

Methodology and Data Sources

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Overview

The Johns Hopkins Comparative Nonprofit Sector Project sought to develop a common base of data about a similar set of “nonprofit” or “voluntary” institutions in a disparate set of countries. This required that we resolve five critical methodological and conceptual challenges:

- first, to select a set of countries that differed enough along key dimensions to allow us to test some of the major theories in this field;
- second, to define more precisely and more concretely what we meant by “nonprofit” or “voluntary” organizations to be sure that we were examining the same phenomenon in all of the countries;
- third, to develop a classification scheme that could differentiate the various types of entities that share the resulting common features;
- fourth, to identify the most meaningful, but still feasible, aspects of these organizations to focus on for data-gathering purposes; and
- fifth, to devise a way to collect reliable data on these aspects in a cost-efficient fashion.

This document describes how we went about these five tasks and provides more detail on the actual sources of data used in the various countries.

1. Country selection

Central to this project has been the desire to collect a comparable body of data about the nonprofit sector in a broad cross-section of countries. This required that we give careful attention to the selection of target countries. Of particular concern was to make sure that we included countries that differed from each other along dimensions that prior theories suggested might

translate into different patterns of nonprofit activity. Only in this way would it be possible to subject these theories to serious empirical testing.

More specifically, prior theory led us to choose countries that differed along the following dimensions:

- their level of economic development;
- their level of government social welfare spending;
- the legal framework they provide for nonprofit action;
- their religious and broader socio-cultural diversity; and
- their social and economic histories.

Also relevant to the selection process was our ability to identify financial support to carry out the work in the given country since only limited central funding was available.

Ultimately, we targeted 28 countries for this phase of the work and were able to generate resources and carry out the needed data-gathering in 22 of them (plus preliminary efforts in a twenty-third country, Poland). Fortunately, these countries offer a considerable range of variation on all five of these dimensions. They represent five of the seven continents, many of the world's major religious traditions, widely disparate patterns of social welfare provision, and divergent levels of overall economic and social development. At the same time, several countries began the data-gathering process much later than these others, and a number of key areas and regions ultimately could not be included. A Phase IIB of the project, focusing on Africa, the Arab Middle East, and South Asia, is now under way to fill in these gaps in coverage.

2. Defining the nonprofit sector: Project coverage

In order to ensure that this project focused on a similar range of entities in all project countries, significant effort went into the development of a common “working definition” of the “nonprofit” sector that could be used in all project sites. This was done by first asking the team of local associates we assembled to collaborate with us on the project to describe the range of organizations and similar entities commonly regarded as nonprofit organizations or part of the “third sector” in their respective countries, and then comparing these descriptions across countries to identify the common elements. A similar process was then repeated when additional countries were added to the project, and adjustments were made to accommodate types of organizations not encountered previously.

Out of this process emerged five key structural and operational characteristics that seemed to define the range of entities most commonly associated with the nonprofit or voluntary sector in countries throughout the world. This “structural-operational” definition then became the working definition of the nonprofit sector for purposes of our project. To be covered by the project under this definition, therefore, an entity had to be:

- **Organized**, i.e., institutionalized to some extent. What is important is not that the organization be registered or legally recognized, but that it have some institutional reality. This can be signified by some degree of internal organizational structure; relative persistence of goals, structure, and activities; meaningful organizational boundaries; as well as a legal charter of incorporation. Both formal and informal organizations are covered by this definition. Excluded are purely ad hoc and temporary gatherings of people with no real structure or organizational identity.
- **Private**, i.e., institutionally separate from government. This does not mean that nonprofit organizations may not receive significant government support or even that government

officials cannot sit on their boards. Rather, they must be “nongovernmental” in the sense of being structurally separate from the instrumentalities of government, and they do not exercise governmental authority.

- **Non-profit-distributing**, i.e., not returning profits generated to their owners or directors. Nonprofit organizations may accumulate surplus in a given year, but the profits must be plowed back into the basic mission of the agency, not distributed to the organizations’ owners, members, founders, or governing board. The fundamental question is: how does the organization handle profits? If they are reinvested or otherwise applied to the stated purpose of the organization, the organization would qualify as a nonprofit institution.
- **Self-governing**, i.e., equipped to control their own activities. Some organizations that are private and nongovernmental may nevertheless be so tightly controlled either by governmental agencies or private businesses that they essentially function as parts of these other institutions even though they are structurally separate. To meet this criterion, organizations must control their activities to a significant extent, have their own internal governance procedures, and enjoy a meaningful degree of autonomy.
- **Voluntary**, i.e., involving some meaningful degree of voluntary participation. This involves two different, but related, considerations: First, the organization must engage volunteers in its operations and management, either on its board or through the use of volunteer staff and voluntary contributions. Second, “voluntary” also carries the meaning of “non-compulsory.” Organizations in which membership is required or otherwise stipulated by law are excluded from the nonprofit sector. These include some professional associations that require membership in order to be licensed to practice a trade or profession.

As reflected in the classification discussion below, this definition embraces a rather broad set of institutions. Included are trade and professional associations, traditional charitable organizations, organizations involved in religious worship, so-called nongovernmental organizations (NGOs) engaged in development work, grassroots development organizations, higher education institutions, hospitals, and organized social movements, among others. At the same time, both practical considerations and definitional issues complicated the treatment of some types of organizations. Two broad classes of these deserve special mention here:

- **Religious worship organizations.** Churches, synagogues, mosques, and other religious worship organizations are included within the project’s definition, and data were sought on them. However, such data could not be collected for all project countries. Accordingly, the religious data are reported separately here. Religiously-affiliated service organizations (e.g., schools, hospitals, day care centers, clinics) were covered everywhere. Such organizations are included in the appropriate service field in which they primarily operate (e.g., education, health, etc.) rather than in “Religion,” however, as noted in “Fields of Activity” below.
- **Cooperatives, mutuals, and self-help groups.** Certain types of organizations occupy a “gray area” so far as the project definition is concerned. For example, most cooperatives, mutual societies, and economic self-help groups would be excluded from the project’s coverage because they generally would not meet the “non-profit-distributing” criterion. However, it was determined that those cooperatives, mutuals, and similar organizations for which the profit motive is secondary and the primary intent is to offer services that benefit the broader local community could be included.

For further information about the structural-operational definition and how it applies in various country settings, see Salamon, Lester M. and Helmut K. Anheier, eds., *Defining the nonprofit sector: A cross-national analysis*. Manchester: Manchester University Press, 1997; and the collection of “definition working papers” published as part of the Johns Hopkins Comparative Nonprofit Sector Project Working Paper Series, available through the Johns Hopkins Institute for Policy Studies at the address indicated on the back of this volume’s title page.

3. Fields of activity: The classification system

Once the definition of the nonprofit sector was set, a similar effort was undertaken to construct a classification system that could be used to differentiate the various types of organizations covered by this definition. Because we hoped eventually to have the data developed by this project integrated into the regular national income accounting carried out by economic statistics agencies throughout the world, we decided to model our classification system on the one used in regular national income accounting, namely the International Standard Industrial Classification (ISIC) system. This classification scheme differentiates various entities in terms of their principal “economic activity” or field of work (e.g., health, education, social services). Thus, for example, a nonprofit organization that mainly provides health services, but also conducts research as a secondary activity, would be classified as a health-related organization, rather than an educational one. Similarly a religious congregation whose main economic activity is operating a primary school would be classified under education, not religion. Because it is not always feasible to do this on an organization-by-organization basis, such determination often had to be made for entire classes of organizations.

Because the level of differentiation of entities in the fields where nonprofit organizations are active seemed rather limited in the existing ISIC system, however, we drew on the experience of the project countries as reported by our local associates to amplify the ISIC structure somewhat. The result was the development of an International Classification of Nonprofit Organizations (ICNPO) that was tested against the experience of the various project countries. This typology, too, was reviewed when new countries entered the project, and adaptations were made where necessary.

As outlined in Table A.1 below, the resulting classification scheme breaks the nonprofit sector down into twelve “major groups” ranging from arts and culture to “not elsewhere classified.” Each “major group” is then further divided into subgroups. Altogether, 27 subgroups are identified. Generally speaking, data limitations made it impossible to differentiate organizations at the subgroup level but more confidence can be placed in the data at the level of the major groups.

Table A.1 International Classification of Nonprofit Organizations (ICNPO): 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 3:	HEALTH	GROUP 8:	PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION
3 100	Hospitals and Rehabilitation		
3 200	Nursing Homes		
3 300	Mental Health and Crisis Intervention	GROUP 9:	INTERNATIONAL
3 400	Other Health Services		
GROUP 4:	SOCIAL SERVICES	GROUP 10:	RELIGION
4 100	Social Services		
4 200	Emergency and Relief	GROUP 11:	BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS
4 300	Income Support and Maintenance		
GROUP 5:	ENVIRONMENT	GROUP 12:	[NOT ELSEWHERE CLASSIFIED]
5 100	Environment		
5 200	Animal Protection		

A more detailed outline of the types of entities included within each ICNPO major group and subgroup is provided at the end of the methodological notes. For further clarification, please see Salamon, Lester M. and Helmut K. Anheier, "The International Classification of Nonprofit Organizations: ICNPO-Revision 1, 1996," *Working Papers of the Johns Hopkins Comparative Nonprofit Sector Project*, No. 19. Baltimore: The Johns Hopkins Institute for Policy Studies, 1996; and Salamon, Lester M., and Helmut K. Anheier, "In Search of the Nonprofit Sector II: The Question of Classification," in Salamon, Lester M. and Helmut K. Anheier, eds., *Defining the nonprofit sector: A cross-national analysis*. Manchester: Manchester University Press, 1997.

4. Key variables

A major objective of this project, and the one that is the principal focus of this book, was to document the scale of the nonprofit sector in the countries covered and the revenue sources used to support it. For these purposes, we focused on four key variables. The significance of these variables and the various terms we use to discuss them are described below.

- **Expenditures.** In this book, the term “expenditures” is used as a shorthand for “operating expenditures,” i.e., the costs incurred in the general operations of an organization. These include salaries, fringe benefits, and other personnel costs; purchases of non-capital goods, supplies, and services; and any fees and charges paid. However, “operating expenditures” excludes “capital expenditures,” i.e., costs incurred in land acquisition, building construction, and purchase of major equipment and vehicles, since these are typically paid for over time.
- **Employment.** Because of cross-national differences in wage rates and other costs, employment seemed a better basis for comparing the scale of the nonprofit sector across countries than expenditures. To facilitate cross-national comparisons, however, it was necessary to translate the number of employees working for nonprofit organizations into “full-time equivalent (FTE) employees” because many nonprofit employees work part-time. This was done by using national standards of full-time equivalent work. Throughout the text, “employment,” “employees,” and “jobs” refer to “full-time equivalent” (FTE) paid employment or jobs. Where specifically noted, moreover, full-time equivalent volunteer employment is also included. Nonprofit employment is generally computed as a share of total nonagricultural employment, though when volunteers are included they are added to the denominator as well.
- **Volunteers.** In addition to the number of paid workers, we also attempted to gather data on the number of volunteers working for nonprofit organizations in our target countries. These data were generally compiled through population surveys. As with employment data, volunteer inputs were converted into full-time equivalent jobs and calculated as a share of total nonagricultural FTE paid and volunteer labor. We also calculated the imputed value of this volunteer labor for use mainly in our revenue estimates. This was done by multiplying the number of FTE volunteers by the average wage in the particular industry.
- **Revenues.** In addition to measuring the expenditures and employment of nonprofit organizations, we also attempted to estimate the sources of the revenues supporting these expenditures and levels of activity. For this purpose, we treated revenues as inflows of spendable resources received by the organization during the year. We further distinguished cash revenues from in-kind revenues, which include the imputed value of volunteer labor, and sought data on both. Unless otherwise noted in the text, revenue data typically refer to cash revenues. More specifically, we differentiated three main sources of such revenue:
 - **Fees and charges**, which include membership dues; service charges paid directly by the client in exchange for services; investment income; and income from the sale of goods and services whether or not they are related to the organization’s mission.
 - **Public sector payments**, which refer to revenues coming from all branches of government (administrative, judicial, and legislative) as well as quasi-governmental entities such as social insurance funds at all levels (national, departmental, municipal, etc.). In essence, we use “public sector” and “governmental” synonymously. Public sector revenues include grants and contracts in support of specific organizational activities or services; statutory transfers mandated by law in support of an organization’s

- general mission or activities; and third party payments, i.e., indirect government payments for reimbursement to another organization for services rendered to individuals.
- ***Philanthropy, or private giving***, which includes revenues received from at least four types of sources: (a) individual contributions; (b) private foundation grants; (c) corporate donations, including those from corporate foundations; and (d) contributions channeled through federated giving funds or programs.

5. Data collection and assembly strategy

A central premise of this project has been that far more data exist on some of these key dimensions of the nonprofit sector in each country than is widely recognized. Such data are often collected as part of the process of national income accounting, which is used to build up estimates of overall national income and product and its distribution among different industries. However, these sources often group data on nonprofit organizations together with data on other types of organizations, or provide information in a form that is hard to translate into the variables of interest without further work, all of which make it difficult to gather the information that is needed directly on the nonprofit sector.

The first step in each country therefore has been to conduct an inventory of existing statistical data sources that contain information on the nonprofit sector or its parts. The next step, and a central task of the project, has been to devise ways to take advantage of these existing data sources and use them to develop reasonable estimates of the various dimensions of the nonprofit sector of interest to us. This often required “building up” from data elements that were available to the ones that we ideally wanted. On occasion, when no existing data source provided sufficient information on a particular activity group or variable of interest, the research teams have conducted targeted surveys using, for the most part, common survey instruments developed by the project. Ultimately, the data assembly strategies have differed from country to country depending on the nature of the specific data sources. These strategies and sources are briefly outlined in the individual country sections below. Once the data were assembled, each country team entered them into a dedicated computer-based data entry program and, subsequently, submitted the completed data tables to the Johns Hopkins core team for cross-checking and comparison.

DATA SOURCES BY COUNTRY

Argentina

Argentina’s starting point was the *Censo Nacional Económico* (CNE 94 - National Economic Census), which covered 1993 and was published in 1994. Conducted by the National Statistics and Census Bureau, CNE 94 provided information on all main employment and expenditure variables, as well as some revenue variables, for all major ICNPO groups and subgroups, except unions, for which a separate source was used. Because CNE 94 used a classification system other than the ICNPO (ISIC rev.3), some 19,000 records had to be reviewed one-by-one in order to place organizations in the proper ICNPO groups. Employment data were updated to 1995 using the 1995 Household Survey, and other adjustments to employment and expenditure figures were made using ratios and standards approved by the Argentine National Accounts Office.

Revenue data provided in CNE 94 required disaggregation by the Argentine research team. The researchers used a 1998 Survey on Giving and Volunteering conducted by Gallup as the basis for estimating variables such as the amount of individual giving and the number of hours volunteered. Furthermore, a database of community-based and other nonprofit organizations assembled by the *Centro de Organizaciones Comunitarias* (CENOC-Center for Community Organizations) and the results of an organizational survey conducted by the *Fundación Juan Minetti* and the *Universidad Nacional de Córdoba* in the city of Córdoba were used to fill in gaps in revenue, volunteering, and membership data.

Australia

Most of the data were gathered from the Australian Bureau of Statistics (ABS) special industry surveys and from a special survey of nonprofit organizations and several industries that would not be covered otherwise by the regular surveys. Where a survey collected data for a year either side of the target 1995/96 year, financial data were adjusted using the Consumer Price Index. These data were supplemented by data from the economy-wide survey (for religious organizations), by data collected for administrative purposes (such as for schools) by government departments, and by data collected through surveys conducted by the Australian Nonprofit Data Project (ANDP) or estimates made by ANDP staff from other survey or administrative data. Data on volunteering were taken from the ABS 1995 survey of voluntary work.

Belgium

Most of the Belgian data reported in this volume have been extrapolated from a detailed pilot study covering two well-defined geographical areas: the territory of the town of Liège, representative of the nonprofit sector in Wallonia, and the town of Hasselt, representative of the nonprofit sector in Flanders. As far as the nonprofit sector in the Brussels region is concerned, no specific study was carried out; rather, it was estimated through a combination of weighted means from the Wallonia and Flanders results.

Before initiating the main survey, the Belgian team precisely defined the population to be studied. The National Register of Legal Entities, edited by the Home Office and constituted on the basis of the statutes and other essential acts required of Associations Without Profit Purpose (AWPPs), enabled the team to determine the exact number of associations maintaining a legal personality and to identify those established in Liège and Hasselt. Within AWPP populations in Liège (3,074 entities) and Hasselt (993 entities), two random samples were formed (702 in Liège and 684 in Hasselt). However, hospitals and nonprofit private schools were excluded from the survey because these two groups, highly structured and closely monitored by the corresponding and competent Ministries, are the objects of regular statistical analyses.

From within the samples, the AWPPs in operation then were differentiated from the inactive AWPPs. Only the former were the focus of a face-to-face survey conducted over the course of 1996. Among the active associations, those employing paid staff and those that depended entirely on volunteer staff were identified. The results obtained from the Liège and Hasselt associations were then extrapolated to a regional level by using a simple rule of three based on the number of associations in each region. [For the Brussels region the same extrapolations were constructed from the Liège and Hasselt realities on the basis of linguistic distribution (20 percent Dutch speakers and 80 percent French speakers).] Finally, to obtain national level estimates, the regional results were added together and complemented with data relative to the two activity groups not covered by the survey.

Brazil

The principal source of employment and wage data was the 1991 Population Census, since no economic census had been conducted in the last decade. The Population Census, assembled by the *Instituto Brasileiro de Geografia e Estatística* (IBGE-Brazilian Institute of Geography and Statistics), provided data on the number of people employed in paid and unpaid jobs, the branch of activity in which they were employed, and their average wages. For certain activity groups, especially health and education, the Brazilian team relied on other sources of information (a 1992 health sector survey, a 1997 school census, etc.) to determine the proportion of nonprofit entities among all organizations. Finally, a 1995 Microcensus (household survey) was used to bring the resulting estimates of employment and wages up to CNP's 1995 base year.

On the revenue side, the Brazilian team used data pulled from the Treasury Secretariat's *Sistema de Administração Financeira* (SIAFI-Financial Administration System) for estimates of federal government support, from a survey conducted by IBGE for state-level support, and from SAFEM, a subset of SIAFI, for municipal government funding. Private giving estimates were derived from a giving and volunteering survey, conducted for the Brazilian project team by IBOPE, and from corporate tax returns available through the Finance Ministry.

Colombia

No single information source in Colombia provided sufficient coverage of all the organizations or all the variables that are part of this project. To estimate employment, the Colombian research team first consolidated data from a survey conducted in 1991 by the *Centro de Información de Entidades Sin Animo de Lucro* (CIDESAL-Nonprofit Information Center) under the auspices of Fundación Social, and the latest National Economic Census taken in 1990 by the *Departamento Administrativo Nacional de Estadística* (DANE-National Administrative Department for Statistics). These data were projected to the larger universe of nonprofit organizations on the basis of a listing compiled from directories and other information sources. To project employment from 1990/91 to 1995, the team used the average rate of growth for employment in "community, social and personal services" as determined through quarterly employment surveys conducted by the National Planning Department. Operating expenditures were estimated mainly using data from the Colombian tax authority DIAN. Where reliable information on employment and expenditures was available on a specific type of organization such as family compensation funds, family welfare homes, schools, and universities, the specific data replaced census estimates.

Revenue data, like employment and expenditure data, were derived from a variety of sources. A survey conducted in 1997 by PROCALI, an association of NGOs in the city of Cali, provided the broad outline of the revenue structure, and personal interviews of a number of nonprofit leaders helped fill gaps and verify information.

Information on volunteering again was compiled from various data sources. The two main sources were the CIDESAL survey mentioned above and a survey of nonprofit organizations in the city of Antioquia conducted in 1995 by the NGO Codesarrollo.

Czech Republic

In the Czech Republic, statistical information on the nonprofit sector that is available in the system of national accounts (SNA) remains limited and proved insufficient for the purposes of this project. In addition, certain important variables on voluntary organizations and church

institutions are not covered in the national accounts at all. For this reason, it was necessary to identify and gather a broad range of supplementary information outside the framework of national accounts to estimate key aspects of the structure and importance of nonprofit organizations in society. Additional official data sources that were utilized included population and household censuses that are regularly carried out by the Central Statistical Office as well as information provided by a number of ministerial agencies, including the Research Institute of Labor and Social Affairs, the Institute of Health Care Information and Statistics, the Institute for Information in Education, the Institute of Economy of the Czech National Bank, and the Grant Agency of the Academy of Sciences. Beyond these official sources, the project team also utilized databases and other research available from a wide range of nonprofit groups and market research firms, as well as university-based research projects.

Finland

Because the classification system used in official Finnish statistics is inconsistent with the Comparative Nonprofit Sector Project's International Classification of Nonprofit Organizations (ICNPO) system, it was impossible to rely solely on official data for this study. For this reason, the Finnish project team relied primarily on survey data, pulling information from official statistics only to the extent that it was available.

The nonprofit organization database for Finland is composed of three separate sources: a questionnaire survey distributed to local level associations, a survey distributed to national associations, and a sample of private foundations. By far the most comprehensive data were gathered from the questionnaire survey sent to local associations. Approximately 8,700 associations, nearly thirteen per cent of all registered associations, received the questionnaire. Almost half of them (47 percent) returned it. Another survey based on a sample (of every fifteen units) consisting of confederations, unions, and district-level associations constituted the second data source. The sample covered 310 items, and 160 associations answered the questionnaire. Both surveys were completed in 1997 and were based on the data from 1996. The questionnaires mapped membership, organizational structure, revenues, operating and capital expenditures, employment, and volunteering. The data on foundations were collected from the Register of Foundations. Every tenth one of 1,800 actually operating foundations was included in the analysis.

France

In essence, the same methodology was used in France in this second phase of the project as was used in the 1990 study (Phase I). The main data source was the registry of public and private entities known as SIRENE (*Systeme de repertoire des entreprises et des etablissements*), from which the French team was able to disaggregate most nonprofit organizations in France. The SIRENE file provided data on employment, expenditures, and industrial classification codes that were matched with the ICNPO.

Revenue data came from several sources. For education, health, and international activities, satellite accounts, social security statistics, and the Ministry of Cooperation data were used. For other fields, the French team used a survey of nonprofit organizations at the municipal level, conducted by Vivianne Tchernonong. The data on individual giving and volunteering came from a population survey conducted by E. Archambault and J. Boumendil (Paris: ISL, Fondation de France, Laboratoire d'Economie Sociale, 1997). The giving and volunteering data are for 1996.

Germany

The use of existing data sources for project purposes in Germany proved somewhat problematic, since the basic data sources useful for an analysis of the nonprofit sector remain somewhat limited. While official statistics include a category labeled “organizations without profit motive” (*Organisationen ohne Erwerbscharakter*), this category is frequently subsumed under either the public sector or private households categories. So far, the official statistics have proved to be ineffective in representing the nonprofit sector in the context of overall economic accounts. Moreover, in the context of the harmonization of official statistics in the European Union, it seems likely that the already limited data sources will be further curtailed in the future.

Given this complex situation, the German project team faced the task of assembling a basic data set from a variety of different sources in partial, but useful, cooperation with the Federal Statistical Office. These included data from the national accounts and special surveys provided by official statistics, the Federal Labor Office, as well as a number of other surveys, directories, and member information provided by nonprofit or industry umbrella groups or professional associations. Remaining data gaps were filled with additional surveys organized and conducted by the project team, including an organizational survey and a population survey on giving and volunteering.

Hungary

The main data source on the Hungarian nonprofit sector is an annual survey carried out by the Hungarian Central Statistical Office (CSO). In 1996, more than 40,000 foundations and associations were sent a questionnaire asking them about their economic activities and social background in 1995. As in previous years, approximately 50 percent of the organizations filled and returned the forms to the CSO. This amount of data made it possible to develop estimates for the whole nonprofit sector. To do this, the Hungarian team hypothesized that organizations of the same legal form, working in the same field of activity and having their seat in communities of the same type, have more or less the same characteristics as far as their financial base and public sector support are concerned. It also was assumed that changes within these groupings among the organizations that returned the questionnaires (data-providing organizations) are similar to those of the ones that did not (non-data-providing organizations). If one accepts these hypotheses—and preliminary calculations already proved that these hypotheses were acceptable—it is possible to make estimates that are valid for the whole nonprofit sector.

The results of the CSO’s annual survey provided most of the information needed for the Comparative Project. When not, the Hungarian team was able to rely on other surveys or data sources to produce the missing figures. The 1990 and 1995 data are fully comparable since the survey methodology was basically the same. The only important difference is that the 1995 data are much more reliable because the sample used in 1990 was quite small.

Ireland

There is no nationally-available complete or representative database of nonprofit organizations in Ireland. In general, data on nonprofit organizations are neither collected nor reported, and although component data can be tracked through the national accounting system, other methods of data collection had to be employed in order to start building up a composite map of the nonprofit sector in Ireland. The Labor Force Survey (which is a sample survey) and the Population Census collect and report on a category entitled, respectively, “Welfare and Charitable Services” or “Social Work and Related Activities,” which are both categories for nonprofit organizations

included in most of the ICNPO groups. The Irish team decided to investigate this further with the aid of the Central Statistics Office (CSO). Meanwhile, data on education, health, and the activity of nonprofit organizations in those categories are also available from the CSO, although these may not be available publicly.

To derive operating expenditures, annual reports were used, as were informed opinions from practitioners within the Irish nonprofit sector. These provided “guesstimates” that could be applied, as appropriate, to each ICNPO group. Volunteering figures were taken from a 1994 survey on volunteering conducted among a random sample of the population (Ruddle, H. & Mulvihill, R., *Reaching Out: Charitable Giving and Volunteering in the Republic of Ireland*, Dublin: Policy Research Centre, 1995). The survey data were re-analyzed in order to fit them into the appropriate ICNPO group. Average hourly wages were calculated from CSO data for many ICNPO groups.

To assess the revenue of the nonprofit sector in Ireland, a “top-down” approach was adopted. The National Accounts for 1995 were used for government grants, statutory transfers, and third party payments. Details of European Union funding were obtained from the annual reports of government departments. Third party payments were cross checked against the annual reports of statutory bodies which support the nonprofit sector such as FAS (the state training agency), Combat Poverty Agency, and the National Social Service Board and also through individual inquiries with these offices for further details.

Very little information is available to date on the amount of funding given by businesses to nonprofit organizations. A survey of the top 1,000 companies in Ireland is still underway at the Policy Research Centre, but the findings were not available for this publication. The figures for individual giving were compiled from a 1997 survey on individual donations to charity, the results of which are still being analyzed. A sample of 1,200 people was surveyed throughout 1997. The results were grossed up to allow for giving in the total population aged over 18 and were then adjusted using the Consumer Price Index for 1997 and 1996 to give figures for 1995. The Household Budget Survey 1995 conducted by the CSO provided details on household spending for religion as this was deemed to be possibly a more reliable estimate than that available from the survey on individual giving.

Israel

The basic CNP approach led the Israeli team to establish cooperation with the National Accounts Division of the Central Bureau of Statistics (CBS) and with the Department for Non-Profit and Public Institutions of the Income Tax Division. The data are, in principle, based on CBS surveys conducted for the State of Israel National Accounts. However, these surveys presented a number of problems in connection with CNP: 1) the data had to be adapted to the ICNPO categories, which require greater detail than National Accounts classification; 2) the surveys did not include organizations with less than two employees, which are included in the Hopkins project scheme; and 3) the CBS analysis of third sector financing did not distinguish between donations from individuals, business, foundations, and other sources, as requested by the project.

To solve the first and second problems, the Israeli team classified all the nonprofit institutions that appeared in the Income Tax records according to the ICNPO categories. This classification (which distinguished among small, medium, and large organizations) provided the key for breaking down the broader CBS categories to the more specific ICNPO categories. Organizations with less than two employees were added to this classification in 1995, sorted

according to the pattern of categories for 1991 (when a detailed survey was conducted with ICNPO categories).

A survey of a representative sample of the adult Israeli population provided information on patterns of volunteering and donating by Israelis, completing the National Accounts data in this regard. The extent of volunteering found in the sample was used to calculate the total annual Israeli adult volunteer hours in all third sector fields. The volunteer units were converted to full-time equivalents (FTEs) by dividing the total number of volunteer hours into full-time positions according to CBS definitions.

Japan

The main data source was the Survey on Private Nonprofit Institutions, conducted by the Japanese government's Economic Planning Agency and used by the System of National Accounting in estimating the scale of the nonprofit sector in Japan. Since the survey uses a classification system that is considerably different from the ICNPO and does not cover all fields of activity, the Japanese team used other data sources to supplement the missing information. The supplementary data sources include data published by the Ministry of Education, Culture and Science and the Ministry of Health and Welfare in the respective activity fields. The limitation of these sources is that they focus on corporations providing public goods and services, while seriously under-reporting purely voluntary associations.

Other supplementary data sources include the *Directory of Grant-making Foundations*, published by the Foundation Center of Japan, the *Directory of Trusts* published by the Charitable Trust Association, and the directory of international entities published by the Japanese NGO Center for International Cooperation.

Mexico

Mexico's primary source of data was the 1993 Economic Census, conducted by the *Instituto Nacional de Estadística Geográfica e Informática* (INEGI-National Institute of Geographic Statistics and Informatics) and published in 1994. The Census provided information on all main employment and expenditure variables, as well as partial revenue data. A small survey was conducted to disaggregate the data on ICNPO Groups 5 to 9 (environment, development and housing, civic/advocacy, and philanthropic intermediaries) which had been lumped together in the Census. Because available resources did not permit a separate giving and volunteering survey, the Mexican team used data on "non-paid employment" as a proxy for volunteering.

The revenue data provided in the Census were identified only as "internal," i.e., income from fees, sales, and other self-generated income, and "external," which included all other income whether from government sources or private donations. To disaggregate the "external" revenue data into the desired categories for the project, the Mexican team obtained information from federations of organizations in some cases and from a telephone survey of organizations in other cases.

The Netherlands

Despite the size and prominence of the nonprofit sector in the Netherlands, the data situation is not ideal. Information on nonprofits is scattered and, if available, assembled for different purposes. The Dutch team's job was to bring the data together to draw up estimates for

the entire nonprofit sector in the Netherlands within the framework of the Comparative Nonprofit Sector Project.

The basic approach was to gather data at the highest available level of aggregation. If the data were not available at one level, the Dutch team looked one step down. The main levels are: the nonprofit sector as a whole, specific subfields (such as education, religion, and health care), specific types of activities within subfields (primary education, museums, and hospitals), and finally individual organizations. In practice, data were often only available at the third level (specific types of activities within subfields). These were then allocated according to the ICNPO. If possible at all, the team wanted to refrain from collecting data by means of surveys or by the meticulous process of reviewing individual organizations. The first of the less-preferred strategies could be avoided, while the second unfortunately not.

The national accounts were the most obvious starting point for data on nonprofits, but, despite U.N. guidelines, the Dutch statistics office never published separate figures for nonprofits serving households. Nevertheless, the national accounts were of great value for estimations of professional organizations and for assessing ratios between wages and operating expenditures.

Industry reports were among the major sources used. The statistics office collects data and produces excellent reports on specific activities such as hospitals, sport clubs, museums, and homes for the elderly. In some cases the reports offered a break down between type of organization. In other cases the most difficult task was to separate the share of nonprofits in the activities by using other sources. A second set of important sources was (national) umbrella organizations. The information obtained from them on, for instance, residential health care, social services, fundraising and churches was invaluable and a *sine qua non* for drawing up a complete picture of these activities. The third main sources were annual (financial) reports of individual organizations, especially those involved in environmental, political, and philanthropic activities.

Peru

In Peru, the general workplace census taken in 1993 (*Censo Nacional Económico-CENEC*) could not be used for the entire range of nonprofit organizations or variables, although it was useful for filling gaps and calculating ratios. Thus, to compile the basic estimates of employment and operating expenditures, the Peruvian team first identified a number of other studies undertaken by various national government ministries that provided broad and reliable coverage of specific “industries,” including the National Education Census (1993), the National Census of Universities (1995), and the National Census of Sanitary Infrastructure (1995). Directories of nongovernmental organizations (NGOs), including an “official” directory (1996) compiled by *Secretaría Ejecutiva de Cooperación Técnica Internacional* (SECTI-Executive Secretariat for International Technical Cooperation) and PACT (Private Agencies Collaborating Together), and another compiled by DESCO (1995), a national-level NGO, offered information on the subset of nonprofit organizations that work in various fields. In addition, a National Census of Municipalities (1994) contained information on the number of two of the most widespread types of community-based organizations, *comites de vaso de leche* (Glass of Milk committees) and *comedores populares* (community soup kitchens). Information about their members, volunteers, and expenditures was derived from other studies that focused on these organizations. Finally, the CENEC and other official statistics were used generally to fill in selected data gaps and calculate key ratios.

Estimates of the Peruvian nonprofit sector's revenue structure were derived, in part, from the CENEC and a different SECTI study on international aid and other forms of technical cooperation in Peru (1997). Additional information was taken from a 1996 health sector finance survey, official reports from the government's *Programa Nacional de Asistencia Alimentaria* (PRONAA-National Food Assistance Program), and an NGO survey conducted by SASE and Instituto APOYO.

Finally, the Peruvian team conducted a small population survey on giving and volunteering practices in four major cities (Centro de Investigación de la Universidad del Pacífico, *Encuesta sobre donaciones y trabajo voluntario en el Peru*, Lima: 1998). The survey results were used to calculate the number of hours volunteered for certain fields of activity. Other information about unpaid labor was taken from the CENEC, and more specific sources were used when available.

Poland

The employment data presented in the Polish chapter were calculated primarily on the basis of a spring 1998 census (SOF) of associations, foundations, labor unions, employers' organizations, political parties, and professional and business associations conducted by the Polish Central Statistical Office (GUS). Of the 38,398 organizations surveyed, 69 percent returned completed questionnaires, 16 percent refused to provide information, 5 percent declared themselves inactive, and the remaining 10 percent did not respond at all to the survey for unknown reasons. The GUS released full-time equivalent employment data for only the 69 percent of organizations that provided information. The Polish project team then estimated employment data for the 16 percent of organizations that refused to return the questionnaires. Since it is not known what proportion (if any) of the ten percent of organizations that did not respond at all are still economically active, it was assumed that all of these organizations were defunct for the purpose of a conservative estimate. The employment data reported here only relate to employees hired on the basis of employment contracts in 1997. Thus, other types of employment, such as independent contractor-type working relationships, are not covered by labor statistics in Poland, although they are a very important source of employment in the Polish nonprofit sector. In addition, certain types of nonprofit organizations, mostly church-based social service, health care, and educational institutions, were not covered in the GUS survey, but employment data on these organizations were pulled from other official surveys (Z-01).

Volunteer employment data are based on a Time Use Survey of a representative, random sample of 1,000 households organized by the Central Statistical Office in October 1996 and on the Giving and Volunteering Survey of a representative, random sample of 1,153 adult respondents carried out by the Polish team in June 1998. The Time Use Survey data were used to establish the total number of hours volunteered for nonprofit organizations and then translated into full-time equivalent employment. The Giving and Volunteering Survey data—generally less reliable than time use surveys—were used to differentiate between religious and non-religious volunteering.

Romania

With insufficient official data on the nonprofit sector available in Romania, the main source of information was a census of nonprofit organizations conducted by the Civil Society Development Foundation in Bucharest. A detailed questionnaire was administered in the fall of 1996 to the approximately 12,000 organizations identified in the central register of the Ministry

of Justice. Organizations were asked to report on 1995 as the base year. After adjusting for defunct organizations, the response rate was 25 percent. Key variables were first estimated at the sector level and then broken down to the subgroups of the ICNPO. The estimates reported in the Romanian chapter are essentially based on this census, supplemented with data that were provided ultimately by official statistical sources, including the National Commission for Statistics and various ministries and central governmental agencies. In addition, the Civil Society Development Foundation commissioned representative population surveys on giving and volunteering and a survey of corporate giving to fill remaining data gaps.

Slovakia

The basic strategy in Slovakia was to work closely with the Statistical Office of the Slovak Republic (SOSR), which maintains a statistical register of organizations that allows identification of nonprofit legal entities and can serve as a sampling frame. Using this register, the SOSR had already launched a limited survey of the nonprofit sector in 1995 for national accounting purposes, sampling 6 percent of the organizations with a response rate of 26 percent. A second survey in 1996 sampled 25 percent of the total universe of more than 18,000 registered nonprofit organizations with a response rate of approximately 30 percent. The stratified survey covered all large organizations, but only sampled smaller organizations. In addition, federations and umbrella groups were required to provide statistical information for all of their subsidiaries.

Although the key purpose of the surveys was the generation of national accounts data, the 1996 survey incorporated the ICNPO and covered all key variables necessary for CNP. The estimation of project data followed the standard techniques and procedures of the Statistical Office. In addition to the survey, the Slovak project team utilized additional information from the register of organizations, labor force surveys, and the national accounts. Supplementary data sources also included the Ministry of Finance (public sector financial accounts and budget information on nonprofits), other ministerial sources, and social and health insurance companies.

Spain

There was no single source of data that covered all, or even most, of the types of organizations in the nonprofit sector in Spain. The Spanish research team, therefore, culled information on employment, expenditures, and revenues from a number of different sources, mainly coming from governmental agencies or ministries, including the Ministries of Education and Culture, of Social Affairs, and of Health, the national statistics institute, and the statistics institutes for the Basque country and Cataluña. The resulting data were pieced together to estimate first the totals for the entire nonprofit sector and then were disaggregated to the various fields of activity.

United Kingdom

The U.K. estimates were established primarily through secondary analysis of a wide range of large data sets at the Personal Social Services Research Unit (PSSRU) at the London School of Economics. In each case, detailed re-analysis of data collected for other purposes was undertaken, and careful account was taken of the varying approaches to coverage and definition. Two of the most important sources, which were exhaustively and comprehensively examined, were:

- Surveys of registered charities conducted in 1992/93 and 1995/96, and subsequent analyses of registered charities' accounts, conducted by the National Council for Voluntary

Organisations (NCVO) on behalf of the Office for National Statistics (ONS). The most recent survey involved a gross sample size of 4,038, generating 1,271 useable returns. For further details, see Hems, L. & Passey, A., *The UK Voluntary Sector Almanac 1998/99* (London: NCVO Publications, 1998).

- The U.K. Labour Force Survey, undertaken by ONS, which is the primary source of labor market data in the U.K. Pooled data for 1995 relating to around 2,000 people who (on a subjective definition) were employed in the voluntary sector (out of a total sample of 96,000 households included overall) were analyzed.

In addition, a special re-analysis of a major survey of volunteering undertaken in 1997 by the National Centre for Volunteering was conducted on behalf of PSSRU by BMRB. These data fed into estimates across a number of fields of activity in a variety of ways. In addition, specialist data sources were used in developing estimates for particular fields. Some of the most important of these were the Museum & Galleries Commission's DOMUS database; published and unpublished data from the Department for Education and Employment, the Higher Education Statistical Agency, the Further Education Funding Council, and the Office for Science and Technology; data reported in *Laing's Review of Private Health Care* (London: Laing and Buisson, 1996); and the Housing Corporation database. Where these databases only provided data on England, or England and Wales, equivalent data were sought for Scotland and for Northern Ireland [with the help of the Northern Ireland Council for Voluntary Action (NICVA)] through a range of official and other sources, in order to build consolidated U.K. estimates.

It was possible to construct estimates of income, expenditure, paid employment and volunteering by creatively combining these and other sources of information in all fields, with the exception of financial and paid employment estimates for recreation. To estimate the scale and scope of activity in this field, special surveys were undertaken of sports and social clubs in three locales: Kent (the basis for estimates in Great Britain apart from London), London, and Northern Ireland (undertaken by NICVA).

Finally, the only subcategory identified in the ICNPO not fully covered in these estimates was political parties. These organizations' paid staff and volunteers are included for the category "law, advocacy and politics" for the "broad nonprofit sector" in 1995 using the sources referred to above. However, it was not possible to include their income and expenditure in the financial estimates.

United States

Data on nonprofit employment in the United States were derived mainly from workplace surveys conducted for the U.S. Bureau of Labor Statistics (BLS) and published in *Employment and Earnings*. However, this source does not differentiate nonprofit from for-profit employment. To make this breakdown, ratios were developed based on data available from the U.S. Census of Service Industries, which was conducted every five years. To go from employment and wages to total expenditures, various industry ratios were applied based on the *Service Annual Survey* and the *Survey of Current Business*. These estimates have been developed for the "charitable" portion of the American nonprofit sector [so-called 501(c)(3) and (c)(4) organizations] for selected years by Virginia Hodgkinson and Murray Weitzman et al. at Independent Sector and published in *Nonprofit Almanac: Dimensions of the Independent Sector 1996-1997* (San Francisco: Jossey-Bass Publishers, 1996). These data were extrapolated to the base year used in this project. Data on the fields not covered in the *Almanac* were estimated directly from BLS data, *Service Annual Survey*, and *Employment and Earnings*.

Revenue data come from a variety of different subsector sources and from surveys conducted by the American Association of Fund-raising Counsel as reported in annual editions of *Giving USA*; the Foundation Center (foundation giving) as reported in annual editions of *Foundation Giving*; Independent Sector (on giving and volunteering); and *America's Nonprofit Sector: A Primer* by Lester M. Salamon (New York: The Foundation Center, 1999).

INTERNATIONAL CLASSIFICATION OF NONPROFIT ORGANIZATIONS

Detailed Table

Group 1: Culture and Recreation

1 100 Culture and Arts

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

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

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

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

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

Zoos and aquariums.

1 200 Sports

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

1 300 Other Recreation and Social Clubs

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

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

Group 2: Education and Research

2 100 Primary and Secondary Education

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

2 200 Higher Education

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

2 300 Other Education

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

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

2 400 Research

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

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

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

Group 3: Health

3 100 Hospitals and Rehabilitation

Hospitals. Primarily inpatient medical care and treatment.

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

3 200 Nursing Homes

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

3 300 Mental Health and Crisis Intervention

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

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

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

3 400 Other Health Services

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

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

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

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

Group 4: Social Services

4 100 Social Services

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

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

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

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

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

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

4 200 Emergency and Relief

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

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

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

4 300 Income Support and Maintenance

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

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

Group 5: Environment

5 100 Environment

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

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

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

5 200 Animal Protection

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

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

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

Group 6: Development and Housing

6 100 Economic, Social, and Community Development

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

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

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

6 200 Housing

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

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

6 300 Employment and Training

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

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

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

Group 7: Law, Advocacy, and Politics

7 100 Civic and Advocacy Organizations

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

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

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

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

7 200 Law and Legal Services

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

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

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

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

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

7 300 Political Organizations

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

Group 8: Philanthropic Intermediaries and Voluntarism Promotion

8 100 Philanthropic Intermediaries and Voluntarism Promotion

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

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

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

Group 9: International

9 100 International Activities

Exchange/friendship/cultural programs. Programs and services designed to encourage mutual respect and friendship internationally.

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

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

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

Group 10: Religion

10 100 Religious Congregations and Associations

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

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

Group 11: Business and Professional Associations, and Unions

11 100 Business and Professional Associations, and Unions

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

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

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

Group 12: [Not Elsewhere Classified]

12 100 N.E.C.