begin to add paid staff positions as the organization grows. Typically, nonprofit organisations have paid and unpaid staff in both service delivery functions (e.g., counseling, befriending, giving care, fund-raising, advising) and governance (board membership, trustees).

While there exist a variety of mixed forms of work in the nonprofit sector, the differentiation between paid and unpaid work is one of the most crucial distinctions in the structure and employment profile of nonprofit organisations. From an economic perspective, however, the theoretical reference point is the *equilibrium wage rate*. Volunteer work as well as mixed forms of paid and unpaid work are basically work supplied at wages lower than the equilibrium wage rate. It is simply a question of the delimitation and reference point used to decide whether some activity is considered as a mixture of paid and unpaid work or as work supplied at a wage lower than the equilibrium rate would suggest employees could or should command given their market position. In most cases, for practical reasons, the existence of a labor contract between employer and employee serves as a reference point to determine the form of work, since the equilibrium wage rate is often difficult to determine, particular in the nonprofit field as well as in the public sector. Whereas paid work is settled in a labor contract (in terms of wage rate, working time and other conditions such as fringe benefits), unpaid work in most cases is not. Thus, volunteering is often not only work either unpaid or paid below the equilibrium wage rate, it is also frequently informal work in the sense that it is not governed by a contract between “employer“ and “employee“.

Mixed forms of paid and unpaid work occur in many facets and with increasing flexibility and frequency as labor markets in developed, developing and transition economies seem to become more creative (and less restricted by labor laws and union influence) in finding new combinations between those two types. Hence the demarcation line between paid and unpaid becomes less clear cut. Since unpaid work emerges predominately in nonprofit organisations, the issue is most relevant in the nonprofit sector. In the following pages, paid and unpaid work will be discussed separately although too strict a division can no longer be upheld due to the increasing importance of gray areas between ‘pure’ paid work and ‘pure’ volunteering.

Very generally, the willingness to work for no monetary compensation or for monetary compensation below the equilibrium rate is most often related to the assumption that people working in the nonprofit sector feel a “special motivation” to do so and have a devotion to the causes, missions and aims of the organization. More specifically, scholars interested in volunteering have developed theoretical lines of argument within disciplinary frames of reference. For example, economists have framed volunteering decisions as involving

consumption, investment and search components (Knapp 1995; see also Freeman 1997). Sociologists, for their part, have also considered the human investment aspect, but understood in terms of “productive work requiring human capital, collective behavior requiring social capital, and ethically guided behavior requiring cultural capital” (Wilson and Musick 1997). Sokolowski (1996) links volunteering to social movement activism on the one hand (e.g., environmentalism), and the interest of professional status politics and ethics (e.g., medical practitioners volunteering on community health boards or lawyers providing *pro bono* work) on the other hand.

Researchers focusing on sectoral wage differentials in the *paid* labor market, in addition, have argued that other, more structural or institutional factors, *de jure* or *de facto*, may also be relevant in explaining distinctiveness. Some lines of argument suggest *higher* pay and conditions in the nonprofit sector, and others suggesting *lower* rates of pay and poorer conditions may be prevalent there. (Obviously, this phenomenon can be observed within the forprofit sector as well.) After reviewing the literature on pay and some aspects of other indicators of quality of work, Almond and Kendall (2000d) summarize the situation as follows:

“The size and direction of [any sectoral differential in pay and work quality will be] linked to a combination of self-selection of disproportionately “committed” workers into the third sector; contrasting mixes of intrinsic and extrinsic motivation by sector; different balances of wage and non-wage benefits; contrasting career structures; and different arrangements for bargaining, particularly in relation to pay” (p 17).

Those authors find some evidence to support the existence of a distinctive bundle of quality of work attributes in the nonprofit sector (having examined UK evidence at a number of levels, including economy-wide, third sector-relevant industries, and particular categories of third sector-relevant employees).

However, in general, empirical evidence as to whether pay and conditions systematically differ by sector, particularly after controlling for differences in size, industry and occupational composition, are rare (see also Leete 2001). This is partly because available labor statistics lack appropriate differentiation between certain forms of work and compensation (e.g. wage, fringe benefits) as far as the paid labor force is concerned. For its part, unpaid work is typically neglected, since the large scale and routine data collection exercises pertaining to paid work are not paralleled with equivalent exercises oriented towards volunteer labor. As a result, as will be pointed out in more detail below, available information on volunteering relies heavily on population surveys.

2.2 Paid Work

Typical Forms

Typical work is usually defined as dependent full-time work with open-ended contracts, regulated working hours, continuous wages or salaries and some kinds of job protection (Tálos 1999: 417). The term “permanent jobs” also applies. Most countries use this kind of full-time, permanent wage work as a point of reference or framework for social security arrangements, including as a basis for social security entitlements

The most important features of typical forms of paid work in the nonprofit sector include:

- A certain level of wage or salary;
- At least a minimum of social security; and
- Some kind of fringe benefits.

In contrast, most atypical forms of paid work and almost all forms of unpaid work lack one or more of these characteristics). However, there are significant differences across countries to which the standard version of typical work is found, applied and enforced.

Atypical Forms

The “typical (regular)” work is also the starting point for work in the nonprofit sector. However, “atypical” work forms are apparently becoming more and more widespread—not only in the nonprofit sector but also in the forprofit sector (Delsen 1995: 54). At the same time analysts like Delson (1995) suggest that the amount of atypical forms in the nonprofit sector seems to increase more rapidly and sharply, at least proportionately. One reason is the traditionally lower degree of unionization in nonprofit organisations (see Anheier and Seibel 2001, Chapter 4). Another reason is due to the greater share of newly created positions relative to the existing pool of jobs, as nonprofit sector have grown disproportionately in recent years (Salamon et al 1999).

Over the last decade or two, there has been increasing awareness of the persistence and often growth of “atypical”² or “non-standard” forms of work. Atypical work is more easily defined by what it is not rather than by what it is; it covers numerous forms of work which deviate from the “classical” Western European and American “full employment” standard and the “breadwinner” model of the post war period. Atypical work includes temporary work, part-time work, job creation and related training schemes, second and multiple jobs, combining employment and self-employment, sheltered employment, “cash in hand” and informal arrangements, including jobs on the borderline with the “black economy” with dubious or ambiguous legality, and numerous other forms. This heterogeneity makes generalizations difficult; and when it comes to atypical work in the nonprofit sector, which itself is a perfect example of a highly diverse and heterogeneous sector, generalizations are even more risky given the limited research that has been carried out on this topic to date.

Some analysts have tended to equate atypical work with precarious work. Rodgers (1989), for example, regards as secure primarily regular, permanent wage work, whereas other forms of work become precarious to the extent to which they deviate from this established norm. He differentiates between several dimensions of precariousness such as the degree of certainty of continuing work, control over work, extent of social security entitlements and legal protection, and regularity of wage income. For Rodgers “the concept of precariousness involves instability, lack of protection, insecurity and social or economic vulnerability” (1989: 3). It is the

² “Atypical work” has also become generally known as “atypical employment”, “non-standard work/employment” or “contingent employment” (“The term contingent employment is a term coined (...) to describe the range of employment relationships that had developed to meet the employer’s need for flexible work arrangements to control labor costs in global economy. The term is generally understood to include part-time, temporary, on-call and leased employees” (Grunewald 1995: 725).

combination of these factors which identifies the degree to which jobs are precarious; consequently jobs vary not only by the extent but also by the particular nature of precariousness, depending on the specific factors involved.

While many atypical work positions are precarious, it is not necessarily the case for all. In OECD countries, part-time work beyond a certain threshold, for example, is often stable and includes fringe benefits. More generally, employment relations reflect changing social and economic needs, but the changes that can be observed appear diverse, fragmentary and responsive to partial interests. However, a large number of these changes seems to create new vulnerabilities, or to renew old ones (Rodgers 1989: 1).

Some atypical work is concentrated overwhelmingly in or around the forprofit sector, including most informal and “black economy” jobs, and the bulk of casual, seasonal, temporary, agency and seasonal work (Almond and Kendall 2000b). Prominent examples are migrant workers in agriculture, seasonal jobs in the retail industry, but also phenomena such as ‘temping’ and ‘moon-shining’. The most common forms of atypical work that seem to be disproportionately found in the nonprofit sector are part-time work, second and third jobs, temporary work, jobs involving significant unpaid overtime and sheltered employment (evidence is primarily from the US and the UK; see Almond and Kendall 2000b and references therein).

⇒ ***Part-time work (dimension of time: working hours during a certain period of time)***

The concept of part-time work can be defined in different ways. It might involve all workers whose agreed normal working time lies on average below legal, collectively agreed or customary norms. These norms vary across countries but in most cases the borderline lies somewhere between 30 and 40 hours per week. Part-time does not necessarily imply information about the regularity and frequency of work or the duration of contract.

In most OECD countries, the nonprofit sector has a higher proportion of part-time work than the public sector and forprofit sector, a phenomenon closely related to the above average share of female employment in nonprofit organisations. Anheier and Seibel (2001), for example, reports that the German nonprofit sector ranks very high in its share of part-time jobs and has a higher proportion of female employees than any other sector. In the somewhat rigid German labor market, the nonprofit sector seems to have reacted the most to changes in labor demand over the last two decades. In the 1990s, part-time work in the German nonprofit sector was 30% compared to 16% for economy as a whole. When compared over time, part-time employment increased substantially in both absolute and in relative terms in the nonprofit sector. Together, the commercial service sector and the nonprofit sector show the highest growth rates in the number of part-time jobs added to the West German economy between 1970 and 1990. However, while the nonprofit sector used to have the highest proportion of part-time jobs in the late 1980s, it has been surpassed by the commercial service sector: in both sectors, however, three out of ten jobs are part-time, as compared to 1.5 of ten for the economy as a whole.

Women represent 69% of the labor force in the German nonprofit sector, compared to 39% for the economy as whole. In recent years, female employment increased in the economy overall; in the nonprofit sector, however, this increase came in addition to an already relatively high ratio of female employment.

The prominent position of part-time employment in the nonprofit sector is also born out in relation to job qualification. The last three decades witnessed significant changes in the educational background and skill level of the German labor force, with a general decrease of unskilled and skilled blue-collar jobs in the traditional industrial sectors. The nonprofit sector, which increased employment by almost 100%, shows disproportionate increases in the number of white-collar jobs and apprentices (defined as people undergoing vocational training and qualifications). In 1990, two out of three jobs in the nonprofit sector were white collar, a proportion higher only in the banking/insurance sector. Similarly, the relative share of apprentices and trainees among the total labor force was higher only in the construction industry, suggesting the significant contribution of nonprofit organization to skill training and formation in the social services and health care fields in particular.

Indeed, we can suspect that some of the work classified as apprenticeship and trainees hide a special form of part-time work that exists in several countries: so-called “marginal” work. This is work defined as such either by certain time thresholds or wage limits. In OECD countries, these limits are usually between 12 and 19 hours per week or around 250 Euro in monthly wages. These workers are often by-passed by most forms of social protection, because those tend to legally require minimum commitments of time or resources. EU laws for member states now set some qualificatory thresholds, but others are at the discretion of individual countries, with wide variation according to national traditions, ideologies and cultures. To put it differently, a large number of them shoulder their own risks, without intervention from the State. As suggested above, many “marginal” jobs seem to be concentrated in the forprofit sector, but there are also cases in the nonprofit sector, particularly in the health care and social service fields. Specifically, efforts by EU member states to reduce youth unemployment and improve skill levels created many marginal jobs in nonprofit organisations.

⇒ ***Temporary work (fixed-term contract; dimension of time: duration of contract)***

A definition of temporary work is difficult to provide as it exists in various forms (e.g. direct fixed-term, occasional or seasonal contracts, temporary employment through specialized agencies, etc.). Although most authors agree that temporary work involves fixed-term working contracts, the conceptual basis for statistics is still not uniform. For instance, if formal apprenticeship contracts are included, the figures rise. In terms of labor market functioning, it is important at the margin, disproportionately affecting new labor market entrants and those re-entering work after unemployment (Marshall 1989: 30ff). People working part-time are also more likely to be in jobs with fixed-term contracts than those working full-time (Employment & European Social Fund 1999: 41).

Reasons for concluding temporary contracts can be in the interest of employees (Casey 1988). However, Delsen and Huijgen (1994) insist that the demand for temporary work is rather determined on the part of employers, who want to match their labor input closely to seasonal and cyclical fluctuations in demand. Thus, demand-side factors (e.g. economic situation, importance of the service sector) seem to be more influential concerning the quantitative extent of temporary employment than supply-side factors (e.g. preferences of employees, female participation rates).

In contrast to the German data reported above, evidence from the UK suggests that temporary work is actually more prevalent in the *public* sector than the nonprofit sector, to an extent

probably reflecting quasi-market style reforms with the public sector which have perhaps been deeper and broader than other European countries. Where it does occur, nonprofit temporary employment may be a reflection of standard labor market input factors referred to above, but may also *de facto* reflect the typically smaller size of nonprofit organisations in many countries limiting their capacity to offer secure jobs, as in the UK (Almond and Kendall 2000a). As well, sector-specific institutional or politico-economic factors may be behind some of these patterns, as with the German case, where trade union influences, which have often been important drivers in increasing job security, have been curtailed.

⇒ ***Self-employment***

Self-employment is different from entrepreneurship³ as such. The status of being self-employed may be primarily a function of the legislative and fiscal systems in operation and the scope or incentive they imply for adopting this status rather than that of an employee (Employment & European Social Fund 1999: 44). The “new” self-employed in transition economies (but also in OECD countries), no matter if working for a forprofit or a nonprofit organization, are frequently atypical employees with less or no social security at all (e.g. teachers working for institutions of further education are often self-employed, but their actual status comes closer to an atypical employee than to an entrepreneur). In countries like Poland, actual employment in the nonprofit sector is higher than the number of employees found in official statistics, as many who work in nonprofit organisations have the status of ‘consultant’ or self-employee to reduce costs associated with social security etc.

⇒ ***“Sheltered employment”***

A relatively uncommon form of work is “sheltered employment”. People who are “difficult to place” in the labor market (because of various reasons, e.g. disabilities or long-term unemployment) work in special organisations that were established for the purpose of providing sheltered job opportunities. In many countries, the nonprofit sector primarily, but also the public sector and business run enterprises, provide opportunities for people with physical, sensory and other disabilities. These enterprises operate either as a core purpose, or more incidentally, as “job creation” and “employment training” schemes that are typically sponsored by governments in response to unemployment problems for people from the mainstream workforce at times of economic depression and structural adjustment. The employees in question often have a slightly ambiguous status. In the UK, one of the few countries where systematic evidence is available, lower *absolute* numbers, but a higher *proportion* of all workers eligible for sheltered employment, are accounted for by such schemes in the nonprofit sector.

⇒ ***“Second and multiple jobs”***

European data have shown that multiple job-holding is increasingly common in some contexts, and the UK is a country which has a particularly high proportion of jobs of this kind. Small-scale evidence in that case suggest that a disproportionate number of people who have a subsidiary job have their main job in the nonprofit sector (see Almond and Kendall 2000a: 217–218).

³ Entrepreneurship, which is a quite common form of work in certain branches, is frequently associated with starting a business on one’s own. Entrepreneurs are not employees but employers, so this form of work is not dealt with in detail in this paper.

2.3 Unpaid Work and Volunteering

Not surprisingly, the notion of what is volunteering and what is a volunteer varies across countries and is closely related to aspects of culture and history. Before turning to more economic aspects, it is useful to take a brief look at some of the sociological factors that shape the meaning, form and pattern of volunteering. For sure, the British and American concept of volunteering, the French *voluntariat*, the Italian *voluntariato*, the Swedish *frivillig verksamhet* or the German *Ehrenamt* have different histories, and carry different cultural and political connotations (see Anheier and Salamon 1999).

In Australia or Britain, volunteering is closely related to the concept of a voluntary sector—a part of society seen as separate from both the business sector and the statutory sector of government and public administration. This notion of voluntarism has its roots in Lockean concepts of a self-organizing society outside the confine of the state. Civil society and voluntary action also resonate in the thinking of Scottish enlightenment philosophy, yet find their most eloquent expression in the work of Alexis de Tocqueville's "*Democracy in America*". For Tocqueville, voluntary action and voluntary association become cornerstones of a functioning democratic polity, in which a voluntary sector shields society from the tyranny of the majority. The link between voluntarism and democracy became deeply imprinted in American culture and the country's political self-understanding.

In other countries, however, the notion of volunteering is different yet and puts emphasis on communal service to the public good. The German term *Ehrenamt* (or honorary office) comes closest to this tradition. In the 19th century, the modernization of public administration and the development of an efficient, professional civil service within an autocratic state under the reformer Lorenz von Stein allocated a specific role to voluntarism: voluntary office in the sense of trusteeship of associations and foundations—positions that became the domain of the growing urban middle class (Pankoke 1994; Anheier and Seibel 2001). A vast network of associations and foundations emerged in the middle and late 19th century, frequently involving paid staff, but run and managed by volunteers. But unlike in the United States, the German notion of voluntarism as a system of "honorary officers" took place in a still basically autocratic society where local and national democratic institutions remained underdeveloped. This trusteeship aspect of voluntarism began to be seen separately from other voluntary service activities such as caring for the poor, visiting the sick or assisting at school. These latter volunteer activities remained the domain of the church and, increasingly, also became part of the emerging workers' movement during the industrialization period.

It is important to emphasize that at least in their cultural and historical development, notions of volunteering are typically not related to labor markets and paid work. Instead, volunteering is seen in relation to the public good, social participation, political mobilization, and service to the community. The connection between volunteering and paid work is of fairly recent origin, and most pronounced in countries faced with high unemployment rates, particularly youth unemployment (France, Italy, Spain).

In addition to different national traditions, voluntarism is also closely linked to the self-understanding of larger nonprofit organisations like the Red Cross: voluntary service is next to

the notions of humanity, impartiality, neutrality, independence, unity and universality one of the seven fundamental principles of the Red Cross/Red Crescent movement (IFRC 1993, 1999). It defines volunteers as “individuals who reach out beyond the confines of paid employment and normal responsibilities to contribute in different ways without expectation of profit or reward in the belief that their activities are beneficial to the community as well as satisfying to themselves” (IFRC 1993).

The UN offers a broader definition of volunteering as “contributions that individuals make as nonprofit, non-wage, and non-career action for the well-being of their neighbors, and society as large” (United Nations 1999)—a definition that is rather broad and includes mutual self-help and many forms of collective action. The UN sees volunteering primarily in its service function: “voluntary service is called for more than ever before to tackle areas of priority concern in the social, economic, cultural, humanitarian and peacekeeping fields” (1999: 2).

How do the social sciences approach volunteering? In economics, volunteer work is a somewhat problematic concept because no market price exists to establish its value relative to changes in supply and demand. The United Nations System of National Accounts (SNA) is a case in point (United Nations 1993). The system treats volunteer work as a nonmarket activity just like housework or leisure activities such as gardening.

As a result, we have little systematic information on volunteering at the international level: virtually no statistical office collects data on volunteering as part of its regular, ongoing reporting. Recognizing that the SNA treatment may be somewhat simplistic, Chadeau and Roy (1986) suggest breaking down economic activities into five categories:

1. Activities that are remunerated, reported, and typically included in official statistics;
2. Remunerated activities that are either legal or illegal but remain unreported;
3. Activities that are unpaid and intended for parties outside households;
4. Unpaid activities within households; and
5. Other activities.

To calculate the imputed value of volunteer work, social scientists typically rely on data from population samples (see below for a more detailed discussion). The two key items are the number of volunteers in the sample, and the number of hours volunteered per volunteer. The proportionate share of volunteers is extrapolated to the whole adult population to obtain the total number of volunteers, which, in turn, is multiplied by the average number of hours volunteered. Finally, the total number of hours volunteered is then multiplied by a monetary value or shadow wage, which yields the imputed value of total volunteer time. This is the replacement value of volunteer time, but other approaches are also possible (Archambault et al 1998).

The third category mentioned by Chadeau and Roy (1986) is of special interest and includes all unpaid activities carried out for the benefit of an economic unit other than the household itself. These nonmarket activities are set apart from both mutual aid and forms of barter. Volunteering work is work in the sense that it is different from leisure; and it is voluntary and therefore distinct from paid work. The objective distinction between volunteer work and leisure is based on the third-party criterion (Hawrylyshyn, 1977), i.e. the fact that some activities are nonmarketable because “it is impossible for one person to obtain another person to perform instead” (United

Nations 1993: 6.16). For example, a sports club can either hire a paid coach or opt for asking someone to volunteer. Yet if members choose to play some sport like tennis, they cannot pay a third party to play for them without losing the benefits of playing (pleasure). Thus, membership participation is leisure, coaching is work. Likewise, attending an environmentalist rally is participation, organizing it without pay is volunteering.

From the subjective point of view, however, this distinction is not always clear, as Archambault et al (1998) point out. One source of confusion is tied to personal motivations and dispositions, especially when volunteering is mixed with advocacy functions: can I pay somebody to visit the sick or the handicapped instead of me? Another is the mix of membership and volunteering. For example, the Red Cross traditionally made little distinction between members and volunteers, as did many political parties and social movement organisations.

The distinction between voluntary and paid work is easier to make, and there is a clear difference in the status of volunteers as opposed to employees, even though atypical forms of work increasingly blur differences (see above). As a result, intermediate positions exist between totally unpaid work and work paid at labor market price. For example, volunteers, in particular when serving on boards, are frequently reimbursed for related expenses, and some receive in-kind compensation. Similarly, larger nonprofit organisations in Germany provide benefits like health and accident insurance to volunteers, and some charities cover the pension payments for those working as volunteers overseas.

By contrast, some paid employees work for wages that are below market value. There are a variety of reasons for this. For one, employees may agree with the aim of the nonprofit organization (e.g., humanitarian assistance, environmental protection, peace movement) and not demand a market rate. What is more, they may see volunteering as an investment for gaining skills and experience, which is typically the case for apprentices in many European countries (see trainee and apprentice example above for the German case). Or they may be required to take on lower wages because of labor market imperfections. Such is the case in countries with structural unemployment problems such as Spain or France, but also in virtually all developing countries where large portions of the population work in a “gray zone” of paid and unpaid labor. Certainly, these examples go beyond the narrower meaning of volunteering.

Typical Forms of Volunteering

Volunteering is the most common form of unpaid work within the nonprofit sector, increasingly recognized by the academic as well as by the political world (see Anheier and Salamon, 1999, for an overview). Consequently there exists a number of different definitions, such as:

- Giving time to help others for no monetary pay (this is basic definition used in the United States for the *Giving and Volunteering Surveys* carried out by Independent Sector, a Washington-based interest group and think tank; see Hodgkinson (1992: 619), and the Independent Sector web site for later editions of the survey]; and
- Time, given freely and without pay to any organization which has the aim of benefiting people or a particular cause. This is definition used by Gaskin and Smith (1997: 27) for the first comparative study of volunteering in Europe.

The way in which “volunteering” is defined has massive implications for the apparent scope and scale of this work form. (In the UK case, see in particular the meta-analytic comparisons of existing surveys by Lynn, 1997; see also the opening paragraph in the “methodology” section below for the German and Austrian case.) In the following discussion, voluntary work is defined as work without monetary pay or legal obligation provided for persons living outside the volunteer’s own household (Badelt 1999). The definition refers to a fourfold distinction:

- First, it draws a demarcation line between paid and volunteer work. Actually, in several cases volunteers receive some kind of (also monetary) remuneration and the borderline between paid work and voluntary work therefore contains a certain gray area.
- Second, the definition provides a distinction between household work and volunteering. Household and family work is a form of unpaid work that relates to issues distinctive from those regarded concerning volunteers and should therefore be treated separately. Still there remain borderline cases such as services provided for relatives living close to the volunteer's own household.
- Third, according to the definition, other people have to benefit from the result of voluntary work. Hence it excludes sole consumptive activities such as certain forms of hobbies. Since activities may contain consumptive aspects as well as productive ones the decisive factor usually is the "third person". If the respective activity could be carried out by another person it is considered productive. For instance practicing a musical instrument is not a voluntary service in terms of the definition, whereas playing in an orchestra can be regarded as a productive activity. The example shows that assignment problems might occur.
- Fourth, persons who are legally obliged to provide ‘voluntary’ services—like civil servants as part of their job description—are not considered volunteers, even if they do not receive adequate compensation.

Volunteering takes place in different forms across many fields and areas. The following exposition describes volunteer work in terms of various dimensions:

⇒ ***Formal and informal volunteering***

Informal volunteering is defined as giving a certain amount of time without working through an organization (Hodgkinson 1992: 619; Davis Smith 1998). Formal volunteering occurs if a person contributes time to an organization such as hospitals, welfare associations, or schools.

Volunteering takes place in highly formal types of organisations such as the Red Cross that span across nations, sectors and industries. Concerning the personnel structure organisations may be carried solely or mainly by volunteers or by paid workers. In quantitative respects, the level of the organisations' dependence on formal volunteers (size, country, industry) is reflected in the proportion of volunteers in terms of headcounts and full-time equivalents. Concerning qualitative aspects differences exist in the way volunteers are integrated within the organization. By contrast, informal volunteering either takes place in smaller organisations without formally recognized roles for volunteers; or assumes the form of more infrequent and ad hoc participation on an ‘as need basis,’ for example in case of emergencies or for special events like community fairs and sport events. The statistical accounting of informal volunteering is more difficult than that of formal volunteering.

⇒ ***Type of work done***

Regardless of the field in which voluntary work is carried out there exists a wide range of different activities such as raising money, committee work, personal care, and office work. Different patterns of volunteering pertain to individual countries and various types of organisations. Within organisations volunteering occurs on different levels of hierarchy. Volunteers can be found in leading positions such as on the boards of nonprofit organisations as well as in positions where they fulfil mainly implementing activities.

⇒ ***Working hours and frequency***

Volunteers usually spend less time for their activities than typical paid workers. The volume of work done by volunteers varies tremendously concerning frequency, regularity and the amount of time spent for volunteering. Whereas in some cases the work of volunteers even exceeds "normal" working time, other volunteer activities are carried out only occasionally. This can be seen as a matter of personal preferences and time restrictions or as a result of different requirements of various activities.

⇒ ***Qualification***

The qualification required from volunteers is closely related to the type of work done. Whereas voluntary work often is considered as work that needs no certain qualification, this is not true for all activities. Volunteers may receive a specific training for their unpaid work. In some cases volunteers provide their working capacity as part of their profession, for example medical practitioners or lawyers; thus they may be highly qualified.

Atypical and Mixed Forms

⇒ ***Unpaid overtime***

Unpaid overtime is usually not considered as volunteering. It often lacks recognition and visibility and is tied to a paid job. Hence there is hardly any systematic empirical evidence whether unpaid overtime occurs to a stronger extent in the nonprofit than in the forprofit sector (for exceptions, see Almond and Kendall 2000b and 2000c).

⇒ ***Corporate volunteering***

Corporate volunteering is a specific form of work that predominantly occurs in the nonprofit sector. In some countries like the US it becomes increasingly common that profit-oriented companies allow their personnel to work for other—mostly nonprofit—organisations within their paid working time. From the perspective of the person providing the work it is therefore not a volunteer work according to the applied definition. The nonprofit organisations on the other hand may consider the work as volunteering since they need not pay for it. Conceivably the work done for the nonprofit organization by a person might exceed the working time paid by the (profit) organization and therefore be partly volunteering from the executive person's point of view as well.

3 Patterns

3.1 Profile

Socio-economic Profile of Paid Employment

Women fill most of the paid jobs in the nonprofit sector— no matter if full-time or part-time jobs are involved (Almond and Kendall 2000b; Almond and Kendall 2000d: 7; Anheier and Seibel 2001). It is in the larger sub-sectors of the nonprofit sector where the percentage of women in general is particularly predominant (e.g. health, education, and social services). In these fields, the percentage of atypical female work also tends to be rather high (Bachstein 2000: 136ff).

In the UK and US researchers have begun to map systematically the comparative character of nonprofit sector employment (Almond and Kendall 2000a–2000d; Leete 2001). Additional research will be required to reach this baseline in other countries, thus drawing a comprehensive picture of the significant differences and distinctions of nonprofit employees in comparison to employees in forprofit or public organisations (also due to the heterogeneity of the nonprofit sector) in a large sample of countries. Some potential starting points for further investigation might be the following indicators: age, gender, educational qualifications, employment type (employee, self-employed, etc.), occupation and industry composition, employment status (part-time/full-time, permanent/temporary, types of temporary work, the extent of overtime and whether paid or unpaid), marital status, size of household, religion, urban/rural area, size of employer (measured by number of employees in workplace), etc.

Demographic and Socio-economic Profile of Unpaid Employment⁴

As we have seen above, volunteering is structured by different traditions in different countries, depending, inter alia, on the social and welfare system, institutions, culture (Anheier and Salamon 1999). Appendix A offers information on the share of membership and active membership (=volunteering) in the countries covered by the 1990-3 World Values Survey, while Appendix B presents data on volunteering for a large number of European countries that were included in the 1999 European Values Survey. Like a similar European study (Gaskin and Smith 1997: 30), these data show both significant variations in the level of volunteering. The 1995 Gaskin/Smith study of volunteering in Europe found that 27% of the adult population in the eight countries studied volunteered in the previous year (Belgium, Bulgaria, Denmark, Germany, Great Britain, Ireland, Netherlands, Slovakia, and Sweden).⁵ As Table 1 shows, the level of volunteering among the adult population in the nine countries varies significantly from a low of

⁴ This section draws in part on Anheier and Salamon, 1999.

⁵ Reported percentages are weighted averages based on the response distribution in each country. The study was coordinated by the National Centre for Volunteering in Britain and involved population surveys as part a larger omnibus survey fielded as a face-to-face questionnaire. Each national team used a standard set of questions somewhat different sampling approaches. This includes quota sampling (Belgium, Republic of Ireland), random location (Netherlands), random location combined with quota controls (Britain), multi-stage cluster sampling (Bulgaria, Denmark, Germany, Slovakia, and Sweden). Sample sizes are Belgium (870, French speaking population only) Bulgaria (1,073) Denmark (1,843), Germany (1,717), Great Britain (1,054), Ireland (1,404), Netherlands (1,020), Slovakia (1,015), and Sweden (1,000) (Gaskin and Smith, 1997: 115-117).

12 percent in Slovenia to a high 43 percent in the Netherlands.⁶ Two third of those reporting voluntary activity did so at least once a month, with 5-10 hours per month the most frequent category in terms of time given (Gaskin and Smith 1997: 28-31). The ten most frequent areas for volunteering are:

- Sports and recreation (28% of all reporting to have volunteered during the last year);
- Social services (17%);
- Kindergarten and child care (13%);
- Community development (13%);
- Religion (13%);
- Health (8%);
- Culture and Arts (7%); and
- Advocacy (7%).

Cross-national differences by gender are particularly pronounced in Europe as far as overall levels of volunteering are concerned (Table 1). In most other areas of typical volunteers activity refer to office work, fund-raising, advocacy, teaching, personal care etc. Gaskin and Smith (1997: 37) found no major gender differences in the ten countries studied. In general men participate at a higher rate than women in most countries, although certain fields such as sport show a converse picture. Women volunteer more within social services, children's education, religion whereas recreation and politics are dominated by men. Men are more likely to be involved in committee work (30% versus 22% for women), and less likely to be engaged in befriending and visiting activities (17% versus 25%). In most countries married people volunteer more than singles. According to a German study people with children participate at a higher rate but invest less time than the average volunteer (Ehling and Schmidt 1999: 418).

⁶ In the section “Cross-national patterns” below we will explore some of the reasons why volunteering levels vary across different countries.

**Table 1:
Volunteers as Percentage of Adult Population in Europe, by Sex, 1995**

Country	Percent of Male Population Reported Volunteering	Percent of Female Population Reported Volunteering	Percent of Total Population Reported Volunteering
Belgium	27	35	32
Bulgaria	21	18	19
Denmark	29	27	28
Germany	18	17	18
Great Britain	31	36	34
Ireland	28	24	25
Netherlands	43	34	38
Slovenia	12	12	12
Sweden	38	32	36
Total	27	26	27

*Source: based on information reported in Gaskin and Smith (1997: 28-29);
See also Appendix A and B for a more detailed look at the various organisations in which people volunteer*

**Table 2:
Volunteering, Social Class and Educational Background in Europe, 1990 (a)**

	Socio-Economic Class				Terminal Age of Education					
	Upper/ Upper middle	Middle	Lower Middle	Lower	16	17	18	19	20	21+
Percent Volunteering	34	27	21	16	18	29	29	31	30	37
Not Volunteering	66	73	79	84	82	71	71	69	70	63
Total	100	100	100	100	100	100	100	100	100	100

(a) Weighted average percentages for response distributions from Belgium, Denmark, France, West Germany, Great Britain, Iceland, Northern Ireland, Ireland, Italy, Netherlands, Norway, Portugal, Spain and Sweden.

Source: based on information presented in Barker, 1993: 12, 23-24.

How does volunteering vary across countries, and what is the contribution of volunteers to the size of the nonprofit sector overall.⁷ As part of the Johns Hopkins Comparative Non-profit Sector Project, Salamon and Anheier (1999) collected basic information on volunteering in over twenty countries world-wide. Table 3 shows the relative size of the nonprofit sector for each country

⁷ Most studies assume that volunteering takes places in nonprofit or voluntary organisations, and neglect volunteering for public organisations and business. For example, Gaskin and Smith (1997:33) report that in the countries they studied, one in ten volunteers did do with state or public organisations. The share of public sector volunteers was highest in Slovakia (23%), Belgium (20%) and Germany (14%), whereas in other countries like Ireland or Sweden, the percentage was very low.

included in the study grouped by geographic regions. Generally speaking, as mentioned above, the nonprofit sector is larger in the more developed countries and much less in evidence in Latin America and Central and Eastern Europe. Thus, compared to an average of 5 percent for all the countries, nonprofit organisations account for close to 7 percent of the non-agricultural labor force in Western Europe and in the other developed countries we examined, but only 2.1 percent in Latin America and 1.3 percent in Central and Eastern Europe. How does his picture change when we include volunteers? Table 3 shows that the percentage of volunteers in the adult population ranges from a high of nearly 50% in the US to a low of less than 10% in Hungary, with a mean of 27.7%. For the countries studied, this translates into another 10.4 million full-time equivalent employees, which boosts the total number of full-time equivalent employees of the nonprofit organisations to 29.3 million.⁸ With volunteers included, the nonprofit sector thus represents, on average, 7.1 percent of the total non-agricultural employment in these countries, 13 percent of the service employment, and 43 percent of the public sector employment.

In general, adding volunteers (Tables 3) thus widens the range in nonprofit sector size among the countries, from two thirds of a percent in Mexico to nearly 19 percent in the Netherlands. Thus volunteer input contributes much more in both relative and absolute terms in the developed countries than it does in the rest of the world. Table 3 confirms this observation, showing the number of volunteers converted to full-time equivalent jobs. The level of volunteering in the developed countries surpasses that of Central and Eastern Europe by a ratio of 5:1, and Latin America by the ratio of 4:1. However when we consider only the percent of population volunteering, (Table 3) the sharp differences among the countries are less pronounced. The difference between these two measures of volunteering thus suggests that volunteers in developed countries put in more hours on average than their counterparts in the developing world or in transition economies.

⁸ The conversion of volunteering into full-time equivalent jobs is done in a number of steps. The data from the various population surveys provide the two key items: the number of volunteers in the sample, and the number of hours volunteered per volunteer. The proportionate share of volunteers is estimated to the whole adult population to yield the total number of volunteers, which, in turn, is multiplied by the average number of hours volunteered. Finally, the total number of hours volunteered is then divided by an average number of full-time equivalent hours per job for each country.

Table 3: Relative Size of Nonprofit Sector; with and without volunteering, by Country, 1995-97

Region	Country	Size Indicators			
		Total Paid Nonprofit Employment	Population Volunteering	FTE Volunteers in 1,000	Total paid and unpaid Employment
<i>European Union</i>					
	Austria	4.5%	n/a	41	5.7%
	Belgium	10.5%	30%	99	13.0%
	Finland	3.0%	33%	75	6.3%
	France	4.9%	23%	1,022	9.6%
	Germany	4.9%	26%	979	8.0%
	Ireland	11.5%	20%	32	14.2%
	Netherlands	12.5%	46%	678	18.7%
	Sweden	2.5%	51%	229	8.3%
	Spain	4.5%	12%	254	6.8%
	UK	6.2%	48%	1,120	10.5%
	European Union Average	6.9%	32.1%	452.9	10.3%
<i>Other Developed Countries</i>					
	Australia	7.2%	19%	177	10.1%
	Israel	9.2%	12%	32	11.0%
	Japan	3.5%	very low	695	4.6%
	US	7.8%	49%	4,995	11.9%
	Other Developed Country Average	6.9%	26.7%	1474.8	9.4%
<i>Central and Eastern Europe</i>					
	Czech Rep.	1.7%	n/a	94	2.7%
	Hungary	1.3%	7%	10	1.6%
	Romania	0.6%	34%	91	1.3%
	Slovakia	0.9%	n/a	7	1.2%
	Central and Eastern Europe Average	1.1%	20.5%	50.5	1.7%
<i>Latin America</i>					
	Argentina	3.7	20%	64	6.0
	Brazil	2.3	12%	139	2.5
	Colombia	2.4	48%	111	3.1
	Mexico	0.4	n/a	47	0.7
	Peru	2.4	31%	26	2.9
	Latin American Average	2.2	27.8%	77.4	3.0%
	Grand Average	4.8%	26.8%	193.6	6.9%

**) Wages + imputed value of voluntary labor, imputed value of voluntary labor also added to GDP.*

Source: Anheier and Salamon, 1999; Salamon et al, 1999

Volunteering tends to increase with social class, measured by income, level of education, and type of occupation (Gaskin and Smith 1997: 30). Employed people volunteer at a higher degree

than unemployed people. Persons with higher income (usually measured as household income) tend to volunteer more than people with lower income. An earlier study of 14 European countries (Barker 1993: 24) showed a pronounced relationship between volunteering and social status.⁹ As Table 2 shows, with 34% of respondents in the upper and upper middle class stratum reporting to have volunteered during the last year, volunteering is more frequent among higher socio-economic groups (professionals, academics and managers) than any other group: only 21% of lower-middle class and 16% of working class respondents volunteered. Not surprisingly, volunteering also varies with education, with higher educated people more likely to volunteer than less educated: 37% of those with college degree volunteered, as opposed to 18% for those with less than high school equivalent (Table 2).

Gaskin and Smith (1997) and Barker (1993) looked into reasons why people decide for and against volunteering. In the Gaskin and Smith study (1997: 50), 51% volunteered because they enjoyed doing so; 36% as a means to make new friends; 34% liked the satisfaction of seeing the results of their work; 29% as way to stay active; 24% volunteered for the experience gained; 18% for the social recognition they gain in the community, and 18% because volunteering helped them to uphold their basic religious or political values (multiple answers). The basic reasons for not volunteering are: no spare time left (41%), never having been asked (28%), and never thought about it (18%) (Gaskin and Smith 1997: 54).

The reasons for becoming a volunteer underscore the importance of social networks in the recruitment of volunteers. Gaskin and Smith (1997) report that 44% of all respondents in their multi-country study found out about volunteering through family and friends; 27% by being a member of an organization, and 13% through their church, congregation or some other form of religious affiliation. In other words, social capital, i.e., the sum of connections individuals have to social institutions, serves as a social inclusion mechanism by making people more likely to volunteer. Indeed, Gaskin and Smith found a strong relationship between membership and volunteering: 60% of all volunteers are members of the organisations in which volunteering take place. By implication, in communities where such social inclusion mechanisms (like the family, friendship networks, community groups, membership organisations etc) are less strong, volunteering tends to be less frequent and less developed as a social institution as well.

The willingness to volunteer and the frequency and pattern of volunteering are not constants over time. Over the last few decades, volunteering has undergone significant changes. The exact nature and end product of these changes are not well understood in their full complexity and implications. What seems clear, however, is that volunteering is subject to the greater individualization and secularization in most industrial countries. Both forces lead away from traditional forms of volunteering: lifetime volunteering becomes less frequent; many more voluntary activities are short term; and volunteering is less seen as service to others and more often tied to qualification and self-interest. Volunteers have become more output oriented in the

⁹ Barker (1993) used the results of the 1990 European Value Surveys which covered Belgium, Denmark, France, West Germany, Great Britain, Iceland, Ireland, Northern Ireland, Italy, Netherlands, Norway, Portugal, Spain and Sweden. The same questionnaire, which included questions on volunteering, was used in all participating countries. Sampling methods varied across countries, with most employing some form of quota sampling, cluster sampling, or some combination of both. Sample sizes ranged between 4,147 for Belgium and 702 for Iceland, with most countries between 1,000 and 1,500, which are standard sample size for population surveys in Europe.

sense that they would like to see a link between contributions and efforts on the one hand, and their results on the other. As a consequence volunteers are more interested in shorter-term assignments with tangible pay-offs (Barker 1993: 25-28).

Following Barker (1993:28) we can identify three basic motivational factors to explain why people volunteer: altruistic, instrumental, and obligatory. He suggests a close connection between the rise of instrumental motives and a change in volunteering toward greater output orientation. Specifically:

Altruistic motives include notions of:

- A sense of solidarity for the poor;
- Compassion for those in need;
- Identifying with suffering people; and
- Giving hope and dignity to the disadvantaged.

Instrumental motives are:

- To gain new experience and new skills;
- Something worthwhile to do in spare time;
- To meet people; and
- Personal satisfaction.

Finally, obligation motives are:

- Moral, religious duty;
- Contribute to local community;
- To repay debt to society; and
- Political duty to bring about change.

Of course, these motivations do rarely occur in isolation of each other. In reality, we find different combinations among them. The factor that bound these motivations in the past was frequently religion or more specifically, religiosity. In fact, many studies (e.g., Wuthnow and Hodgkinson 1990; Sokolowski 1996) suggest that the degree of religiosity is one of the most important factors explaining variations in volunteering both within countries and cross-nationally.¹⁰ It is also the factor that seems to be declining in its importance, particularly in Europe, Australia and other parts of the developed world with pronounced secularization trends. In these countries, instrumental orientations seem to have gained in relative weight since the 1980s, while religious values and selfless motivations appear to have lost ground (Inglehart 1990). Moreover, as Barker (1993) suggests, younger cohorts in particular reveal more instrumental and less religious-moralistic attitudes toward volunteering compared to those 55 and older. Volunteering, it seems, is finding a new motivational bases, perhaps signaling a continuing shift in overall levels and types of voluntary activities over the next decades.

¹⁰ In population surveys, religiosity is typically measured by the frequency of religious attendance in church, synagogue, mosque etc. This is a better predictor of volunteering and giving behavior than religious affiliation or denomination, i.e., Catholic, Protestant, Jewish, Islam etc.

3.2 Trends

Paid Employment

The nonprofit sector is obviously highly labor intensive, as almost all nonprofit organisations operate in the labor intensive services sector. Even with plenty of unpaid working hours completed, salaries and wages are often the largest expense factor in nonprofit organisations (Anheier and Salamon 1998). Average salaries and wages in the US nonprofit sector may tend to be lower than in the other sectors of the economy (Hodgkinson 1992: 114). However, some studies claim the contrary, or at least that a more contingent picture needs to be painted taking into account or controlling for variation in composition by industry, occupation, size and other factors (Ruhm and Borkoski 2000; Almond and Kendall 2000b; Leete 2001; Anheier and Seibel 2001). Various reasons seem to lie behind both of these phenomena (for a closer survey of both sides of the level of payment issue see section 3.3 on “issues” below). Lower than average working hours in the nonprofit sector are apparently taken as a reason for lower wages (Ruhm and Borkoski 2000) but generalizations are dangerous as some studies do not differentiate properly between part-time and full-time employment when comparing the level of wages (see below).

The nonprofit sector is often regarded as a “labor market of the future” as many new job opportunities were created within this sector during the last few years (see Salamon and Anheier 1996; Salamon et al 1999). However, the nonprofit sector cannot serve as the main responsible actor for reducing mass unemployment (Bauer and Betzelt 1999: 3) even though it has contributed disproportionately to employment growth in many OECD countries in recent years (Salamon et al 1999; Anheier and Seibel 2001). Although the net contribution of the nonprofit sector to the expansion of the paid labor force is relatively modest in absolute terms, headcount growth in the nonprofit sector is proportionally far stronger than the growth in the forprofit sector as a whole, according to a study in the UK. There has been a widespread and substantial growth in part-time work in the third sector in recent years, mostly of women (Almond and Kendall 2000d: 5ff; see also reference to German nonprofit sector above in Anheier and Seibel 2001). And another preliminary study showed that the number of employees in the nonprofit sector increased faster than employee compensation (Hodgkinson 1992: 114) which might be evidence for an increase in part-time jobs.

Some studies state that part-time work is increasing dramatically (see also Gobin 1997) in *all* sectors of the economy (cf Almond and Kendall 2000b). Many of the part-time jobs created in the last few years have been in the unskilled and poorly paid sector of women’s work. While part-time work can be voluntary, a relatively small but growing number of part-time workers do work part-time because they could not find a full-time job (Employment & European Social Fund 1999: 38). Almond and Kendall (2000d: 32–33, and footnote 7) found that the aggregate concentration of part-time employment in the UK nonprofit sector was largely a compositional effect, reflecting those organisations’ disproportionate presence in industries in which part-time work was relatively common. At the same time, they note that on a number of different aggregations, there was a higher proportion of “involuntary” work amongst part-timers in the nonprofit sector than in the public or forprofit sectors in the sense that a greater proportion of those were part-time because they could not find a full-time job.

On the other hand, some authors doubt that atypical work will substitute typical work forms one day, at least when it comes to the work of men. They do agree that there has always been a “female trend” towards part-time or other atypical forms of work (e.g. Sacher 1999).

Volunteering

Volunteering is not a new phenomenon but still the empirical evidence of the extent and nature of volunteering remains poor (see Appendix A and B—for most countries, this is the extent of information available on volunteering). Hardly any country collects data on a regular and consistent basis. In most cases there exists a body of different studies that focus on specific aspects of volunteering within different industries. Since the surveys often use various definitions and methods of measuring the possibility of comparison is limited. Respectively propositions about trends in volunteering are diverse and sometimes even contradictory.

Research on the voluntary sector has grown significantly over the last years and evidently is most advanced in the US and the UK. A survey carried out in the UK (Smith 1998) shows a slight decline in both formal and informal volunteering between 1991 and 1997 in terms of head counts. Existing volunteers on the other hand invested more time for their activities up from an average of 2.7 hours per week in 1991 to 4.05 hours in 1997. In total this results in a marked increase in the number of hours volunteered.

Unemployed people tended to volunteer less in 1997 than in 1991, whereas participation among retired people has increased in the same time. People volunteer for a mixture of self-interested, altruistic and functional reasons, with skill development becoming increasingly important especially among young people.

3.3 Issues

Most organisations in the nonprofit sector depend on both paid and volunteer work. The co-operation between those two forms of work may become a crucial issue for various reasons. Volunteers on average invest less time for their activities and are not bound by contractual obligations. Information and communication problems might occur if the work performed by paid and unpaid personnel depends strongly on each other. This often leads to the reproach that volunteers are not reliable.

Problems might also particularly occur if no clear demarcation between the respective duties and work contents of paid employees and volunteers has taken place. The more similar the assignments of paid and unpaid workers are, the bigger and more probable is the risk of the paid ones being substituted by volunteers. Above all this risk might emerge if the paid work mainly involves tasks that solely require low qualifications. However, as suggested above, volunteering is more and more seen as a good opportunity to gain professional experience as well. This might especially induce (extremely) highly qualified people to volunteer in certain areas.

Financing of nonprofit organisations also plays a decisive role. Small organisations in particular are often unable to embark on a long-term strategy due to their limited financial structure, which might be a crucial point regarding the recruiting of paid personnel. If financial shortages occur, the layoff of paid employees is a likely remedy to save expenses. This puts pressure on the paid

employees who might hence come into conflict with the volunteers. Also the willingness of paid employees to work overtime without receiving any additional payment might be seen from this angle.

A closer look at the ratio of paid to unpaid work in nonprofit organisations shows a strong relationship between budget size and number of paid staff: the higher the budget of a nonprofit organization is, the higher is also the number of paid workers. In Germany, organisations with very low budgets scarcely employ paid personnel (Bauer and Betzelt 1999: 116). Similarly, research undertaken on registered charities in England has shown that paid employment is heavily skewed towards a small number of financially large organisations. Ninety-four percent of all full time paid employees, and just under three quarters of all part-time paid employees, are to be found in organisations with annual incomes of over £100,000, which make up less than 10 percent of all organisations (Passey et al 2000: 41 and 92). The links between unpaid staffing and organizational size are more varied: direct service and administrative volunteers are concentrated in small (less than £100,000 annual income) organisations, but fundraising volunteers are concentrated in a combination of these small organisations, and in very large (annual income over £10 million) agencies (Passey et al 2000: 101).

As already suggested above, some researchers like Hodgkinson (1992) argue that there might be a tendency toward lower paid jobs in the nonprofit sector (see also Almond and Kendall, 2000b, for Britain). There is little question that nonprofit workers often receive lower than average earnings than those working in similar positions in forprofit companies. According to a study of Ruhm and Borkoski however, it is difficult to determine whether the wage disparities reflect some type of compensating differential or worker heterogeneity not accounted for in standard earnings regressions, since the distribution of jobs and employee characteristics differs markedly (Ruhm and Borkoski 2000: 1). They even stated that compensation in nonprofit organisations in some cases might even exceed that in profit-seeking companies, due to the nondistribution constraint. First of all, managers might have no or less incentive to hold down wages since they do not gain from the resulting cost-reductions. Feldstein termed this as “philanthropic wage-setting” (1971). A second reason might be the fact that nonprofits have less incentive to shirk on quality and therefore are likely to employ better-qualified workers.

On the other hand, some people may be willing to “donate” a portion of their paid labor to “socially responsible” nonprofit employers by working at reduced wages performing “socially desirable” activities. The resulting nonprofit wage penalty will be reinforced if these enterprises attract persons placing relatively high value on institution-specific fringe benefits (such as shorter work hours, better working conditions, or other non-monetary factors) and a low value on money (Ruhm and Borkoski 2000: 3). Rose-Ackerman for instance stressed that “ideologues” may accept lower wages for nonprofit work to receive greater certainty that their efforts achieve altruistic goals, rather than benefiting stock-holders (Rose-Ackerman 1996).

Nonprofit organisations might also be concentrated in more competitive and less profitable sectors of the economy, where the benefits of choosing the nonprofit form exceed the costs imposed by the nondistribution constraint and other limitations of nonprofit status. The increased competitiveness implies downwards pressure on wages (Ruhm and Borkoski 2000). The low average nonprofit wages might reflect the concentration of these jobs in low-paying industries.

This could take place because disadvantaged groups (e.g. women seeking part-time work) or low-skill workers are selected into these sectors. So far it has not been possible to provide appropriate answers to the possible factors accounting for lower or higher wages in the nonprofit sector.

Employers argue that atypical jobs provide the flexibility needed to be competitive. But those in atypical jobs, on average, are paid less, are less likely to receive health insurance or a pension, and have less job security than workers in regular full-time jobs. The disparities between non-standard and regular full-time jobs (e.g. wages, health insurance and pension, job security, etc.) persist even when comparing workers with similar personal, educational, and job characteristics. Some types of atypical work indeed pay high wages, but even these arrangements are usually deficient with respect to fringe benefits and job security. The most common types of atypical work arrangements are apparently, on average, inferior in all respects to regular full-time jobs. Atypical workers may depend on several of these contracts, often hoping to switch to a regular job in one of the organisations some day.

4 Methodology

4.1 Measuring Paid and Unpaid Work in the Nonprofit Sector

The methodology to collect systematic information on paid, unpaid and atypical forms of work in the nonprofit sector is still in its infancy. As a result, quantitative information to describe the volume and type of nonprofit work remains incomplete. Ideally, the following information should be gathered on a regular basis:

- Quantitative aspects and the input of time: How much time is invested for volunteering by how many people? Different methods of measuring are more or less capable of providing the required information. Unfortunately, the methods differ in terms of definitions involved, in sample frames and sizes, and in the actual wording and coding of the questions asked. As a result, much work remains to be done to assess the reliability and validity of the various approaches that have been developed. For example, a comparison of different studies on volunteering in Germany shows that estimates of the adult German population volunteering range from between 13 percent (Anheier and Seibel 2001) to 38 percent of the German population volunteers (von Rosenblatt 1999: 399).
- Information about qualitative aspects of the work is necessary for being able to identify those activities to be researched according to the applied definitions. For instance demarcation lines have to be drawn between the nonprofit sector and other sectors, paid and unpaid work, productive activities and consumption activities. Further information is needed to differentiate between certain forms of work. Qualitative aspects of the work and the persons providing the work are furthermore needed for evaluating the work.

Tools for Collecting Information on Volunteering

⇒ ***Population surveys***

Different methods for gaining information have been discussed in the literature (Dingle et al 2001: 15). These include—prominently—population surveys:

- *Targeted surveys* (typically medium-sized survey that target a number of specific fields of voluntary activity or geographical localities);
- *Omnibus surveys* (government statistical agencies and commercial research firms sometimes offer to add a series of questions to an existing questionnaire. This allows for larger and usually well-controlled population samples, but the number of questions and hence the amount of detail that can be obtained is limited); and
- *Full-scale surveys* (representative sample of the population being studied, sufficiently large to minimize sampling error and to assure representativeness at more refined levels. Such surveys require substantial resources and time. For example, the 1999 Volunteer Survey in Germany worked with a sample size of over 30,000 to achieve representativity for the various Laender and fields of volunteer activity (Bundesministerium, 2000). The scale of this survey, which now serves as the baseline for future efforts in this field, contrast with the sample size of 1,000 to 2,000 for most omnibus surveys. It is important to keep in mind that virtually all the information on volunteering, including the figures presented in Table 3, are based on omnibus surveys rather than full-scale efforts, let alone some form of micro census. The data presented in Appendix A and B are based on population surveys, too, but were part of a larger, integrated survey instrument developed and perfected over three waves (applications) between 1981 and 2000. Samples sizes for the World Value Surveys and the European Value Surveys range between 800 and 2,500).

To minimize the effect of subjective interpretation, population surveys typically use some general description of volunteer work, and use examples to illustrate salient aspects of volunteering. In a French population survey carried out by Archambault (1996), the questionnaire used a very specific definition of volunteer work to separate it from related aspects like membership, informal helping behavior and the like (Box 1).

Box 1: Volunteering Question in French Population Survey

“We will now ask you about volunteer work (or volunteering). By this, we mean unpaid work and time spent to offer a service to groups or nonprofit organisations, outside your family, your neighbours and your friends. For example:

- Doing clerical work for an association or union;
- Running a youth organisation;
- Coaching at sports clubs;
- Distributing food, clothes or helping with other relief activities;
- Volunteering as a fire-fighter or in emergency rescue programs;
- Cleaning open spaces or helping preserve wildlife; or
- Working on committees or serving on boards.”

The European Value Survey uses the following questions (Box 2):

Box 2: Volunteering Question in European Values Survey

"Please look carefully at the following list of voluntary organisations and activities and say (a) which, if any, do you belong to? or (b) which, if any are you currently doing unpaid voluntary work for?"

- Social welfare services for elderly, handicapped or deprived people;
- Religious or church organisations;
- Education, arts, music or cultural activities;
- Trade unions;
- Political parties or groups;
- Local community action on issues like poverty, employment, housing, racial equality;
- Third world development or human rights;
- Conservation, the environment, ecology, animal rights;
- Professional associations;
- Youth work (eg, scouts, guides, youth clubs etc.);
- Sports or recreation;
- Women's groups;
- Peace movements;
- Voluntary organisations covered with health;
- Other groups."

Somewhat modified, the World Value Survey asked (Box 3; World Values Study Group, 1999):

Box 3: Volunteering Question in World Values Survey

"Now I am going to read off a list of voluntary organisations; for each one, could you tell me whether you are an active member, an inactive member or not a member of that type of organization?"

- Church or religious organization;
- Sport or recreation organization;
- Art, music or educational organization;
- Labor union;
- Political party;

- Environmental organization;
- Professional association;
- Charitable organization;
- Any other voluntary organization."

The Johns Hopkins Comparative Nonprofit Sector Project (Salamon et al, 1999; Salamon and Anheier, 1996) used a more elaborate sequence of questions in a broad cross-section of countries (Boxes 4 and 5):

Box 4: Volunteering Questions in Johns Hopkins Comparative Nonprofit Sector Project (JHCNSP)

"First, we would like to ask you about volunteer work, volunteering, and [list other commonly used terms for volunteering in your country, if any]. By this we mean that you work in some way to help others outside your our own family and friends for no monetary pay.

For example, some people may work in a hospital for two hours a week to help patients cope with their illnesses; others may help the handicapped, clean up parks and playgrounds, or volunteer for the local fire department or the Red Cross.

Here is a list of areas and fields in which people typically volunteer."

**INTERVIEWER: Hand LIST A to respondent.
LIST A: AREAS AND FIELDS**

Note: this list needs to be adjusted to fit the context of specific countries; the list must fit on one page.

- **CULTURE, ARTS AND RECREATION:** includes theaters, museums, zoos, aquariums, performing arts, historical and cultural societies, sports clubs, social clubs, service clubs like the Lions, Rotary etc.
 - **EDUCATION & RESEARCH:** includes primary, elementary and secondary schools, higher education, vocational schools, adult and continuing education, research institutes.
 - **HEALTH:** includes hospitals, rehabilitation, nursing homes, mental health institutions, preventive health care, emergency medical services, volunteer ambulances.
 - **SOCIAL SERVICES:** includes child welfare services, day care, youth welfare, family welfare, services f or the handicapped, services for the elderly, assistance to refugees and homeless people, shelters, food distribution.
 - **ENVIRONMENT:** includes environmental protection, conservation, cleanup and beautification, animal and wildlife protection, and veterinary services.
 - **DEVELOPMENT & HOUSING:** includes community and neighborhood organisations, domestic economic and social development activities, housing associations and housing assistance.
 - **CIVIL & ADVOCACY ORGANISATIONS:** includes civic associations, civil liberty groups, advocacy organisations, legal services, crime prevention and rehabilitation of offenders, consumer protection.
 - **PHILANTHROPY AND VOLUNTARISM PROMOTION:** includes foundations, volunteer bureaus, fund-raising organisations.
 - **RELIGION:** includes churches, synagogues, mosques and other places of warship
 - **INTERNATIONAL ACTIVITIES:** includes exchange, friendship and cultural programs, international disaster and relief, international human rights and peace promotion, development assistance and aid.
 - **BUSINESS & PROFESSIONAL ASSOCIATIONS, UNIONS:** includes associations among businesses, business men, professionals, and unions
 - **OTHER** [please specify]
-

1. *In which, if any, of these areas listed, have you, yourself, done volunteer work in **the past month, that is in the month of** _____ [insert month prior to survey month]?*

2. During the **last year**, that is 200_, are there any other areas in which you volunteered?
[refer back to LIST A]
3. Now, I would like you to estimate the total number of hours you spent on average per month on each of the areas in which you have been a volunteer.
- 3a. First, how many hours did you spend working for [list first activity mentioned by respondent in Question 1] in the last month?
- 3b. And how many hours did you spend working for [list second activity mentioned by respondent in Question 1] in the last month?
[record for each activity mentioned to the nearest hour]

RECORDING SHEET: VOLUNTEERING

<i>Area</i>	<i>Last Month</i>	<i>Hours Last Month</i>	<i>Last Year</i>	<i>Hours Last Year</i>
Arts & Recreation	yes / no		yes / no	
Education/ Research	yes / no		yes / no	
Health	yes / no		yes / no	
Social Services	yes / no		yes / no	
Environment	yes / no		yes / no	
Development/Housing	yes / no		yes / no	
Civic/Advocacy	yes / no		yes / no	
Philanthropy	yes / no		yes / no	
Religion	yes / no		yes / no	
International	yes / no		yes / no	
Business, Professional	yes / no		yes / no	
Other	yes / no		yes / no	

4. For each of the areas you have mentioned so far [in Questions 1 and 2 on Volunteering in Key Module], which one number on this card best describes the type of organization you have volunteered for?

The Johns Hopkins module also includes a question at the type of organization in which people volunteer:

**Box 5: JHCNSP LIST B
TYPES OF ORGANISATIONS**

NONPROFIT

1. [use most common term for nonprofit organization in country]

- CHURCH-RELATED ASSOCIATION
- CHURCH OR RELIGIOUS ASSOCIATION
- UNION-RELATED ASSOCIATION
- POLITICAL PARTY RELATED ASSOCIATION

PUBLIC

- MUNICIPAL ORGANIZATION
- LOCAL STATE OR PUBLIC ORGANIZATION
- OTHER PUBLIC ORGANIZATION

FORPROFIT

- COMMERCIAL ASSOCIATION OR BUSINESS
- OTHER (please specify)

As part of a developing a satellite account for the household sector, the Office of National Statistics (ONS) in the United Kingdom built an inventory of part surveys of volunteering based on Lynn's (1997) previous work (Table 4). The ONS found significant discrepancies across the surveys in terms of definition, methodology and coverage. To a large extent, these discrepancies are responsible for the significant variation in the estimates based on survey data. As Table 5 shows, the proportion of the population volunteering ranges from 23% to 55% in surveys conducted in 1987, 24% to 51% for surveys from the early 1990s, and 32% to 48% for the late 1990s and 2000/1. Applied to the actual number of people volunteering, ONS concludes that estimates range from 10.8 million (for 1992) through 14.8 million (2001-08) to 21.8 million (for 1997), and attributes these differences the impact of survey methodologies, whereas actual changes in the level of volunteering may be much less significant (ONS, 2001-08:6)

Table 4: Survey definitions of voluntary activity

Survey	Year	Payments allowed	Beneficiaries excluded	Informal?	Questioning method
General Household Survey (GHS)	1981	Expenses	<ul style="list-style-type: none"> • Household • Family • Friends • Animal • Charity 	Yes	Presented definition
National Survey of Volunteering (NSV)	1981	Expenses, nominal fees	<ul style="list-style-type: none"> • Immediate family 	Yes	Range of direct questions
General Household Survey (GHS)	1987	Expenses	<ul style="list-style-type: none"> • Family • Personal friends 	No	Presented definition and examples
Charities Aid Foundation (CAF)	1987-1993	Not specified	<ul style="list-style-type: none"> • All individuals • Organisations that are not charities 	No	Presented list of examples only
National Survey of Volunteering (NSV)	1991	Expenses, nominal fees	<ul style="list-style-type: none"> • Close relatives 	Yes	Range of direct question and examples
General Household Survey (GHS)	1992	Expenses	<ul style="list-style-type: none"> • Trade unions • Political parties 	No	Presented definition and examples
National Survey of Volunteering (NSV)	1997	Expenses	<ul style="list-style-type: none"> • Close relatives 	Yes	Extended range of question and examples
National Statistics (UK) Omnibus	2001	Expenses	<ul style="list-style-type: none"> • Trade unions • Political parties • Families • Friends 	No	Presented definition and examples

Source: National Statistics, household Satellite Account - Volunteering, HHP8-2001-09, Appendix B [amended and updated from Lynn, 1997]

Therefore, depending on the source used, a wide range of estimates on volunteering can be found (see Table 5). Table 5 demonstrates that there is a consistent *lack of* consistency in data on volunteering. Thus we can conclude that current survey methods are not sufficient to measure volunteering over-time.

Table 5: Number of people who volunteer (millions)

	General Household Survey		Charities Aid Foundation		National Survey on Volunteering		NS Omnibus module	
	No.	Proportion	No.	Proportion	No.	Proportion	No.	Proportion
1981	9.8	23%						
1982								
1983								
1984								
1985								
1986								
1987	10.2	23%	23.4	55%				
1988			12.8	30%				
1989			12.5	29%				
1990			14.7	34%				
1991					22.8	51%		
1992	10.8	24%	11.3	26%				
1993			9.2	21%				
1994								
1995								
1996								
1997					21.8	48%		
1998								
1999								
2000								
2001							14.8	32%

Source: National Statistics, household Satellite Account - Volunteering, HHP8-2001-08, Appendix A

Based on an assessment of the surveys listed in Table 4, the ONS developed and tested a module for volunteering-related questions in population surveys that seek to collect data for three basic estimates:

- The number of volunteers in the population;
- The total number of hours volunteered (for persons 16 and older); and
- The total number of hours volunteered by activity.

This approach is similar the one developed by the Johns Hopkins Comparative Nonprofit Sector Project (Salamon and Anheier, 1996). Table 6 offers the NS module used for the 2001 omnibus survey on volunteering in Britain.

Table 6: The NS Omnibus Survey (Module 275 - Volunteering)

ASK ALWAYS:

Intro

We are interested in any voluntary activity that you may do through a group or organization.

By volunteering we mean any activity that helps other people or the environment but which is UNPAID, except for expenses.

Please do NOT include any kind of informal caring such as shopping for an elderly relative or friend.

(1) PRESS ENTER TO CONTINUE

ASK ALWAYS:

M275_1

SHOW CARD C275.1

Please look at this card which lists the kinds of voluntary activity that people might do.

During the last 12 month, have you done any voluntary activity?

- (1) Yes
- (2) No

ASK IF: Has done voluntary activity in the last 12 months

M275_2

SHOW CARD C275.1

What kinds of voluntary activity have you done in the last 12 months?

Please choose your answers from this card.

CODE ALL THAT APPLY

SET[8] OF

- (1) Personally raising or collecting money
- (2) Serving on committees
- (3) Organizing or helping a club or group
- (4) Giving professional advice, talks, coaching or training
- (5) Giving non-professional advice, talks, coaching or training
- (6) Providing administrative, clerical or secretarial help
- (7) Giving other kinds of practical help not already mentioned
- (8) Any other type of voluntary activity

ASK IF: Has done voluntary activity in the last 12 months AND: Other type of voluntary activity

M275_2a

PLEASE SPECIFY OTHER TYPE OF VOLUNTARY ACTIVITY THAT YOU HAVE DONE

STRING[200]

ASK IF: Has done voluntary activity in the last 12 months AND: Other type of voluntary activity

M275_3

Now thinking about the last 4 weeks, that is since (correct date), have you done any voluntary activity in that time?

- (1) Yes
- (2) No

ASK IF: Has done voluntary activity in the last 12 months AND: Has done voluntary activity in the last 4 weeks

M275_4

SHOW CARD C275.1

(Thinking about the last 4 weeks, that is since (date)), what kinds of voluntary activity have you don in that time?

Please choose your answers from this card.

CODE ALL THAT APPLY

SET [8] OF

- (1) Personally raising or collecting money
- (2) Serving on committees
- (3) Organizing or helping a club or group
- (4) Giving professional advice, talks, coaching or training
- (5) Giving non-professional advice, talks, coaching or training
- (6) Providing administrative, clerical or secretarial help
- (7) Giving other kinds of practical help not already mentioned
- (8) Any other type of voluntary activity

ASK IF: Has done voluntary activity in the last 12 months AND: Has done voluntary activity in the last 4 weeks AND: Has done any other voluntary activity in last 4 weeks

M275_4a

PLEASE SPECIFY OTHER TYPE OF VOLUNTARY ACTIVITY THAT YOU HAVE DONE
STRING[200]

ASK IF: Has done voluntary activity in the last 12 months AND: Has done voluntary activity in the last 4 weeks

M275_5

How many hours do you think you have spent (doing each activity mentioned at M275_4) in the last 4 weeks

0.672

ASK IF: Has done voluntary activity in the last 12 months AND: Has done voluntary activity in the last 4 weeks

M275_6

- (1) More time than usual
- (2) Less time than usual
- (3) About the same amount of time as usual

Source: National Statistics, household Satellite Account - Volunteering, HHP8-2001-09, Appendix C

Cross-nationally, however, regardless of sampling frame and actual sample size, the different forms of surveys vary by the actual way of data collection, be it by telephone, mail, or face to face. In these surveys, the assignment of work places to nonprofit organization is left up to the person investigated. Some people probably would not be able to classify the organization they are working for as a nonprofit organization.

⇒ ***Employment-based surveys and censuses***

Employment-based surveys and censuses are a second cluster of tools to collect information on unpaid work as part of regular reporting on all kinds of paid employment in nonprofit organisations. The advantages of such an approach is the regularity and long-term perspective with which such surveys are carried out. The disadvantage is that most standard employment surveys do not include any questions on unpaid and many forms of atypical work.

⇒ ***Organizational Surveys***

Organizational surveys are a third way to gather information on volunteering. They can offer detailed information about work characteristics of work for both paid and unpaid work, allow for comparisons of paid with unpaid work within organisations (work done in one organization, tasks of paid and unpaid workers are often similar to each other; which persons perform what

kind of work? does the voluntary work complement or substitute the paid work?), and make it possible to compare the output produced by paid and unpaid work in nonprofit organisations. The potential disadvantages are that such surveys tend to exclude informal volunteering, that the universe of nonprofit organisations might be rather difficult to identify, and that the many nonprofit organisations do not keep precise records on volunteers and their activities.

⇒ *Time-use Studies*

Time-use studies normally are based on written diaries which picture a complete, randomly selected 24-hour day. A person writes down all the activities performed within 24 hours, subdivided into time slices of a certain length (the length of the time slices may vary from survey to survey, e.g. 5, 10 or 15 minutes). The results provide an overview of a person's entire time budget within one day (Bühlmann and Schmid 1999: 62). Mostly the persons are asked to use their own wording, and also to provide additional information like eventual parallel activities and with whom or for whom they did the activities.

All recorded activities can be assigned to different categories. The three main categories into which human activities can be grouped into are (a) personal activities (non-economic); (b) productive non-market activities (mostly for own-consumption); and (c) productive market-oriented activities. The "third-person criterion" demarcates personal activities from productive non-market activities (could an activity be delegated to someone else?); the "production boundary" defined in the United Nations System of National Accounts demarcates productive non-market activities from market-oriented activities (Goldschmidt-Clermont and Pagnossin-Aligisakis 1995). Diverse categories have been adopted for non-SNA activities in different national studies, which complicates the assessment of common orders of magnitude. There exist various categorizations of activities, e.g. the European Time Use Survey (ETUS) coding proposal, which differentiates between SNA activities (employment) and non-SNA activities (personal care; study; household and family care; volunteer work and meetings; social life and entertainment; sports and outdoor activities; hobbies and games; mass media; travel and unspecified time use) (Eurostat 2000: 17ff) or the UN Trial International Classification of Activities For Time-use Statistics (ICATUS), which also differentiates ten main groups (employment for establishments); primary production activities (not for establishments); services for income and other production of goods (not for establishments); household maintenance, management and shopping for own household; care for children, the sick, elderly and disabled for own household; community services and help to other households; learning; social and cultural activities; mass media use; personal care and self-maintenance) (Bediako and Vanek 1998: 5).

Time use studies offer significant advantages. They provide very detailed information on persons providing work and different time use behavior can be gained, and they are more reliable to collect data about frequent and common activities (Goldschmidt-Clermont 1995).

A potential disadvantage of time use surveys lies in the fact that unpaid work is carried out infrequently, often on weekends. The time of questioning will have an impact on estimated working time provided by volunteers (in most cases underestimated). Moreover, establishing a

strong differentiation between certain forms of volunteering becomes laborious and costly (especially if other activities are recorded as well).

Finally, time-use studies often do not distinguish between voluntary work and participation, and they do not include a specification by type of voluntary work and the type of organization in which voluntary activities take place. Consequently, time use studies show constraints for estimating the basic population parameters needed for calculating the replacement value of voluntary work (Archambault et al 1998: 8).

Goldschmidt-Clermont and Pagnossin-Aligisakis (1995) point out the following challenges that might occur if different national time-use surveys are being compared:

- Data collection methods (diary, yesterday recall or other);
- Handling of seasonal variations;
- Degree of representativeness of the sample, among which, handling of non-response;
- Handling of transportation time;
- Time units;
- Age groups under observation;
- Categorization of activities;
- Time use studies might probably sometimes be too costly to gather useful information about work in the nonprofit sector;
- Some people would not classify the organization they are working for as a nonprofit organization; and
- If the results are viewed from a macro perspective they might occur rather vague, if they are viewed in perfect detail no universally valid statements are possible.

4.2 Valuing Unpaid Work

At least as challenging as measuring is the valuation of unpaid work. Different approaches to valuation exist as presented in the following. They are based on various theoretical backgrounds and imply very specific assumptions. Actually there does not exist a “right” value, but different approaches that explain the valuation of unpaid work from various perspectives. Deciding which of the theories is to be chosen implies an answer to rather normative questions: what is the intention of the valuation and what kind of valuation method corresponds best (vgl. Hollerweger 2000: 52).

From a practical point of view another aspect will affect the valuation, namely the availability of information. On one hand the collection of information about unpaid work is far from being systematized and therefore the data are hardly comparable. Different methods of measurement are more or less useful to provide the required information. On the other hand the SNA currently often lacks sufficient differentiation of reference values concerning remuneration, labor costs, structure of labor etc. (Franz 1996: 142).

For valuation of unpaid work basically two approaches can be distinguished, the output- and input-based methods. Both approaches imply the existence of comparable goods and services available on the market. Whereas output-based methods value the result of the production

process, the income-based methods refer (mainly) to the labor force spent for the volunteer activities. The reference to market goods and services is for some reasons crucial.

Concerning the input method the approach implies that wage rates would remain unchanged if volunteers entered the labor market. According to existing empirical studies volunteers represent a remarkable workforce, especially within certain fields. A transfer of this workforce to the labor market would most likely affect the equilibrium wage rate and push it lower (Archambault et al 1998: 13). Further it seems reasonable that many people would not be able to claim services if they had to pay market prices. A hypothetical shift of volunteer services to the market would therefore affect the demand side as well.

Output-based Valuations

Output-based methods refer to the result (the output) of the production process, namely to the goods and services produced by the private household or the nonprofit organization and values them with the market price of equivalent market products. Therefore goods and services produced have to be recorded in detail. Crucial for the evaluation is the definition of output units. The approach implies a clear illustration of all services produced within the nonprofit sector. In order to assure comparability across countries consistent output units have to be defined.

Output-based valuations would be appropriate in order to guarantee compatibility with national account procedures since the system of national account proceeds from the result of the production as well. Still, due to their complexity and due to serious problems about the data the use of output-based valuations is not very common. They have only been performed occasionally and on a restricted number of activities (Goldschmidt-Clermont, Pagnossin-Aligisakis 1995: 17).

Input-based Valuations

Input-based methods determine the value of the labor factor by imputing a fictive wage to the working time invested in voluntary work. In the following two different approaches will be discussed: replacement costs and opportunity costs

⇒ Valuation of volunteer time at replacement cost:

The replacement cost approach refers to the costs that would arise if the work done voluntarily were to be bought on the labor market. The approach implies that volunteers could be replaced by wage earners. Hence volunteers and wage earners are perfect substitutes in terms of skills and productivity, which can be seen critically. Paid and unpaid work may take place in different environments, such as market oriented and domestic work. Applying the same set of prices for valuation might not be appropriate. However, these critical issues of valuation of unpaid work seem to be less challenging for volunteering than for housework since the activities carried out by volunteers are closer to the labor market. In most cases they are more formalized and more part of production than household activities (Archambault et al 1998: 2).

Since the labor market is far from being homogenous several wages can be considered. Different concepts exist about which kind of wage is to be chosen regarding the qualification of volunteers. For example, the voluntary activity of a person working in a soup kitchen can be evaluated by considering the wage rate of a professional cook at one extreme or by imputing the wage rate of a kitchen helper at the other extreme. The specialist approach refers to the

volunteers' work to be compared with the work of specialists. This might be appropriate in certain cases. Still the assignment of a certain profession is crucial since more than one profession could be feasible. For instance garden work could be compared to the work of gardeners, florists or agriculturists. Some studies chose to form equivalence groups that contain all plausible professions and determine the average wage rate (Schmid et al 1999, p. 47).

The generalist approach on the other hand refers to volunteers as polyvalents who do different kinds of work. This is in most cases equated with less qualification and therefore results in a lower wage rate. Volunteering can include both specific activities that require the work of a specialist as well as jobs with few qualification requirements. Due to the heterogeneity of voluntary work the generalist method might give a low estimate, whereas the specialist method may give a high estimate (Hirway 1999: 17).

Which of the approaches is more appropriate is also a matter of the level of aggregation and differentiation. Again the definition of input units is crucial. Whereas some studies differentiate clearly between various kinds of volunteer work others are less precise. Actually the comparison of single activities to the work of wage earners is not consistent since paid work is typically performed about forty hours per week and will therefore contain various activities as well. Even the jobs of specialists will include activities with different qualification requirements which will be reflected in the wage rate according to economic theories. Since paid and unpaid work vary considerably concerning the time spent, the comparison is crucial.

The available information will constitute the main restrictions to implementation. Different information can be gathered from various forms of surveys. Organizational surveys might allow a direct comparison of paid and unpaid work on a relatively low level of aggregation, especially if the organisations keep an adequate recording of data. While the documentation of paid work is compulsory to a certain degree, the collection of data concerning unpaid work is left up to the organisations' own interest. With increasing consciousness of the economic value of volunteer work, organisations tend to evaluate the volunteer work provided. In partnership with research institutions, instruments such as VIVA (Volunteer Investment and Value Audit) are developed to formalize the process of evaluation (Gaskin 1999). The VIVA approach offers a menu of routes to calculating expenditure and value of volunteering in organisations. Replacement costs are applied for valuing the work of volunteers. Practical concepts are emphasized rather than methodological. The replacement costs refer either to the external labor market or to the internal pay structures of the respective organisations. (Gaskin 1999: iv). So far organisations hardly record the work done by volunteers and therefore will not be able to provide the necessary information. Since volunteer work is often carried out rather infrequently the documentation could become laborious and costly.

⇒ ***Valuation of volunteer time at opportunity cost:***

The opportunity cost refers to the wage unpaid workers would earn in the market if they decided to give up the voluntary work and take up a job. The approach is based on the assumption that individuals can choose freely between paid and unpaid work. The valuation of voluntary work of persons who have no choice, like the unemployed, is crucial. Conceptually the work would have to be valued at zero. Similar questions are raised concerning the valuation of work performed by retired people.

Determining the opportunity cost for persons participating in the labor market is relatively simple since their actual wage rate can be applied. Imputing a monetary value to unpaid work of people who are not employed is more challenging. Their potential wage has to be estimated. According to the human capital theory, the wage rate is a function of the human capital usually described by educational level, skills and working experience. The decision about which variables to include will affect the result and lead to contortions. The approximation of the potential wage rate is rather complicated. In many cases the average wage is applied instead, which is not appropriate from a theoretical point of view (Schmid et al 1999: 32).

Another point criticized is that valuations based on opportunity cost will value the same activity differently depending on who performs it. For instance the value of cooking is higher if the volunteer is a university graduate rather than a person who only finished primary school. Since people tend not to volunteer in the same field of activity than in their paid jobs it is questionable whether the use of this approach is justified (Archambault et al 1998: 11). Personal characteristics which are important for paid jobs like education and job experience might play a minor role for the requirements of the respective voluntary work.

For theoretical and practical reasons most studies opt against the valuation of unpaid work at opportunity cost. Since the approach evolves from the microeconomic theory the application for macroeconomic aims is crucial and therefore not recommended (Schmid et al 1999: 32). The microeconomic approach derives from a number of assumptions that are rarely met in practice (Golschmidt-Clermont and Pagnossin-Aligisakis 1995: 18).

Wage Concepts

⇒ Net or gross wages:

Distinctive conceptions exist concerning the use of gross or net wages for valuation. The choice depends on the use to be made of the results. Net wages reflect the economic flows actually generated by non-SNA activities. Gross wages on the other hand reflect which flows would be generated and how SNA aggregates would be affected, if production were transferred from households or nonprofit institutions to the market (Golschmidt-Clermont and Pagnossin-Aligisakis 1995: 18). According to the concept of substitution, gross wages are more appropriate (Schmid et al 1999: 38). Still Golschmidt-Clermont and Pagnossin-Aligisakis (1995: 18) opt for the use of net wages in respect of inclusion of unpaid work in the household sector satellite account. From a practical perspective the use of gross wages might be more feasible since the national account item “compensation of employees” represents a reference value which is calculated at (extra-) gross wages (Golschmidt-Clermont and Pagnossin-Aligisakis 1995: 18).

Another challenge is the standardization of wage concepts in order to achieve cross-national comparison. Especially the definition of gross wages may vary across countries. Whereas income taxes are included in most countries, differences occur in the addition of social security contributions. According to the social security system of the respective countries the social security contribution may be partly borne by the employer or by public funds. Therefore the implementation of at least one further category “extra gross wages” is practiced.

⇒ ***Standard wage (union wage rate) or real wage:***

Real wages are determined by the actual remuneration for the performed work including special payments, social security contributions of employer and reimbursement for days off. Standard wages represent the lower limit of the actual remuneration. Real wages better reflect the actual circumstances on the market and should therefore be preferred (Franz 1996: 143).

⇒ ***Contract hours and actually worked hours:***

For calculating the wage rate per hour the differentiation between actual and contractual hours has to be considered: public holidays, illness, industrial conflicts, vocational training, meal breaks, unpaid overtime have an impact on the actual working time and productivity; hence the real wage rate is affected. The standardization of data recording is necessary for cross-national comparison.

Valuation of unpaid work has been carried out by many countries mainly with the purpose of investigating and illustrating the work provided within households. Only few studies concentrate on volunteering, although some include volunteer activities. Most studies are based on time use surveys. Schmid et al (1999) summarizes the recent experiences of different countries.

Replacement costs are used in most countries. Some additionally calculate the opportunity cost. Still different countries use various methods and wage concepts, hence the results are hardly comparable (Schmid et al 1999: 55f.f). Some studies consider diverse wage concepts and illustrate differences in the results. For instance, both methods – the specialist and the generalist approach – are applied to value unpaid work (e.g. Franz 1996).

Goldschmidt-Clermont and Pagnossin-Aligisakis examine the measures of unrecorded economic activities in fourteen countries, emphasizing the differences in wage determination and basic time-use data. Detailed cross-national comparisons cannot be made therefore. The available data allow only to situate orders of magnitude. The estimate of the value of non-SNA labor based on gross or extra-gross wages range between 33 and 72 percent of the GDP (merely used as measuring rod since the value of non-labor cannot be compared to GDP). Compared to the national account item “compensation of employees”, in one country the value of non-SNA labor inputs even exceeds the SNA labor input. Estimates of the value of non-SNA production at cost of inputs yield values of 50 to 85 percent of GDP using extra-gross wages (available for four countries) and 32 or 47 percent using net wages (available for two countries). Goldschmidt-Clermont and Pagnossin-Aligisakis suggest to internationally develop methodological recommendations in order to achieve cross-national comparability (Goldschmidt-Clermont and Pagnossin-Alisakis 1995: 19f.)

5 Recommendations

Several recommendations follow from this report, most of them centered around the improvement and testing of current methodologies, and the continued paucity of high-quality data on volunteering.

1. Population surveys on volunteering are clearly limited in their research and policy use and are best carried out to track basic changes in a few select parameters such as the proportion of the population volunteering or the volume of hours volunteered.
2. What is needed primarily is a micro-census of volunteering, which typically implies sample sizes of 30,000 and more in most OECD countries, and perhaps even higher in developing countries with heterogeneous populations. As suggested above, conventional population surveys can then be used to update this baseline.
3. These surveys should be complemented by organizational studies that look at the role of volunteers in the work context. Too little is known about how volunteers relate to paid staff, the extent to which paid and unpaid positions are substitutable, complementary or parallel to each other. Moreover, the costs and benefits of volunteering are under-researched. Organizational surveys for nonprofit organisations will provide the main source of information on the output of nonprofit organisations. Therefore output based approaches need to be developed in order to valuing non-market production. Output surveys should be designed to deliver estimates of volumes of outputs as well as information about up to what extend the production was provided by unpaid and paid labor.
4. For labor market policies, much more needs to be done in the areas of security around work provided by volunteers, both in terms of insurance coverage but also in the field of entitlements and other benefits. At present, no study is available that examines these issues from a cross-national perspective. For this reason, there is a need to carry out special programs of labor force surveys to investigate paid and unpaid work within nonprofit organisations. It is therefore necessary to develop a questionnaire that provides a clear definition of nonprofit organisations so that the respondents can easily classify the organization they work for as a NPO by themselves. As part of this effort, it is necessary to clearly differentiate between actual, usual, normal and legal hours of work. For economic analyzes, the most suitable definition is actual hours of work in productive activities, whether paid or unpaid.
5. A stronger differentiation of certain forms of unpaid work is needed within national time accounts. National time accounts represent a set of estimates of total income and expenditure of time in a country. They provide measures of how households allocate time between paid work, unpaid work and leisure (Ironmonger 1999: 6). The development of such national time accounts is in different stages of progression within various countries. Mostly they are primarily based on time use studies. Existing diary-based surveys could be extended to better differentiate between certain forms of volunteering. It is also feasible to carry out specially designed time use studies to record paid and unpaid work within the third sector. Time use

studies are expensive and their regular appliance is therefor limited. Further they suffer from certain biases hence surveys using stylized questions should be carried out additionally (for specific survey instruments see Dingle et al 2001: 31). In order to ensure comparability these questions should be consistent throughout all countries. Still, differences in the forms of paid and unpaid work across countries should be taken into consideration.

6. There is a need to expand the methodological testing of the various evaluation approaches in estimating the value of volunteer time. At present, VIVA appears as the best approach but it further tests, particularly in developing countries and transition economies.
7. Finally, the ultimate goal is to incorporate the notion of unpaid work fully into the work security and work place statistics and information systems maintained at relevant national and international organisations. To explore the objectives, contours, and uses of such a system represents the true challenge ahead.

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Appendix A: Volunteering by Fields, World Values Survey, 1990-93

Table 1: Religious Organizations

% within country or area

Country or area	Religious Organizations			Total
	active	inactive	not member	
France	3.6%	1.6%	94.7%	100.0%
United Kingdom	5.9%	13.2%	81.0%	100.0%
W Germany	8.9%	14.3%	76.8%	100.0%
Italy	5.8%	1.5%	92.7%	100.0%
Netherlands	8.7%	26.1%	65.2%	100.0%
Denmark	1.9%	3.1%	94.9%	100.0%
Belgium	6.1%	5.3%	88.6%	100.0%
Spain	6.8%	7.9%	85.2%	100.0%
Ireland	7.0%	16.5%	76.5%	100.0%
N Ireland	12.5%	25.5%	62.0%	100.0%
USA	31.8%	27.4%	40.9%	100.0%
Canada	15.2%	13.2%	71.6%	100.0%
Japan	3.9%	5.2%	90.8%	100.0%
Mexico	18.5%	13.9%	67.6%	100.0%
S Africa	46.3%	22.6%	31.1%	100.0%
Hungary	5.3%	9.5%	85.3%	100.0%
Australia	17.1%	22.3%	60.6%	100.0%
Norway	6.6%	10.4%	83.1%	100.0%
Sweden	6.4%	12.4%	81.2%	100.0%
Iceland	4.1%	37.4%	58.5%	100.0%
Argentina	8.8%	8.4%	82.8%	100.0%
Finland	6.2%	30.9%	62.9%	100.0%
Republic of Korea	11.2%	27.5%	61.3%	100.0%
Switzerland	8.0%	18.3%	73.6%	100.0%
Puerto Rico	54.6%	26.1%	19.3%	100.0%
Brazil	19.9%	17.8%	62.4%	100.0%
Nigeria	68.2%	19.4%	12.4%	100.0%
Chile	18.6%	16.4%	65.0%	100.0%
Belarus	2.3%	5.5%	92.2%	100.0%
India	14.2%	13.8%	72.0%	100.0%
Czech Rep	4.7%	11.9%	83.4%	100.0%
E Germany	8.2%	13.0%	78.8%	100.0%
Slovenia	4.6%	11.9%	83.5%	100.0%
Bulgaria	1.6%	1.7%	96.7%	100.0%
Romania	9.9%	12.6%	77.5%	100.0%
China	2.0%	.5%	97.5%	100.0%
Taiwan Province of China	8.0%	17.8%	74.2%	100.0%
Portugal	6.4%	4.5%	89.1%	100.0%
Austria	5.7%	9.9%	84.4%	100.0%
Turkey	1.2%	1.9%	96.9%	100.0%
Lithuania	3.2%	5.8%	91.0%	100.0%
Latvia	3.4%	6.8%	89.8%	100.0%
Estonia	1.7%	6.0%	92.3%	100.0%
Ukraine	2.0%	7.0%	91.0%	100.0%

Country or area	Religious Organizations			Total
	active	inactive	not member	
Russian Federation	1.4%	2.2%	96.4%	100.0%
Peru	23.8%	32.6%	43.6%	100.0%
Venezuela	21.0%	23.9%	55.2%	100.0%
Uruguay	14.0%	21.4%	64.6%	100.0%
Philippines	13.3%	9.7%	77.0%	100.0%
Republic of Moldova	12.5%	20.0%	67.5%	100.0%
Georgia	.6%	.8%	98.6%	100.0%
Armenia	1.5%	94.4%	4.2%	100.0%
Azerbaijan	1.5%	2.8%	95.7%	100.0%
Dominic. Rep	36.3%	37.7%	26.0%	100.0%
Bangladesh	23.8%	9.8%	66.4%	100.0%
Albania	4.8%	16.3%	78.9%	100.0%
Colombia	28.6%	15.3%	56.2%	100.0%
Serbia	2.1%	8.8%	89.1%	100.0%
Montenegro	3.4%	9.2%	87.4%	100.0%
The former Yugoslav Republic of Macedonia	4.4%	13.3%	82.3%	100.0%
Croatia	16.3%	38.5%	45.3%	100.0%
Slovakia	9.4%	19.1%	71.4%	100.0%
New Zealand	21.1%	26.4%	52.5%	100.0%
Bosnia and Herzegovina	14.0%	29.5%	56.5%	100.0%
Total	12.7%	15.3%	72.1%	100.0%

Table 2: Sports Organizations

% within country or area

Country or area	Sports Organizations			Total
	active	inactive	not member	
France	6.2%	10.0%	83.8%	100.0%
United Kingdom		16.9%	83.1%	100.0%
W Germany	18.7%	18.8%	62.5%	100.0%
Italy	6.6%	5.4%	88.0%	100.0%
Netherlands	9.4%	32.3%	58.3%	100.0%
Denmark	11.3%	22.2%	66.5%	100.0%
Belgium	6.1%	13.4%	80.5%	100.0%
Spain	4.1%	4.9%	91.1%	100.0%
Ireland	7.0%	17.0%	76.0%	100.0%
N Ireland	5.6%	11.8%	82.6%	100.0%
USA	15.3%	14.5%	70.2%	100.0%
Canada	12.5%	11.2%	76.3%	100.0%
Japan	7.5%	7.1%	85.4%	100.0%
Mexico	14.3%	12.7%	73.0%	100.0%
S Africa	21.2%	20.2%	58.7%	100.0%
Hungary	4.3%	3.6%	92.1%	100.0%
Australia	37.0%	15.3%	47.7%	100.0%
Norway	18.4%	17.9%	63.7%	100.0%
Sweden	21.9%	16.8%	61.3%	100.0%
Iceland	14.0%	17.8%	68.2%	100.0%
Argentina	5.1%	5.6%	89.3%	100.0%
Finland	14.0%	14.7%	71.3%	100.0%
Republic of Korea	8.7%	25.7%	65.6%	100.0%
Switzerland	34.4%	14.1%	51.5%	100.0%
Puerto Rico	13.6%	16.4%	70.0%	100.0%
Brazil	7.4%	7.8%	84.8%	100.0%
Nigeria	21.0%	36.4%	42.6%	100.0%
Chile	10.6%	11.3%	78.1%	100.0%
Belarus	1.9%	4.5%	93.6%	100.0%
India	10.2%	10.5%	79.3%	100.0%
Czech Rep	11.2%	12.4%	76.4%	100.0%
E Germany	15.6%	10.1%	74.3%	100.0%
Slovenia	6.6%	7.5%	86.0%	100.0%
Bulgaria	2.6%	2.3%	95.1%	100.0%
Romania	3.5%	2.9%	93.6%	100.0%
China	8.4%	4.3%	87.4%	100.0%
Taiwan Province of China	5.3%	47.9%	46.8%	100.0%
Portugal	5.7%	5.9%	88.4%	100.0%
Austria	7.4%	9.9%	82.7%	100.0%
Turkey	4.1%	3.0%	92.9%	100.0%
Lithuania	4.6%	3.5%	91.8%	100.0%
Latvia	6.7%	5.3%	88.0%	100.0%
Estonia	7.1%	7.7%	85.2%	100.0%
Ukraine	1.7%	2.8%	95.5%	100.0%
Russian Federation	3.2%	3.2%	93.6%	100.0%
Peru	16.2%	16.4%	67.5%	100.0%
Venezuela	16.8%	12.5%	70.7%	100.0%

Country or area	Sports Organizations			Total
	active	inactive	not member	
Uruguay	8.4%	10.0%	81.6%	100.0%
Ghana	38.5%	61.5%		100.0%
Philippines	9.5%	6.9%	83.6%	100.0%
Republic of Moldova	4.2%	5.6%	90.2%	100.0%
Georgia	1.0%	1.7%	97.3%	100.0%
Armenia	5.1%	94.6%	.4%	100.0%
Azerbaijan	1.5%	5.6%	92.9%	100.0%
Dominic. Rep	17.1%	23.6%	59.4%	100.0%
Bangladesh	16.5%	8.4%	75.1%	100.0%
Albania	5.1%	5.7%	89.2%	100.0%
Colombia	13.7%	5.0%	81.3%	100.0%
Serbia	5.8%	7.9%	86.3%	100.0%
Montenegro	4.6%	9.6%	85.8%	100.0%
The former Yugoslav Republic of Macedonia	6.0%	14.5%	79.5%	100.0%
Croatia	10.7%	11.4%	77.9%	100.0%
Slovakia	7.2%	14.2%	78.5%	100.0%
New Zealand	41.9%	16.0%	42.1%	100.0%
Bosnia and Herzegovina	13.7%	19.6%	66.8%	100.0%
Total	10.7%	12.4%	76.9%	100.0%

Table 3: Arts Organizations

% within country or area

Country or area	Arts Organizations			Total
	active	inactive	not member	
France	3.8%	3.7%	92.5%	100.0%
United Kingdom	2.2%	6.6%	91.1%	100.0%
W Germany	5.5%	6.3%	88.2%	100.0%
Italy	2.9%	1.8%	95.3%	100.0%
Netherlands	7.3%	16.8%	75.8%	100.0%
Denmark	2.8%	6.3%	90.9%	100.0%
Belgium	6.8%	7.8%	85.4%	100.0%
Spain	3.4%	3.7%	92.9%	100.0%
Ireland	2.8%	5.7%	91.5%	100.0%
N Ireland	2.8%	5.8%	91.4%	100.0%
USA	11.0%	11.5%	77.5%	100.0%
Canada	7.6%	7.5%	84.8%	100.0%
Japan	3.4%	3.9%	92.7%	100.0%
Mexico	9.6%	8.6%	81.7%	100.0%
S Africa	11.5%	12.8%	75.7%	100.0%
Hungary	2.0%	1.6%	96.4%	100.0%
Australia	17.2%	11.2%	71.6%	100.0%
Norway	7.1%	6.6%	86.3%	100.0%
Sweden	6.5%	10.4%	83.1%	100.0%
Iceland	3.6%	7.0%	89.4%	100.0%
Argentina	5.8%	3.2%	91.0%	100.0%
Finland	6.0%	8.5%	85.5%	100.0%
Republic of Korea	4.3%	14.8%	80.9%	100.0%
Switzerland	8.1%	9.4%	82.5%	100.0%
Puerto Rico	13.9%	10.7%	75.5%	100.0%
Brazil	6.2%	4.2%	89.6%	100.0%
Nigeria	20.2%	32.4%	47.4%	100.0%
Chile	8.9%	8.6%	82.4%	100.0%
Belarus	1.6%	3.4%	94.9%	100.0%
India	11.9%	9.4%	78.8%	100.0%
Czech Rep	3.4%	5.5%	91.1%	100.0%
E Germany	5.9%	5.2%	88.9%	100.0%
Slovenia	3.8%	2.6%	93.6%	100.0%
Bulgaria	2.2%	2.4%	95.4%	100.0%
Romania	2.9%	2.7%	94.4%	100.0%
China	6.8%	4.7%	88.5%	100.0%
Taiwan Province of China	6.5%	44.9%	48.7%	100.0%
Portugal	3.8%	2.6%	93.6%	100.0%
Austria	4.3%	3.7%	92.0%	100.0%
Turkey	3.3%	1.2%	95.5%	100.0%
Lithuania	4.2%	3.3%	92.4%	100.0%
Latvia	4.8%	5.1%	90.1%	100.0%
Estonia	6.3%	5.2%	88.5%	100.0%
Ukraine	1.7%	3.3%	94.9%	100.0%
Russian Federation	2.9%	3.0%	94.1%	100.0%
Peru	11.0%	13.1%	75.9%	100.0%
Venezuela	10.0%	12.3%	77.7%	100.0%

Country or area	Arts Organizations			Total
	active	inactive	not member	
Uruguay	12.2%	6.9%	80.9%	100.0%
Ghana	35.4%	64.6%		100.0%
Philippines	5.3%	5.1%	89.6%	100.0%
Republic of Moldova	4.8%	4.4%	90.9%	100.0%
Georgia	3.0%	3.2%	93.8%	100.0%
Armenia	8.2%	91.5%	.4%	100.0%
Azerbaijan	2.1%	5.6%	92.3%	100.0%
Dominic. Rep	23.8%	15.6%	60.6%	100.0%
Bangladesh	17.7%	4.4%	77.9%	100.0%
Albania	3.3%	6.0%	90.6%	100.0%
Colombia	5.2%	6.5%	88.3%	100.0%
Serbia	1.9%	4.8%	93.4%	100.0%
Montenegro	2.5%	11.7%	85.8%	100.0%
The former Yugoslav Republic of Macedonia	4.6%	9.7%	85.6%	100.0%
Croatia	6.6%	7.7%	85.6%	100.0%
Slovakia	2.0%	3.7%	94.3%	100.0%
New Zealand	25.1%	13.4%	61.4%	100.0%
Bosnia and Herzegovina	6.9%	16.2%	76.9%	100.0%
Total	6.7%	8.8%	84.5%	100.0%

Table 4: Unions

% within country or area

Country or area	Unions			Total
	active	inactive	not member	
France	2.6%	4.8%	92.6%	100.0%
United Kingdom	1.2%	15.7%	83.1%	100.0%
W Germany	2.8%	13.9%	83.3%	100.0%
Italy	3.1%	3.7%	93.2%	100.0%
Netherlands	1.3%	15.5%	83.2%	100.0%
Denmark	2.9%	42.4%	54.7%	100.0%
Belgium	1.8%	12.9%	85.3%	100.0%
Spain	1.6%	4.0%	94.5%	100.0%
Ireland	1.3%	10.1%	88.7%	100.0%
N Ireland	1.8%	11.9%	86.4%	100.0%
USA	3.6%	10.3%	86.1%	100.0%
Canada	2.7%	9.2%	88.0%	100.0%
Japan	2.2%	8.5%	89.3%	100.0%
Mexico	4.3%	7.7%	87.9%	100.0%
S Africa	6.1%	10.5%	83.4%	100.0%
Hungary	5.9%	18.1%	75.9%	100.0%
Australia	7.8%	13.5%	78.7%	100.0%
Norway	8.9%	31.5%	59.5%	100.0%
Sweden	7.3%	48.8%	43.9%	100.0%
Iceland	2.6%	52.4%	44.9%	100.0%
Argentina	1.3%	4.3%	94.5%	100.0%
Finland	4.2%	30.9%	64.9%	100.0%
Republic of Korea	1.4%	7.1%	91.5%	100.0%
Poland	2.1%	7.9%	90.0%	100.0%
Switzerland	2.7%	8.4%	88.8%	100.0%
Puerto Rico	6.0%	6.7%	87.3%	100.0%
Brazil	4.9%	6.1%	88.9%	100.0%
Nigeria	10.5%	35.1%	54.4%	100.0%
Chile	3.4%	7.4%	89.2%	100.0%
Belarus	2.4%	40.4%	57.2%	100.0%
India	7.4%	10.4%	82.3%	100.0%
Czech Rep	3.3%	12.8%	83.9%	100.0%
E Germany	9.3%	32.6%	58.1%	100.0%
Slovenia	3.1%	20.8%	76.0%	100.0%
Bulgaria	4.7%	11.9%	83.4%	100.0%
Romania	12.2%	7.9%	79.9%	100.0%
China	3.8%	9.7%	86.5%	100.0%
Taiwan Province of China	11.5%	48.4%	40.1%	100.0%
Portugal	1.4%	3.2%	95.4%	100.0%
Austria	2.4%	16.9%	80.7%	100.0%
Turkey	2.6%	2.6%	94.9%	100.0%
Lithuania	5.2%	20.3%	74.5%	100.0%
Latvia	5.0%	28.9%	66.0%	100.0%
Estonia	6.1%	29.9%	64.0%	100.0%
Ukraine	3.1%	30.2%	66.7%	100.0%
Russian Federation	7.9%	43.3%	48.8%	100.0%
Peru	4.2%	12.6%	83.2%	100.0%

Country or area	Unions			Total
	active	inactive	not member	
Venezuela	5.2%	9.2%	85.6%	100.0%
Uruguay	4.5%	6.5%	89.0%	100.0%
Ghana	22.9%	77.1%		100.0%
Philippines	3.1%	4.7%	92.3%	100.0%
Republic of Moldova	5.9%	30.4%	63.7%	100.0%
Georgia	.7%	2.7%	96.6%	100.0%
Armenia	1.3%	98.4%	.4%	100.0%
Azerbaijan	2.8%	25.5%	71.7%	100.0%
Dominic. Rep	7.5%	15.9%	76.7%	100.0%
Bangladesh	3.7%	3.4%	92.9%	100.0%
Albania	1.6%	7.5%	90.9%	100.0%
Colombia	3.8%	2.2%	94.1%	100.0%
Serbia	1.9%	22.2%	75.9%	100.0%
Montenegro	2.5%	30.4%	67.1%	100.0%
The former Yugoslav Republic of Macedonia	4.9%	15.4%	79.7%	100.0%
Croatia	6.1%	20.4%	73.6%	100.0%
Slovakia	2.4%	17.0%	80.6%	100.0%
New Zealand	6.3%	11.2%	82.5%	100.0%
Bosnia and Herzegovina	10.3%	24.7%	65.0%	100.0%
Total	4.2%	16.9%	78.9%	100.0%

Table 5: Political Parties

% within country or area

Country or area	Political Parties			Total
	active	inactive	not member	
France	1.7%	1.2%	97.1%	100.0%
United Kingdom	1.5%	3.3%	95.2%	100.0%
W Germany	3.3%	4.6%	92.0%	100.0%
Italy	3.9%	1.9%	94.3%	100.0%
Netherlands	1.9%	6.8%	91.2%	100.0%
Denmark	1.9%	4.7%	93.4%	100.0%
Belgium	1.5%	3.4%	95.1%	100.0%
Spain	1.3%	2.1%	96.6%	100.0%
Ireland	1.9%	2.3%	95.9%	100.0%
N Ireland	1.1%	1.1%	97.7%	100.0%
USA	8.3%	14.6%	77.1%	100.0%
Canada	3.6%	3.5%	93.0%	100.0%
Japan	1.7%	2.6%	95.7%	100.0%
Mexico	4.3%	5.5%	90.2%	100.0%
S Africa	8.9%	22.2%	69.0%	100.0%
Hungary	1.8%	1.2%	97.1%	100.0%
Australia	2.1%	5.6%	92.4%	100.0%
Norway	3.6%	10.6%	85.8%	100.0%
Sweden	3.6%	9.7%	86.6%	100.0%
Iceland	3.0%	10.0%	87.0%	100.0%
Argentina	3.1%	3.6%	93.3%	100.0%
Finland	2.7%	5.6%	91.7%	100.0%
Republic of Korea	2.1%	5.2%	92.7%	100.0%
Poland	.5%	.6%	98.9%	100.0%
Switzerland	3.1%	9.5%	87.3%	100.0%
Puerto Rico	24.4%	17.0%	58.7%	100.0%
Brazil	4.4%	4.2%	91.4%	100.0%
Nigeria	6.4%	37.0%	56.6%	100.0%
Chile	2.5%	6.8%	90.7%	100.0%
Belarus	.4%	1.4%	98.2%	100.0%
India	8.9%	9.7%	81.4%	100.0%
Czech Rep	2.5%	4.2%	93.3%	100.0%
E Germany	4.5%	3.5%	91.9%	100.0%
Slovenia	1.3%	3.0%	95.7%	100.0%
Bulgaria	3.4%	5.8%	90.7%	100.0%
Romania	3.7%	3.8%	92.5%	100.0%
China	14.2%	8.8%	77.0%	100.0%
Taiwan Province of China	5.5%	48.5%	46.0%	100.0%
Portugal	2.6%	1.5%	95.9%	100.0%
Austria	3.4%	8.6%	88.1%	100.0%
Turkey	4.7%	4.0%	91.2%	100.0%
Lithuania	2.4%	2.9%	94.6%	100.0%
Latvia	3.0%	7.9%	89.1%	100.0%
Estonia	2.5%	2.9%	94.7%	100.0%
Ukraine	.6%	.9%	98.4%	100.0%
Russian Federation	2.6%	4.6%	92.8%	100.0%
Peru	2.6%	13.1%	84.3%	100.0%

Country or area	Political Parties			Total
	active	inactive	not member	
Venezuela	3.9%	10.0%	86.2%	100.0%
Uruguay	6.1%	10.1%	83.8%	100.0%
Ghana	29.2%	70.8%		100.0%
Philippines	3.6%	4.2%	92.3%	100.0%
Republic of Moldova	.9%	2.0%	97.1%	100.0%
Georgia	2.0%	1.6%	96.4%	100.0%
Armenia	1.2%	98.5%	.4%	100.0%
Azerbaijan	1.8%	4.5%	93.7%	100.0%
Dominic. Rep	10.8%	22.6%	66.6%	100.0%
Bangladesh	11.0%	7.9%	81.1%	100.0%
Albania	13.2%	20.5%	66.3%	100.0%
Colombia	6.0%	5.2%	88.8%	100.0%
Serbia	3.0%	8.4%	88.6%	100.0%
Montenegro	5.0%	17.9%	77.1%	100.0%
The former Yugoslav Republic of Macedonia	5.7%	15.6%	78.7%	100.0%
Croatia	2.8%	6.7%	90.5%	100.0%
Slovakia	2.2%	4.5%	93.3%	100.0%
New Zealand	2.1%	11.2%	86.7%	100.0%
Bosnia and Herzegovina	11.0%	26.9%	62.1%	100.0%
Total	4.0%	8.5%	87.5%	100.0%

Table 6: Environmental Organizations

% within country or area

Country or area	Environmental Organizations			Total
	active	inactive	not member	
France	1.2%	1.0%	97.8%	100.0%
United Kingdom	1.3%	3.9%	94.8%	100.0%
W Germany	1.6%	4.3%	94.1%	100.0%
Italy	1.4%	1.5%	97.2%	100.0%
Netherlands	1.8%	15.5%	82.7%	100.0%
Denmark	.6%	8.1%	91.3%	100.0%
Belgium	2.2%	3.3%	94.4%	100.0%
Spain	1.3%	1.7%	97.0%	100.0%
Ireland	1.0%	1.6%	97.4%	100.0%
N Ireland	1.1%	1.6%	97.2%	100.0%
USA	4.1%	7.6%	88.3%	100.0%
Canada	2.8%	4.1%	93.1%	100.0%
Japan	1.0%	.7%	98.3%	100.0%
Mexico	4.3%	5.4%	90.3%	100.0%
S Africa	5.6%	8.8%	85.6%	100.0%
Hungary	1.0%	1.2%	97.8%	100.0%
Australia	4.5%	7.6%	87.9%	100.0%
Norway	.9%	4.1%	95.0%	100.0%
Sweden	2.9%	7.4%	89.7%	100.0%
Iceland	1.7%	3.0%	95.3%	100.0%
Argentina	1.1%	1.5%	97.4%	100.0%
Finland	1.4%	3.3%	95.3%	100.0%
Republic of Korea	3.7%	7.5%	88.8%	100.0%
Switzerland	2.3%	12.7%	85.0%	100.0%
Puerto Rico	6.2%	6.2%	87.5%	100.0%
Brazil	3.3%	4.0%	92.7%	100.0%
Nigeria	12.3%	36.9%	50.8%	100.0%
Chile	2.0%	6.2%	91.8%	100.0%
Belarus	.5%	1.4%	98.1%	100.0%
India	4.8%	7.1%	88.1%	100.0%
Czech Rep	1.5%	3.4%	95.1%	100.0%
E Germany	1.6%	2.6%	95.8%	100.0%
Slovenia	1.1%	2.3%	96.6%	100.0%
Bulgaria	1.8%	1.9%	96.4%	100.0%
Romania	1.6%	2.2%	96.2%	100.0%
Pakistan	22.0%	37.4%	40.7%	100.0%
China	2.2%	1.7%	96.0%	100.0%
Taiwan Province of China	1.7%	48.7%	49.6%	100.0%
Portugal	.4%	.3%	99.2%	100.0%
Austria	1.4%	1.5%	97.1%	100.0%
Turkey	1.3%	1.0%	97.7%	100.0%
Lithuania	1.1%	1.3%	97.6%	100.0%
Latvia	2.6%	2.0%	95.4%	100.0%
Estonia	1.2%	1.6%	97.2%	100.0%
Ukraine	.6%	.9%	98.5%	100.0%
Russian Federation	.9%	1.1%	98.0%	100.0%
Peru	3.0%	11.1%	85.9%	100.0%

Country or area	Environmental Organizations			Total
	active	inactive	not member	
Venezuela	5.5%	9.3%	85.2%	100.0%
Uruguay	4.0%	9.1%	86.9%	100.0%
Ghana	11.5%	88.5%		100.0%
Philippines	7.1%	5.7%	87.3%	100.0%
Republic of Moldova	1.3%	3.2%	95.5%	100.0%
Georgia	.3%	.3%	99.5%	100.0%
Armenia	1.2%	98.4%	.5%	100.0%
Azerbaijan	.2%	.5%	99.3%	100.0%
Dominic. Rep	9.1%	14.4%	76.4%	100.0%
Bangladesh	5.8%	3.8%	90.4%	100.0%
Albania	.8%	1.1%	98.1%	100.0%
Colombia	4.2%	2.3%	93.5%	100.0%
Serbia	.5%	1.8%	97.7%	100.0%
Montenegro	.4%	3.8%	95.8%	100.0%
The former Yugoslav				
Republic of Macedonia	2.3%	12.1%	85.6%	100.0%
Croatia	1.4%	4.0%	94.5%	100.0%
Slovakia	1.1%	3.9%	95.0%	100.0%
New Zealand	5.2%	13.6%	81.2%	100.0%
Bosnia and Herzegovina	2.9%	14.1%	83.0%	100.0%
Total	2.5%	6.6%	90.8%	100.0%

Table 7: Professional Organizations

% within country or area

Country or area	Professional Organizations			Total
	active	inactive	not member	
France	2.4%	2.5%	95.2%	100.0%
United Kingdom	1.6%	8.6%	89.8%	100.0%
W Germany	2.4%	7.2%	90.4%	100.0%
Italy	1.2%	2.3%	96.5%	100.0%
Netherlands	1.6%	8.6%	89.8%	100.0%
Denmark	3.7%	9.6%	86.7%	100.0%
Belgium	2.0%	3.9%	94.1%	100.0%
Spain	1.7%	3.1%	95.2%	100.0%
Ireland	1.2%	3.5%	95.3%	100.0%
N Ireland	1.3%	5.2%	93.5%	100.0%
USA	9.2%	10.7%	80.1%	100.0%
Canada	4.7%	9.8%	85.6%	100.0%
Japan	3.5%	5.3%	91.2%	100.0%
Mexico	4.9%	5.1%	89.9%	100.0%
S Africa	7.2%	7.6%	85.2%	100.0%
Hungary	3.3%	4.2%	92.5%	100.0%
Australia	13.4%	10.1%	76.5%	100.0%
Norway	5.0%	13.3%	81.8%	100.0%
Sweden	4.1%	9.2%	86.7%	100.0%
Iceland	2.3%	9.6%	88.0%	100.0%
Argentina	2.8%	2.5%	94.7%	100.0%
Finland	4.9%	6.7%	88.4%	100.0%
Republic of Korea	3.5%	8.3%	88.1%	100.0%
Switzerland	5.1%	13.0%	82.0%	100.0%
Puerto Rico	18.0%	7.1%	74.9%	100.0%
Brazil	5.4%	4.0%	90.7%	100.0%
Nigeria	16.0%	34.7%	49.3%	100.0%
Chile	3.6%	5.7%	90.7%	100.0%
Belarus	.1%	1.9%	97.9%	100.0%
India	6.5%	7.0%	86.5%	100.0%
Czech Rep	3.6%	5.4%	91.1%	100.0%
E Germany	3.3%	6.1%	90.6%	100.0%
Slovenia	3.5%	5.3%	91.2%	100.0%
Bulgaria	1.4%	2.7%	95.9%	100.0%
Romania	2.6%	2.9%	94.4%	100.0%
China	8.2%	5.8%	86.0%	100.0%
Taiwan Province of China	2.8%	47.1%	50.1%	100.0%
Portugal	1.1%	2.4%	96.5%	100.0%
Austria	1.2%	4.7%	94.1%	100.0%
Turkey	5.4%	5.3%	89.3%	100.0%
Lithuania	1.3%	1.8%	96.9%	100.0%
Latvia	3.3%	5.5%	91.3%	100.0%
Estonia	1.8%	3.2%	95.0%	100.0%
Ukraine	.9%	1.8%	97.4%	100.0%
Russian Federation	.9%	1.3%	97.8%	100.0%
Peru	7.4%	11.5%	81.1%	100.0%
Venezuela	8.4%	7.9%	83.8%	100.0%

Country or area	Professional Organizations			Total
	active	inactive	not member	
Uruguay	3.8%	4.8%	91.4%	100.0%
Ghana	27.1%	72.9%		100.0%
Philippines	4.3%	2.8%	93.0%	100.0%
Republic of Moldova	1.7%	2.0%	96.2%	100.0%
Georgia	1.1%	1.1%	97.9%	100.0%
Armenia	2.4%	97.3%	.4%	100.0%
Azerbaijan	.8%	2.0%	97.2%	100.0%
Dominic. Rep	17.8%	16.6%	65.6%	100.0%
Bangladesh	9.2%	4.1%	86.8%	100.0%
Albania	4.9%	7.0%	88.1%	100.0%
Colombia	5.1%	2.2%	92.7%	100.0%
Serbia	2.8%	8.5%	88.7%	100.0%
Montenegro	3.8%	9.6%	86.7%	100.0%
The former Yugoslav Republic of Macedonia	4.3%	9.6%	86.0%	100.0%
Croatia	6.1%	9.2%	84.7%	100.0%
Slovakia	3.2%	4.1%	92.7%	100.0%
Bosnia and Herzegovina	7.8%	10.3%	81.9%	100.0%
Total	4.4%	8.0%	87.7%	100.0%

Table 8: Charity Organizations

% within country or area

Country or area	Charity Organizations			Total
	active	inactive	not member	
France	4.2%	1.6%	94.2%	100.0%
United Kingdom	5.4%	3.6%	91.0%	100.0%
W Germany	5.0%	6.9%	88.2%	100.0%
Italy	3.1%	1.1%	95.8%	100.0%
Netherlands	8.6%	8.4%	83.1%	100.0%
Denmark	2.0%	2.8%	95.2%	100.0%
Belgium	5.6%	4.3%	90.0%	100.0%
Spain	3.8%	2.9%	93.3%	100.0%
Ireland	7.1%	2.7%	90.2%	100.0%
N Ireland	6.8%	3.2%	89.9%	100.0%
USA	11.5%	7.8%	80.7%	100.0%
Canada	7.3%	3.8%	88.9%	100.0%
Japan	1.9%	1.4%	96.7%	100.0%
Mexico	5.7%	5.6%	88.7%	100.0%
S Africa	9.7%	8.2%	82.1%	100.0%
Hungary	2.0%	1.7%	96.3%	100.0%
Australia	14.0%	10.0%	75.9%	100.0%
Norway	6.3%	10.5%	83.2%	100.0%
Sweden	4.0%	9.0%	87.0%	100.0%
Iceland	10.1%	7.9%	82.1%	100.0%
Argentina	4.5%	2.2%	93.3%	100.0%
Finland	4.2%	5.8%	90.0%	100.0%
Republic of Korea	5.7%	11.5%	82.8%	100.0%
Switzerland	3.3%	11.9%	84.8%	100.0%
Puerto Rico	20.8%	9.7%	69.6%	100.0%
Brazil	9.7%	8.6%	81.8%	100.0%
Nigeria	14.5%	14.6%	70.9%	100.0%
Chile	5.4%	6.2%	88.4%	100.0%
Belarus	.2%	.7%	99.1%	100.0%
India	8.3%	6.5%	85.2%	100.0%
Czech Rep	1.1%	2.6%	96.2%	100.0%
E Germany	5.3%	9.0%	85.6%	100.0%
Slovenia	2.1%	4.3%	93.6%	100.0%
Bulgaria	1.3%	2.0%	96.7%	100.0%
Romania	1.9%	2.3%	95.7%	100.0%
China	8.0%	2.5%	89.5%	100.0%
Taiwan Province of China	6.5%	14.9%	78.6%	100.0%
Portugal	2.1%	2.0%	95.9%	100.0%
Austria	2.5%	3.5%	94.0%	100.0%
Turkey	2.4%	2.0%	95.6%	100.0%
Lithuania	.8%	1.1%	98.1%	100.0%
Latvia	2.1%	1.2%	96.6%	100.0%
Estonia	.8%	1.1%	98.1%	100.0%
Ukraine	.5%	1.0%	98.5%	100.0%
Russian Federation	.9%	1.3%	97.8%	100.0%
Peru	6.4%	12.0%	81.6%	100.0%
Venezuela	7.2%	9.9%	82.9%	100.0%

Country or area	Charity Organizations			Total
	active	inactive	not member	
Uruguay	3.7%	5.8%	90.5%	100.0%
Philippines	5.0%	4.6%	90.4%	100.0%
Republic of Moldova	1.5%	2.4%	96.0%	100.0%
Georgia	.7%	.5%	98.8%	100.0%
Armenia	1.6%	98.0%	.5%	100.0%
Azerbaijan	.2%	1.9%	97.9%	100.0%
Dominic. Rep	11.5%	14.9%	73.6%	100.0%
Bangladesh	3.6%	3.1%	93.3%	100.0%
Albania	.8%	1.7%	97.5%	100.0%
Colombia	4.5%	2.6%	92.8%	100.0%
Serbia	1.7%	8.0%	90.3%	100.0%
Montenegro	2.5%	12.9%	84.6%	100.0%
The former Yugoslav				
Republic of Macedonia	3.2%	11.3%	85.5%	100.0%
Croatia	4.7%	7.2%	88.1%	100.0%
Slovakia	1.5%	3.4%	95.1%	100.0%
New Zealand	19.8%	15.1%	65.1%	100.0%
Bosnia and Herzegovina	6.7%	14.9%	78.4%	100.0%
Total	5.3%	6.6%	88.1%	100.0%

Table 9: Other Voluntary Organizations

% within country or area

Country or area	Other Voluntary Organizations			Total
	active	inactive	not member	
France	4.0%	2.0%	94.0%	100.0%
United Kingdom		7.1%	92.9%	100.0%
W Germany	6.4%	6.4%	87.2%	100.0%
Italy	1.8%	.7%	97.5%	100.0%
Netherlands	4.4%	6.8%	88.8%	100.0%
Denmark	3.5%	7.3%	89.2%	100.0%
Belgium	2.3%	2.7%	95.0%	100.0%
Spain	1.5%	3.9%	94.6%	100.0%
Ireland	1.6%	.9%	97.5%	100.0%
N Ireland	2.0%	4.6%	93.4%	100.0%
USA	13.2%	7.3%	79.5%	100.0%
Canada	8.8%	4.7%	86.5%	100.0%
Japan	4.4%	2.9%	92.7%	100.0%
Mexico	4.7%	5.5%	89.9%	100.0%
S Africa	7.7%	9.8%	82.6%	100.0%
Hungary	2.7%	2.1%	95.3%	100.0%
Australia	16.1%	6.2%	77.7%	100.0%
Norway	10.5%	14.4%	75.1%	100.0%
Sweden	13.9%	13.1%	73.0%	100.0%
Iceland	4.3%	5.8%	89.9%	100.0%
Argentina	3.3%	1.2%	95.5%	100.0%
Finland	7.9%	9.4%	82.7%	100.0%
Republic of Korea	3.7%	9.6%	86.7%	100.0%
Switzerland	7.2%	4.4%	88.3%	100.0%
Puerto Rico	15.3%	5.6%	79.1%	100.0%
Brazil	3.1%	2.2%	94.7%	100.0%
Nigeria	3.9%	6.0%	90.1%	100.0%
Chile	4.0%	6.2%	89.9%	100.0%
Belarus	.6%	.6%	98.8%	100.0%
India	3.6%	4.7%	91.7%	100.0%
Czech Rep	7.9%	9.6%	82.5%	100.0%
E Germany	5.3%	5.1%	89.6%	100.0%
Slovenia	4.4%	4.5%	91.1%	100.0%
Bulgaria	1.2%	1.6%	97.2%	100.0%
Romania	1.0%	1.3%	97.7%	100.0%
Pakistan	86.3%	3.7%	10.0%	100.0%
China	1.9%	7.8%	90.2%	100.0%
Taiwan Province of China	4.1%	9.2%	86.6%	100.0%
Portugal	1.2%	1.2%	97.6%	100.0%
Austria	3.2%	2.5%	94.3%	100.0%
Turkey	2.4%	2.2%	95.5%	100.0%
Lithuania	1.0%	.7%	98.3%	100.0%
Latvia	1.7%	3.1%	95.2%	100.0%
Estonia	1.9%	1.6%	96.5%	100.0%
Ukraine	.2%	.5%	99.3%	100.0%
Russian Federation	1.4%	.9%	97.7%	100.0%
Peru	6.0%	11.7%	82.2%	100.0%

Country or area	Other Voluntary Organizations			Total
	active	inactive	not member	
Venezuela	6.5%	8.3%	85.2%	100.0%
Uruguay	3.3%	4.3%	92.4%	100.0%
Philippines	4.8%	3.7%	91.5%	100.0%
Georgia	.3%	.4%	99.3%	100.0%
Armenia	.4%	99.2%	.5%	100.0%
Azerbaijan	.0%	.4%	99.5%	100.0%
Dominic. Rep	15.9%	17.1%	67.1%	100.0%
Bangladesh	12.6%	4.6%	82.8%	100.0%
Albania	.4%	5.1%	94.5%	100.0%
Colombia	3.3%	1.2%	95.5%	100.0%
Serbia	1.3%	5.1%	93.6%	100.0%
Montenegro	.8%	6.3%	92.9%	100.0%
The former Yugoslav Republic of Macedonia	2.8%	10.4%	86.8%	100.0%
Croatia	4.3%	3.5%	92.2%	100.0%
Slovakia	6.4%	6.3%	87.2%	100.0%
New Zealand	21.4%	9.5%	69.1%	100.0%
Bosnia and Herzegovina	5.4%	12.3%	82.3%	100.0%
Total	4.8%	6.3%	88.9%	100.0%

Appendix B: Volunteering by Fields, European Values Survey, 1999

Table 1: Work Welfare Organizations
% within country or area

Country or area	Work Welfare Organizations		Total
	not mentioned	mentioned	
France	95.9%	4.1%	100.0%
United Kingdom	86.3%	13.7%	100.0%
Germany	98.2%	1.8%	100.0%
Austria	96.9%	3.1%	100.0%
Italy	95.0%	5.1%	100.0%
Spain	97.4%	2.6%	100.0%
Portugal	98.5%	1.5%	100.0%
Netherlands	90.8%	9.2%	100.0%
Belgium	94.0%	6.0%	100.0%
Denmark	96.0%	4.0%	100.0%
Sweden	90.7%	9.3%	100.0%
Iceland	91.3%	8.7%	100.0%
Northern Ireland	97.2%	2.8%	100.0%
Ireland	95.6%	4.4%	100.0%
Estonia	97.4%	2.6%	100.0%
Latvia	98.2%	1.8%	100.0%
Lithuania	99.1%	.9%	100.0%
Poland	97.7%	2.3%	100.0%
Czech Rep	96.4%	3.6%	100.0%
Slovakia	93.8%	6.2%	100.0%
Hungary	97.5%	2.5%	100.0%
Romania	99.0%	1.0%	100.0%
Bulgaria	98.3%	1.7%	100.0%
Croatia	99.0%	1.0%	100.0%
Greece	92.4%	7.6%	100.0%
Russian Federation	99.5%	.5%	100.0%
Malta	95.0%	5.0%	100.0%
Luxembourg	93.5%	6.5%	100.0%
Slovenia	95.1%	4.9%	100.0%
Ukraine	99.4%	.6%	100.0%
Belarus	97.5%	2.5%	100.0%
Total	96.1%	3.9%	100.0%

Table 2: Religious Organizations

% within country or area

Country or area	Religious Organizations		Total
	not mentioned	mentioned	
France	96.5%	3.5%	100.0%
United Kingdom	93.6%	6.4%	100.0%
Germany	95.9%	4.1%	100.0%
Austria	92.7%	7.3%	100.0%
Italy	93.3%	6.7%	100.0%
Spain	96.3%	3.7%	100.0%
Portugal	96.3%	3.7%	100.0%
Netherlands	88.6%	11.4%	100.0%
Belgium	93.9%	6.1%	100.0%
Denmark	96.6%	3.4%	100.0%
Sweden	77.3%	22.7%	100.0%
Iceland	95.4%	4.6%	100.0%
Northern Ireland	91.4%	8.6%	100.0%
Ireland	90.4%	9.6%	100.0%
Estonia	97.2%	2.8%	100.0%
Latvia	96.2%	3.8%	100.0%
Lithuania	96.5%	3.5%	100.0%
Poland	96.4%	3.6%	100.0%
Czech Rep	97.0%	3.0%	100.0%
Slovakia	87.1%	12.9%	100.0%
Hungary	94.7%	5.3%	100.0%
Romania	96.4%	3.6%	100.0%
Bulgaria	98.2%	1.8%	100.0%
Croatia	94.2%	5.8%	100.0%
Greece	93.9%	6.1%	100.0%
Russian Federation	99.5%	.5%	100.0%
Malta	86.9%	13.1%	100.0%
Luxembourg	94.5%	5.5%	100.0%
Slovenia	95.5%	4.5%	100.0%
Ukraine	97.7%	2.3%	100.0%
Belarus	95.9%	4.1%	100.0%
Total	94.4%	5.6%	100.0%

Table 3: Cultural Activities

% within country or area

Country or area	Cultural Activities		Total
	not mentioned	mentioned	
France	94.9%	5.1%	100.0%
United Kingdom	96.8%	3.2%	100.0%
Germany	97.2%	2.8%	100.0%
Austria	93.3%	6.7%	100.0%
Italy	94.0%	6.1%	100.0%
Spain	97.0%	3.0%	100.0%
Portugal	97.3%	2.7%	100.0%
Netherlands	83.1%	16.9%	100.0%
Belgium	90.6%	9.4%	100.0%
Denmark	94.6%	5.4%	100.0%
Sweden	88.4%	11.6%	100.0%
Iceland	94.1%	5.9%	100.0%
Northern Ireland	97.5%	2.5%	100.0%
Ireland	95.1%	4.9%	100.0%
Estonia	94.2%	5.8%	100.0%
Latvia	95.6%	4.4%	100.0%
Lithuania	97.4%	2.6%	100.0%
Poland	98.3%	1.7%	100.0%
Czech Rep	93.8%	6.2%	100.0%
Slovakia	94.4%	5.6%	100.0%
Hungary	96.8%	3.2%	100.0%
Romania	98.3%	1.7%	100.0%
Bulgaria	97.2%	2.8%	100.0%
Croatia	95.9%	4.1%	100.0%
Greece	86.2%	13.8%	100.0%
Russian Federation	99.6%	.4%	100.0%
Malta	96.2%	3.8%	100.0%
Luxembourg	91.4%	8.6%	100.0%
Slovenia	93.3%	6.7%	100.0%
Ukraine	98.2%	1.8%	100.0%
Belarus	98.0%	2.0%	100.0%
Total	94.9%	5.1%	100.0%

Table 4: Trade Unions

% within country or area

Country or area	Trade Unions		Total
	not mentioned	mentioned	
France	98.6%	1.4%	100.0%
United Kingdom	98.5%	1.5%	100.0%
Germany	99.6%	.4%	100.0%
Austria	98.2%	1.8%	100.0%
Italy	97.8%	2.2%	100.0%
Spain	99.0%	1.0%	100.0%
Portugal	99.7%	.3%	100.0%
Belgium	97.8%	2.2%	100.0%
Denmark	96.1%	3.9%	100.0%
Sweden	89.5%	10.5%	100.0%
Iceland	96.9%	3.1%	100.0%
Northern Ireland	98.7%	1.3%	100.0%
Ireland	98.3%	1.7%	100.0%
Estonia	99.5%	.5%	100.0%
Latvia	97.7%	2.3%	100.0%
Lithuania	98.6%	1.4%	100.0%
Poland	97.6%	2.4%	100.0%
Czech Rep	97.3%	2.7%	100.0%
Slovakia	94.1%	5.9%	100.0%
Hungary	98.9%	1.1%	100.0%
Romania	94.2%	5.8%	100.0%
Bulgaria	96.3%	3.7%	100.0%
Croatia	95.8%	4.2%	100.0%
Greece	95.5%	4.5%	100.0%
Russian Federation	96.5%	3.5%	100.0%
Malta	98.0%	2.0%	100.0%
Luxembourg	97.1%	2.9%	100.0%
Slovenia	96.7%	3.3%	100.0%
Ukraine	96.2%	3.8%	100.0%
Belarus	94.7%	5.3%	100.0%
Total	97.2%	2.8%	100.0%

Table 5: Political Parties

% within country or area

Country or area	Political Parties		Total
	not mentioned	mentioned	
France	99.3%	.7%	100.0%
United Kingdom	98.7%	1.3%	100.0%
Germany	98.9%	1.1%	100.0%
Austria	96.5%	3.5%	100.0%
Italy	97.7%	2.3%	100.0%
Spain	98.8%	1.3%	100.0%
Portugal	99.0%	1.0%	100.0%
Belgium	97.1%	2.9%	100.0%
Denmark	97.3%	2.7%	100.0%
Sweden	95.7%	4.3%	100.0%
Iceland	96.6%	3.4%	100.0%
Northern Ireland	99.1%	.9%	100.0%
Ireland	98.0%	2.0%	100.0%
Estonia	98.5%	1.5%	100.0%
Latvia	99.1%	.9%	100.0%
Lithuania	98.1%	1.9%	100.0%
Poland	99.4%	.6%	100.0%
Czech Rep	97.6%	2.4%	100.0%
Slovakia	94.9%	5.1%	100.0%
Hungary	99.1%	.9%	100.0%
Romania	98.2%	1.8%	100.0%
Bulgaria	96.3%	3.7%	100.0%
Croatia	98.0%	2.0%	100.0%
Greece	94.8%	5.2%	100.0%
Russian Federation	99.7%	.3%	100.0%
Malta	95.5%	4.5%	100.0%
Luxembourg	97.5%	2.5%	100.0%
Slovenia	98.7%	1.3%	100.0%
Ukraine	98.8%	1.2%	100.0%
Belarus	99.2%	.8%	100.0%
Total	97.9%	2.1%	100.0%

Table 6: Local Community Action

% within country or area

Country or area	Local Community Action		Total
	not mentioned	mentioned	
France	98.3%	1.7%	100.0%
United Kingdom	98.3%	1.7%	100.0%
Germany	99.7%	.3%	100.0%
Austria	98.7%	1.3%	100.0%
Italy	98.3%	1.8%	100.0%
Spain	98.1%	1.9%	100.0%
Portugal	98.9%	1.1%	100.0%
Belgium	97.3%	2.7%	100.0%
Denmark	96.9%	3.1%	100.0%
Sweden	94.3%	5.7%	100.0%
Iceland	99.3%	.7%	100.0%
Northern Ireland	99.0%	1.0%	100.0%
Ireland	96.6%	3.4%	100.0%
Estonia	98.2%	1.8%	100.0%
Latvia	98.3%	1.7%	100.0%
Lithuania	99.3%	.7%	100.0%
Poland	98.7%	1.3%	100.0%
Czech Rep	98.1%	1.9%	100.0%
Slovakia	93.2%	6.8%	100.0%
Hungary	98.9%	1.1%	100.0%
Romania	99.4%	.6%	100.0%
Bulgaria	99.2%	.8%	100.0%
Croatia	99.3%	.7%	100.0%
Greece	93.3%	6.7%	100.0%
Russian Federation	99.4%	.6%	100.0%
Malta	96.1%	3.9%	100.0%
Luxembourg	97.2%	2.8%	100.0%
Slovenia	94.2%	5.8%	100.0%
Ukraine	99.0%	1.0%	100.0%
Belarus	99.1%	.9%	100.0%
Total	97.9%	2.1%	100.0%

Table 7: Third World Development and Human Rights Organizations

% within country or area

Country or area	Third World Development and Human Rights Organizations		Total
	not mentioned	mentioned	
France	99.4%	.6%	100.0%
United Kingdom	95.4%	4.6%	100.0%
Germany	99.9%	.1%	100.0%
Austria	99.2%	.8%	100.0%
Italy	98.1%	1.9%	100.0%
Spain	98.7%	1.3%	100.0%
Portugal	99.2%	.8%	100.0%
Belgium	95.0%	5.0%	100.0%
Denmark	98.8%	1.2%	100.0%
Sweden	95.3%	4.7%	100.0%
Iceland	98.7%	1.3%	100.0%
Northern Ireland	98.9%	1.1%	100.0%
Ireland	98.0%	2.0%	100.0%
Estonia	99.7%	.3%	100.0%
Latvia	99.7%	.3%	100.0%
Lithuania	99.7%	.3%	100.0%
Poland	99.8%	.2%	100.0%
Czech Rep	99.6%	.4%	100.0%
Slovakia	99.8%	.2%	100.0%
Hungary	99.8%	.2%	100.0%
Romania	99.6%	.4%	100.0%
Bulgaria	99.7%	.3%	100.0%
Croatia	99.6%	.4%	100.0%
Greece	94.3%	5.7%	100.0%
Russian Federation	100.0%	.0%	100.0%
Malta	98.4%	1.6%	100.0%
Luxembourg	95.0%	5.0%	100.0%
Slovenia	99.6%	.4%	100.0%
Ukraine	99.8%	.2%	100.0%
Belarus	99.3%	.7%	100.0%
Total	98.6%	1.4%	100.0%

Table 8: Environmental Organizations

% within country or area

Country or area	Environmental Organizations		Total
	not mentioned	mentioned	
France	99.1%	.9%	100.0%
United Kingdom	92.4%	7.6%	100.0%
Germany	99.1%	.9%	100.0%
Austria	97.7%	2.3%	100.0%
Italy	98.3%	1.8%	100.0%
Spain	99.0%	1.0%	100.0%
Portugal	99.4%	.6%	100.0%
Belgium	96.7%	3.3%	100.0%
Denmark	97.7%	2.3%	100.0%
Sweden	95.9%	4.1%	100.0%
Iceland	98.7%	1.3%	100.0%
Northern Ireland	99.4%	.6%	100.0%
Ireland	98.7%	1.3%	100.0%
Estonia	98.8%	1.2%	100.0%
Latvia	99.5%	.5%	100.0%
Lithuania	99.4%	.6%	100.0%
Poland	99.3%	.7%	100.0%
Czech Rep	97.0%	3.0%	100.0%
Slovakia	98.0%	2.0%	100.0%
Hungary	98.1%	1.9%	100.0%
Romania	99.4%	.6%	100.0%
Bulgaria	98.5%	1.5%	100.0%
Croatia	97.9%	2.1%	100.0%
Greece	90.5%	9.5%	100.0%
Russian Federation	99.6%	.4%	100.0%
Malta	98.1%	1.9%	100.0%
Luxembourg	95.9%	4.1%	100.0%
Slovenia	97.1%	2.9%	100.0%
Ukraine	99.7%	.3%	100.0%
Belarus	97.8%	2.2%	100.0%
Total	98.0%	2.0%	100.0%

Table 9: Professional Associations

% within country or area

Country or area	Professional Associations		Total
	not mentioned	mentioned	
France	98.5%	1.5%	100.0%
United Kingdom	92.3%	7.7%	100.0%
Germany	99.5%	.5%	100.0%
Austria	98.4%	1.6%	100.0%
Italy	96.8%	3.2%	100.0%
Spain	99.1%	.9%	100.0%
Portugal	99.1%	.9%	100.0%
Belgium	97.1%	2.9%	100.0%
Denmark	96.2%	3.8%	100.0%
Sweden	95.6%	4.4%	100.0%
Iceland	97.0%	3.0%	100.0%
Northern Ireland	99.4%	.6%	100.0%
Ireland	96.9%	3.1%	100.0%
Estonia	98.5%	1.5%	100.0%
Latvia	99.5%	.5%	100.0%
Lithuania	99.6%	.4%	100.0%
Poland	98.8%	1.2%	100.0%
Czech Rep	97.6%	2.4%	100.0%
Slovakia	97.0%	3.0%	100.0%
Hungary	98.3%	1.7%	100.0%
Romania	99.0%	1.0%	100.0%
Bulgaria	97.8%	2.2%	100.0%
Croatia	97.7%	2.3%	100.0%
Greece	94.5%	5.5%	100.0%
Russian Federation	99.6%	.4%	100.0%
Malta	98.3%	1.7%	100.0%
Luxembourg	98.5%	1.5%	100.0%
Slovenia	97.3%	2.7%	100.0%
Ukraine	99.4%	.6%	100.0%
Belarus	99.4%	.6%	100.0%
Total	98.0%	2.0%	100.0%

Table 10: Youth Work Organizations

% within country or area

Country or area	Youth Work Organizations		Total
	not mentioned	mentioned	
France	98.5%	1.5%	100.0%
United Kingdom	84.7%	15.3%	100.0%
Germany	99.0%	1.0%	100.0%
Austria	98.1%	1.9%	100.0%
Italy	97.0%	3.0%	100.0%
Spain	98.3%	1.7%	100.0%
Portugal	98.9%	1.1%	100.0%
Belgium	95.7%	4.3%	100.0%
Denmark	94.9%	5.1%	100.0%
Sweden	94.9%	5.1%	100.0%
Iceland	96.6%	3.4%	100.0%
Northern Ireland	97.3%	2.7%	100.0%
Ireland	95.2%	4.8%	100.0%
Estonia	97.9%	2.1%	100.0%
Latvia	99.3%	.7%	100.0%
Lithuania	98.8%	1.2%	100.0%
Poland	99.3%	.7%	100.0%
Czech Rep	94.3%	5.7%	100.0%
Slovakia	94.5%	5.5%	100.0%
Hungary	98.8%	1.2%	100.0%
Romania	99.5%	.5%	100.0%
Bulgaria	98.6%	1.4%	100.0%
Croatia	98.1%	1.9%	100.0%
Greece	95.4%	4.6%	100.0%
Russian Federation	99.7%	.3%	100.0%
Malta	96.9%	3.1%	100.0%
Luxembourg	94.1%	5.9%	100.0%
Slovenia	96.5%	3.5%	100.0%
Ukraine	99.2%	.8%	100.0%
Belarus	99.1%	.9%	100.0%
Total	97.1%	2.9%	100.0%

Table 11: Sports and Recreational Organizations

% within country or area

Country or area	Sports and Recreational Organizations		Total
	not mentioned	mentioned	
France	90.9%	9.1%	100.0%
United Kingdom	96.2%	3.8%	100.0%
Germany	94.4%	5.6%	100.0%
Austria	91.6%	8.4%	100.0%
Italy	93.8%	6.3%	100.0%
Spain	96.5%	3.5%	100.0%
Portugal	95.0%	5.0%	100.0%
Belgium	92.1%	7.9%	100.0%
Denmark	85.6%	14.4%	100.0%
Sweden	83.0%	17.0%	100.0%
Iceland	88.6%	11.4%	100.0%
Northern Ireland	96.6%	3.4%	100.0%
Ireland	87.2%	12.8%	100.0%
Estonia	96.3%	3.7%	100.0%
Latvia	93.8%	6.2%	100.0%
Lithuana	97.3%	2.7%	100.0%
Poland	97.8%	2.2%	100.0%
Czech Rep	90.1%	9.9%	100.0%
Slovakia	86.6%	13.4%	100.0%
Hungary	97.4%	2.6%	100.0%
Romania	98.8%	1.2%	100.0%
Bulgaria	96.4%	3.6%	100.0%
Croatia	93.0%	7.0%	100.0%
Greece	91.1%	8.9%	100.0%
Russian Federation	98.8%	1.2%	100.0%
Malta	94.5%	5.5%	100.0%
Luxembourg	90.7%	9.3%	100.0%
Slovenia	91.6%	8.4%	100.0%
Ukraine	99.3%	.7%	100.0%
Belarus	98.8%	1.2%	100.0%
Total	93.5%	6.5%	100.0%

Table 12: Women's Groups

% within country or area

Country or area	Women's Groups		Total
	not mentioned	mentioned	
France	99.9%	.1%	100.0%
United Kingdom	98.8%	1.2%	100.0%
Germany	98.2%	1.8%	100.0%
Austria	97.3%	2.7%	100.0%
Italy	99.6%	.4%	100.0%
Spain	99.1%	.9%	100.0%
Portugal	99.9%	.1%	100.0%
Belgium	97.1%	2.9%	100.0%
Denmark	99.2%	.8%	100.0%
Sweden	97.9%	2.1%	100.0%
Iceland	97.7%	2.3%	100.0%
Northern Ireland	99.1%	.9%	100.0%
Ireland	97.2%	2.8%	100.0%
Estonia	98.6%	1.4%	100.0%
Latvia	99.7%	.3%	100.0%
Lithuania	99.7%	.3%	100.0%
Poland	99.5%	.5%	100.0%
Czech Rep	98.9%	1.1%	100.0%
Slovakia	95.3%	4.7%	100.0%
Hungary	99.8%	.2%	100.0%
Romania	99.7%	.3%	100.0%
Bulgaria	99.2%	.8%	100.0%
Croatia	98.6%	1.4%	100.0%
Greece	97.0%	3.0%	100.0%
Russian Federation	99.7%	.3%	100.0%
Malta	98.3%	1.7%	100.0%
Luxembourg	97.7%	2.3%	100.0%
Slovenia	98.7%	1.3%	100.0%
Ukraine	99.6%	.4%	100.0%
Belarus	99.5%	.5%	100.0%
Total	98.7%	1.3%	100.0%

Table 13: Peace Movements

% within country or area

Country or area	Peace Movements		Total
	not mentioned	mentioned	
France	99.8%	2%	100.0%
United Kingdom	95.3%	4.7%	100.0%
Germany	100.0%	.0%	100.0%
Austria	99.8%	.2%	100.0%
Italy	99.1%	.9%	100.0%
Spain	99.3%	.7%	100.0%
Portugal	99.7%	.3%	100.0%
Belgium	98.6%	1.4%	100.0%
Denmark	99.6%	.4%	100.0%
Sweden	99.6%	.4%	100.0%
Iceland	99.9%	.1%	100.0%
Northern Ireland	99.2%	.8%	100.0%
Ireland	99.2%	.8%	100.0%
Estonia	99.6%	.4%	100.0%
Latvia	99.9%	.1%	100.0%
Lithuania	99.8%	.2%	100.0%
Poland	99.9%	.1%	100.0%
Czech Rep	99.8%	.2%	100.0%
Slovakia	99.8%	.2%	100.0%
Hungary	99.6%	.4%	100.0%
Romania	100.0%		100.0%
Bulgaria	99.6%	.4%	100.0%
Croatia	99.2%	.8%	100.0%
Greece	94.6%	5.4%	100.0%
Russian Federation	100.0%	.0%	100.0%
Malta	99.5%	.5%	100.0%
Luxembourg	98.6%	1.4%	100.0%
Slovenia	99.4%	.6%	100.0%
Ukraine	100.0%		100.0%
Belarus	99.4%	.6%	100.0%
Total	99.3%	.7%	100.0%

Table 14: Health Organizations

% within country or area

Country or area	Health Organizations		Total
	not mentioned	mentioned	
France	98.4%	1.6%	100.0%
United Kingdom	90.2%	9.8%	100.0%
Germany	98.9%	1.1%	100.0%
Austria	97.2%	2.8%	100.0%
Italy	97.1%	2.9%	100.0%
Spain	98.6%	1.4%	100.0%
Portugal	99.0%	1.0%	100.0%
Netherlands	93.0%	7.0%	100.0%
Belgium	95.8%	4.2%	100.0%
Denmark	99.0%	1.0%	100.0%
Sweden	97.3%	2.7%	100.0%
Iceland	98.1%	1.9%	100.0%
Northern Ireland	97.0%	3.0%	100.0%
Ireland	96.9%	3.1%	100.0%
Estonia	99.3%	.7%	100.0%
Latvia	99.5%	.5%	100.0%
Lithuania	99.5%	.5%	100.0%
Poland	99.3%	.7%	100.0%
Czech Rep	97.0%	3.0%	100.0%
Slovakia	96.2%	3.8%	100.0%
Hungary	98.7%	1.3%	100.0%
Romania	99.4%	.6%	100.0%
Bulgaria	99.1%	.9%	100.0%
Croatia	97.7%	2.3%	100.0%
Greece	94.6%	5.4%	100.0%
Russian Federation	99.7%	.3%	100.0%
Malta	98.3%	1.7%	100.0%
Luxembourg	97.3%	2.7%	100.0%
Slovenia	97.9%	2.1%	100.0%
Ukraine	99.4%	.6%	100.0%
Belarus	98.3%	1.7%	100.0%
Total	97.7%	2.3%	100.0%

Table 15: Other Groups

% within country or area

Country or area	Other Groups		Total
	not mentioned	mentioned	
France	93.9%	6.1%	100.0%
Germany	97.6%	2.4%	100.0%
Austria	96.0%	4.0%	100.0%
Italy	98.5%	1.6%	100.0%
Spain	97.6%	2.4%	100.0%
Portugal	97.4%	2.6%	100.0%
Netherlands	93.7%	6.3%	100.0%
Belgium	92.4%	7.6%	100.0%
Denmark	93.4%	6.6%	100.0%
Sweden	89.6%	10.4%	100.0%
Iceland	98.3%	1.7%	100.0%
Northern Ireland	95.7%	4.3%	100.0%
Ireland	95.4%	4.6%	100.0%
Estonia	97.0%	3.0%	100.0%
Latvia	95.3%	4.7%	100.0%
Lithuania	97.3%	2.7%	100.0%
Poland	97.7%	2.3%	100.0%
Czech Rep	95.1%	4.9%	100.0%
Slovakia	93.8%	6.2%	100.0%
Hungary	98.0%	2.0%	100.0%
Romania	98.5%	1.5%	100.0%
Bulgaria	98.4%	1.6%	100.0%
Croatia	97.2%	2.8%	100.0%
Greece	95.5%	4.5%	100.0%
Russian Federation	99.3%	.7%	100.0%
Malta	98.1%	1.9%	100.0%
Luxembourg	98.2%	1.8%	100.0%
Slovenia	94.1%	5.9%	100.0%
Ukraine	99.0%	1.0%	100.0%
Belarus	98.8%	1.2%	100.0%
Total	96.4%	3.6%	100.0%

Table 16: Not a Volunteer in Any Organizations

% within country or area

Country or area	Not a Volunteer		Total
	not mentioned	mentioned	
France	27.3%	72.7%	100.0%
United Kingdom	35.7%	64.3%	100.0%
Germany	22.8%	77.2%	100.0%
Austria	31.6%	68.4%	100.0%
Italy	30.7%	69.3%	100.0%
Spain	17.6%	82.4%	100.0%
Portugal	18.3%	81.7%	100.0%
Belgium	41.9%	58.1%	100.0%
Denmark	53.6%	46.4%	100.0%
Sweden	56.1%	43.9%	100.0%
Iceland	63.2%	36.8%	100.0%
Ireland	33.6%	66.4%	100.0%
Estonia	22.0%	78.0%	100.0%
Latvia	27.0%	73.0%	100.0%
Lithuania	22.0%	78.0%	100.0%
Poland	100.0%		100.0%
Czech Rep	36.9%	63.1%	100.0%
Slovakia	64.9%	35.1%	100.0%
Hungary	44.5%	55.5%	100.0%
Romania	100.0%		100.0%
Bulgaria	27.9%	72.1%	100.0%
Croatia	26.5%	73.5%	100.0%
Greece	64.0%	36.0%	100.0%
Russian Federation	8.3%	91.7%	100.0%
Malta	97.1%	2.9%	100.0%
Luxembourg	52.8%	47.2%	100.0%
Slovenia	48.5%	51.5%	100.0%
Ukraine	46.4%	53.6%	100.0%
Belarus	58.1%	41.9%	100.0%
Total	39.7%	60.3%	100.0%