

Center for Civil Society Studies

Working Paper Series

No. 19

FINDING A SACRED BARD: PORTRAYING THE GLOBAL NONPROFIT SECTOR IN OFFICIAL STATISTICS

by

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Finding a Sacred Bard: Portraying the Global Nonprofit Sector in Official Statistics¹

Helen Stone Tice, Lester M. Salamon, and Regina A. List

“Before King Agamemnon’s day brave men were found in plenty, but all are ... unknown because they lacked a sacred bard.”

Horace, Ode IX.²

Introduction

Like the pre-Homeric heroes whose fate Horace laments, the nonprofit sector at the global level suffers from invisibility. In today’s increasingly measured world, however, it is not poets but statisticians who tell the stories of social groups, industries, neighborhoods, or even whole economies. For the most part, they have neglected the nonprofit sector, but that is about to change.

A unique opportunity exists at the present time to make a major breakthrough in the visibility of civil society organizations throughout the world. This breakthrough results from a path-breaking collaboration among the United Nations Statistics Division, the Johns Hopkins Center for Civil Society Studies, the London School of Economics Centre for Civil Society, national statistical offices, and the nonprofit research community. Thanks to this collaboration, new guidelines are being formulated to help national statistical offices develop a clearer picture of the activities of civil society organizations in their countries as a part of their official statistical systems.

Adoption of the recommendations emerging from this work by national statistical agencies will mean that regular data will begin to become available on many crucial facets of civil society organization operations, such as their use of volunteers as well as paid staff, their expenditures, their revenues, their membership, their assets, their services, the extent of charitable giving, and many related matters. Such information will be available, moreover, about an extraordinarily broad array of civil society organizations, including hospitals, clinics, NGOs, grassroots organizations, foundations, labor unions, professional associations, day care centers, housing associations, and many more.

The results of this collaboration are presented in the draft *Handbook on Nonprofit Institutions in the System of National Accounts* that embodies the proposed guidelines. The

¹ Revision of paper prepared for the ARNOVA 30th Annual Conference Miami, Florida, November 29-December 1, 2001.

² The translation is by A. Hamilton Bryce, *The Poems of Horace. A Literal Translation*. (London: George Bell and Sons; N.Y.: Macmillan, 1907). Available at <http://www.cleveland.cc.nc.us/staff/bolich/imperium/writings/Horace2c.html>.

current draft of the *Handbook* is available on the web site at <http://www.jhu.edu/~gnisp>. This paper describes the issues addressed and the choices made in the development of the *Handbook*.

THE PROBLEM

The fundamental aim of this *Handbook* is to respond to the growing interest statisticians, policymakers, and social scientists have in organizations that are neither market firms nor state agencies, nor part of the household sector. These social institutions are variously referred to as “nonprofit,” “voluntary,” “civil society,” or “non-governmental” organizations, and collectively as the “third,” “voluntary,” “nonprofit,” or “independent” sector.³ 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. Yet these organizations are nearly invisible in many economic statistics, making it difficult for researchers and policy makers to assess the scale and scope of their operations.

This lack of information reflects the way these organizations are treated in the System of National Accounts (SNA), 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.⁴ Under prevailing SNA guidelines, national statistical offices are called on to identify separately, in data collection and reporting, only a small subset of all nonprofit organizations—those that primarily serve households *and* that are financed primarily by private donations. The share of this group of nonprofit institutions—the sector “nonprofit institutions serving households” (NPISH)—in total gross domestic product (GDP) and in total employment is very small. The contribution of the remainder of “the nonprofit sector” to these indicators is attributed, under the SNA guidelines, to corporations, to government, or, to a limited extent, to households.

Such nonprofit institutions (NPIs) are currently covered by the SNA. However, the SNA does not sort these various types of nonprofit institutions into a single economic sector.

The SNA groups these institutions 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. The 1993 SNA identifies five such sectors: (a) nonfinancial corporations; (b) financial corporations; (c) government; (d) households; and (e) nonprofit institutions serving households.

While all corporations go into the corporations sectors (non-financial or financial), all government units into the government sector, and all households into the household sector, NPIs

³ In this *Handbook*, the phrase “nonprofit sector” is used as shorthand to refer to this set of organizations. As will be shown later, this usage is not equivalent to the SNA’s “Nonprofit Institutions Serving Households” or NPISH. For a fuller treatment of the definition and classification of nonprofit organizations see Salamon and Anheier (1997).

⁴ For a general overview, see Commission of the European Communities, International Monetary Fund, Organisation for Economic Co-operation and Development, United Nations, and World Bank (1993); hereafter 1993 SNA or SNA, and European Commission (1996), hereafter 1995 ESA or ESA. For discussion and background on the 1993 SNA see Keuning (1998), Carson (1996), and van Tongeren (1996a).

however, are divided among five different sectors, only one of which—the Nonprofit Institutions Serving Households—has “nonprofit” in its title. This is so because NPIs turn out to differ markedly with regard to the transactions on which they rely. Thus, as shown in Figure 1:

Figure 1: Treatment of Nonprofit Institutions in the SNA

Type of Institutional Unit	Sectors of the System				
	Nonfinancial 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	
Nonprofit institutions	N ₁	N ₂	N ₃	N ₄	N ₅

- Some NPIs, such as universities or hospitals, receive most of their receipts from sales of nonfinancial services and are assigned to the Nonfinancial Corporations Sector in the SNA.
- Other NPIs, such as micro-credit financing organizations, are principally engaged in financial transactions. These NPIs are assigned to the Financial Corporations Sector in the SNA.
- Other NPIs receive substantial government support and are substantially controlled by government. These NPIs are allocated to the Government Sector in the SNA.
- Other NPIs lack legal status or rely solely on volunteer input. In the version of the SNA used in the European Union, these NPIs are allocated to the Households Sector, and elsewhere they may fall into that sector *de facto*.
- 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 Nonprofit Institutions Serving Households (NPISH) Sector in the SNA.

While this sector assignment makes sense for many analytical purposes, it makes it difficult to gain a comprehensive view of the entire universe of nonprofit institutions. Gaining such a broad overview of this set of institutions has increasingly come to be recognized as important, however, for a variety of reasons.

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,”⁵ 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. Reflecting this, recent research has demonstrated that nonprofit organizations account for 8-12 percent of nonagricultural employment in many developed countries, and even larger shares of the formal employment in many developing regions.⁶ However, because much of the revenue supporting this sizable nonprofit sector comes from public sector payments in Western Europe, and from fees and charges in Japan, the U.S., and Australia,⁷ this set of institutions is allocated to the government and corporate sectors, respectively, in the SNA and therefore largely disappears from view. The resources controlled by institutions identified as Nonprofit Institutions Serving Households in the SNA thus turn out to represent only a small portion of all the resources controlled by nonprofit institutions in most countries.⁸

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, including their not-for-profit character, their governance structure, their financing, and their tax and legal treatment, a case can be made for splitting them out from the other entities in these sectors, at least for some analytical purposes.

NPIs are increasingly a focus of concern in public policy. A third reason for separating NPIs out and focusing attention on them is that these institutions have recently attracted increased attention from policymakers 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, nonprofit organizations offer important advantages in this regard. Reflecting this, 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. This has increased the need for better information on this set of institutions and the role that they play in particular fields (e.g., health, education, social services) and more generally.

NPIs need improved coverage. Because NPIs as a whole are not separately identified in the 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

⁵ Salamon (1994).

⁶ Salamon et al. (1999), pp. 3-5, and Anheier and BenNer (1987).

⁷ Salamon et al. (1999), pp. 14, 25.

⁸ This is not just a theoretical possibility. Archambault (1998) finds that the application of the SNA sectoring scheme results in a NPISH that substantially understates the French nonprofit sector.

represented in existing data. In addition, the existing SNA sectoring guidelines are often difficult to apply. These guidelines stipulate that NPIs must be both *financed by* and *controlled by* government in order to be included in the government sector. However, difficulties arise when only one of these two criteria is met, in large part because the definition of “control” offered by the SNA does not always apply easily to institutional arrangements within a given country.⁹ This 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 the estimates.

THE SOLUTION PROPOSED IN THE *HANDBOOK*

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 this 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 this might be, however, this *Handbook* rejects this approach and works instead within the SNA framework.

The 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. Although in the past compilers of national accounts have focused on measuring a country’s production, attention is now turning to the distribution and use of the incomes generated in that production. Thus it is a particularly appropriate time to improve the coverage of NPIs, which so often complement the activities of public authorities in social policy.

The SNA is also flexible, able to adapt to various circumstances and needs. In particular, SNA guidelines suggest expansion of the SNA through the development of satellite accounts.¹⁰ Such satellite accounts of the SNA are developed and used in order to bring out data features needed for specialized analyses that are not in or are not well represented in the central SNA framework. In such satellite accounts, amendments may be made to concepts and the classification detail of the central SNA.

In addition to its comprehensiveness, generality, and flexibility, the SNA has two other advantages to offer as a platform for improving both the visibility of the NPI sector and the quality and scope of data on NPIs available in national and international statistical programs.

In the first place, the SNA is the source of key measures of aggregate economic activity that are widely used for public policy as well as for business forecasting and analysis. The most famous of these measures is gross domestic product (GDP), and establishing robust and credible estimates of the contribution of the NPI sector to a country’s GDP is a good first step in establishing broader measures of the impact and performance of the sector.

⁹ OECD (1998).

¹⁰ SNA (1993), p.489.

In the second place, the preparation of SNA estimates is a massive exercise in data integration and reconciliation. A broad range of data are brought together—administrative records, large-scale economy-wide statistical surveys, specialized data sets, etc. Common definitions of data items are applied to all sectors, and data from one party to a transaction can be used to improve the estimates for the other. Improving the coverage of NPIs in a country's national accounts, therefore, really requires improving the sector's coverage in much of its statistical system. Done properly, these changes can facilitate data collection and analysis even beyond those included in the present NPI satellite account.

Thus, the advantage of such an approach is the opportunity it provides to build on an established data system that is staffed by existing statistical agencies, that already has resolved many of the key technical issues involved in mapping economic activity, and that has in place a process for working out additional issues as they arise in the future. In addition, this system has the additional advantage of making it possible to compare the NPI sector to other economic sectors within a common, agreed-upon format.

The strategy of this *Handbook* is thus to work within the SNA framework, to leave NPIs where they are in existing SNA aggregates and institutional sector accounts but to create a satellite account that consolidates the information on NPIs found in the other sectors and, hopefully, improves on this information by developing more refined ways of gathering data on the nonprofit entities (e.g., through special surveys of organizations as well as 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.

SCOPE AND CONTENTS OF THE *HANDBOOK*

The first three chapters of the *Handbook* present the rationale for the *Handbook* and describe its structure (Chapter 1); lay out the definition of the nonprofit sector to be implemented (Chapter 2); and describe the classifications by which it is to be detailed (Chapter 3).

Chapter 4 identifies the key variables for which data are needed on NPIs, focusing particularly on those variables that are especially relevant to NPIs, such as charitable contributions, volunteer labor, and third-party payments. The tables of the NPI satellite account are introduced here.

Chapter 5 provides practical guidance and technical assistance on identifying NPIs and related data items in existing data collection activities and for generating such data where they are not yet available. It makes suggestions about the concrete tasks national statistical offices can take to implement the satellite account system.

Chapter 6 extends the scope of the satellite account beyond the monetary variables of the SNA and 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 sector and the nonprofit sector;

and other indicators developed as part of the Johns Hopkins Comparative Nonprofit Sector Project.

There are also several Annexes to the *Handbook*, covering details of the classification system and the tables; providing an introduction to the SNA and a glossary of SNA terminology; and suggesting tools for data development.

A detailed Table of Contents for the *Handbook* is given in Appendix A to this paper.

Challenges Faced in Developing the *Handbook*

DEFINITION

Within the SNA, nonprofit institutions (NPIs) form a class of *institutional units*. The 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.*¹¹

This 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 nonprofit sector” in law and social science literature.¹²

As noted earlier, however, the 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.

While this sector assignment makes sense for many analytical purposes, it makes it difficult to gain a comprehensive view of the entire universe of nonprofit institutions. Gaining such a view is increasingly important, however, for a number of reasons, including the following:

- (a) NPIs constitute a significant, and growing, economic presence in countries throughout the world, accounting for 7-10 percent of nonagricultural employment in many developed countries and considerable shares of the employed labor force in developing countries as well;

¹¹ SNA (1993), para. 4.54.

¹² See, for example, Hansmann (1996), Ben-Ner and Gui (1993), Weisbrod (1988), and Salamon and Anheier (1997c).

- (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.
- (c) NPIs are increasingly a focus of policy attention as governments look to off-load social functions onto private groups. This has increased the need for better information on these organizations;
- (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, and considerable variation in treatment may consequently occur among countries.

As a first step in addressing this 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.

Several alternative concepts are available around which such a definition and resulting satellite account on “nonprofit institutions” might be built:

- (a) Social Economy. One of these is the concept of “social economy,” which is used widely in Europe. This concept is used to depict private 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.” This 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) Nonprofit Organizations. In between these two is the concept of the “nonprofit sector” elaborated in the Johns Hopkins Comparative Nonprofit Sector Project.¹³ The product of deliberations by a broad team of social scientists from over 35 countries, this “structural-operational” definition of the “nonprofit sector” follows the basic SNA definition fairly closely, but elaborates on this definition to clarify several

¹³ This definition is presented in some detail in Salamon and Anheier (1997c) and in Salamon and Anheier (1997b). The former includes a detailed evaluation of this and other possible definitions using a framework for choosing among models.

potential ambiguities. More specifically, according to this “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; and
- (v) Voluntary, that is, non-compulsory and involving some meaningful degree of voluntary participation.

Most of the key features of the “structural-operational” definition correspond quite closely to the definition of a nonprofit institution in the 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 enhance the SNA definition for the purpose of this Satellite Account:

The NPI Satellite Account utilizes a mid-range concept of the Nonprofit Institutions Sector that combines the SNA definition and the structural-operational definition of the Johns Hopkins Comparative Nonprofit Sector Project. 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, the “not-for-profit” or non-profit-distributing feature of these organizations. 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 this 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 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. This distinguishes NPIs

from families, tribes, and other similar entities and represents another central feature of the common understanding of these organizations.

Thus, for the purpose of the Satellite Account on Nonprofit Institutions, we define the Nonprofit 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 1).

Box 1: Working Definition of the Nonprofit Sector

The Nonprofit 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.

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.”¹⁴ 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 (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.” These 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, “(a)n NPI may be an informal entity whose existence is recognized by the society but which does not have any formal legal status.”¹⁵

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

¹⁴ Salamon et al. (1999), p. 465.

¹⁵ SNA (1993), para. 4.56(a).

other institutional units”.¹⁶ The 1993 SNA goes on to note, “The term ‘nonprofit 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.”¹⁷ In this sense, NPIs may be profit-making, but they are “non-profit distributing.” This differentiates NPIs from for-profit businesses.¹⁸ Where excessive salaries or perquisites make it appear that organizations are evading this “nondistribution constraint,” grounds exist for treating the organization as a for-profit corporation. National laws usually make provision for disqualification from nonprofit status on these grounds, though the implementation of these 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 nonprofits) must ensure that “(n)o part of (its) income can be payable or otherwise available to personally benefit any proprietor, member, shareholder, trustee, or settlor of the organisation.”¹⁹

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.”²⁰ This means that 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 these cases, the institution is still considered an NPI.

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:

¹⁶ SNA (1993), para. 4.54.

¹⁷ SNA (1993), para. 4.56(e).

¹⁸ If profits from one NPI are distributed to another NPI, the first is still an NPI under this criterion, because the surplus remains within the NPI sector to be used for charitable and other not-for-profit purposes.

¹⁹ Statistics Canada (2001).

²⁰ Anheier and Salamon (2000), p. 284.

- Is the organization generally in charge of its own “destiny,” i.e., can it dissolve itself, set and change its bylaws, 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 nonprofit organization does not, therefore, disqualify the organization. The question is the degree of authority they wield and the degree of autonomy the organization retains. This 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 not likely an NPI.

Of course, this 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.

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, nonprofit 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 nonprofit sector.²¹

The “nonprofit sector” so defined includes NPIs that meet these five basic criteria regardless of the sector to which the 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 nonfinancial corporations sector or the financial corporations sector of the SNA, depending on their principal activity.²² Also included are entities within the general government sector of the SNA that are self-governing and institutionally separate from government, even though they are mainly financed by government

²¹ Salamon et al. (1999), p. 465.

²² 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 nonmarket NPIs and included in S.13, as described in 1993 SNA para. 4.59.

and may have public appointees on their boards.²³ Finally, the NPIs that receive the bulk of their income from households, which would be found in either the Households or the NPISH sectors of the SNA, should also be included.²⁴ Within the satellite account, therefore, we can show both the NPI and non-NPI components of the SNA sectors as well as a separate Nonprofit Sector. This is illustrated in Figure 2.

Figure 2: Treatment of Nonprofit Institutions in the NPI Satellite Account

Type of Institutional Unit	Sectors of the SNA					Nonprofit Sector
	Nonfinancial 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		
Nonprofit institutions	N ₁	N ₂	N ₃	N ₄	N ₅	$N = \sum N_i$

CLASSIFICATION

With the definition given in Box 1 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 this 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.²⁵

The 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.

- (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 SNA—i.e. the International Standard Industrial Classification (ISIC).²⁶ ISIC is designed to be a classification for production statistics. The unit to

²³ 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.

²⁴ 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 the ESA (paras. 2.76(e) and 2.88), and many statistical systems assign them to S.14 de facto. The *Handbook* leaves this choice to national preferences.

²⁵ Hoffman and Chamie (1999), p. 1.

²⁶ United Nations (1990).

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.

- (b) The *purpose* classification is more specific and relates to the “objectives that institutional units aim to achieve through various kinds of outlays.”²⁷ A particular economic activity can serve any of a number of objectives. A special classification system—the Classification of the Purposes of Nonprofit Institutions Serving Households (COPNI)²⁸—has been designed for nonprofit institutions, at least those serving households.

Neither of these classification schemes alone can serve as the primary classification for the broad nonprofit sector defined in the previous section:

- (a) ISIC has very limited detail on the service industries—particularly the services that NPIs typically provide.²⁹ For example, the ISIC *classes*—the most detailed activity level—in tabulation categories Public Administration and Defense (L), Education (M), Health and Social Work (N), and Other Community, Social and Personal Service Activities (O) are limited in number and in specificity in comparison to the classes provided for manufacturing and trade. Thus, for example, ISIC 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 SNA purpose classification used for nonprofits. This classification, Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI), is applicable only to NPISH and may be inappropriate for classifying NPI activity outside of NPISH by purpose.³⁰ In addition, NPI data classified under present SNA rules use sector-specific purpose coding. This 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.

To address these problems, the *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. This elaborated classification, the International Classification of Nonprofit Organizations (ICNPO), was originally developed through a collaborative process involving the team of scholars working on the Johns Hopkins Comparative Nonprofit Sector Project (CNP).³¹ The 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;

²⁷ United Nations (2000).

²⁸ 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 the Classification of Individual Consumption According to Purpose (COICOP).

²⁹ See Salamon and Anheier (1997d) for a discussion of these issues.

³⁰ COPNI has undergone revision recently, along with the other classifications of expenditure according to purpose noted in footnote 2, namely, COFOG, COPP, and COICOP.

³¹ For a fuller description of the project, see Salamon and Anheier (1996a) and Salamon et al. (1999).

and by size, scope, and role of their nonprofit sector.³² In the process, refinements have been made in the basic scheme.³³ This revised version was further tested by eleven countries that participated in a field test of this Handbook and was found to work. Based on these experiences, it is possible to conclude that the ICNPO effectively accommodates the major differences among nonprofit groups in a wide assortment of countries. By and large, the ICNPO neither excludes, distorts, nor misrepresents crucial subdivisions of the nonprofit sector in various countries.

However, because the ICNPO is not generally used for classifying data for sectors other than the nonprofit sector, there are problems in using it in analyses in which comparisons of NPIs and other sectors are the focus. For these purposes, the existing ISIC and COPNI classifications, possibly augmented to provide more detail on NPIs, can be used.

The remainder of this section summarizes the central features of the ICNPO.

Covered Entities. The ICNPO covers all entities identified as NPIs under the working definition of Chapter 2 cited above, regardless of the SNA sector to which they are assigned.

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.

The ICNPO as an Elaboration of ISIC. Although it is based on the ISIC system, the ICNPO elaborates on the basic ISIC structure to permit fuller specification of the components of the nonprofit sector. In particular:

- The 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 various client groups, emergency and relief services, and food pantries and other organizations providing cash and material assistance to indigent clients.
- The 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 nonprofit organizations that have emerged in recent years—for

³² This includes research in the countries covered in Phase I (see Salamon and Anheier (1996a)) and Phase II of the Johns Hopkins Comparative Nonprofit Sector Project (Salamon, et al. (1999), and also National Council of Voluntary Organisations (1995); Johnson and Young (1994); Gidron (1996); and 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).

³³ Salamon and Anheier (1996).

example, environmental organizations (including animal-related activities that ISIC includes in “Health” (Group 5)), civil rights and advocacy organizations (Subgroup 7 100)—as well as the familiar ISIC classes relating to culture, sports, and membership organizations.

- The ICNPO adds a Group 6: Development and Housing to accommodate the NGOs that have taken such a distinctive place in the nonprofit sectors of the 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, grassroots organization, and the provision of housing, as well as sheltered workshops and job training activities.
- The ICNPO adds a special Class 8 100, Grant-Making Foundations, for organizations whose principal activity is making grants to other NPIs out of 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, the defining characteristic for this class in the ICNPO is the fact that most of the organization’s current outlays are transfer payments, not operating expenses.
- The 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 1 shows how the ICNPO fills in some of the ISIC categories important for NPIs—other health activities, social work without accommodation, and activities of other membership organizations n.e.c.

Table 1—ICNPO Detailing of Selected “Catch-all” ISIC Activity Codes

ISIC Activity Code	Description	ICNPO Detail for the ISIC 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

Focus on Economic Activities. So far as the basis of classification is concerned, the ICNPO uses the “economic activity” of the unit as the key to classification just as the ISIC does. 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 the ISIC, the ICNPO classifies the unit by its *major* economic activity, usually measured as the activity that consumes the largest share of (1) value added, (2) gross output if value added is not available, or (3) employment if neither value added nor gross output is available.³⁴

Although it is fundamentally an activity classification system, the ICNPO does include some purpose criteria where warranted by the similarity of activities. 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 nonprofit character of the organizations makes them more similar to other nonprofits in the housing field than they are to other production units in their respective activity cluster. This blurring of activity and purpose is a common challenge in classification systems.

Basic Structure of the ICNPO. As shown in Appendix B of this paper, and in more detail in Annex 1 of the *Handbook*, the ICNPO system groups the nonprofit sector as defined earlier in this paper into 12 Major Activity Groups, including a catch-all “Not Elsewhere Classified” group. These 12 Major Activity Groups are in turn further subdivided into 30 Subgroups. Each of the Subgroups has in turn been broken into a number of Activities, but the ICNPO system as currently developed does not attempt to achieve standardization at the level of the Activities

³⁴ United Nations (1990).

because of the great diversity of the nonprofit sector in the 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.

A Modular Approach. The ICNPO makes it possible to group and regroup organizations in order to shed light on components and dimensions of the nonprofit sector that might be important for national or comparative purposes. One important distinction often drawn in analyses of the nonprofit sector, for example, is that between “member-serving” and “public-serving” organizations. Under the ICNPO system, the member-serving components of the nonprofit 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 include Major Group 10 “Religion” and Group 7 300 “Political Organizations” under this component of the nonprofit sector.

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

In addition, as is the case with ISIC, 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 the ICNPO makes it a useful tool for projects working with conceptions of the nonprofit sector that may be “broader” or more “narrow” depending on the topic and national context of the research.

KEY VARIABLES

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: (1) the unavailability of sufficient data on NPIs to fill the complex demands of the full SNA data set; (2) the lack of fit between some SNA conventions and the particular characteristics of NPIs, such as their use of volunteer inputs and the extensive nonmarket output of so-called “market NPIs;” and (3) the need to look beyond monetary values to other indicators of NPI impact and performance.

In view of these challenges, we have adopted a three-pronged strategy for the NPI satellite account. We first specify a fully elaborated satellite account structure for the nonprofit 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 available.

The key variables in the fully elaborated satellite account, the extensions, and the short form are summarized in Table 4.1 of the *Handbook*, which is reproduced here as Appendix C. These variables are of four types. One type consists of the core monetary variables of the SNA, which are to be provided, in principle, for each institutional unit in the NPI sector, as they are for each institutional unit in the other SNA sectors. A second type consists of the additional monetary variables of analytic use specific to NPIs. These include detail on government transactions with NPIs, the nonmarket output of “market NPIs,” and volunteer labor. The third type consists of the core quantitative social and economic indicators of NPI structure, capacity and output. The fourth type 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 nonprofit organizations, and as employees of NPIs. The content of each group is discussed below. More complete definitions of the SNA variables appear in Annex 4 of the *Handbook*.

Core monetary variables of the SNA. Many of the variables that have traditionally been used to delineate the scope and structure of the NPI sector are, in fact, SNA variables. These include such items as operating expenses; fees and charges for NPI services; gifts, grants, and contributions received; grants made; wages and fringe benefits paid to employees; income received from investments; and assets and liabilities.

Additional monetary variables specific to NPIs. 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 nongovernmental character of nonprofits makes it especially important to have an accurate picture of all revenues flowing to these organizations 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 captured at present. Finally, there is a need to include volunteer inputs as part of the labor force of NPIs, and correspondingly part of the revenue base and output of the sector.

- Detail on government payments. The NPI satellite account asks for detail on transactions between NPIs and general government that is normally not presented in the tables of the SNA. This 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. Additionally, it is analytically useful because it captures all the channels by which government conducts policy.

- Nonmarket output of “market NPIs.” The SNA values the output of market producers by their sales revenue. This creates a problem in valuing the output of what the SNA considers “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.

To cope with this 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. This 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.

Implementing this imputation requires no data beyond those in the SNA. 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 carry over to entries for the Corporations Sectors and the Household Sector.

- Volunteer Labor. The third modification required by the special characteristics of nonprofit institutions concerns the treatment of volunteer labor. As noted above, the SNA does not count most volunteer effort. However, volunteer labor constitutes a significant input to many, if not most, nonprofit 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 nonprofit organizations.

Because volunteer labor 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 this 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 labor input also permits more accurate comparisons of input structure and cost structure between NPI producers and those in other sectors.

Implementing this imputation to include the 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 these hours.

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 Annexes 5 and 7 of the *Handbook*. The definition of what constitutes “volunteer work” in the *Handbook* is “...work without monetary pay or legal obligation provided for persons living outside the volunteer’s own household.” The wage at which to value it recommended in the *Handbook* is 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.

Core quantitative social and economic indicators of NPI structure, capacity, and output. Included here are measures of NPI employment, number of volunteers, members, memberships, social and demographic dimensions of giving, and physical measures of capacity and output.

This last group is particularly crucial. Important as the summary measures of the value of nonprofit output discussed so far may be, they are only an approximation for what is ultimately of interest: the actual impact or effect that these organizations have. Ideally, we want to know what nonprofit organizations contribute to the health, education, welfare, sense of satisfaction, and general well-being of the population. The output measures for NPIs suggested in this *Handbook* are one initial step towards this ideal.

For market producers, the prices that people are willing to pay for the products of various industries provide a reasonable indication of the value 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 nonmarket producers like many nonprofit 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.

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

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 the number of performances, the number of attendees, the age or other characteristics of the attendees, or the level of satisfaction of the attendees.

More specifically, we searched for output measures that represent flows of services attributable to activities under the control of NPI and other producing units; in addition, we sought measures that can be defined in sufficient detail to capture quality differences in the

bundle of services provided.³⁵ The indicators chosen are observable at the level of the individual organization, and they can be collected for nonprofit, for-profit, and government producers engaged in the same activity.

Fortunately, some significant work has recently been done to identify such output measures in many of the industries in which nonprofit organizations are active. Much of this work has been done within the framework of the national accounts, including work on the specification of outputs and prices in selected industries.³⁶ Another body of literature concerns performance measurement and accountability in both the public sector and the nonprofit sector.³⁷ Finally, other indicators were developed as part of the Johns Hopkins Comparative Nonprofit Sector Project. We draw on all three bodies of work to identify an initial set of indicators that can be used to specify the output of NPIs as part of this satellite account system. We also suggest other sources of potential indicators that we have not yet explored.³⁸

Additional quantitative and qualitative extensions of the NPI satellite account. 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 these variables will be provided in subsequent editions of this *Handbook*, but the target variables include the following:

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

³⁵ For example, theater 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, and the like, the breadth and depth of collections may be quality indicators.

³⁶ See work reported in Triplett and Bosworth (2000) as well as a number of recent papers presented at the annual OECD national accounts meetings.

³⁷ See the report of the review by the OECD Public Management Service (1999a and 1999b). 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 nonprofit institutions is treated in Morley, Vinson, and Hatry (2001) and Morley, Bryant, and Hatry (2001); the latter also includes public sector performance measurement.

³⁸ Not only can the development of such physical measures of output help clarify the contribution of nonprofit institutions, it also has potential application in making price and volume comparisons over time or space. For such comparisons, it is desirable to have measures of the physical outputs of the goods and services in question in order to decompose changes in value into those attributable to changes in the volume of output and those attributable to changes in the prices of this output. Although there has been experimental work in using indicators such as the ones described in this chapter in measuring the volume of non-market output, this *Handbook* does not recommend departing at this time from the methods for computing volume measures described in the 1993 SNA.

THE TABLES OF THE NPI SATELLITE ACCOUNT

Overview. The SNA's integrated economic accounts for NPISH (and other sectors) provides the basis for the tables in the NPI satellite account. As discussed below, 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. 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, these core monetary data are supplemented with data in physical units on such variables as employment, volunteers, NPI entities, members, memberships, and 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.

In order to accommodate the revaluations within the SNA production boundary discussed earlier, 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's corporations sectors. This 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 this non-market output can therefore be missed. To correct for this, 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 Labor. This version makes a further adjustment and adds the imputed value of volunteer labor 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 labor contributed to NPIs. As noted above, such labor 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 this labor 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.

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 the International Classification of Nonprofit Organizations (ICNPO) (Table II). The next two tables break the NPIs out 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). These tables 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.

Examples of the tables. The tables of the NPI Satellite Account are numerous and somewhat complex. Only three are included in Appendix D of this paper. They were chosen because they are illustrative of the information that the Satellite Account will provide, as will be explained further in the concluding section of this paper.

- Table I illustrates the range of variables covered and the way in which the new NPI-specific variables are accommodated.
- Table IV.1 illustrates comparisons with the rest of the economy, with detail both on economic activities/industries and on the broad sectors with which NPIs interact—corporations, government, and households. This table also illustrates the types of policy analyses that the Satellite Account makes possible.
- Table VI shows key variables with ICNPO detail, relating them back to the items in Table 1.

Implementing and Using the Satellite Account

A PRACTICAL AS WELL AS CONCEPTUAL GUIDE

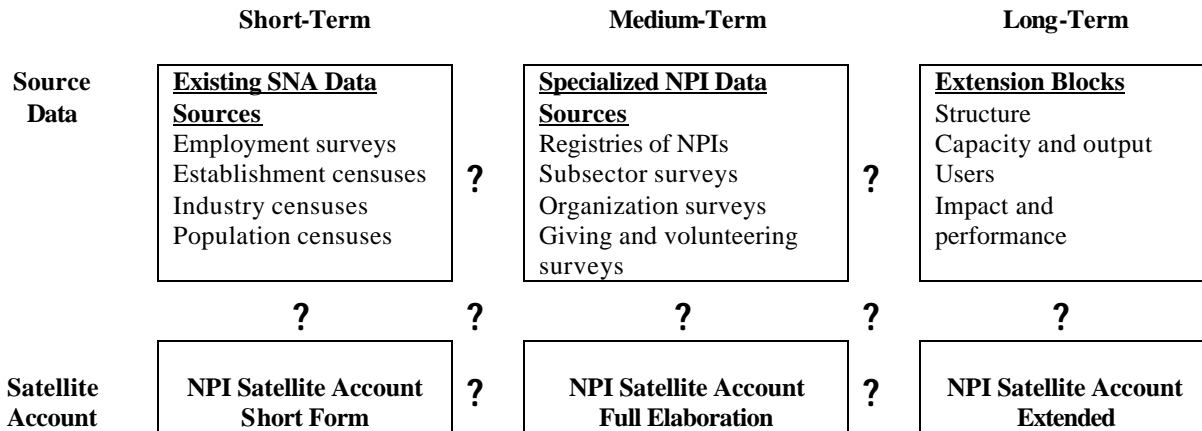
In addition to the conceptual work of defining the nonprofit sector, providing the classification schemes by which to detail it, specifying the variables by which it is to be measured, and laying out the framework for presenting the results, the *Handbook* also offers guidance on the implementation of these guidelines. These guidelines have been tested and found to be workable in eleven countries: Australia, Belgium, Canada, Israel, Italy, Mozambique, the Netherlands, the Philippines, South Africa, Sweden, and Thailand.

NPI Satellite Account Process. As noted earlier, this *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 to reach out to additional data sources, including new surveys, to compile a *fully elaborated* satellite account for the nonprofit sector within the SNA. Finally, the third step is to extend the analysis beyond the current SNA structure to capture information as well about the structure, output and capacity, clients and users, and impact and performance of the nonprofit 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 this. Figure 4 below depicts the resulting structure of work contemplated in the NPI satellite account process.

The process illustrated in Figure 4 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 SNA to quantitative and qualitative indicators of the sector's structure, output, capacity, clients, impact, and performance.

Figure 4: Schematic Representation of NPI Satellite Account Process



Implementation of the NPI Satellite Account. Data for national accounts come from many and diverse sources. The national accountant's art lies in integrating these 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.

The first task is to locate or build a statistical register of NPIs. This register 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. Such registers may be derived from administrative records or from NPI flags in existing business registers; often, however, they must be developed *de novo* from a variety of sources. Indeed, it may be necessary to supplement business registers with special NPI registries so that samples can be drawn that include an adequate representation of NPIs.³⁹

A second task is to use this NPI register to add a NPI flag, if one is not there already, to units in the Business Register or other list that provides the sampling frame for statistical surveys

³⁹ Nascia, Nurra, and Riccardini (1998).

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 this task is completed, many of the entries in the satellite account can be completed from existing data, and an assessment of the need for further data collection efforts can be made.

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 these data sets may already exist, but have not yet been incorporated into regular national accounts compilation. In other cases, however, it may be necessary to carry out additional data collections.

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. This 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. This linkage facilitates the analysis of the impact of NPIs on various groups of households.⁴⁰

TYPES OF ANALYSES FACILITATED BY THE NPI SATELLITE ACCOUNT

The *Handbook* has stressed the importance of defining a broader NPI sector within the framework of the 1993 SNA's accounts, tables, classifications, and concepts. This greatly facilitates analyses of the sector that focus on the NPI sector's relationships with other institutional sectors and its share in well-known statistical aggregates like GDP, GNI, etc.

To illustrate, turn to Table I, which is included in Appendix D of this paper. This table illustrates several features of the satellite account.

- The three sets of columns allow for data to be presented first by following SNA conventions, and then by modifying those conventions to capture the nonmarket output of market NPIs and, additionally, the output of volunteer labor. This means that the satellite account allows for modifying SNA conventions and for assessing the impact of such modifications.
- The full range of monetary variables is included in Part A, and crucial data on paid and volunteer employment are included in Part B. This means that the satellite account covers both the monetary and the physical dimensions of the NPI sector.
- The NPI satellite account also follows SNA practice and calculates additional aggregates (primarily the so-called "balancing items") that have wide analytic use; these are shown as zero entries in Table I, to indicate that they are calculated. This

⁴⁰ This linkage could be done 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 part of country statistical programs, as described in van Tongeren's discussion of the Korean Human Resource Accounts (van Tongeren, 1998), for example. If they are not, however, such work is to be considered part of the Extended form of the NPI Satellite Account.

means that the satellite account is structured to permit easy comparisons with other sectors and with the economy as a whole on key measures of aggregate economic activity.

To elaborate, the first block of Table I shows the production account of the SNA, which records for NPIs (as well as for other units) the sector's output, the goods and services it used up in producing that output, and its *value added*. This value added variable measures the contribution of the NPI sector to the country's gross domestic product or GDP, a widely used measure of economic activity and performance. Thus, the satellite account provides a measure of the economic weight of the NPI sector that is fully consistent with the most commonly used measure of economic activity for the economy as a whole. In addition, many of these aggregates are also used in statistical indicator systems used for cross-national comparisons. For example, GDP is an element in the human development index (HDI). Thus the NPI Satellite Account makes it possible to estimate the contribution of the NPI sector to the HDI and also, for example, to assess the impact on the HDI of including the input of volunteer labor.

That is not all that the NPI Satellite Account has to offer, however. In Table IV.1, also included in Appendix D, NPI output, value added, and paid employment are presented, but they are detailed by economic activity and as well by the SNA sector to which the NPIs are assigned. Thus the Satellite Account provides a rich source of data for comparing the efficiency of NPI and other producers of particular services, for assessing the importance of NPI provision of particular services, and for comparing the activity mix of NPIs in the various SNA sectors.

Finally, Table VI in Appendix D includes quantity indicators of the NPI sector in addition to the various monetary measures.

Among other questions that the Satellite Account could be used to address for particular countries are whether the various public policies toward NPIs continue to be justified, given the sector's contribution to meeting certain goals. Time series analyses can illuminate the process of sectoral shifts in the provision of certain services.

NEXT STEPS

At the meeting of the United Nations Statistical Commission in March 2001, the representative of the World Tourism Organization remarked that his sector is virtually invisible in official statistics. Similar sentiments have been voiced by many nonprofit researchers, who have been forced into heroic acts of empiricism to piece together the often fragmentary evidence on the scope, structure, and impact of the nonprofit sector.

The remedy that the World Tourism Organization successfully pursued was the development of a tourism satellite account and a Handbook to guide statistical agencies in the compilation and presentation of data on travel and tourism industries.⁴¹ We have followed a similar strategy, and, as this paper has demonstrated, we have a completed draft *Handbook* that is well along the way to approval as an official UN Handbook of National Accounting.

⁴¹ Commission of the European Communities/Eurostat, Organisation for Economic Co-operation and Development, United Nations, and World Tourism Organization (2001).

Our *Handbook* has been successfully tested in eleven countries, and several of those are going ahead with plans for a full-scale implementation. Moreover, several other countries have expressed interest in embarking on such work, having seen that it is feasible, albeit challenging.

It is not surprising that interest in implementing the NPI Satellite Account is strong. The nonprofit sector is a highly visible and growing element in many societies, and both the public and policy makers are interested in having information on the size and composition of the sector and its interactions with other sectors of the economy. But users of statistical data and the producers of these data do not always have the same priorities for the allocation of resources. Statistical budgets are never generous, and new information requests often mean reductions in resources elsewhere in the statistical system.

Thus, approval of the *Handbook* by the international statistical community is only the first step in improving the availability of data on the nonprofit sector. The United Nations Statistics Division can only suggest implementation of the *Handbook*, not require it. Once again, the World Tourism Organization, which has an elaborate structure for technical assistance and statistical coordination, may suggest a strategy. Our colleagues who tested the *Handbook* are interested in maintaining this collaboration and sharing their experience in implementing and using the NPI satellite account, as well as in shaping its future development. Building on this experience, we are actively exploring workshops, electronic discussion groups, and other ways of promoting adoption of the *Handbook* in as many countries as possible in the next few years. We would very much appreciate your help in this endeavor.

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**Table 3.2—The International Classification of Nonprofit Organizations:
Major Groups and Subgroups**

GROUP 1: CULTURE AND RECREATION	GROUP 6: DEVELOPMENT AND HOUSING
1 100 Culture and Arts	6 100 Economic, Social and Community Development
1 200 Sports	6 200 Housing
1 300 Other Recreation and Social Clubs	6 300 Employment and Training
GROUP 2: EDUCATION AND RESEARCH	GROUP 7: LAW, ADVOCACY AND POLITICS
2 100 Primary and Secondary Education	7 100 Civic and Advocacy Organizations
2 200 Higher Education	7 200 Law and Legal Services
2 300 Other Education	7 300 Political Organizations
2 400 Research	GROUP 8: PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION
GROUP 3: HEALTH	8 100 Grant-making Foundations
3 100 Hospitals and Rehabilitation	8 200 Other Philanthropic Intermediaries
3 200 Nursing Homes	GROUP 9: INTERNATIONAL
3 300 Mental Health and Crisis Intervention	GROUP 10: RELIGION
3 400 Other Health Services	GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS
GROUP 4: SOCIAL SERVICES	11 100 Business Associations
4 100 Social Services	11 200 Professional Associations
4 200 Emergency and Relief	11 300 Unions
4 300 Income Support and Maintenance	GROUP 12: [NOT ELSEWHERE CLASSIFIED]
GROUP 5: ENVIRONMENT	
5 100 Environment	
5 200 Animal Protection	

Appendix C: Key Variables of the NPI Satellite Account

Table 4.1—Key Variables and Measures for NPIs

Variable	Fully Elaborated Satellite Account	Extensions	Short Form	Comments
<i>Core monetary variables</i>				
Market output [P.11] ¹	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 nonmarket output of market NPIs	X		X	
Compensation of employees [D.1] <i>Of which:</i> Wages and salaries [D.11] <i>Of which:</i> Employers' social contributions [D.12]	X X X		X	Link to employment, labor input, labor force characteristics
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] <i>Of which:</i> Interest [D.41] <i>Of which:</i> Distributed income of corporations [D.42] <i>Of which:</i> Rent [D.45]	X X X X		X	Property income received and paid
Other current transfers [D.7] <i>Of which:</i> Private philanthropy <i>Of which:</i> Government grants and transfers <i>Of which:</i> Foreign grants and transfers	X X X X		X X X X	Transfers received and made Link to giving, members/membership
Capital transfers [D9] <i>Of which:</i> Private philanthropy <i>Of which:</i> Government grants and transfers <i>Of which:</i> Foreign grants and transfers	X X X X		X X X X	Transfers received and made Link to giving, members/membership
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] Acquisitions less disposals of nonproduced nonfinancial assets [K.2]	X X		X X	Acquisition of nonfinancial assets

¹ Where applicable, the variable's designation in the SNA Classification of Transactions and Other Flows and Classification of Assets is given in brackets.

Table 4.1—Key Variables and Measures for NPIs

Variable	Fully Elaborated Satellite Account	Extensions	Short Form	Comments
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:				Nonfinancial assets have link to capacity measures
Nonfinancial assets [AN]	X			
Financial assets [AF]	X			
Liabilities [AF]	X			
<i>Addendum: Population</i>	X		X	
<i>Addendum: Labor input</i>	X		X	
<i>Structure variables</i>				
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
<i>Output and capacity variables</i>				
Physical measures of capacity and output	X	X		Link to monetary measures of output and nonfinancial assets, NPIs
Share of NPIs in total capacity and output	X	X		Link to monetary measures of output and nonfinancial assets, NPIs and other sectors
<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 nonfinancial assets, NPIs and other sectors
Equity—redistributional aspects		X		Link to household income
Equity—social inclusion		X		

Appendix D: Selected Tables of the NPI Satellite Account

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 Labor 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 1/						
P.11 Market output						
Of which: Third-party payments						
P.12 Output for own final use						
P.13 Other non-market output						
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 1/</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>						
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	

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 Labor and Non-market Output of Market NPIs	
	Uses	Resources	Uses	Resources	Uses	Resources
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>						
P.4 Actual final consumption						
B.8 <i>Saving, net</i>	0		0		0	
III.1: Capital account						
B.8 <i>Saving, net</i>		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						
D.9 Capital transfers, receivable		0		0		0
Private philanthropy						
Government grants and transfers						
Foreign grants and transfers						
D.9 Capital transfers, payable (-)		0		0		0
Private philanthropy						
Government grants and transfers						
Foreign grants and transfers						
B.9 Net lending (+) / net borrowing (-)	0		0		0	
B.1.1 Changes in net worth due to saving and capital transfers						
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- Other changes in volume of 10, assets	0	0	0	0	0	0
K.12						
AN Non-financial assets						
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 Nominal holding gains/losses	0	0	0	0	0	0
AN Non-financial assets						
AF Financial assets/liabilities						

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 Labor and Non-market Output of Market NPIs	
	Uses	Resources	Uses	Resources	Uses	Resources
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	

Table IV.1--Output, Value Added, and Employment, by Industry, Sector, and Type of Institution, SNA Basis
[Number of currency units]

Output

ISIC Tabulation Category/Class and Description	Nonfinancial Corporations			Financial Corporations			General Government			Households			Nonprofit Institutions Serving Households S.15	Aggregate Nonprofit Sector
	Total	NPI	Other	Total	NPI	Other	Total	NPI	Other	Total	NPI	Other		
	S.11	S.11a	S.11b	S.12	S.12a	S.12b	S.13	S.13a	S.13b	S.14	S.14a	S.14b		
TOTAL: ALL INDUSTRIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A AGRICULTURE, HUNTING AND FORESTRY			0			0							0	0
B FISHING			0			0							0	0
C MINING AND QUARRYING			0			0							0	0
D MANUFACTURING			0			0							0	0
E ELECTRICITY, GAS AND WATER SUPPLY			0			0							0	0
F CONSTRUCTION			0			0							0	0
G WHOLESALE AND RETAIL TRADE; REPAIR SERVICES			0			0							0	0
H HOTELS AND RESTAURANTS			0			0							0	0
I TRANSPORT, STORAGE AND COMMUNICATIONS			0			0							0	0
J FINANCIAL INTERMEDIATION			0			0							0	0
K REAL ESTATE, RENTING AND BUSINESS ACTIVITIES			0			0							0	0
L PUBLIC ADMINISTRATION AND DEFENSE			0			0							0	0
M EDUCATION			0			0							0	0
8010 Primary education			0			0							0	0
8021 General secondary education			0			0							0	0
8022 Technical and vocational secondary education			0			0							0	0
8030 Higher education			0			0							0	0
8090 Adult and other education			0			0							0	0
N HEALTH AND SOCIAL WORK			0			0							0	0
8511 Hospital activities			0			0							0	0
8512 Medical and dental practice activities			0			0							0	0
8519 Other human health activities			0			0							0	0
8520 Veterinary activities			0			0							0	0
8531 Social work with accommodation			0			0							0	0
8532 Social work without accommodation			0			0							0	0
O OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES			0			0							0	0
9111 Activities of business and employers organizations			0			0				0			0	0
9112 Activities of professional organizations			0			0				0			0	0
9120 Activities of trade unions			0			0				0			0	0
9191 Activities of religious organizations			0			0				0			0	0
9192 Activities of political organizations			0			0				0			0	0
9199 Activities of other membership organizations n.e.c.			0			0				0			0	0
9211 Motion picture and video production and distribution			0			0				0			0	0
9213 Radio and television activities			0			0				0			0	0
9214 Dramatic arts, music and other arts activities			0			0				0			0	0
9219 Other entertainment activities n.e.c.			0			0				0			0	0

**Table IV.1--Output, Value Added, and Employment, by Industry, Sector, and Type of Institution, SNA Basis
[Number of currency units]**

Output

ISIC Tabulation Category/Class and Description	Nonfinancial Corporations			Financial Corporations			General Government			Households			Nonprofit Institutions Serving Households S.15	Aggregate Nonprofit Sector
	Total	NPI	Other	Total	NPI	Other	Total	NPI	Other	Total	NPI	Other		
	S.11	S.11a	S.11b	S.12	S.12a	S.12b	S.13	S.13a	S.13b	S.14	S.14a	S.14b		
9231 Library and archives activities			0			0			0			0		0
9232 Museums activities & preservation of historical sites & buildings			0			0			0			0		0
9233 Botanical & zoological gardens & nature reserves activities			0			0			0			0		0
9241 Sporting activities			0			0			0			0		0
9249 Other recreational activities			0			0			0			0		0
9309 Other service activities n.e.c.			0			0			0			0		0
P PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS			0			0			0			0		0
Q EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES			0			0			0			0		0

Table IV.1--Output, Value Added, and Employment, by Industry, Sector, and Type of Institution, SNA Basis
[Number of currency units]

Value Added (Gross)

ISIC Tabulation Category/Class and Description	Nonfinancial Corporations			Financial Corporations			General Government			Households			Nonprofit Institutions Serving Households S.15	Aggregate Nonprofit Sector
	Total	NPI	Other	Total	NPI	Other	Total	NPI	Other	Total	NPI	Other		
	S.11	S.11a	S.11b	S.12	S.12a	S.12b	S.13	S.13a	S.13b	S.14	S.14a	S.14b		
TOTAL: ALL INDUSTRIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A AGRICULTURE, HUNTING AND FORESTRY			0			0						0		0
B FISHING			0			0						0		0
C MINING AND QUARRYING			0			0						0		0
D MANUFACTURING			0			0						0		0
E ELECTRICITY, GAS AND WATER SUPPLY			0			0						0		0
F CONSTRUCTION			0			0						0		0
G WHOLESALE AND RETAIL TRADE; REPAIR SERVICES			0			0						0		0
H HOTELS AND RESTAURANTS			0			0						0		0
I TRANSPORT, STORAGE AND COMMUNICATIONS			0			0						0		0
J FINANCIAL INTERMEDIATION			0			0						0		0
K REAL ESTATE, RENTING AND BUSINESS ACTIVITIES			0			0						0		0
L PUBLIC ADMINISTRATION AND DEFENSE			0			0						0		0
M EDUCATION			0			0						0		0
8010 Primary education			0			0						0		0
8021 General secondary education			0			0						0		0
8022 Technical and vocational secondary education			0			0						0		0
8030 Higher education			0			0						0		0
8090 Adult and other education			0			0						0		0
N HEALTH AND SOCIAL WORK			0			0						0		0
8511 Hospital activities			0			0						0		0
8512 Medical and dental practice activities			0			0						0		0
8519 Other human health activities			0			0						0		0
8520 Veterinary activities			0			0						0		0
8531 Social work with accommodation			0			0						0		0
8532 Social work without accommodation			0			0						0		0
O OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES			0			0						0		0
9111 Activities of business and employers organizations			0			0						0		0
9112 Activities of professional organizations			0			0						0		0
9120 Activities of trade unions			0			0						0		0
9191 Activities of religious organizations			0			0						0		0
9192 Activities of political organizations			0			0						0		0
9199 Activities of other membership organizations n.e.c.			0			0						0		0
9211 Motion picture and video production and distribution			0			0						0		0
9213 Radio and television activities			0			0						0		0
9214 Dramatic arts, music and other arts activities			0			0						0		0
9219 Other entertainment activities n.e.c.			0			0						0		0

**Table IV.1--Output, Value Added, and Employment, by Industry, Sector, and Type of Institution, SNA Basis
[Number of currency units]**

Value Added (Gross)

ISIC Tabulation Category/Class and Description	Nonfinancial Corporations			Financial Corporations			General Government			Households			Nonprofit Institutions Serving Households S.15	Aggregate Nonprofit Sector
	Total	NPI	Other	Total	NPI	Other	Total	NPI	Other	Total	NPI	Other		
	S.11	S.11a	S.11b	S.12	S.12a	S.12b	S.13	S.13a	S.13b	S.14	S.14a	S.14b		
9231 Library and archives activities			0			0			0			0		0
9232 Museums activities & preservation of historical sites & buildings			0			0			0			0		0
9233 Botanical & zoological gardens & nature reserves activities			0			0			0			0		0
9241 Sporting activities			0			0			0			0		0
9249 Other recreational activities			0			0			0			0		0
9309 Other service activities n.e.c.			0			0			0			0		0
P PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS			0			0			0			0		0
Q EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES			0			0			0			0		0

Table IV.1--Output, Value Added, and Employment, by Industry, Sector, and Type of Institution, SNA Basis
[Number of currency units]

Employment (FTE)

ISIC Tabulation Category/Class and Description	Nonfinancial Corporations			Financial Corporations			General Government			Households			Nonprofit Institutions Serving Households S.15	Aggregate Nonprofit Sector
	Total	NPI	Other	Total	NPI	Other	Total	NPI	Other	Total	NPI	Other		
	S.11	S.11a	S.11b	S.12	S.12a	S.12b	S.13	S.13a	S.13b	S.14	S.14a	S.14b		
TOTAL: ALL INDUSTRIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A AGRICULTURE, HUNTING AND FORESTRY			0			0			0			0		0
B FISHING			0			0			0			0		0
C MINING AND QUARRYING			0			0			0			0		0
D MANUFACTURING			0			0			0			0		0
E ELECTRICITY, GAS AND WATER SUPPLY			0			0			0			0		0
F CONSTRUCTION			0			0			0			0		0
G WHOLESALE AND RETAIL TRADE; REPAIR SERVICES			0			0			0			0		0
H HOTELS AND RESTAURANTS			0			0			0			0		0
I TRANSPORT, STORAGE AND COMMUNICATIONS			0			0			0			0		0
J FINANCIAL INTERMEDIATION			0			0			0			0		0
K REAL ESTATE, RENTING AND BUSINESS ACTIVITIES			0			0			0			0		0
L PUBLIC ADMINISTRATION AND DEFENSE			0			0			0			0		0
M EDUCATION			0			0			0			0		0
8010 Primary education			0			0			0			0		0
8021 General secondary education			0			0			0			0		0
8022 Technical and vocational secondary education			0			0			0			0		0
8030 Higher education			0			0			0			0		0
8090 Adult and other education			0			0			0			0		0
N HEALTH AND SOCIAL WORK			0			0			0			0		0
8511 Hospital activities			0			0			0			0		0
8512 Medical and dental practice activities			0			0			0			0		0
8519 Other human health activities			0			0			0			0		0
8520 Veterinary activities			0			0			0			0		0
8531 Social work with accommodation			0			0			0			0		0
8532 Social work without accommodation			0			0			0			0		0
O OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES			0			0			0			0		0
9111 Activities of business and employers organizations			0			0			0			0		0
9112 Activities of professional organizations			0			0			0			0		0
9120 Activities of trade unions			0			0			0			0		0
9191 Activities of religious organizations			0			0			0			0		0
9192 Activities of political organizations			0			0			0			0		0
9199 Activities of other membership organizations n.e.c.			0			0			0			0		0
9211 Motion picture and video production and distribution			0			0			0			0		0
9213 Radio and television activities			0			0			0			0		0
9214 Dramatic arts, music and other arts activities			0			0			0			0		0
9219 Other entertainment activities n.e.c			0			0			0			0		0

**Table IV.1--Output, Value Added, and Employment, by Industry, Sector, and Type of Institution, SNA Basis
[Number of currency units]**

Employment (FTE)

ISIC Tabulation Category/Class and Description	Nonfinancial Corporations			Financial Corporations			General Government			Households			Nonprofit Institutions Serving Households S.15	Aggregate Nonprofit Sector
	Total	NPI	Other	Total	NPI	Other	Total	NPI	Other	Total	NPI	Other		
	S.11	S.11a	S.11b	S.12	S.12a	S.12b	S.13	S.13a	S.13b	S.14	S.14a	S.14b		
9231 Library and archives activities			0			0			0			0		0
9232 Museums activities & preservation of historical sites & buildings			0			0			0			0		0
9233 Botanical & zoological gardens & nature reserves activities			0			0			0			0		0
9241 Sporting activities			0			0			0			0		0
9249 Other recreational activities			0			0			0			0		0
9309 Other service activities n.e.c.			0			0			0			0		0
P PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS			0			0			0			0		0
Q EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES			0			0			0			0		0

Table VI—Key Dimensions of the Aggregate NPI Sector, by Type of Institution
[Money amounts in number of currency units]

Core Monetary Variables: Revenue

Type of Nonprofit Institution, by Activity (ICNPO)	Total [(2) + (4)] (1)	Revenue from Sales, Fees, Charges, and Property Income ¹ (2)	Of which: Third-party Payments by Government (3)	Transfer Payments Received ²				
				Total [(5)+(6) +(7)+(8)] (4)	From Domestic Sources Private Philanthropy (5)	Government Grants etc. (6)	From Foreign Sources Private Philanthropy (7)	Government Grants etc. (8)
TOTAL: ALL NONPROFIT 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								

¹ From Table I, items P.11 + D.4 (resource).

² From Table I, item D.4 (resource).

Table VI—Key Dimensions of the Aggregate NPI Sector, by Type of Institution
[Money amounts in number of currency units]

Core Monetary Variables: Revenue

Type of Nonprofit Institution, by Activity (ICNPO)	Total [(2) + (4)]	Revenue from Sales, Fees, Charges, and Property Income ¹	Of which: Third-party Payments by Government	Transfer Payments Received ²				
				Total [(5)+(6) +(7)+(8)]	From Domestic Sources Private Philanthropy	Government Grants etc.	From Foreign Sources Private Philanthropy	Government Grants etc.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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 Labor Unions								
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 Nonprofit Institution, by Activity (ICNPO)	Core Monetary Variables: Expenditure								Surplus [(1) - (9)]	Imputed Volunteer Compen- sation
	Total [(10)+(15) +(16)]	Operating Expenses	Of which: Compen- sation of Employees ³	Of which: Inter-mediate Con- sumption ⁴	Of which: Con- sumption of Fixed Capital ⁵	Of which: Taxes on Production (net) ⁶	Property Income Paid ⁷	Transfer Payments Made ⁸		
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
TOTAL: ALL NONPROFIT 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	0	0	0	0	0	0			0	0

³ From Table I, D.1 (uses).⁴ From Table I, P.2 (uses).⁵ From Table I, K.1 (uses).⁶ From Table I, D.29 (uses) – D.39 (uses).⁷ From Table I, D.4 (uses).⁸ From Table I, D.7 (uses).

Table VI—Key Dimensions of the Aggregate NPI Sector, by Type of Institution

[Money amounts in number of currency units]

Type of Nonprofit Institution, by Activity (ICNPO)	Core Monetary Variables: Expenditure								Surplus [(1) - (9)]	Imputed Volunteer Compensation
	Total [(10)+(15) +(16)]	Operating Expenses	Of which: Compensation of Employees ³	Of which: Inter-mediate Consumption ⁴	Of which: Consumption of Fixed Capital ⁵	Of which: Taxes on Production (net) ⁶	Property Income Paid ⁷	Transfer Payments Made ⁸		
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
HOUSING										
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
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
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
9 100 International Activities										
GROUP 10: RELIGION	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
11 100 Business Associations										
11 200 Professional Associations										
11 300 Labor Unions										
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]

Structure Variables

Type of Nonprofit Institution, by Activity (ICNPO)	Entities, Number	Members, Number	Member-Ships, Number	Employment, Number	Employment, FTE	Volunteers, Number	Volunteers, FTE
	(19)	(20)	(21)	(22)	(23)	(24)	(25)
TOTAL: ALL NONPROFIT 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							

Table VI—Key Dimensions of the Aggregate NPI Sector, by Type of Institution

[Money amounts in number of currency units]

Structure Variables

Type of Nonprofit Institution, by Activity (ICNPO)	Entities, Number (19)	Members, Number (20)	Member-Ships, Number (21)	Employment, Number (22)	Employment, FTE (23)	Volunteers, Number (24)	Volunteers, FTE (25)
GROUP 5: ENVIRONMENT 5 100 Environment 5 200 Animal Protection	0	0	0	0	0	0	0
GROUP 6: DEVELOPMENT AND HOUSING 6 100 Economic, Social and Community Development 6 200 Housing 6 300 Employment and Training	0	0	0	0	0	0	0
GROUP 7: LAW, ADVOCACY AND POLITICS 7 100 Civic and Advocacy Organizations 7 200 Law and Legal Services 7 300 Political Organizations	0	0	0	0	0	0	0
GROUP 8: PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION 8 100 Grant-making Foundations 8 200 Other philanthropic Intermediaries and Voluntarism Promotion	0	0	0	0	0	0	0
GROUP 9: INTERNATIONAL 9 100 International Activities	0	0	0	0	0	0	0
GROUP 10: RELIGION 10 100 Religious Congregations and Associations	0	0	0	0	0	0	0

Table VI—Key Dimensions of the Aggregate NPI Sector, by Type of Institution

[Money amounts in number of currency units]

Structure Variables

Type of Nonprofit Institution, by Activity (ICNPO)	Entities, Number (19)	Members, Number (20)	Member-Ships, Number (21)	Employment, Number (22)	Employment, FTE (23)	Volunteers, Number (24)	Volunteers, FTE (25)
GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS 11 100 Business Associations 11 200 Professional Associations 11 300 Labor Unions GROUP 12: [NOT ELSEWHERE CLASSIFIED]	0	0	0	0	0	0	0

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Aspen Institute Nonprofit Sector Research
Fund (U.S.)
The Atlantic Philanthropies
Australian Bureau of Statistics
Australian Research Council
Austrian Science Foundation
Canadian Fund (Slovakia)
Carnegie Corporation of New York
Catholic Relief Services
Charities Aid Foundation
Civil Society Development Foundation (Czech
Republic)
Civil Society Development Foundation
(Romania)
Civil Society Development Foundation
(Slovakia)
Colombian Center on Philanthropy
Comission Communautaire Commune
(Belgium)
Confédération des entreprises non marchandes
(Belgium)
Department of Welfare (South Africa)
Deutsche Bank Foundation (Germany)
FIN (Netherlands)
Fondation de France
Ford Foundation
Foundation for an Open Society (Hungary)
Fundación Antonio Restrepo Barco (Colombia)
Fundación Banco Bilbao Vizcaya (Spain)
Fundación FES (Colombia)
Calouste Gulbenkian Foundation (Portugal)
Morris Goldseker Foundation (U.S.)
Humboldt Foundation/Transcoop (Germany)
Institute for Human Sciences (Austria)
Inter-American Development Bank
Inter-American Foundation
Juliana Welzijn Fonds (Netherlands)
Kahanoff Foundation (Canada)
Ewing Marion Kauffman Foundation
W.K. Kellogg Foundation
King Baudouin Foundation (Belgium)
Körber Foundation (Germany)
Luso-American Development Foundation
(Portugal)
Andrew W. Mellon Foundation (U.S.)
Ministère des affaires sociales (Belgium)
Ministère de la Communauté flamande
(Belgium)
Ministère de la Communauté française
(Belgium)
Ministère de l'emploi et de l'environnement
(Belgium)
Ministère de la Région Bruxelles-Capitale
(Belgium)
Ministère de la Région wallonne (Belgium)
Ministry of Church and Education (Norway)
Ministry of Culture and Sports (Norway)
Ministry of Education, Culture, and Science
(Netherlands)
Ministry of Environment (Norway)
Ministry of Family and Children (Norway)
Ministry of Family/The World Bank
(Venezuela)
Ministry of Foreign Affairs (Norway)
Ministry of Health, Sports, and Welfare
(Netherlands)
Ministry of Social Affairs and Health (Finland)
C.S. Mott Foundation
National Department of Planning (Colombia)
National Research Fund (Hungary)
Norwegian Research Council
OPEC
Open Society Foundation (Slovakia)
Open Society Institute (Budapest)
Open Society Institute (New York)
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Productivity Commission (Australia)
Research Council of Norway
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U.S. Agency for International Development
U.S. Information Service
Yad Hadaniv Foundation (Israel)

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