

Working Papers
of the
The Johns Hopkins Comparative Nonprofit Sector Project

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THE INTERNATIONAL CLASSIFICATION
OF NONPROFIT ORGANIZATIONS:
ICNPO-REVISION 1, 1996

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1996

Suggested form of citation:

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.

ISBN 1-886333-23-8

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ICNPO—REVISION 1, 1996

Introduction

The International Classification of Nonprofit Organizations (ICNPO) was developed through a collaborative process involving the team of scholars working on the Johns Hopkins Comparative Nonprofit Sector Project (for a fuller description of the project, see Salamon and Anheier, 1996a). The system took shape by beginning with the International Standard Industrial Classification (ISIC) system (United Nations, 1990) and elaborating on it as needed to capture most succinctly the reality of the nonprofit sector in the thirteen different countries that were involved in the first phase of this project (the U.S., the U.K., France, Germany, Italy, Sweden, Japan, Hungary, Brazil, Ghana, Egypt, India, and Thailand).

Since then, the ICNPO has been successfully applied by researchers in a broad cross-section of countries that vary by level of economic development; by political, cultural, and legal system; and by the size, scope and role of their nonprofit sector. In addition to the research in the countries covered in Phase I of the Johns Hopkins Comparative Nonprofit Sector Project (see Salamon and Anheier, 1996a), this includes work carried out by the National Council of Voluntary Organizations (1995) on the United Kingdom, Johnson and Young (1994) on Romania, Gidron (1996) on Israel, and Sokolowski (1994) on Poland. From these experiences, we 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.

While the ICNPO has proved to be an effective classification system for nonprofit organizations in a wide assortment of countries, however, a number of adjustments at the sub-group level have been suggested by researchers in the field. These were reviewed at an international research conference held in Dublin, Ireland, in December 1995 under the auspices of the Johns Hopkins Comparative Nonprofit Sector Project and several modifications made in the original system.

This paper will first summarize the central features of the ICNPO. Following this, we will spell out the changes adopted at Dublin and clarify a number of classification issues. A full listing of the ICNPO, with explanatory notes, is found in Appendix A.

Central Features of the ICNPO

Covered Entities

The ICNPO was designed to differentiate entities that share five basic features and therefore make up the “nonprofit sector” (Salamon and Anheier, 1992; 1996b).¹ In particular, they are:

1. Organized, i.e., institutionalized to some extent. What is important is that the organization have some institutional reality to it. In some countries this is signified by a legal charter of incorporation. But institutional reality can also be demonstrated in other ways where legal incorporation is neither common nor readily available. These include some degree of internal organizational structure; relative persistence of goals, structure and activities; and meaningful organizational boundaries, i.e., some recognized difference between members and nonmembers. What are excluded are purely ad hoc and temporary gatherings of people with no real structure or organizational identity. Otherwise the concept of the nonprofit sector becomes far too amorphous and ephemeral to grasp and examine.

2. Private, i.e., institutionally separate from government. Nonprofit organizations are not part of the apparatus of government. They are “nongovernmental” in the sense of being structurally separate from the instrumentalities of government. This does not mean that they may not receive significant government support or even that government officials cannot sit on their boards. 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.

3. 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 eliminate such situations, we add the further criterion that nonprofit organizations must be self-governing. To meet this criterion, organizations must be in a position to control their own activities to a significant extent. This implies that they must have their own internal governance procedures and enjoy a meaningful degree of autonomy.

¹ We use the term “nonprofit” rather than “voluntary,” or “nongovernmental” etc., following United Nations (1993) terminology in the System of National Accounts (see Anheier, Rudney, and Salamon, 1993).

4. *Non-profit-distributing, i.e., not returning profits generated to their owners or directors.* Nonprofit organizations may accumulate profits 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. In this sense, nonprofit organizations are private organizations that do not exist primarily to generate profits, either directly or indirectly, and that are not primarily guided by commercial goals and considerations. This differentiates nonprofit organizations from the other component of the private sector-- private businesses.

5. *Voluntary, i.e., involving some meaningful degree of voluntary participation.* To be included in the nonprofit sector, organizations must embody the concept of voluntarism to a meaningful extent. 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 would be excluded from the nonprofit sector. Similarly, "voluntary" implies that contributions of time (volunteering) and money (donations) as well as contributions in kind may not be required or enforced by law, or otherwise be openly coerced.

Unit of Analysis.

The ICNPO uses the "establishment" rather than the "enterprise" as the unit of analysis since enterprises are frequently made up of many establishments, each of which may be engaged in a slightly different type of economic activity.

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. Units are thus differentiated according to the types of services or goods they provide (e.g., health, education, environmental protection). In accordance with a convention adopted for the ISIC (United Nations, 1990), the ICNPO classifies establishments by their *major* economic activity, usually measured as the activity that consumes the largest share of expenditures.

Basic Structure of the ICNPO.

As reflected in Table 1, and in more detail in Appendix A, the ICNPO system groups the nonprofit sector as defined above into 12 Major Activity Groups, including a catch-all "Not Elsewhere Classified" group. These 12 Major Activity Groups are in turn further subdivided into 24 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 because of the great diversity of the nonprofit sector in the different locales. The

Activities are nevertheless listed in the fuller description offered in Appendix A in order to illustrate the kinds of organizations that fall into each Subgroup. To facilitate comparisons, Appendix B provides examples for a cross-walk between ICNPO major groups and subgroups and those of the ISIC.

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 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 France, which includes, nonprofit associations, mutual associations like savings and insurance institutions as well as cooperatives. In this case, mutuals and cooperatives are classified parallel 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. 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.

Revisions

The main adjustment in the ICNPO-Revision 1 is to break **sports organizations** out as a separate subgroup under Major Group 1: “Culture and Recreation,” rather than to group them together with other recreational activities. “Other recreation” is now classified together with social and service clubs. This adjustment is based on the experience gained in Phase I that: (i) “sport” represents a sufficiently important group of nonprofits to warrant being set apart from other social clubs and recreational activities; and (ii) subgroup 1 300 “Service Clubs” remained virtually empty in most countries. The subgroups are therefore reorganized as follows:

MAJOR GROUP 1: CULTURE AND RECREATION*1 100 Culture and Arts*

[as before]

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, Kiwanis.

Clarifications

In applying the ICNPO, several types of organizations often prove difficult to classify, and the current *Revision* is meant to clarify their treatment:

1. Financial Institutions. Credit and savings associations, credit unions and similar financial institutions, provided they fulfill the five basic criteria of the structural-operational definition, should be classified in Group 6 100 “Economic, Social and Community Development” under the item “Economic Development.” The description for organizations classified under this item now reads

“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.”

2. Non-governmental organizations (NGOs), are classified according to their major activities. For example, NGOs offering basic health care services in rural areas would be classified in Group 3 400, other Health Services; local NGOs providing development assistance by building local infrastructure would be classified in Group 6 100 “Economic, Social, and Community Development;” and organizations providing international humanitarian relief would be grouped in 9 100 “International Activities.”

Following national accounting principles, we would classify NGOs working internationally under Major Group 9 in their home country, and under their principal economic activity in their host country. For example, OXFAM would be classified in 9 100 “International,” in the United Kingdom, but its local operations in Peru would be classified under Group 6 “Development and

Housing,” Group 5 “Environment,” Group 4 “Social Services” or some other major group as applicable.

3. *Cooperatives, mutual societies and self-help groups*, provided they meet the criteria spelled out in the structural-operational definition, would be classified according to their major economic activity. For example, a self-help group among drug addicts would be grouped under 4 100 “Social Services;” a self-help cooperative workshop among handicapped persons would be classified in 6 300 “Employment and Training;” burial funds would be allocated to 4 300 “Income Support;” and credit and savings groups to 6 100 “Economic, Social and Community Development.”

Table 1:
The International Classification of Nonprofit Organizations, Major Groups and Subgroups

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

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

Conclusion

The ICNPO system has proven its usefulness for comparative and cross-national research on nonprofit organizations. In many ways, the existence of such a classification system makes systematic comparisons of the nonprofit sector possible in the first place, or at least facilitates them greatly. As with the initial version of the ICNPO, we are convinced that the current revision may not be the last word on this topic, but our continued hope is that it will provide a useful step in that direction.

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APPENDIX A

THE INTERNATIONAL CLASSIFICATION OF NONPROFIT ORGANIZATIONS:

EXPLANATORY NOTES

GROUP 1: CULTURE AND RECREATION

Organizations and activities in general and specialized fields of 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; 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 theatres, 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, commemoration of historical events; includes historical societies, poetry and literary societies, language associations, reading promotion, war memorials, commemorative funds and associations.
- museums
general and specialized museums covering art, history, sciences, technology, 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.

1300 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, Kiwanis.

GROUP 2: EDUCATION AND RESEARCH

Organizations and activities administering, providing, promoting, conducting, supporting and servicing 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 (university level)
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, 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, engineering and technology.
- social sciences, policy studies
research and analysis in the social sciences and policy area.

GROUP 3: HEALTH

Organizations that engage in health related activities, providing health care, both general and specialized services, administration of health care services, and health support services.

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, 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
out patient 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 promoting 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, vaccination centers.
- rehabilitative medical services
outpatient therapeutic care; includes nature cure centres, yoga clinics, physical therapy centers.
- emergency medical services
services to persons in need of immediate care, includes ambulatory services and paramedical emergency care, shock/trauma programs and lifeline programs; ambulance services.

GROUP 4: SOCIAL SERVICES

Organizations and institutions providing human and social services to a community or target population.

4 100 Social Services

- child welfare, child services, 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, job programs for youth; includes YMCA, YWCA, Boy Scouts, Girl Scouts, Big Brothers/Big Sisters.
- family services
services to families, includes family life/parent education, single parent agencies and services, 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 development; includes support groups, personal counseling, 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 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

Organizations promoting and providing services in environmental conservation, pollution control and prevention, environmental education and health, and animal protection.

5 100 Environment

- pollution abatement and control
 organizations that promote clean air, clean water, reducing and preventing noise pollution, radiation control, hazardous wastes and toxic substances, solid waste management, recycling programs, and global warming.
- 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; includes 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

Organizations promoting programs and providing services to help improve communities and the economic and social well being of society.

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 association
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

Organizations and groups that work to protect and promote civil and other rights, or advocate the social and political interests of general or special constituencies, offer legal services and promote public safety.

7 100 Civic and Advocacy Organizations

- advocacy organizations
 organizations that protect the rights and promote the interest 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 safety
 crime prevention to promote safety and precautionary measures among citizens.
- rehabilitation of offenders
 programs and services to reintegrate offenders; includes half way 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

Philanthropic organizations and organizations promoting charity and charitable activities.

8.100 Philanthropic Intermediaries and Voluntarism Promotion

- grantmaking foundations
 - private foundations; including corporate foundations, community foundations and independent public-law foundations.
- voluntarism promotion and support
 - organizations that recruit, train, and place volunteers, and promote volunteering.
- fund-raising organizations
 - federated, collective fund-raising organizations; includes lotteries.

GROUP 9: INTERNATIONAL

Organizations promoting greater intercultural understanding between peoples of different countries and historical backgrounds and also those providing relief during emergencies and promoting development and welfare abroad.

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

Organizations promoting religious beliefs and administering religious services and rituals; includes churches, mosques, synagogues, temples, shrines, seminaries, monasteries, and similar religious institutions, in addition to related associations and auxiliaries of such organizations.

10 100 Religious Congregations and Associations

- congregations
churches, synagogues, temples, mosques, shrines, monasteries, seminaries and similar organizations promoting religious beliefs and administering religious services and rituals.
- associations of congregations
associations and auxiliaries of religious congregations and organizations supporting and promoting religious beliefs, services and rituals.

GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS

Organizations promoting, regulating and safeguarding business, professional and labor interests.

11 100 Business and Professional Associations, 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.

APPENDIX B

CROSS-WALK BETWEEN ICNPO AND THE ISIC SYSTEM

ICNPO	ISIC
GROUP 1: CULTURE AND RECREATION	
1 100 Culture and Arts	923* 9199
1 200 Sports	924
1 300 Other Recreation	9249 9199
GROUP 2: EDUCATION AND RESEARCH	
2 100 Primary and Secondary Education	801 8021
2 200 Higher Education	803
2 300 Other Education	809 8022*
2 400 Research	73*
GROUP 3: HEALTH	
3 100 Hospitals and Rehabilitation	8511
3 200 Nursing Homes	8519*
3 300 Mental Health and Crisis Intervention	8511 8519*
3 400 Other Health Services	8512* 8519*
GROUP 4: SOCIAL SERVICES	
4 100 Social Services	8531 8532
4 200 Emergency and Relief	8531 8532
4 300 Income Support and Maintenance	8531 8532

ICNPO	ISIC
GROUP 5: ENVIRONMENT	
5 100 Environment	900 37 9233
5 200 Animal Protection	8520 0140
GROUP 6: DEVELOPMENT AND HOUSING	
6 100 Economic, Social and Community Development	7511* 7491* 7414* 6519 6599* 660* 919*
6 200 Housing	7010* 452*
6 300 Employment and Training	8022* 8090* 919*
GROUP 7: LAW, ADVOCACY AND POLITICS	
7 100 Civic and Advocacy Organization	919
7 200 Law and Legal Services	7411* 919*
7 300 Political Organizations	9192
GROUP 8: PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION	919 8532
GROUP 9: INTERNATIONAL	919
GROUP 10: RELIGION	9191*
GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS	9111 9112 9120
GROUP 12: [NOT ELSEWHERE CLASSIFIED]	9199 9249 9309

* indicates a significant mismatch between ICNPO and other classification; however, some equivalence exists.



indicates that ICNPO activity is not captured by other classification, or that such activities are grouped into a catch-all or residual category.