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***The Handbook on Non-Profit Institutions in the System of National Accounts:  
An Introduction and Overview***

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***The Handbook on Non-Profit Institutions in the System of National Accounts:***  
**An Introduction and Overview**

This paper is a progress report on a project to develop and implement a system to provide better and fuller representation of the nonprofit sector in international and national data systems. The project is a joint effort of the United Nations Statistics Division and the Johns Hopkins University Center for Civil Society Studies, working in collaboration with the Centre for Civil Society at the London School of Economics. Funding for the work reported here was provided by grants from the Andrew W. Mellon Foundation and the Ford Foundation.

## ***The Handbook on Non-Profit Institutions in the System of National Accounts: An Introduction and Overview***

### **I. Introduction**

1. This paper is a progress report on a project to develop and implement a system to provide better and fuller representation of the nonprofit sector in international and national data systems. A major task of the project is the preparation of a *Handbook* to assist statistical agencies in devising classification, data gathering, data preparation and reporting procedures on nonprofit institutions. This effort takes advantage of work already under way to implement institutional sector accounts. The ultimate outcome, we believe, will be a major breakthrough in our ability to chart the scope, size, structure, and financing of nonprofit activity throughout the world.

2. The SNA is a comprehensive system of economic statistics that draws on and reconciles a wide range of statistics. With some basic understanding of the SNA and its source data, researchers and other users who are not SNA specialists can tap existing data on nonprofit institutions (NPIs) more effectively. In addition, knowledge of the statistical system can make the nonspecialist a more effective advocate for additional information and facilitate the development of new source data on NPIs.

3. The draft *Handbook* is still undergoing revision in preparation for its release to pilot testing later this year. Consequently, this paper and its annexes provide only a sample of the full *Handbook* and its classifications and tables.

#### ***The problem***

4. The last decade has seen a growing interest in the set of social institutions known variously as “nonprofit,” “voluntary,” “civil society,” or “non-government” organizations that collectively make up the so-called “third” or “independent” sector.<sup>1</sup> The scale and number of such organizations has been increasing substantially in what has been termed a “global associational revolution,”<sup>2</sup> and these institutions lying outside both the market and the state have taken on an increasing role as nations search for ways to provide social and other protections in a more flexible and cost-effective fashion. Yet these organizations are nearly invisible in many economic statistics, making it difficult for researchers and policy makers to assess the scale and scope of their operations.

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

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<sup>1</sup> See Salamon, Anheier, List, Toepler, Sokolowski, and Associates (1999), pp. 3-5, Ben-Ner and Gui (1993), Fisher (1992, 1998), and Korten (1990).

<sup>2</sup> See Salamon (1994).

nonprofit sector” to these indicators is attributed, under the SNA guidelines, to corporations, to government, or, to a limited extent, to households.

6. Thus, nonprofit institutions (NPIs) with substantial market receipts relative to operating expenses are assigned to one of the corporations sectors in the SNA; NPIs that do not have substantial market receipts relative to operating expenses but that receive substantial government support and are substantially controlled by government are treated as part of the government sector in the SNA; and NPIs that are small-scale or that are informal collaborations for short-term community projects may be assigned to the household sector. The sector “nonprofit institutions serving households” (NPISH) includes only NPIs that do not have substantial market receipts relative to operating expenses, that are not primarily financed and controlled by government, and that are too important to be commingled with households.

7. As illustrated in figure 1, there are two consequences of this sectoring. First, NPISH is only a subset of the *true* nonprofit sector shown in the last column. Second, the sectors for corporations, government, and households are made up of two classes of units—NPIs and *true* corporations, *true* government units, and *true* households. Moreover, nonprofit institutions are likely to differ from the other members of the corporations and government sectors in a number of ways—in objective function, in revenue sources, in governance structure, in legal and tax environment, etc.

**Figure 1: Treatment of Nonprofit Institutions in the SNA**

Type of Institutional Unit	Sectors of the System				Nonprofit Sector
	Corporations Sectors	Government Sector	Household Sector	NPISH Sector	
Corporations	C				
Government units		G			
Households			H		
Nonprofit institutions	$N_1$	$N_2$	$N_3$	$N_4$	$N = \sum N_i$

8. The sector assignments just described are reasonable for the analysis of production, because the SNA sectors contain units with common measures of output and common production environments.

- NPIs that sell their services at prices sufficient to cover the majority of their operating expenses might be expected to exhibit the same market behavior as for-profit producers of the same services. Moreover, the market price provides a measure of the value of the service—and, thus, of the value of output—for both nonprofit and for-profit producers in the corporations sectors.
- In the case of non-market NPIs controlled and financed by government, the measure of output—operating expenses—is the same for both public and private producers. Therefore,

the SNA sectoring groups all service producers financed and controlled by government, whether set up as government agencies or as NPIs.

- In the case of households, the SNA production boundary includes the production, for own final use, of goods but not of services.<sup>3</sup> Again, the SNA sectoring groups households with small-scale providers of services to them. If these NPIs have paid staff, their compensation will be treated like that of household employees.

9. Although the representation of production provided by this treatment may not be unreasonable, it is by no means clear that it will provide an appropriate framework for recording other statistics on nonprofit institutions—for example, receipts and payments of grants and contributions, saving, and asset accumulation. All of these items are included in the SNA’s institutional sector accounts, a segment of the SNA that countries are now beginning to develop. This phase of SNA implementation, therefore, provides an opportunity for improving the representation of nonprofit institutions in the national accounts by making use of the flexibility provided by satellite accounts in the System.

***The solution proposed in the Handbook.***

10. The solution is also illustrated by figure 1. It consists of defining the NPI components of NPISH and other sectors so that one may use an aggregation alternative to that of the SNA. The strategy is to work within SNA conventions in a satellite account framework that permits the assessment of the effects of making changes in those conventions. This involves the specification of new classifications, tables and presentations, and, more importantly, the development of a process for more fully integrating NPIs into regular national data collection efforts.

11. The satellite system that we propose leaves NPIs where they are in the SNA, but it creates a “satellite account” that consolidates the information on NPIs found in the other sectors and, hopefully, improves on this information by developing more refined ways of gathering data on the nonprofit entities (e.g. through special surveys of organizations as well as of individual giving and volunteering). In addition, the proposed satellite account structure reports both on the aggregate NPI sector and on the NPI and non-NPI components of the individual sectors in which NPIs can be found in the existing SNA structure.

12. In the process of improving the portrayal of the NPI sector, the work guided by this *Handbook* also promises to improve other aspects of the SNA that are affected by the current treatment of NPIs. Although the SNA embraces most of what students of the “third sector” or “nonprofit sector” consider NPIs, the rules that the SNA uses to assign these entities to sectors are problematic. Thus, the data for other sectors with hidden and unidentified NPI components will be improved by identifying and separating out these institutions with different behavior and objectives.

13. A third, but no less important, goal is to enhance mutual understanding and cooperation among national accounts offices, nonprofit researchers, analysts, and social and economic policy makers. The project itself is a collaboration between the United Nations Statistics Division and

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<sup>3</sup> Other than the services of owner-occupied housing and the employment of paid domestic staff.

the Johns Hopkins University Center for Civil Society Studies, as codified in a Memorandum of Understanding. The pilot testing will involve collaboration between statistical offices and private researchers, and the *Handbook* itself contains examples of such collaboration drawn from the work on the Johns Hopkins Comparative Nonprofit Sector Project (CNP), a major international effort to measure the size, composition, and revenue structure of the nonprofit sector in a cross-section of countries.<sup>4</sup> An additional benefit of this collaborative approach is its potential for suggesting ways to make the accounts more useful for the analysis of social and economic policy.

## II. Scope and contents of the *Handbook*

### *Overview of chapters*

14. The first chapter presents the rationale for the *Handbook* and describes its structure.
15. Chapter 2 takes up the issue of how to define the NPI sector. It begins by reviewing the definition of the NPI sector in the 1993 SNA. Although potentially the SNA provides a useful framework for covering this sector, this potential is only imperfectly realized because of the different treatment accorded so-called market NPIs and NPIs controlled and financed by government. The chapter, therefore, outlines a broader definition of the sector that can be used for the purposes of the satellite account system proposed here, building on the definitions used in the 1993 SNA.
16. Chapter 3 presents the three classification systems to be used for NPIs—ISIC, the activity classification; a classification of NPIs by type of institution; and an expanded version of the Classification Of Purposes Of Nonprofit Institutions Serving Households (COPNI). These classifications build wherever possible on the classifications used in the 1993 SNA. They are shown in tables A1 and A2 of Annex A to this paper.
17. Chapter 4 identifies the variables needed to portray the nonprofit sector in monetary terms and relates them to the set of entries—transactions, other flows, and stocks—that the SNA uses to depict the accounting record of the economy. In addition, it suggests ways of extending the basic SNA accounting structure to examine the social and economic impact of this sector. Table A3 of Annex A to this paper identifies the key variables for which data are needed on NPIs. It identifies those included in the accounts of the SNA and those for which other sources need to be developed. It also reviews the SNA accounting structure as background for the proposed NPI satellite account system, which is presented in its full implementation. Sketches of the satellite tables are given in Annex B to this paper.
18. Chapter 5 provides guidance on identifying NPIs in existing data collection activities and for generating such data where they are not yet available, drawing on the experience of both statistical offices and the nonprofit research community. It offers suggestions for implementing the satellite account by uncovering information on NPIs hidden in existing source data, supplementing this where needed with new data collection activities with respect to NPIs, etc.

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<sup>4</sup> Salamon and Anheier, (1996).

19. Chapter 6 reviews the problems in defining and measuring real output for many NPIs..
20. Chapter 7 is concerned with the measurement of other dimensions of the contribution and performance of the nonprofit sector. It also explores the use of this system for policy analysis
21. Chapter 8 describes the relationship of the NPI satellite account to the SNA.
22. There are also several annexes in the *Handbook*. Annex 1 provides additional background on the SNA for the nonspecialist, and Annex 2 is a glossary of SNA terminology to aid users in making their way through the SNA-based tables. The expanded purpose classification is presented in Annex 3, which also contains an explanation of its derivation. Annex 4 presents several data development tools that have proved effective in the CNP effort and in other research efforts.

### ***Relationship with the SNA***

23. The SNA's full sequence of accounts for NPISH (and other sectors) provides the basis for the NPI satellite account. The NPI satellite account also incorporates three general elements from the SNA.
  - The Integrated Economic Accounts (IEA) for institutional units and sectors relates a broad set of data for NPIs to those for other sectors and for the economy as a whole.
  - The Supply and Use Table (SUT) elaborates production accounts for industries and also allows for the introduction of information on labor and capital inputs.
  - The Cross-Classification by Industries and Institutional Sectors of Production Account Items (CCIS) provides industry detail by sector for the production accounts of the IEA.
24. The general approach followed in the *Handbook* is first to start with SNA tables of the IEA and add subsector detail on NPIs to the corporations, government, and household sectors. This permits the reaggregation of all NPIs, wherever found. It also allows for the identification of more homogeneous corporations and government sectors. Similarly, the SUT can be disaggregated to distinguish between NPI and other producers in the same industry.
25. Second, using this framework, information on the full NPI sector is presented in a more convenient format, adding detail appropriate for analysis of the sector and its role in the economy and making use of classifications based on those of the SNA but tailored to the activities and functions of NPIs.
26. Third, this framework also permits modifications of the SNA conventions on output measurement and volunteer labor, showing how major aggregates are affected by these changes. In addition, more elaborate extensions of the satellite account to selected statistical indicator systems can be derived.
27. This approach seems consistent with the principles stated in 1995 ESA, para. 1.20. "An important feature of the satellite accounts is that in principle all basic concepts and classifications of the standard framework are retained. Only when the specific purpose of the satellite account definitely requires a modification are changes in the basic concepts introduced. In such instances, the satellite account should also contain a table showing the link between the major

aggregates in the satellite account and those in the standard framework. In this way, the standard framework retains its role as a framework of reference and at the same time justice is done to more specific needs.”

*A practical as well as a conceptual guide*

28. In addition to specifying a framework for the NPI satellite account, the *Handbook* also addresses the problem of gathering the data to implement it. Here the general strategy is to improve the identification and coverage of NPIs in the general statistical system that forms the basis for the national accounts. These recommendations are made more concrete by including in the *Handbook* illustrations drawn from the work of the Johns Hopkins Comparative Nonprofit Sector Project, which has used a definition of NPIs and the nonprofit sector that has enough in common with the definition of a nonprofit institution in the SNA to make the CNP experience in data development, etc., relevant for this project.<sup>5</sup> In addition, the results of pilot testing will be incorporated into the final draft of the *Handbook*.

29. The first task is to establish a register of NPIs. This register should contain such items as the organization’s name and address; the identification number to be used to link it to enterprise/establishment data sets and registers; industry, purpose, institutional and other classification information; income, assets or other size measures; and other indicators of legal status etc. Such catalogs or registers can then be used in a variety of data collection efforts.

30. The second task is to use the NPI register to identify and classify NPI enterprises/establishments in the Business Register or other list that provides sampling frame for statistical surveys. (One problem that will need to be addressed is the treatment of small organizations that have employment or other size criteria below the cut-off for statistical surveys.) The NPI register can also be used to identify and classify NPIs in administrative data<sup>6</sup> Once the business register (or other frame or list) contains identifiers and classifiers for NPIs, existing source data can be retabulated to yield data on the NPI component, some or all of which may previously have been hidden. This has the advantage of making the data on NPIs easily comparable with that for other sectors in such general purpose and multi-sector instruments as economic surveys, censuses, employer-based labor market surveys, etc. Once this task is completed, many of the entries in the first set of tables in the satellite account can be completed from existing data and an assessment of the need for further data collection efforts can be made

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<sup>5</sup> This definition, the “structural-operational definition,” defines the nonprofit sector as a set of entities that share the following characteristics. They are: Organized, that is, institutionalized to some extent; Private, that is, institutionally separate from government; Non-profit-distributing, that is, not returning profits generated to their owners or directors; Self-governing, that is, able to control their own activities; and Voluntary, that is, involving some meaningful degree of voluntary participation. The structural-operational definition has much in common with the definition of a nonprofit institution in the SNA. The characteristics “organized,” “private,” and “self-governing” can be interpreted as general characteristics of institutional units: The entity is capable, in its own right, of owning assets, incurring liabilities and engaging in economic activities and in transactions with other entities; a complete set of accounts exists or, in principle could exist, for the entity. (1993 SNA, para. 4.2) The other two characteristics—“non-profit-distributing” and “voluntary”—would seem to be the crucial elements for differentiating NPIs from other types of institutional units. See Salamon and Anheier (1997c) and Anheier and Salamon (1998).

<sup>6</sup> It may be desirable to combine these registers.



31. The third task, developing new data sources on NPIs, may involve the use of existing data sources outside normal economy-wide statistical compilations. Examples include administrative records, either about NPIs or about particular activities or fields in which NPIs are prominent; compilations of data about the members of associations of particular groups of NPIs; and data in general social science archives. In other cases, new data collection instruments expressly for NPIs may need to be developed, such as institutional surveys of nonprofit institutions and household surveys of giving and volunteering.

32. The fourth task in implementing the NPI satellite account is integrating new and existing data sources for NPIs. Data for national accounts come from many and diverse sources. The national accountant's art lies in integrating these data into a coherent picture of the economy. Disparate data sources are brought together and reconciled, and missing data elements can be inferred from data collected from counterparties to transactions.

- Production and generation of income accounts have been compiled for a number of years from agricultural censuses, business surveys, economic censuses, and labor force surveys. To the extent that NPIs have been captured—though perhaps hidden—in the underlying data collections, the task for the satellite account is to bring the data together. To the extent that NPIs have been excluded, new data collection efforts will need to be made.
- Institutional sector accounts are not so common, and for many countries data from government budgets, business accounts, financial system statements, etc., are being reconciled for the first time in the preparation of accounts showing property income, transfers, consumption and saving. In particular, where NPIs have been consolidated with those of other units in the corporations, government, and household sectors, data on transfers between NPIs and these other units may never have been developed. The transaction accounts of the Integrated Economic Accounts provide a useful framework for dealing with this situation while new data sources are sought.
- In addition, NPI-specific data, such as tabulations of financial statements or broad surveys of particular industries, will need to be reconciled with other source data used in the national accounts.

33. The extensions will require the more ambitious task of linking households to the NPIs by which they are employed, by which they are served as customers, or with which they have other relationships. This will enable NPI employees to be classified by skill and occupation, and NPI clients to be classified by demographic characteristics or social class, in both cases with detail by type of NPI. This linkage facilitates the analysis of the impact of NPIs on various groups of households. Such linkages may already be part of country statistical programs.<sup>7</sup>

### **III. Challenges faced and to come**

#### *Definitions*

34. The major difficulty with the 1993 SNA treatment of nonprofit institutions is not so much with the definition of the NPI as an institutional unit, but with the aggregation rules used to group them into sectors. To mitigate this, a broad definition of the set of entities to be included in “the nonprofit sector” is needed. This definition needs to specify a common set of features

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<sup>7</sup> See van Tongeren (1998).

that span the array of legal systems, patterns of financing, and types of activity observed. This has not been an easy task. In terms of figure 1, we have tried both to specify the whole ( $\Sigma N_i$ ) and to differentiate the  $N_i$  from the other units in the sector.

35. As a current working definition, we define the scope of the nonprofit sector as consisting of all institutional units that, by law or custom, do not distribute their surplus to those who own or control them and that, in addition, are non-compulsory and customarily receive voluntary contributions of time or money, although these contributions need not constitute the major source of income or employment for the entity.

36. Thus, all entities within the current corporate sectors that do not distribute any profits to those who own or control them should be separated out as NPIs, regardless of whether they sell any part of their products or services at an economically significant price. They differ from the institutional units described in the SNA definition of a corporation:

In general, all entities, however they may describe themselves or whatever they may be called, which are set up for purposes of engaging in market production, which are capable of generating a profit or other financial gain for their owners and which are recognized at law as separate legal entities from their owners who enjoy limited liability, are treated as corporations in the System. (Para. 4.47)

37. Similarly, all entities within the current government sector that are privately structured and institutionally distinct from government should be separated out as NPIs regardless of whether they receive a significant part of their income from public authorities or are influenced by public authorities. They differ from the institutional units described in the SNA definition of a government unit:

Government units may be described as unique kinds of legal entities established by political processes which have legislative, judicial or executive authority over other institutional units within a given area....A government unit usually has the authority to raise funds by collecting taxes or compulsory transfers from other institutional units. (Para. 4.104)

38. Finally, all entities within the household sector that meet the general criteria for NPIs stated above should be separated out as NPIs, regardless of the scale of their operations. They differ from the institutional units described in the SNA definition of a household:

For purposes of the System, a household may be defined as: a small group of persons who share the same living accommodations, who pool some, or all of their income and wealth and who consume certain types of goods and services collectively, mainly housing and food...In general, each member of a household should have some claim upon the collective resources of the household. (Paras. 4.132-4.133.)

### *Classifications*

39. To build on existing data systems and to facilitate cross-sector and economy-wide comparisons, we tried to maintain consistency with the two major classification systems used in

the SNA—the activity classification ISIC and the purpose or functional classifications COPNI, COFOG, and COPP.

- ISIC is designed to be a classification for production statistics. The unit to which it is applied—the establishment—is intended to be the smallest unit from which it is possible to collect information on outputs; inputs of materials, labor, etc.; and the process by which the inputs are transformed into the outputs. Establishments are grouped into industries on the basis of the production structure of their characteristic products.
- COPNI (and its companions COFOG, COICOP, and COPP) is designed to be a classification of the purpose or function of various kinds of expenditure. By purpose/function is meant “the socio-economic objectives that institutional units aim to achieve through various kinds of outlays.” (United Nations, 2000a)

40. Neither of these classification schemes alone can serve as the primary classification for the broad nonprofit sector defined in the previous chapter.

- All NPI institutional units are also made up of one or more establishments, but ISIC has very limited detail on services—particularly the services that NPIs typically provide.<sup>8</sup>
- The 1993 SNA purpose classification used for nonprofits, the Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI), is applicable only to NPISH and may be inappropriate for classifying NPI activity outside of NPISH by purpose.<sup>9</sup>
- The CNP project used a classification of its own devising that incorporated elements from a number of classifications, especially ISIC and COPNI. This classification, the International Classification of Nonprofit Organizations (ICNPO) has been used to collect and structure data in a variety of countries.<sup>10</sup> However, because it is not generally used for classifying data for sectors other than the nonprofit sector, there are problems in using it in analyses in which comparisons of NPIs and other sectors are the focus.

41. What is needed in order to disaggregate the broad NPI sector for a wide variety of purposes is not one but three classifications. Each institutional unit in this sector must be classified by activity,<sup>11</sup> by institutional characteristics that determine the SNA sector to which it would be assigned under SNA rules, and by purpose.

- For the *activity* classification, ISIC is the clear choice. It is the international standard used by most countries, and it is subject to an official process of revision and interpretation.<sup>12</sup> A new focus on the NPI sector may indeed lead to improvements in its coverage of such activities.
- For the *institutional* classification, what is needed is a disaggregation that can be used to subsector those SNA sectors in which NPIs may be hidden. This classification is shown in table A1.
- For the *purpose* classification, the choice is the standard version of COPNI enriched in two ways. The first is with elements from COFOG and COPP to accommodate elements of the classifications applicable to the NPIs that the SNA would assign to corporations and

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<sup>8</sup> See Salamon and Anheier (1997d) for a discussion of these issues.

<sup>9</sup> COPNI has undergone revision recently, along with the other classifications of expenditure according to purpose. These are the Classification of the Functions of Government (COFOG), the Classification of Individual Consumption According to Purpose (COICOP), and the Classification of the Outlays of Producers According to Purpose (COPP).

<sup>10</sup> See Salamon and Anheier (1997d) for a description of this classification.

<sup>11</sup> The usual treatment of multi-establishment firms would apply here as well.

<sup>12</sup> See the UN’s classification site at <http://esa.un.org/unsd/cr/registry/regrt.asp>

government. The second is with elements from ICNPO to reflect better the existence of private producers of public goods and other elements not fully captured in the existing classifications. These classifications are summarized in table A2, along with the proposed consolidated system dubbed the Expanded Classification of the Purposes of Nonprofit Institutions/Expanded Classification of Nonprofit Organizations (ECOPNI-ECNPO).

42. The functional or purpose classification proposed here builds on both the recent OECD/UNSD work revising and harmonizing COPNI and other classifications of expenditure according to purpose and the ICNPO developed by the CNP project and used extensively for classification work on NPIs.

- The work on COPNI *et al* identifies common social purposes—for example, health, education, culture—that span all sectors of the economy, although it also identifies sector-specific purposes as well. These classifications are subject to a review and updating process that is widely circulated. They are also harmonized with other international classifications, such as the International Standard Classification of Education (ISCED) or the Classification of Environmental Protection Activities (CEPA).
- The ICNPO, more broadly based than COPNI alone, includes most of the same purpose categories, although with differences in the underlying detail. In addition, however, it covers *collective* services of NPIs that the SNA assumes away.

43. It should be noted that ECOPNI-ECNPO is currently used to detail the tables of part II of the satellite account, thus using it as a *de facto* activity classification. At high levels of aggregation, the terminology is much the same in the two classification systems—i.e., activity and purpose—particularly in the case of services. The seeming redundancy is confusing to many users. In addition, the authors of the purpose classification recognized that practice might need to deviate from principle. In the case of COPNI, the unit of classification is in principle the individual outlay, although in practice the entire NPISH may have to be taken as the unit. In the case of COFOG, the unit of classification is the individual transaction, especially for capital and current transfers and net acquisition of financial assets; otherwise, the classification is to be applied to units within government departments. In the case of COPP, the unit of classification is either a single expenditure or a vector of items reflecting ancillary activities.<sup>13</sup>

### ***Level of integration with the SNA***

44. As noted earlier, the SNA system is well suited for organizing economic information on NPIs—production, revenues, outlays, assets and their accumulation—in a way that is comparable with similar information for other sectors in the economy, even though some SNA conventions are problematic for this purpose. However, there are three difficulties with using the SNA framework for NPIs that need to be addressed in the satellite system. They are (1) the unavailability of data on NPIs to fill the complex demands of the full SNA data set, (2) the interaction of SNA conventions and the particular characteristics of NPIs, and (3) the need to look beyond monetary values to other indicators of NPI impact and performance.

45. The comprehensiveness and generality of the SNA structure requires the collection of data on a rich but complex set of variables. Because such data have not been as readily available

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<sup>13</sup> See United Nations (2000a), paragraphs 18-19 (COFOG), paragraphs 54-55 (COPNI), and paragraph 64 (COPP).

on the full range of NPIs, we have adopted a two-pronged strategy: first, to specify a *fully elaborated* satellite account structure for the nonprofit sector within SNA; and second, to specify a fall-back *short form* that will focus only on the most essential variables and relationships. Within each of these, moreover, we plan to propose a *short-term* approach that will essentially highlight existing information on NPIs currently hidden in other SNA sectors; and a *long-term* approach that will add new elements to refine the existing data, such as information on volunteer inputs, for example.

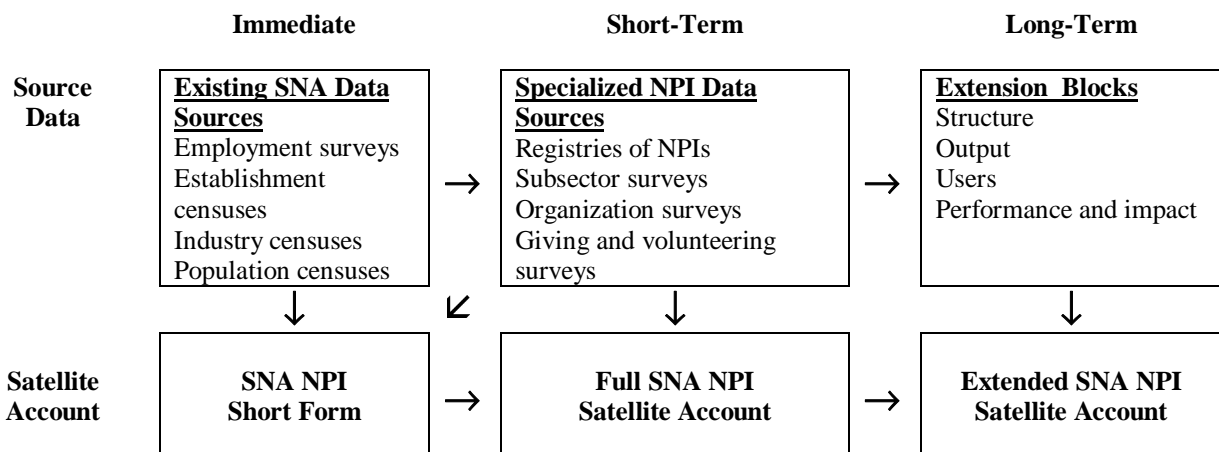
46. The consolidation of NPIs will be of great use to national income economists and policy analysts interested primarily in macro-economic and institutional sector comparisons. For this purpose, the various tables that show aggregates and flows involving NPIs are very useful. For other analytic and policy-related purposes, however, it may be useful to extend the data coverage of the satellite account system beyond monetary representations of economic activity alone, and to include a range of other social and economic indicators. For example, data on employment in NPIs would add useful information for policy analysts interested in employment issues. Moreover, capacity measures for NPI in fields like health care or education would aid the policy planning process, particularly given the wealth of other information that is part of the SNA and the satellite account.

47. More specifically, four basic “extension blocks” can be contemplated for the SNA-based satellite account, each combining a relatively distinct set of tables, variables and data that can be summarised as Structure, Capacity and Output, Clients and Users, and Impact and Performance.

- The structure block includes size information largely in terms of input factors such as employment, volunteers, membership and giving;
- The capacity block focuses on output and capacity measures;
- The clients and users block includes information on the clients and users of NPI services; and, finally,
- The performance block has information on NPI impact and performance.

48. Figure 2 below depicts the resulting structure of work contemplated in the NPI satellite account process.

**Figure 2: Schematic Representation of NPI Satellite Account Process**



49. The process illustrated in figure 2 has three phases, each of which is dependent on the availability of appropriate source data. Very near term, existing source data can be used to implement the short form and give an indication of the scale of the NPI sector and the relationship of the full NPI sector to NPISH. In the short-term, during the general implementation of the SNA institutional sector accounts, additional NPI-specific data sources can be developed and the full elaboration of the NPI satellite account implemented. Finally, future extension of the NPI satellite account would link the core monetary values of the SNA to quantitative and qualitative indicators of the sector's structure, capacity, clients, impact and performance.

### *Data elements and tables*

50. The key variables in the short form, the fully elaborated satellite account, and the extended NPI account are summarized in table A3. The variables in the short form and the full SNA satellite account (shown in Annex B) are the core variables of the national accounts and are to be provided for each institutional unit in the NPI sector, in principle; for the most part, these variables are in monetary terms. The extended satellite account elaborates the structure of the NPI sector, its capacity and output, the users and clients of its services, and its performance and impact, including data on the characteristics of households/individuals—as consumers of NPI services, as members of and/or volunteers in nonprofit organizations, and as employees of NPIs.

### *Price and volume components*

51. So far the *Handbook* has been concerned with measurement in current dollars, primarily, although some physical indicators have also been identified. However, for most countries the primary interest in national accounts lies in the growth of real GDP or otherwise identifying the price and volume components of the change in expenditure and value added. NPIs tend to be found in activities in which this is notoriously difficult to accomplish, even for market producers. For nonmarket producers whose output is measured by expenses, the task is even more daunting.

52. For corporations, there is considerable evidence that nonprofit firms differ from their for-profit counterparts, even in activities such as health care where both types of producer are active.<sup>14</sup> NPIs may arise where markets fail because of information asymmetries that make people more willing to donate to or purchase services from producers that they “trust” to reinvest rather than redistribute any monetary residual. NPIs may also arise where ideology or other non-pecuniary reasons motivate non-profit entrepreneurs, who may cross-subsidize the provision of goods and services they consider particularly valuable. All this suggests that there may be unidentified products (or characteristics of products) from NPI producers that differ from those of for-profit producers. Moreover, NPI producers have access to voluntary donations of time and money that are not available to for-profit producers. Although they may borrow, they do not have access to equity capital, so the composition of their payments of property income also will differ from for-profit enterprises. They also face different tax regimes than their for-profit counterparts.

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<sup>14</sup> See Weisbrod (1988), Hansmann (1996), James (1997), Rose-Ackerman (1996, 1997), and Steinberg (1997).

53. In chapter 2 of the *Handbook* we argue that NPI producers differ sufficiently from for-profit corporations and pure government units that they should be separately identified and reaggregated with other NPIs. These characteristics presumably also have some implications for the measurement of output. Examples of the questions that need to be addressed are:

- Should the output of NPI producers be measured differently from that of for-profit establishments in the same industry?
- How should volunteer labor and other in-kind inputs be treated in assessing output?
- Where output is measured by summing the value of inputs, can indicators of its volume (quantity) be identified?

54. There has been work comparing the performance of for-profit and nonprofit producers, particularly in health care, in addition to more general work on refining output and price measures in these industries. Can the NPI satellite account contribute to better measures of output and prices in collective services and in other industries that have received less attention?

#### *Uses and extensions of the satellite account*

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

56. Some of these aggregates are also used in statistical indicator systems used for cross-national comparisons. GDP and household income are elements in the human development index (HDI) and the Minimum National Social Data Set (MNSDS) whose sensitivity to the measurement of the NPI contribution can be estimated directly. Other indicators for particular areas—health, education, social services—may also profit from the framework of the satellite account and its extensions.

57. The peculiar and particular characteristics of NPIs create some special problems with selected features of SNA usage. Thus, for example, the nongovernmental character of nonprofits makes it especially important to have an accurate picture of all revenues flowing to these organizations from government, regardless of whether these take the form of grants (treated as contributions by SNA) or contracts (treated as purchases by SNA). Similarly, it is important to have a picture of private contributed revenue as distinct from government contributions. Also important is to include volunteer inputs as part of the labor force of NPIs. These requirements necessitate the inclusion of separate breakdowns of these key data items, and procedures for cumulating totals using a slightly different configuration than that SNA customarily uses. Our proposed satellite account structure is designed to facilitate this.

58. Among other questions that the satellite account could be used to address for particular countries are whether the various public policies toward NPI's continue to be justified, given the sector's contribution to meeting certain goals. Time series analyses can illuminate the process of sectoral shifts in the provision of certain services. Other extensions and uses of the NPI satellite account are discussed in another paper in this session.

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**Table A1—Institutional Classification of Nonprofit Institutions**

<b>Category</b>	<b>Definition</b>	<b>Comments</b>
Nonmarket NPIs serving households	NPIs whose resources come principally from voluntary contributions by households, corporations, or government; or from property income. They customarily cover less than half their operating expenses with receipts from the sale of their services.	This adopts the ESA <sup>15</sup> codification of “economically significant price.”
Market NPIs serving households	NPIs that customarily cover at least half their operating expenses by receipts from the sale of their services. They may also receive voluntary contributions from households and corporations; grants from government; and property income.	This adopts the ESA codification of “economically significant price.”
Public nonmarket NPIs	NPIs that customarily cover less than half their operating expenses by receipts from the sale of their services; that are subject to some government control by law or equity holdings; and that are able to receive voluntary contributions from the public in addition to support provided by government from compulsory levies.	This identifies public sector NPIs as those separate institutional units within government that can also receive voluntary contributions from the public
NPIs serving business	NPIs that for the most part are created by associations of the businesses whose interests they are designed to promote. They are financed by dues or subscriptions, which are treated as payments for services rendered.	
Nonresident NPIs active in the economic territory of the country <sup>16</sup>	NPIs that, although resident outside the economic territory of the country, are registered in order to receive contributions from residents or otherwise carry on activities in the country.	If they establish a local branch office, that unit is considered to be a resident, as is the case with an affiliate of a foreign direct investor.
NPIs organized as mutuals or cooperatives	NPIs that are organized to provide some good or service of mutual benefit.	If the primary focus is provision of the good or service rather than profit-sharing, then the entity is not deemed to violate the nondistribution requirement.

<sup>15</sup> *European System of Accounts*, the version of the SNA used in the European Union.

<sup>16</sup> It also may be desirable to distinguish in this classification resident NPIs that are branches of such international nonprofit organizations as the Red Cross.

Table A2—Derivation of Classification of Expenditure of NPIs According to Purpose

ICNPO	COPNI	COFOG	COPP	ECOPNI-ECNPO
<b>Health</b> 03.100 Hospitals and rehabilitation 03.200 Nursing homes 03.300 Mental health and crisis intervention 03.400 Other health services	<b>Health</b> 02.1 Medical products, appliances and equipment 02.2 Out-patient services 02.3 Hospital services 02.4 Public health services 02.5 R&D Health 02.6 Other health services	<b>Health</b> 07.1 Medical products, appliances and equipment* 07.2 Out-patient services* 07.3 Hospital services* 07.4 Public health services* 07.5 R&D Health 07.6 Health n.e.c.	<b>Health</b> 05.2 Outlays on health	<b>E01 Health</b> E01.1 Medical products, appliances and equipment E01.2 Outpatient services Mental health Other E01.3 Hospital services Psychiatric Rehabilitation Other E01.4 Public health services E01.5 Other health services, n.e.c. E01.6 R&D health
<b>Recreation</b> 01.200 Sports 01.300 Other recreation and social clubs	<b>Recreation</b> 03.1 Recreational and sporting services	<b>Recreation</b> 08.1 Recreational and sporting services* 08.5 R&D Recreation 08.6 Recreation n.e.c.	<b>Recreation</b> 05.3? Outlays on social services, n.e.c.	<b>E02 Recreation</b> E02.1 Recreational and sporting services E02.2 Recreation n.e.c. E02.3 R&D recreation
<b>Culture</b> 01.100 Culture and arts	<b>Culture</b> 03.2 Cultural services	<b>Culture</b> 08.2 Cultural services* 08.3 Broadcasting and publishing services 08.5 R&D Culture 08.6 Culture n.e.c.	<b>Culture</b> 02.2? <b>Outlays on research and experimental development on humanities</b> 05.3? Outlays on social services, n.e.c.	<b>E03 Culture</b> E03.1 Cultural services E03.2 Broadcasting and publishing services E03.3 Culture, n.e.c. E03.4 R&D culture
<b>Education</b> 02.100 Primary and secondary education 02.200 Higher education 02.300 Other education 06.300 Employment and training	<b>Education</b> 04.1 Pre-primary and primary education 04.2 Secondary education 04.3 Post-secondary non-tertiary education 04.4 Tertiary education 04.5 Education not definable by level 04.6 R&D Education 04.7 Other educational	<b>Education</b> 09.1 Pre-primary and primary education* 09.2 Secondary education* 09.3 Post-secondary non-tertiary education* 09.4 Tertiary education* 09.5 Education not definable by level* 09.6 Subsidiary services to education*	<b>Education</b> 05.1 Outlays on education and training	<b>E04 Education</b> E04.1 Preprimary and primary education E04.2 Secondary education E04.3 Post-secondary, non-tertiary education E04.4 Tertiary education E04.5 Education not definable by level E04.6 Other education services, n.e.c.

Table A2—Derivation of Classification of Expenditure of NPIs According to Purpose

ICNPO	COPNI	COFOG	COPP	ECOPNI-ECNPO
	services	09.7 R&D Education 09.8 Education n.e.c.		E04.7 R&D education
<b>Social protection</b> 04.100 Social services 04.200 Emergency and relief 04.300 Income support and maintenance	<b>Social protection</b> 05.1 Social protection services 05.2 R&D Social protection	<b>Social protection</b> 10.1 Sickness and disability* 10.2 Old age* 10.3 Survivors* 10.4 Family and children* 10.5 Unemployment* 10.6 Housing* 10.7 Social exclusion n.e.c.* 10.8 R&D Social protection 10.9 Social protection n.e.c.	<b>Social protection</b> 05.3 Outlays on social services, n.e.c.	<b>E05 Social protection</b> E05.1 Social protection services E05.2 Social protection benefits in cash or in kind E05.3 Social protection, n.e.c. E05.4 R&D social protection
<b>Environmental protection</b> 05.100 Environment 05.200 Animal protection	<b>Environmental protection</b> 08.1 Environment protection services 08.2 R&D Environment protection	<b>Environmental protection</b> 05.1 Waste management 05.2 Waste water management 05.3 Pollution abatement 05.4 Protection of biodiversity and landscape 05.5 R&D Environment protection 05.6 Environment protection n.e.c.	<b>Environmental protection</b> 03.1 Outlays on protection of ambient air and climate 03.2 Outlays on waste water management 03.3 Outlays on waste management 03.4 Outlays on protection of soil and groundwater 03.5 Outlays on noise (and vibration) abatement 03.6 Outlays on protection of biodiversity and landscape (nature protection) 03.7 Outlays on other environmental protection activities n.e.c.	<b>E06 Environmental protection</b> E06.1 Pollution abatement E06.2 Waste water management E06.3 Waste management E06.4 Protection of biodiversity and landscape E06.5 Environment protection, n.e.c. E06.6 R&D environmental protection
<b>Research and development</b> 02.400 Research	<b>Research and development</b> 02.5? R&D Health 04.6? R&D Education 05.2 ? R&D Social protection 08.2? R&D Environment protection 09.2? R&D Services n.e.c.	<b>Research and development</b> 01.4 Basic research 01.5? R&D General public services 02.4? R&D Defence 03.5? R&D Public order and safety	<b>Research and development</b> 02.1 Outlays on research and experimental development on natural sciences and engineering 02.2 Outlays on research and experimental development on	<b>E07 Research and development</b> E07.1 Basic research E07.2 R&D on natural sciences and engineering E07.3 R&D on social sciences and humanities

Table A2—Derivation of Classification of Expenditure of NPIs According to Purpose

ICNPO	COPNI	COFOG	COPP	ECOPNI-ECNPO
		04.8? R&D Economic affairs 05.5? R&D Environment protection 06.5? R&D Housing and community amenities 07.5? R&D Health 08.5? R&D Recreation, culture and religion 09.7? R&D Education 10.8? R&D Social protection	social sciences and humanities	E07.4 R&D on general public services E07.5 R&D on defense E07.6 R&D on public order and safety E07.7 R&D on economic affairs
<b>Housing</b> 06.100 Economic, social and community development 06.200 Housing	<b>Housing</b> 01.0 Housing	<b>Housing</b> 06.1 Housing development 06.2 Community development 06.3 Water supply 06.4 Street lighting 06.5 R&D Housing and community amenities 06.6 Housing and community amenities n.e.c.	<b>Housing</b> -----	<b>E08 Housing</b> E08.1 Housing and housing development E08.2 Housing and community development, n.e.c. E08.3 R&D housing and community development
<b>Transport</b> -----	<b>Transport</b> -----	<b>Transport</b> 04.5 Transport	<b>Transport</b> 06.2 Outlays on external transportation	<b>E09 Transport</b> E09.1 Transport
<b>Communication</b> -----	<b>Communication</b> -----	<b>Communication</b> 04.6 Communication	<b>Communication</b> 01.3 ? Outlays on information management	<b>E10 Communication</b> E10.1 Communication
<b>Disaster relief</b> 04.200 Emergency and relief 09.300 International disaster and relief organizations	<b>Disaster relief</b> 09.1? Services n.e.c.	<b>Disaster relief</b> ??	<b>Disaster relief</b> -----	<b>E11 Disaster relief</b> E11.1 Emergency and relief E11.2 International disaster and relief organizations
<b>Economic aid abroad</b> 09.100 Exchange/friendship/cultural programs 09.200 Development assistance organizations	<b>Economic aid abroad</b> 09.1? Services n.e.c.	<b>Economic aid abroad</b> 01.2 Foreign economic aid	<b>Economic aid abroad</b> -----	<b>E12 Economic aid abroad</b> E12.1 Exchange, friendship, and cultural programs E12.2 Development assistance organizations E12.3 International human

Table A2—Derivation of Classification of Expenditure of NPIs According to Purpose

ICNPO	COPNI	COFOG	COPP	ECOPNI-ECNPO
09.400 International human rights and peace organizations				rights and peace organizations
<b>Religion</b> 10.100 Congregations 10.200 Associations of congregations	<b>Religion</b> 06.0 Religion	<b>Religion</b> 08.4 Religious and other community services 08.5? R&D Religion 08.6? Religion n.e.c.	<b>Religion</b> -----	<b>E13 Religion</b> E13.1 Religion Congregations Associations of congregations E13.2 Religious services, n.e.c. E13.3 R&D religion
<b>Political parties, labour and professional organisations</b> 07.300 Political organizations 11.300 Labor unions 11.200 Professional associations	<b>Political parties, labour and professional organisations</b> 07.1 Services of political parties 07.2 Services of labour organisations 07.3 Services of professional organisations	<b>Political parties, labour and professional organisations</b> -----	<b>Political parties, labour and professional organisations</b> -----	<b>E14 Political parties, labour and professional organisations</b> E14.1 Services of political parties E14.2 Services of labor organizations E14.3 Services of professional organizations
<b>Services n.e.c.</b> 11.100 Business associations 07.100 Civic and advocacy organizations 07.200 Law and legal services	<b>Services n.e.c.</b> 09.1 Services n.e.c. 09.2 R&D Services n.e.c.	<b>Services n.e.c.</b> -----	<b>Services n.e.c.</b> -----	<b>E15 Services n.e.c.</b> E15.1 Business associations E15.2 Civic and advocacy organizations E15.3 Law and legal services E15.4 Services, n.e.c. E15.5 R&D services, n.e.c.

Table A3—Key Variables and Measures for NPIs

Variable	Short Form	Full Elaboration	Extensions	Comments
<i>Core monetary variables</i>				
Revenue from sales, fees, charges, etc. <i>Of which:</i> Third-party payments from government	X X	X X		Link to physical output measures
Operating expenses, total	X	X		Link to physical output measures
Compensation of employees <i>Of which:</i> Wages and salaries <i>Of which:</i> Employers' social contributions	X	X X X		Link to employment, labor input, labor force characteristics
Intermediate consumption		X		
Consumption of fixed capital	X	X		
Taxes on production (net)		X		
Property income received and paid <i>Of which:</i> Interest <i>Of which:</i> Distributed income of corporations <i>Of which:</i> Rent	X	X X X		
Transfers received and made <i>Of which:</i> Receipts from private philanthropy <i>Of which:</i> Receipts from government grants and transfers	X X X	X X X		Link to giving, members/membership
Holding gains		X		
Acquisition of nonfinancial assets		X		
Acquisition of financial assets and liabilities		X		
Balance sheet items: Nonfinancial assets Financial assets Liabilities	X X X	X X X		Nonfinancial assets have link to capacity measures
Imputed value of volunteer employment at average wage shown as compensation and as donation	X	X	X?	
<i>Addendum:</i> Population		X		
<i>Addendum:</i> Labor input <sup>17</sup>		X		
<i>Structure</i>				
Entities, number			X	
Employment, number and FTE <sup>18</sup>	X	X	X	Link to compensation of employees

<sup>17</sup> See 1993 SNA, paragraphs 17.11-17.12. Note that it is also possible to define a measure of volunteer labor input on these same terms.

<sup>18</sup> Full time equivalent employment (FTE) is a measure of labor input considered inferior to total hours worked in the 1993 SNA (para. 17.14). However, it is recommended that FTE employment also appear in the national

Table A3—Key Variables and Measures for NPIs

Variable	Short Form	Full Elaboration	Extensions	Comments
Volunteers, number and FTE	X	X	X	Link to volunteer employment in core
Members, number			X	Link to transfers received
Memberships, number			X	
Giving			X	Link to transfers received
<b><i>Capacity and output</i></b>				
Physical measures of capacity and output			X	Link to monetary measures of output and nonfinancial assets, NPIs
Share of NPIs in total capacity and output			X	Link to monetary measures of output and nonfinancial assets, NPIs and other sectors
Demand and supply indicators			X	
<b><i>Clients and users</i></b>				
Client and user profiles, NPIs and other sectors			X	
Demand and supply relations, NPIs and other sectors			X	
Involvement of users, clients, members, NPIs and other sectors			X	
Satisfaction of users, clients, members, NPIs and other sectors			X	
<b><i>Impact and performance</i></b>				
Efficiency, NPIs and other sectors			X	Link to monetary measures of output, productivity, and nonfinancial assets, NPIs and other sectors
Effectiveness—efficiency and need			X	
Equity—redistributional aspects			X	Link to household income
Equity—social inclusion			X	
Innovation, number—NPIs and other sectors			X	
Innovation, speed of adoption—NPIs and other sectors			X	

accounts to facilitate comparison with countries that can only estimate FTE employment and to make allowance for variations in the full-time annual hours of a job group over time. (para. 17.16)



## **Annex B**

### **Tables Proposed for the NPI Satellite Account**

#### **Standard SNA accounts with subsectoring**

59. The first set of tables in the account, tables I.1-I.4, consists of four tables derived from the 1993 SNA, elaborated to highlight the nonprofit sector.<sup>19</sup> These tables provide a framework for the comprehensive and consistent recording of data for all sectors. They, however, may need to be adapted for the routine presentation of national accounts, and the satellite account should conform to country practice in this regard.

- Table I.1, “Full sequence of accounts for nonprofit institutions” contains the basic translation of NPI data into SNA terms. It shows detail on the groups of NPIs that receive different treatment in the SNA and will become subsectors in the satellite account. This table follows the form of the SNA institutional sector accounts, although it may need to accommodate the additional detail required, for example, by table II.4 on NPI receipts from public sector payments, by type.
- Table I.2, “SNA Compilation Framework: Integrated Economic Accounts” uses the “Full sequence...” to subsector the full institutional sector accounts of the SNA—production, distribution and use of income, accumulation accounts, and balance sheets.
- Table I.3, “SNA Compilation Framework: Supply and Use Table” uses the “Full sequence...” to subsector production accounts for industries, facilitating analyses of comparative cost structures of for-profit and nonprofit producers.
- Table I.4, “SNA Compilation Framework: Cross Classification by Industries and Institutional Sectors of Production Account Items” (CCIS) uses the “Full sequence...” to highlight nonprofit production activity that may be hidden in the corporations and government sectors and to indicate the industry composition of nonprofit production.

#### **Special analyses and tabulations**

60. The next set of six tables attempts to present the information on nonprofit institutions from the SNA tables in a form more concise and intuitive to nonspecialists. In addition, the first two tables provide a summary framework for viewing the nonprofit sector in the context of the rest of the economy.

- Table II.1 takes the information on production aggregates, by industry, from CCIS to show a new disaggregation of the economy with a full nonprofit sector and “true” corporations, government, and household sectors.

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<sup>19</sup> The full versions of the tables in this section are based on a spreadsheet template graciously provided by Jan van Tongeren, UNSD. The tables presented in this chapter are for illustrative purposes and eliminate much of the detail of the complete version.

- Table II.2 is a classification of the outlays of the nonprofit sector by purpose, using an enhanced purpose classification that facilitates economy-wide comparisons and analyses, such as those embodied in the standard functional satellite accounts of the SNA.
- Table II.3 shows the composition of expense, by type of nonprofit. Operating expenses are separately identified and detailed, aggregates are shown for both transfers paid and property income paid, and the entry “other expenses” records SNA final consumption expenditure.
- Table II.4 shows the composition of revenue, by type of nonprofit. The detailing of revenue by sector of origin as well as by type of transaction, is designed to permit the derivation of aggregate receipts from public sector payments, whatever their nature. Thus, third-party payments from government can be classified as a government source of revenue for NPIs. Although national accounts convention has these payments go from government to the households that then purchase the service, following the money directly certainly allows for a more straightforward look at the relationship of public policy and household consumption patterns.
- Table II.5 shows the composition of transfer payments received and made, by type of nonprofit.
- Table II.6 shows asset accumulation and position, by type of nonprofit.

### **Other analyses**

61. A third set of tables provides for incremental changes in the SNA production boundary for NPIs.

- Table III.1 uses the framework and aggregation scheme of table II.1 to restate the output of market NPIs to be measured by expenses rather than by market receipts.
- Table III.2 expands the results of table III.1 to include the services of volunteer labor in all NPIs in addition to the nonmarket production of market NPIs.

62. A final set of tables—yet to be developed—will extend the results by building links to other statistical systems.

Table I.1—Full Sequence of Accounts for Nonprofit Institutions  
[Number of currency units]

SNA Transactions, Other Flows & Stocks	NPIs Serving Business		Financial NPIs		Mutuals and Cooperatives		Market NPIs Serving Households	
	U	R	U	R	U	R	U	R
<i>I: Production account</i>								
P.1 Output								
P.2 Intermediate consumption								
B.1g <i>Value added, gross</i>								
K.1 Consumption of fixed capital								
B.1n <i>Value added, net</i>								
<i>II.1.1: Generation of income account</i>								
B.1n <i>Value added, net</i>								
D.1 Compensation of employees								
D.29 Other taxes on production								
D.39 Other subsidies on production								
B.2 <i>Operating surplus, net</i>								
<i>II.1.2: Allocation of primary income account</i>								
B.2 <i>Operating surplus</i>								
D.4 Property income								
B.5 <i>Balance of primary incomes, net</i>								
<i>V.3. Closing balance sheet</i>								
AN Non-financial assets								
AF Financial assets								
B.90 Net worth								

Table I.1—Full Sequence of Accounts for Nonprofit Institutions—Continued  
[Number of currency units]

SNA Transactions, Other Flows & Stocks	Nonmarket NPIs Contr/Fin by Govt		Nonmarket NPIs Serving Households		Total—All Resident NPIs		Nonresident NPIs (Rest of World)	
	U	R	U	R	U	R	U	R
<i>I: Production account</i>								
P.1 Output								
P.2 Intermediate consumption								
B.1g <i>Value added, gross</i>								
K.1 Consumption of fixed capital								
B.1n <i>Value added, net</i>								
<i>II.1.1: Generation of income account</i>								
B.1n <i>Value added, net</i>								
D.1 Compensation of employees								
D.29 Other taxes on production								
D.39 Other subsidies on production								
B.2 <i>Operating surplus, net</i>								
<i>II.1.2: Allocation of primary income account</i>								
B.2 <i>Operating surplus</i>								
D.4 Property income								
B.5 <i>Balance of primary incomes, net</i>								
<i>IV.3. Closing balance sheet</i>								
AN Non-financial assets								
AF Financial assets								
B.90 Net worth								

Table I.2—Integrated Economic Accounts (IEA)  
[Number of currency units]

SNA Transactions, Other Flows & Stocks	Corresponding entries of the rest of the world account		NPI entries of the rest of the world account		Other entries of the rest of the world account		S.1 Total Economy	
	U	R	U	R	U	R	U	R
<i>V.1 External account of goods and services</i>								
<i>P.6 Exports of goods and services</i>								
<i>P.7 Imports of goods and services</i>								
<i>B.11 External balance of goods and services</i>								
<i>I: Production account</i>								
P.1 Output								
P.2 Intermediate consumption								
B.1g <i>Value added, gross</i>								
K.1 Consumption of fixed capital								
B.1n <i>Value added, net</i>								
<i>II.1.1: Generation of income account</i>								
B.1n <i>Value added, net</i>								
D.1 Compensation of employees								
D.29 Other taxes on production								
D.39 Other subsidies on production								
B.2 <i>Operating surplus, net</i>								
<i>IV.3. Closing balance sheet</i>								
AN Non-financial assets								
AF Financial assets								
B.90 Net worth								

Table I.2—Integrated Economic Accounts (IEA)—Continued  
[Number of currency units]

SNA Transactions, Other Flows & Stocks	S.11 Nonfinancial Corporations		S.11a NPI Nonfinancial Corporations		S.11b Other Nonfinancial Corporations		S.12 Financial Corporations	
	U	R	U	R	U	R	U	R
<i>V.1 External account of goods and services</i>								
P.6 Exports of goods and services								
P.7 Imports of goods and services								
B.11 <i>External balance of goods and services</i>								
<i>I: Production account</i>								
P.1 Output								
P.2 Intermediate consumption								
B.1g <i>Value added, gross</i>								
K.1 Consumption of fixed capital								
B.1n <i>Value added, net</i>								
<i>II.1.1: Generation of income account</i>								
B.1n <i>Value added, net</i>								
D.1 Compensation of employees								
D.29 Other taxes on production								
D.39 Other subsidies on production								
B.2 <i>Operating surplus, net</i>								
<i>IV.3. Closing balance sheet</i>								
AN Non-financial assets								
AF Financial assets								
B.90 Net worth								

Table I.2—Integrated Economic Accounts (IEA)—Continued  
[Number of currency units]

SNA Transactions, Other Flows & Stocks	S.12a NPI Financial Corporations		S.12b Other Financial Corporations		S.13 General Government		S.13a NPI General Government		S.13b Other General Government	
	U	R	U	R	U	R	U	R	U	R
<i>V.1 External account of goods and services</i>										
P.6 Exports of goods and services										
P.7 Imports of goods and services										
B.11 <i>External balance of goods and services</i>										
<i>I: Production account</i>										
P.1 Output										
P.2 Intermediate consumption										
B.1g <i>Value added, gross</i>										
K.1 Consumption of fixed capital										
B.1n <i>Value added, net</i>										
<i>II.1.1: Generation of income account</i>										
B.1n <i>Value added, net</i>										
D.1 Compensation of employees										
D.29 Other taxes on production										
D.39 Other subsidies on production										
B.2 <i>Operating surplus, net</i>										
<i>IV.3. Closing balance sheet</i>										
AN Non-financial assets										
AF Financial assets										
B.90 Net worth										

Table I.2—Integrated Economic Accounts (IEA)—Continued  
[Number of currency units]

SNA Transactions, Other Flows & Stocks	S.14 Households		S.14a NPI Households		S.14b Other Households		S.15 Nonprofit Institutions Serving Households	
	U	R	U	R	U	R	U	R
<i>V.1 External account of goods and services</i>								
P.6 Exports of goods and services								
P.7 Imports of goods and services								
<i>B.11 External balance of goods and services</i>								
<i>I: Production account</i>								
P.1 Output								
P.2 Intermediate consumption								
B.1g <i>Value added, gross</i>								
K.1 Consumption of fixed capital								
B.1n <i>Value added, net</i>								
<i>II.1.1: Generation of income account</i>								
B.1n <i>Value added, net</i>								
D.1 Compensation of employees								
D.29 Other taxes on production								
D.39 Other subsidies on production								
B.2 <i>Operating surplus, net</i>								
<i>IV.3. Closing balance sheet</i>								
AN Non-financial assets								
AF Financial assets								
B.90 Net worth								



**Table I.3—SNA Compilation Framework: Supply and Use Table (SUT)**  
**[Number of currency units]**  
**All Producers**

SUPPLY OF PRODUCTS	TOTAL SUPPLY	OUTPUT OF INDUSTRIES (by ISIC categories)									TOTAL INDUSTRY	TOTAL ECONOMY	IMPORTS
		MARKET			OWN FINAL USE			OTHER NON-MARKET					
		Agriculture, hunting, forestry fishing	Education, health, & social services	TOTAL MARKET	Agriculture, hunting, forestry fishing	Real estate & private household services	TOTAL OWN USE	Education, health, & social services	Public Admin.	TOTAL OTHER NON-MARKET			
(1)	(A+B) (6)	(M+N+O) (13)	(14)	(A+B) (15)	(K+P) (17)	(18)	(M+N+O) (19)	(L) (20)	(21)	(22)	(23)	(25-6)	
Goods and services	CPC	..	..										
16 Other non-market													

USE OF PRODUCTS	TOTAL USE	INTERMEDIATE CONSUMPTION OF INDUSTRIES (by ISIC categories)									TOTAL INDUSTRY	TOTAL ECONOMY	FINAL DEMAND
		MARKET			OWN FINAL USE			OTHER NON-MARKET					
		Agriculture, hunting, forestry fishing	Education, health, & social services	TOTAL MARKET	Agriculture, hunting, forestry fishing	Real estate & private household services	TOTAL OWN USE	Education, health, & social services	Public Admin.	TOTAL OTHER NON-MARKET			
(1)	(A+B) (6)	(M+N+O) (13)	(14)	(A+B) (15)	(K+P) (17)	(18)	(M+N+O) (19)	(L) (20)	(21)	(22)	(23)	(24-35)	
Goods and services	CPC	..	..										
31 Closing stocks of fixed assets													

**Table I.3—SNA Compilation Framework: Supply and Use Table (SUT)**  
**[Number of currency units]**  
***NPI Producers***

SUPPLY OF PRODUCTS	TOTAL SUPPLY	OUTPUT OF INDUSTRIES (by ISIC categories)									TOTAL INDUSTRY	TOTAL ECONOMY	IMPORTS
		MARKET			OWN FINAL USE			OTHER NON-MARKET					
		Agriculture, hunting, forestry fishing	Education, health, & social services	TOTAL MARKET	Agriculture, hunting, forestry fishing	Real estate & private household services	TOTAL OWN USE	Education, health, & social services	Public Admin.	TOTAL OTHER NON-MARKET			
(A+B)	(M+N+O)	(14)	(A+B)	(K+P)	(18)	(M+N+O)	(L)	(21)	(22)	(23)	(25-6)		
(1)	(6)	(13)	(15)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(25-6)		
Goods and services	CPC	..	..	..	..	..	..	..	..	..	..	..	..
16 Other non-market	..	..	..	..	..	..	..	..	..	..	..	..	..

USE OF PRODUCTS	TOTAL USE	INTERMEDIATE CONSUMPTION OF INDUSTRIES (by ISIC categories)									TOTAL INDUSTRY	TOTAL ECONOMY	FINAL DEMAND
		MARKET			OWN FINAL USE			OTHER NON-MARKET					
		Agriculture, hunting, forestry fishing	Education, health, & social services	TOTAL MARKET	Agriculture, hunting, forestry fishing	Real estate & private household services	TOTAL OWN USE	Education, health, & social services	Public Admin.	TOTAL OTHER NON-MARKET			
(A+B)	(M+N+O)	(14)	(A+B)	(K+P)	(18)	(M+N+O)	(L)	(21)	(22)	(23)	(24-35)		
(1)	(6)	(13)	(15)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24-35)		
Goods and services	CPC	..	..	..	..	..	..	..	..	..	..	..	..
31 Closing stocks of fixed assets	..	..	..	..	..	..	..	..	..	..	..	..	..

**Table I.3—SNA Compilation Framework: Supply and Use Table (SUT)**  
**[Number of currency units]**  
**Other Producers**

SUPPLY OF PRODUCTS	TOTAL SUPPLY	OUTPUT OF INDUSTRIES (by ISIC categories)									TOTAL INDUSTRY	TOTAL ECONOMY	IMPORTS
		MARKET			OWN FINAL USE			OTHER NON-MARKET					
		Agriculture, hunting, forestry, fishing	Education, health, & social services	TOTAL MARKET	Agriculture, hunting, forestry, fishing	Real estate & private household services	TOTAL OWN USE	Education, health, & social services	Public Admin.	TOTAL OTHER NON-MARKET			
(1)	(A+B) (6)	(M+N+O) (13)	(14)	(A+B) (15)	(K+P) (17)	(18)	(M+N+O) (19)	(L) (20)	(21)	(22)	(23)	(25-6)	
Goods and services	CPC	..	..										
16 Other non-market													

USE OF PRODUCTS	TOTAL USE	INTERMEDIATE CONSUMPTION OF INDUSTRIES (by ISIC categories)									TOTAL INDUSTRY	TOTAL ECONOMY	FINAL DEMAND
		MARKET			OWN FINAL USE			OTHER NON-MARKET					
		Agriculture, hunting, forestry, fishing	Education, health, & social services	TOTAL MARKET	Agriculture, hunting, forestry, fishing	Real estate & private household services	TOTAL OWN USE	Education, health, & social services	Public Admin.	TOTAL OTHER NON-MARKET			
(1)	(A+B) (6)	(M+N+O) (13)	(14)	(A+B) (15)	(K+P) (17)	(18)	(M+N+O) (19)	(L) (20)	(21)	(22)	(23)	(24-35)	
Goods and services	CPC	..	..										
31 Closing stocks of fixed assets													

**Table I.4—Cross Classification By Industries And Institutional Sectors (CCIS) Of Production Account Items  
[Number of currency units]**

INDUSTRIES SECTORS  INTERMEDIATE CONSUMPTION VALUE ADDED COMPONENTS	INDUSTRIES (by ISIC categories)										
	MARKET			OWN FINAL USE				OTHER NON-MARKET			TOTAL ALL INDUSTRY
	Agriculture, hunting, forestry fishing  (A+B) (6)	...  (M+N+O) (13)	TOTAL MARKET  (14)	Agriculture, hunting, forestry fishing  (A+B) (15)	Real estate & private household services  (K+P) (17)	TOTAL OWN USE  (18)	Education, health, & social services  (M+N+O) (19)	Public Admin.  (L) (20)	TOTAL OTHER NON- MARKET  (21)		
1. <i>NON-FINANCIAL CORPORATIONS</i> Output Intermediate consumption Value added gross											
1a. <i>NPI NON-FINANCIAL CORPORATIONS</i> Output Intermediate consumption Value added gross											
1b. <i>Other NON-FINANCIAL CORPORATIONS</i> Output Intermediate consumption Value added gross											
2. <i>FINANCIAL CORPORATIONS</i> Output Intermediate consumption Value added gross											
2a. <i>NPI FINANCIAL CORPORATIONS</i> Output Intermediate consumption Value added gross											
2b. <i>Other FINANCIAL CORPORATIONS</i> Output											

**Table I.4—Cross Classification By Industries And Institutional Sectors (CCIS) Of Production Account Items  
[Number of currency units]**

INDUSTRIES SECTORS  INTERMEDIATE CONSUMPTION VALUE ADDED COMPONENTS	INDUSTRIES (by ISIC categories)										TOTAL ALL INDUSTRY
	MARKET			OWN FINAL USE			OTHER NON-MARKET			TOTAL OTHER NON- MARKET	
	Agriculture, hunting, forestry fishing  (A+B) (6)	...   (M+N+O) (13)	TOTAL MARKET  (14)	Agriculture, hunting, forestry fishing  (A+B) (15)	Real estate & private household services  (K+P) (17)	TOTAL OWN USE  (18)	Education, health, & social services  (M+N+O) (19)	Public Admin.  (L) (20)	(21)		
Intermediate consumption Value added gross											
3. <i>GENERAL GOVERNMENT</i> Output Intermediate consumption Value added gross											
3a. <i>NPI GENERAL GOVERNMENT</i> Output Intermediate consumption Value added gross											
3b. <i>Other GENERAL GOVERNMENT</i> Output Intermediate consumption Value added gross											
4. <i>NON-PROFIT INSTITUTIONS SERVING HOUSEHOLDS</i> Output Intermediate consumption Value added gross											
5. <i>HOUSEHOLDS</i> Output Intermediate consumption Value added gross											
5. <i>NPI HOUSEHOLDS</i> Output Intermediate consumption											

**Table I.4—Cross Classification By Industries And Institutional Sectors (CCIS) Of Production Account Items  
[Number of currency units]**

INDUSTRIES SECTORS  INTERMEDIATE CONSUMPTION VALUE ADDED COMPONENTS	INDUSTRIES (by ISIC categories)										TOTAL ALL INDUSTRY
	MARKET			OWN FINAL USE			OTHER NON-MARKET			TOTAL OTHER NON- MARKET	
	Agriculture, hunting, forestry fishing  (A+B) (6)	...  (M+N+O) (13)	TOTAL MARKET  (14)	Agriculture, hunting, forestry fishing  (A+B) (15)	Real estate & private household services  (K+P) (17)	TOTAL OWN USE  (18)	Education, health, & social services  (M+N+O) (19)	Public Admin.  (L) (20)	(21)		
Value added gross											
5. <i>Other HOUSEHOLDS</i> Output Intermediate consumption Value added gross											
6. <i>TOTAL ECONOMY</i> Output Intermediate consumption Value added gross											
6a. <i>NPI TOTAL ECONOMY</i> Output Intermediate consumption Value added gross											
6b. <i>Other TOTAL ECONOMY</i> Output Intermediate consumption Value added gross											

Table II.1--Production Aggregates by Industry and Sector<sup>20</sup>  
[Number of currency units]

Industry (ISIC)	Output					
	Total: All Sectors	Non-financial corporations	Financial corporations	Government	Nonprofit institutions	Households
<b>TOTAL: ALL INDUSTRIES</b>						
<i>A + B Agriculture, hunting, forestry and fishing</i>						
A AGRICULTURE, HUNTING AND FORESTRY						
B FISHING						
<i>C Mining and quarrying</i>						
C MINING AND QUARRYING						
<i>D + E Manufacturing and electricity, gas and water supply</i>						
D MANUFACTURING						
E ELECTRICITY, GAS AND WATER SUPPLY						
<i>F Construction</i>						
F CONSTRUCTION						
<i>G + H Wholesale and retail trade, repair services, hotels and restaurants</i>						
G WHOLESALE AND RETAIL TRADE; REPAIR SERVICES						
H HOTELS AND RESTAURANTS						
<i>I Transport, storage and communications</i>						
I TRANSPORT, STORAGE AND COMMUNICATIONS						
<i>J + K Financial intermediation, real estate and other business services</i>						
J FINANCIAL INTERMEDIATION						
K REAL ESTATE, RENTING AND BUSINESS ACTIVITIES						
<i>L Public administration &amp; defence, compulsory soc. Secur. &amp; oth. pub. serv.</i>						
L PUBLIC ADMINISTRATION AND DEFENCE						
<i>M+N+O Education, health, and social services</i>						
M EDUCATION						
N HEALTH AND SOCIAL WORK						
O OTHER COMMUNITY, SOCIAL & PERSONAL SERVICE ACTIVS.						
<i>P Private household services</i>						
P PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS						
Q EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES						

<sup>20</sup> Similar tables for value added, compensation of employees, employment (FTE), and labor input (hours worked).

Table II.2--Outlays of Nonprofit Institutions Classified by Purpose  
[Number of currency units]

Classification of Purpose (ECOPNI/ECNPO)	Final consumption expenditure	Intermediate consumption	Compen. of employees	Consump. of fixed capital		Loans	Shares and other equity
<b>TOTAL: ALL PURPOSES</b>							
E01. Health							
E02. Recreation							
E03. Culture							
E04. Education							
E05. Social protection							
E06. Environment protection							
E07. Research and development							
E08. Housing							
E09. Transport							
E10. Communication							
E11. Disaster relief							
E12. Economic aid abroad							
E13. Religion							
E14. Political parties, labour and professional orgs.							
E15. Services n.e.c.							



Table II.3--Categories of Expense Classified by Type of Nonprofit Institution  
[Number of currency units]

Type of Nonprofit Institution (ECOPNI/ECNPO)	Total Expenses	Operating expenses					Gifts, grants & transfers paid	Property income paid	Other expen- ses
		Total	Inter- mediate consump- tion	Compensa- tion of employees	Consump- tion of fixed capital	Other taxes (net) on produc- tion			
TOTAL: ALL PURPOSES									
E01. Health									
E02. Recreation									
E03. Culture									
E04. Education									
E05. Social protection									
E06. Environment protection									
E07. Research and development									
E08. Housing									
E09. Transport									
E10. Communication									
E11. Disaster relief									
E12. Economic aid abroad									
E13. Religion									
E14. Political parties, labour and professional orgs.									
E15. Services n.e.c									

Table II.4--Sources of Revenue Classified by Type of Nonprofit Institution  
[Number of currency units]

Type of Nonprofit Institution (ECOPNI/ECNPO)	Total Revenue	From sale of services				From gifts, grants, & contributions				From property income	From other sources
		Total	To Govt.	To Private	To RoW	Total	From Govt.	From Private	From RoW		
TOTAL: ALL PURPOSES											
E01. Health											
E02. Recreation											
E03. Culture											
E04. Education											
E05. Social protection											
E06. Environment protection											
E07. Research and development											
E08. Housing											
E09. Transport											
E10. Communication											
E11. Disaster relief											
E12. Economic aid abroad											
E13. Religion											
E14. Political parties, labour and professional orgs.											
E15. Services n.e.c											

Table II.5--Transfer Payments Classified by Type of Nonprofit Institution  
[Number of currency units]

Type of Nonprofit Institution (ECOPNI/ECNPO)	Transfer payments received from						Transfer payments made to						Net transfer payments received					
	All sources	Corps	Gov't	House holds	NPI's	RoW	All sources	Corps	Gov't	House holds	NPI's	RoW	All sources	Corps	Gov't	House holds	NPI's	RoW
<b>TOTAL: ALL PURPOSES</b>																		
E01. Health																		
E02. Recreation																		
E03. Culture																		
E04. Education																		
E05. Social protection																		
E06. Environment protection																		
E07. Research and development																		
E08. Housing																		
E09. Transport																		
E10. Communication																		
E11. Disaster relief																		
E12. Economic aid abroad																		
E13. Religion																		
E14. Political parties, labour and professional orgs.																		
E15. Services n.e.c																		

**Table II.6--Asset Accumulation and Position Classified by Type of Nonprofit Institution  
[Number of currency units]**

Type of Nonprofit Institution (ECOPNI/ECNPO)	Accumulation			Ending position		
	Nonfinancial assets	Financial assets	Liabilities	Nonfinancial assets	Financial assets	Liabilities
TOTAL: ALL PURPOSES						
E01. Health						
E02. Recreation						
E03. Culture						
E04. Education						
E05. Social protection						
E06. Environment protection						
E07. Research and development						
E08. Housing						
E09. Transport						
E10. Communication						
E11. Disaster relief						
E12. Economic aid abroad						
E13. Religion						
E14. Political parties, labour and professional orgs.						
E15. Services n.e.c						

**Table III.1--Production Aggregates by Industry and Sector, with Nonprofit Output Measured by Expenses<sup>21</sup>**  
[Number of currency units]

Industry (ISIC)	Output					
	Total: All Sectors	Non-financial corporations	Financial corporations	Government	Nonprofit institutions	Households
<b>TOTAL: ALL INDUSTRIES</b>						
<i>A + B Agriculture, hunting, forestry and fishing</i>						
A AGRICULTURE, HUNTING AND FORESTRY						
B FISHING						
<i>C Mining and quarrying</i>						
C MINING AND QUARRYING						
<i>D + E Manufacturing and electricity, gas and water supply</i>						
D MANUFACTURING						
E ELECTRICITY, GAS AND WATER SUPPLY						
<i>F Construction</i>						
F CONSTRUCTION						
<i>G + H Wholesale and retail trade, repair services, hotels and restaurants</i>						
G WHOLESALE AND RETAIL TRADE; REPAIR SERVICES						
H HOTELS AND RESTAURANTS						
<i>I Transport, storage and communications</i>						
I TRANSPORT, STORAGE AND COMMUNICATIONS						
<i>J + K Financial intermediation, real estate and other business services</i>						
J FINANCIAL INTERMEDIATION						
K REAL ESTATE, RENTING AND BUSINESS ACTIVITIES						
<i>L Public administration &amp; defence, compulsory soc. Secur. &amp; oth. pub. serv.</i>						
L PUBLIC ADMINISTRATION AND DEFENCE						
<i>M+N+O Education, health, and social services</i>						
M EDUCATION						
N HEALTH AND SOCIAL WORK						
O OTHER COMMUNITY, SOCIAL & PERSONAL SERVICE ACTIVS.						
<i>P Private household services</i>						
P PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS						
Q EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES						

<sup>21</sup> Similar tables for value added, compensation of employees, employment (FTE), and labor input (hours worked).

Table III.2--Production Aggregates by Industry and Sector, with Nonprofit Output Measured by Expenses and Including Volunteer Labor<sup>22</sup>  
[Number of currency units]

Industry (ISIC)	Output					
	Total: All Sectors	Non-financial corporations	Financial corporations	Government	Nonprofit institutions	Households
<b>TOTAL: ALL INDUSTRIES</b>						
<i>A + B Agriculture, hunting, forestry and fishing</i>						
A AGRICULTURE, HUNTING AND FORESTRY						
B FISHING						
<i>C Mining and quarrying</i>						
C MINING AND QUARRYING						
<i>D + E Manufacturing and electricity, gas and water supply</i>						
D MANUFACTURING						
E ELECTRICITY, GAS AND WATER SUPPLY						
<i>F Construction</i>						
F CONSTRUCTION						
<i>G + H Wholesale and retail trade, repair services, hotels and restaurants</i>						
G WHOLESALE AND RETAIL TRADE; REPAIR SERVICES						
H HOTELS AND RESTAURANTS						
<i>I Transport, storage and communications</i>						
I TRANSPORT, STORAGE AND COMMUNICATIONS						
<i>J + K Financial intermediation, real estate and other business services</i>						
J FINANCIAL INTERMEDIATION						
K REAL ESTATE, RENTING AND BUSINESS ACTIVITIES						
<i>L Public administration &amp; defence, compulsory soc. Secur. &amp; oth. pub. serv.</i>						
L PUBLIC ADMINISTRATION AND DEFENCE						
<i>M+N+O Education, health, and social services</i>						
M EDUCATION						
N HEALTH AND SOCIAL WORK						
O OTHER COMMUNITY, SOCIAL & PERSONAL SERVICE ACTIVS.						
<i>P Private household services</i>						
P PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS						
Q EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES						

<sup>22</sup> Similar tables for value added, compensation of employees, employment (FTE), and labor input (hours worked).