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## **The Economic Account of Nonprofit Institutions Serving Households**

*Towards the construction of a satellite account of the Nonprofit Sector in Italy*

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**DRAFT**

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## Abstract

The so called “nonprofit sector” is at the centre of the political, scientific and institutional debate, at local and international level. Despite of the multitude of surveys and studies conducted until now, the lack of official data is to be registered. Actually, international statistics provide data on Nonprofit Institutions Serving Households (NPISH), identifiable as a subset of the nonprofit sector as a whole, but their treatment in the framework of common national accounting rules and methodology is still at the beginning.

Thus the need to develop a satellite account for the nonprofit sector is felt. In Italy, the National Statistical Institute is working on the issue. First step has been building the economic account of NPISH, using both a top-down (starting from the macro-data) and a bottom-up (information on micro-data) approach. The methodology used is mixed and based also on the exploitation of already existent surveys, often focussing on specific subsets of the institutions (foundations, associations, political parties etc.). Second step will be the extension of the analysis to the nonprofit sector, including those market institutions not considered until now. A fundamental contribution to the work will come from the First National Census on Nonprofit Organizations that ISTAT is carrying out during this year.

This paper presents some general results concerning the procedure to build the satellite account of nonprofit institutions, including approaches to definitions and classifications of the sector, the methodology to be followed, and a first quantitative assessment of the economic account of NPISH.

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## 1. Backgrounds: why should statistics investigate the Third Sector?

Which are the reasons leading to the search for clearer definitions and comprehensive statistics on nonprofit organizations? There are fundamental political and institutional needs to be satisfied. This socio-economic sector<sup>1</sup> is in fact recognized as one of the solutions to the double dynamics of welfare reforms and the emerging of new unmet needs in society: in fields ranging from elderly and child care to environmental protection, from culture and multimedia to sport and social activities, a wide variety of organizations combining voluntary and paid work, shows in all countries the vitality of the civil society and its ability to effectively tackle some of the new needs and most pressing social problems.

Four main fundamental theories can be individuated to explain the existence and economic relevance of the Third Sector. They move from diverse, multidisciplinary, approaches and give different interpretation of the role of nonprofit organizations, reflecting the complexity of a phenomenon which finds its own place among society, economy and policy, between individuals in a society and the spirit of solidarity, between social needs and self-organizing experiences (Marcon, Mellano; 2000):

- **the voluntary provision of public goods** (Weisbrod, 1988): in this model, nonprofit organizations provide quasi-public goods since the quantity and quality of public goods supplied by the government is decided by a political voting process, implying the State is interested only on the median voter. Governmental entities will tend to provide public goods only to that level satisfying the median voter; consequently, there will be residual unsatisfied demand for public goods among those individuals whose taste for such goods is greater than the median. Nonprofit organizations arise to meet this residual demand by providing public goods in amount supplemental to those provided by the government;

- **the contract failure theory** (Hansmann, 1989): in case of information asymmetry, due either to the circumstances in which the product is purchased and consumed (separation between purchaser and consumer) or to the nature of the product itself (public good), consumers are unable to evaluate accurately the quantity or quality of the service a firm produces for them. In such circumstances, the non-distribution constraint of profits for third sector organizations offers consumers the advantage that those who control the organization are bounded in their ability to personally benefit from providing low quality services and thus have less incentive to take advantage of their customers;

- **the supply side variables analysis** (James, 1989): why does the government sometimes delegate the production of public goods rather than producing them itself, and what differences does it make? James suggests three answers. Firstly, if policy-makers prefer (or face pressure) providing services differentiated by language, religion, etc., the delegation of production responsibilities to nonprofit organizations is one way to achieve this objective. Secondly, private organizations can more easily charge fees for services, so that the government share of total cost is reduced when production responsibility is delegated to them and more people can be served for the same public expenditures. Thirdly, private organizations may also generate lower costs than government institutions, especially for labor, and, historically, they have benefited from voluntary donations of time as well as

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<sup>1</sup> Nomenclature on this issue is as wide as its complexity: literature speaks of Third Sector, Third System, Third Dimension at European level, Nonprofit Sector for the USA, Social Economy or "Economie Solidaire" for France, Voluntary Sector and Charitable Sector in the UK, "Privato sociale" and "Pubblico sociale" in Italy, etc.

money. Both these factors lead private service suppliers to pay lower wages than public on average, hence to have lower costs;

- **mediating structures and intermediary organizations** (Van Til, 1988; Bauer, 1990; Evers, 1990): third sector organizations act as intermediaries between organized economic interests of market firms on the one hand, the political interests of state agencies and their constituencies on the other, and not least - as a «fourth» sector - the private world of individual needs.

Further theoretical contributions enlighten that this socio-economic sector has some internal specificities that enable the best social performance and fast answer to new needs:

- first of all, a social enterprise is often characterized by a **multi-stakeholders structure**, implying the presence of diverse and even opposite interests in the decision making processes, balancing each other, and granting the pursue of different needs (Borzaga Mittone, 1995);
- secondly, in most cases third sector organizations working at a **local level** are strictly connected to the beneficiaries. These people will receive benefits and they will be able to give a feedback to the organization, assuring a natural tendency toward effectiveness (Laville, 1997);
- thirdly, the high level of **extra-economic motivation** - like the presence of volunteers, not for specific roles requiring professional skills, but especially for care and advocacy activities - implies also high flexibility and an inner capability to adapt the structures to changing needs, to contain costs, and to take into account the quality of services (Lombardi et al., 1999).

Thus, the Third Sector has been considered as the natural partner for a state reforming the welfare system, in consideration of its features as promoter of collective “intermediary” forms of organization and participation. Actually, in the meantime, these theories have been implemented into practice through a strong process of contracting-out of welfare services from public administrations to nonprofit organizations, constituting and diversely shaping that model known as **welfare-mix** (Ascoli, Pasquinelli, 1993).

This short overview of the literature, far from being exhaustive, aims at drawing the framework in which the analysis and the statistical elaboration on the nonprofit sector should be inserted. It also shows why an in-depth knowledge of the phenomenon will be necessary in the next years for the implementation of the more appropriate social policies by national and supranational governments.

In Italy several measures are going to be implemented in order to promote the development of nonprofit organizations. After the law on Onlus (n.460/1997), the debate is concentrated on the reform of associations (law under discussion in the Parliament), new facilities for social cooperatives, the role of banking foundations, the relation between traditional and ethical finance. Furthermore the law on assistance, a major reform of the welfare state, will transversally impact on all these topics, shaping new relations between the State and nonprofit organizations.

## 2. Definition of the object: the Nonprofit Sector

### 2.1 The National Accounting approach

According to the System of National Accounts (1993), nonprofit institutions (NPIs) are (SNA93, 4.54 and ESA95, 3.31):

*...legal or social entities created for the purpose of producing goods and services whose status does not permit them to be a source of income, profit or other financial gain for the units that establish, control or finance them. (...)*

This apparently general and broad definition is provided in order to identify the nonprofit unit. It is not a way to a homogeneous treatment of the sector. In fact the SNA specifies that (4.57):

*...it is important to distinguish between NPIs engaged in market and non-market production as this affects the sector of the economy to which an NPI is allocated. NPIs do not necessarily engage in non-market production.*

The European System of Account (1995) adopts this approach and, concretely, it can be observed that NPIs are present in each of the five resident sectors distinguished by the ESA:

- *non financial corporations* (S11): they include NPIs or associations serving non financial corporations, which are recognized as independent legal entities and which are market producers principally engaged in the production of goods and non financial services (including institutions financed by voluntary contributions of a quasi-fiscal nature);
- *financial corporations* (S12): they include NPIs recognized as independent legal entities and which are principally engaged in financial intermediation and/or in auxiliary financial services;
- *general government* (S13): they include NPIs recognized as independent legal entities and which are other non-market producers and which are controlled and mainly financed by general government;
- *households* (S.14): they include NPIs serving households, which do not have independent legal status or those which do but are of only minor importance;
- *nonprofit institutions serving households* (NPISH) (S.15): NPIs which are separate legal entities, which serve households and which are private other non-market producers. Their principal resources, apart from those derived from occasional sales, are derived from voluntary contributions in cash or in kind from households in their capacity as consumers, from payments made by general governments and from property income.

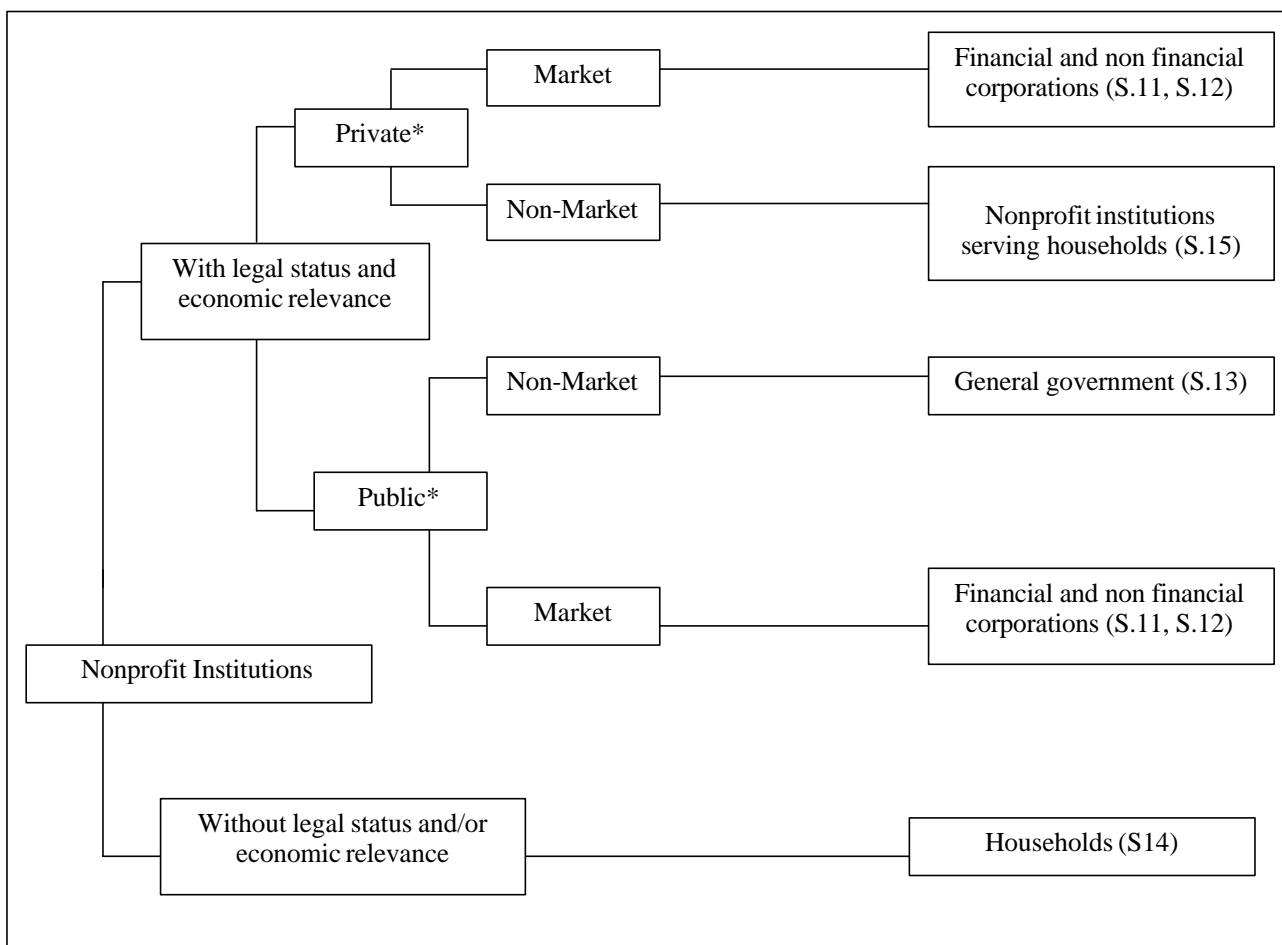
These classification refers to the sector in which NPIs will be computed and, as the above definitions show, it is not dependent on the kind of activity or the organizational form only, but also on the market or non-market production feature of the unit. Concerning this, the ESA stands that (3.32):

*In order to determine the type of producer and the sector for the private NPIs, a 50% criterion should be applied: a) if more than 50% of the production costs are covered by sales,*

*the institutional unit is a market producer and classified to the non-financial and financial corporations sectors; b) if less than 50% of the production costs are covered by sales, the institutional unit is an other non-market producer and classified to the sector NPISH. But other non-market NPIs that are controlled and mainly financed by general government are classified to the general government sector.*

Thus, elaborating together these criteria, the presence of NPIs in National Accounting can be schematized as following:

### *Nonprofit Institutions in National Accounting*



*\* Nonprofit institutions which are other non market producers and which are controlled and mainly financed by general government are considered part of S.13 (general government) (ESA 2.69 b).*

## *2.2 The scientific debate*

Besides National Accounting approach, and even in this case some *grey* areas can be identified, it must be said that there is not a unique perception and therefore joint definitions for the so called nonprofit sector. The term *nonprofit* refers to the fiscal and economic nature of the organizations which are generally included in this category, whose one of the main features is the constraint of not distributing profits among members, even indirectly. The term *sector* recalls for a homogeneity that often is hard to be found and defined. The nonprofit

constraint itself is not intended in homogenous ways across countries and legislation systems: consider the case of the Italian social cooperatives (see below for a specific definition) who are generally included in the nonprofit definition but that, under the Italian law, can distribute profits although within certain limits.

But the lack of homogeneity concerns also fundamental features of these organizations:

- legal typology: diverse forms are envisaged by the legislative framework of each country for a nonprofit organization;
- field of intervention: a wide variety of activities and a high degree of eclecticism characterize these nonprofit agents;
- internal organization: the combination of social and economic interventions (and aims) makes them very original when analyzed as economic operators.

The first relevant survey that has compared the nonprofit sector at international level is the one conducted by the Johns Hopkins University in 1994. In order to find common definitions, appropriate to different legislative frameworks, welfare systems, and fiscal contexts, the research project has produced the so called *structural/operational definition*, based on six characteristics that should mark an organization when included in the nonprofit sector (Salamon and Anheier, 1996):

1. **formal**: that means legally existent to some extent;
2. **private**: institutionally separate from government;
3. **non-profit-distributing**: not returning profits generated to their owners, members, or employees, neither directly nor indirectly;
4. **self-governing/independent**: maintaining autonomy on decision making processes and equipped to control their own activities;
5. **voluntary to some significant extent**: involving some meaningful degree of voluntary participation, either in the actual conduct of the agency activities or in the management of its affairs;
6. **non-religious and non-political**: not primarily involved in the promotion of religious worship or religious education and in direct political activities, like promoting candidates for elected offices.

One of the most relevant advantages of the structural-operational definition is to enable «*the examination of a wide assortment of characteristics and features*» as well as «*focused attention on particular subjects of the non-profit sector that are of particular interest*» (Salamon and Anheier, 1997). But the complexity of the issue is confirmed by the wide debate generated within the scientific community on the definition of the nonprofit sector. Mixed and multidisciplinary approaches are proposed in order to take into account the sociological, political, institutional and economic factors impacting on the “sector”.

Often the necessity to consider also the historical components has been recalled, together with the need to recognize the differences between the European and the U.S.A. welfare and political contexts. This is the case of the project *NETS (New Employment Opportunities in the Third Sector)* conducted under the framework of the “Targeted Socio-Economic Research Program” of the European Commission. This project produced a definition of nonprofit sector that has integrated the one provided by the Johns Hopkins University, with the aim of better defining the nature of the European nonprofit sector. Two further criteria have been introduced (Marcon and Mellano, 2000):

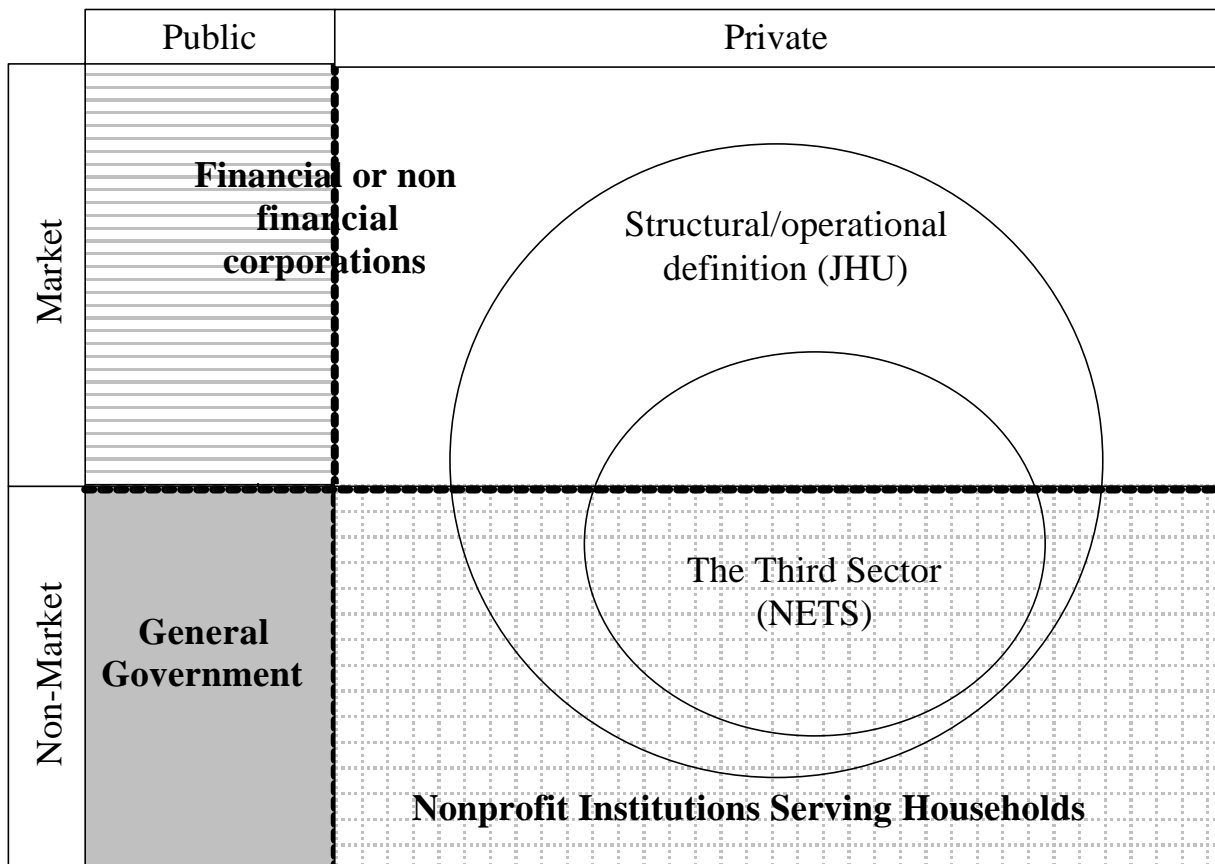
7. **social utility**: nonprofit organizations are engaged in activities of social solidarity and work for social promotion. It is proposed to define this concept referring to the services provided and the categories of subjects involved in by the organization;
8. **democracy**: the democratic structure should marks these organizations. This implies at least the eligibility of the executive board and the reality of the membership.

According to the authors, this definition should better express and represent the solidarity and mutual origins of the sector, excluding those more market oriented units, and exalting the social role and the contribution the sector gives to the community. This is why they prefer speaking of a “Third Sector” (neither state nor market, also in terms of aims and functions) rather than of nonprofit sector.

This integrated functional/operational definition, when used for empirical purposes, shows problems of concrete application and measurability of the hypothesis (what is social utility? what is real democracy?), but has the advantage to introduce one fundamental issue: distinguishing pure economic (but nonprofit) agents from social, grassroots operators, more connected to the households and whose strategy is not exclusively (or at all) based on economic rationale. In some way this is what the National Accounting does when distinguishing between market and non-market institutions.

The approach and the definition adopted implies diverse compositions of the nonprofit sector, either including market oriented units or not, quasi-public units or not, and so on. The following picture shows the main possibilities of definition and composition of the sector that emerge from what described above:

*Shaping the nonprofit sector: categories of Nonprofit Institutions*





The quadrangular spaces correspond to the borders drawn by National Accounting principles, the ellipses define the more restrictive spaces of the so called nonprofit and third sector. The JHU's structural/operational definition doesn't coincide with the private area of NPIs for the following main occurrences:

- some non-market NPIs are *explicitly excluded* by the JHU: it is the case of political parties and religious organizations;
- the criterion concerning the *presence of volunteers* restrict both market and non-market areas.

The NETS definition is more restrictive, adding the two criteria of *democracy* (besides the exception of foundations, which are included, it excludes all entities who are not ruled according to a formal democratic process) and *social utility*, that lead to the exclusion of some organizations considered by the JHU: associations serving corporations, NPIs whose board members are nominated by other institutions (especially in the field of health and education), entities producing good and services not definable of social utility.

### 2.3 The Italian context

Although the debate is intense on which definition, main approach and classification should be adopted when studying the nonprofit sector, there is a general agreement on which are, *at the minimum*, the legal typologies of organizations to be included in the nonprofit sector in Italy.

**Associations:** ruled by the Civil Code (sections 12, 14-42), they represent the most common form that the civil society can assume when self-organizing for a certain purpose. They are typically included in the NPISH sector but can also be part of the corporations sector, if market oriented.

**Foundations:** ruled by the Civil Code (sections 12, 14-35, 2628-2634, 2651 bis), they are not characterized by a pure collective drive as in the case of associations, but by the disposability of an asset whose use should be devoted to social aims. Their development in Italy has been slow and concentrated in the last decade, when rules and procedures to constitute and operate as a foundation have been simplified.

To these general legal forms, some special figures have been added by *ad hoc* laws. They do not represent diverse legal forms but specific organizational and fiscal models:

**Non governmental organizations (NGO):** ruled by the law n. 49 of 1987, they are the organizations recognized by the Italian Ministry of Foreign Affairs for the activity of international cooperation. They are usually constituted in the form of association.

**Voluntary organizations:** ruled by the law n. 266 of 1991, voluntary organizations are non-profit entities strongly marked by the presence of volunteers. They are free to choose the legal form they consider more appropriate but they are usually constituted as associations.

**Nonprofit organizations of social utility (Onlus):** ruled by the law n. 460 of 1997, the first Italian law which addressed the entire nonprofit sector, with specific attention to the fiscal implications. A formal definition of Onlus is provided in terms of field of intervention and beneficiaries of the action. An Onlus can have the following legal forms: association,

cooperative, foundation, committee, other private nonprofit entities. Voluntary organizations, social cooperatives and NGOs are automatically qualified as Onlus.

Then, there are a series of other nonprofit entities that are considered in a borderline situation, and much of the debate is on how to consider them:

**Cooperatives:** for this typology, in particular, the debate is concentrated on whether the non-profit distribution constraint is either formally (*de jure*) or substantially (*de facto*) respected. Actually the Italian law on cooperatives (1577/1947) states they are considered mutual nonprofit entities when they do not distribute profits among members over the limit fixed by current laws (14.5% rate at present, that is considered a fair non-speculative remuneration of capital). Furthermore, there is no hetero-destination of the benefits of the institutional activity (social utility). The question is: are they really nonprofit?

**Social cooperatives (SC):** they are a form of cooperative (Civil Code, sections 2511-2545) that differs from the traditional one for the recognized «public benefit» quality of the institutional activities they carry out. Ruled by the law n. 381 of 1991 social cooperatives can be of two types in reference to their social objective:

- the A type cooperatives, producing and allocating social-sanitary and pedagogic services;
- the B type cooperatives, integrating disabled people (physically and mentally handicapped people, alcoholics, drug addicted, ex-convicts) in the labour market. Those must represent at least 30% of the people who work in the cooperative.

They are automatically qualified as Onlus.

**I.P.A.B.:** these former public units are still in a process of transition towards privatization and for this reason they often are not included in the nonprofit sector. The question is: are they really private?

**Banking foundations:** also these *colossi* are in a deep phase of transition, from the banking activity to the typical grant-making functions of the Anglo-Saxons foundations. Main questions are: are they non-market? do they really produce social utility? National Accounting has decided to consider them as financial corporations as long as they control or have financial participation in banks. Next months should lead to the change of statute and activity of these organizations, that should therefore be included in the NPISH sector.

**Institutions of patronage, political parties, trade unions, religious organizations:** all these kinds of organizations are surely nonprofit, non-market and of social utility. Some criticisms come from who (JHU, NETS) see them too much connected with the central government (this is especially the case of political parties) and with the protection of particular and not collective interests.

The following table summarizes the characterization of each legal typology among nonprofit institutions in respect of National Accounting main factors: sector, Nace sections, Market/Non-Market production.

Legal Typology	Sector					Nace sections	Market	Non market
	Non fin. corporations	Fin. corporat.	General gov.	NPISH	House-holds			
Association	X			X	X	M-N-O	X	X
- NGO				X	X	M-N-O		X
- Vol. org.				X	X	M-N-O		X
- Onlus	X			X	X	All	X	X
Foundation	X			X		K-M-N-O	X	X
Banking found.		X				K-M-N-O	X	
Political party				X		O		X
Trade union				X		O		X
Patronage				X		O		X
Religious org.				X	X	O		X
Cooperative	X	X			X	All	X	X
SC (A type)	X				X	N	X	X
SC (B type)	X				X	All	X	X
IPAB	X					N	X	

### 3. Available sources and previous studies in Italy

Started in March 2000, the first national census on nonprofit organizations in Italy is currently running. It is conducted by ISTAT – the National Statistical Office – and constitutes the first European experience of such a kind. First results will be available at the end of the year<sup>2</sup>. Of course it will provide important data and information for an assessment of the universe of NPIs and for all statistical analysis that will follow.

At present a series of partial studies, mainly conducted by private research centers, provide some results of interest that can be taken into account for our purposes. Among them there is also the survey that ISTAT carries out on voluntary organizations (defined by law 266/1991). All these studies use data referring to the national census of 1991 or use *ad hoc* data collected with surveys on the field: direct interview is the most used technique.

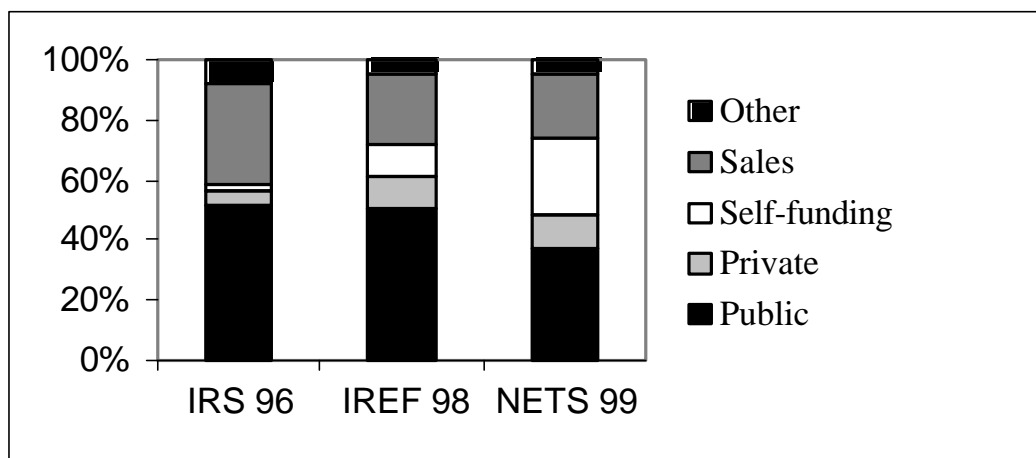
Main studies concerning the economic relevance of the nonprofit sector and providing information on the composition of balance are:

- IRS (Istituto Ricerca Sociale), 1996: using 1991 census data (Barbetta; 1996);
- IREF (Istituto di Ricerca su Educazione e Formazione), 1998: using *ad hoc* data (IREF; 1998);
- NETS (New Employment Opportunities in the Third Sector – TSER Projects of the European Commission), 1999: using *ad hoc* data (Marcon and Mellano; 2000).

Results from the three studies describe the following structures of revenues for nonprofit organizations, in which *Public* stands for transfers from public entities, *Private* for transfers from private entities (households or firms) not being members, *Self-funding* represents the amount of subscriptions and fees paid by members, *Sales* the part of revenues emerged from market activities. In terms of National Accounting the sum of Private and Self-funding provides the transfers from households.

<sup>2</sup> See Casanova, Riccardini (1999) for details on aims, methodology and structure of the questionnaire.

*The revenues composition: a comparison among the three national surveys*



*The IREF data, only available collected in classes, have been worked out and desegregated using the uniform distribution hypothesis.*

Obviously, different figures correspond to different sets of data and reflects above all the adoption of different definitions of nonprofit sector. The IRS survey has been conducted as the Italian branch of the Johns Hopkins University comparative research project, thus adopting the structural/operational definition; NETS uses the integrated structural/operational definition; IREF is in between them. Considering these results it should be noticed the great difference between the data referring to the social cooperatives and the ones of associations or generally less entrepreneurial units. Figures from the NETS project (the most recent one) highlight this aspect:

	Typology				Total	
	Social		Entrepreneurial			
	Mean	Median	Mean	Median	Mean	Median
Public	26	20	59	70	37	25
Private	14	5	5	0	11	0
Self-funding	37	25	6	0	26	20
Sales	18	6	25	10	21	9
Other	5	0	5	0	5	0

*Source: NETS (1999)*

The capital costs both for IRS and NETS results (in the latter they are included in the item *structure costs*) are assessed at a value between 8% and 10% of the overall costs, with a peak (about 16-20%) for the health sector.

All these results are of interest when elaborating the economic account of the nonprofit sector.

The balance structure of NPIs according to the NETS definition (% on the total of revenues and expenditures)

Macro-areas	Sectors	Revenues					Expenditures							
		Pub.	Pri.	Self.	Sal.	Oth.	Lab.	D	Str.	D	Fin.	D	Oth.	D
Welfare	Social services	49	7	25	14	5	48	- 10	31	+ 4	1	- 1	20	+ 8
	Health	29	20	26	24	2	9	+ 1	87	- 1	0	-	4	+ 1
	<b>Sub-total</b>	<b>42</b>	<b>12</b>	<b>26</b>	<b>17</b>	<b>3</b>	<b>33</b>	<b>+ 3</b>	<b>52</b>	<b>- 10</b>	<b>1</b>	<b>-</b>	<b>14</b>	<b>+ 7</b>
Community services	Culture and entertainment	31	5	45	16	2	29	+ 13	45	- 4	4	+ 1	23	- 9
	Education	31	1	19	31	18	37	+ 1	48	+ 9	0	-	15	- 9
	Vocational training	37	12	11	40	0	59	- 10	34	+ 12	1	- 1	6	- 2
	Environment and wildlife	31	16	18	23	12	42	-	35	- 2	1	-	22	+ 3
	Recreation	7	5	72	11	5	37	+ 2	27	- 9	0	-	35	+ 6
	Information and communication	58	5	0	38	0	43	- 7	48	+ 8	10	-	0	-
	Amateur sport	70	0	30	0	0	10	-	6	-	0	-	84	-
	<b>Sub-total</b>	<b>30</b>	<b>8</b>	<b>29</b>	<b>24</b>	<b>9</b>	<b>38</b>	<b>+ 3</b>	<b>39</b>	<b>+ 1</b>	<b>3</b>	<b>-</b>	<b>20</b>	<b>- 5</b>
International solidarity activities	International cooperation	30	12	18	38	3	21	+ 3	40	- 4	6	+ 1	33	- 2
	Advocacy	5	3	90	3	0	0	-	0	-	0	-	100	-
	<b>Sub-total</b>	<b>28</b>	<b>11</b>	<b>24</b>	<b>33</b>	<b>3</b>	<b>20</b>	<b>+ 3</b>	<b>38</b>	<b>- 6</b>	<b>6</b>	<b>+ 1</b>	<b>37</b>	<b>+ 2</b>
Other		2	25	10	25	38	33	+ 11	33	+ 3	13	- 10	20	- 5
Missing		10	0	90	0	0	27	-	20	-	0	-	53	-
<b>Total</b>		<b>37</b>	<b>11</b>	<b>26</b>	<b>21</b>	<b>5</b>	<b>33</b>	<b>+ 3</b>	<b>47</b>	<b>- 5</b>	<b>2</b>	<b>-</b>	<b>18</b>	<b>+ 2</b>

Source: NETS (1999)

For each sector of activity the table shows the average percentage impact on the balance of the following sources of revenues and costs:

*Pub.:* public revenue (General Government, European Commission and other International Institutions)    *Lab.:* Labour costs (including social contributions and taxes)  
*Pri.:* private revenue (from non-members)    *Str.:* Current operating costs (rental of office, equipment etc.)  
*Self.:* Self funding (subscriptions and fees from members)    *Fin.:* Financial costs (interests on loans)  
*Sal.:* Sales of goods and services    *Oth.:* Other costs  
*Oth.:* other revenues

**D** is the variation of the cost items between 1995 and 1997 expressed in percentage points.

Other available sources, while waiting for the census on nonprofit organizations by ISTAT, are:

- for voluntary organizations: the survey by ISTAT (Zamaro, 2000);
- for social cooperatives: the periodic report produced by CGM, a national consortium of social cooperatives (CGM, 1997);
- for foundations: the studies conducted by Fondazione Agnelli (Demarie et al., 1997);
- for banking foundations: the yearly report issued by ACRI (ACRI, 1998).

However the importance of direct micro sources is to be stressed: the balance sheets of political parties, trade unions, national associations as well as other nonprofit institutions are available and often published and widely disseminated (on the Official Journal, on Internet, on internal newsletters etc.).

## **4. In search of the nonprofit sector: sources and methodology**

### *4.1 Identification of the units*

The conceptual framework for identifying NPIs is provided by ESA95 which refers to SNA directives (see section 2.1). Although the System provides an exhaustive framework for covering this sector, difficulties, related to the construction of a satellite account for NP sector, derive from the aggregation rules used to group the institutional units into sectors. Actually the application of both criteria of the market/non market and of functions/resources leads to the reclassification of nonprofit units into the various ESA95's institutional sectors: those units that have substantial market receipts relative to operating expenses (private nonprofit institutions serving business included) are classified in the Corporations sector, those units that are mainly financed and controlled by government are classified in the Government sector and finally those units that are of minor importance are classified in the Households sector. Yet, non market producers are classified into the NPISH sector (S.15), which results, therefore, to be the only sector where it is possible to identify exclusively nonprofit units acting as non-market producers that primarily serve households and whose prevalent funding (resource) is characterised by public and private transfers. Therefore, in other institutional sectors nonprofit units are mixed up with other producer typologies (for profit organisations, households or government). In this context, where the visibility of the sector is compromised, it is thus difficult to achieve an economical quantification of the nonprofit sector considered as a whole.

As in most countries, in Italy the economic activity of nonprofit organisations is just partially covered by official statistics: generally the available information is fragmented and limited to specific activity sector or kind of operator. Therefore the procedure chosen to identify the units belonging to the sector has been based on the integration of the existing data sources for NPIs, i.e. the intersection of data from statistical and administrative archives integrated with specific data sources for particular kind of operators. Each source provided one or more elements which have been useful to estimate the economic aggregates of the sector.

The main data source we referred to for the identification of nonprofit units active in Italy is the 7th Census of industrial and services enterprises (CIS91), where for the first time public and private institutions have been explicitly considered among the survey units. The CIS91 can be considered a first attempt of a complete survey on such economic bodies carried out in Italy. Indeed, while other studies focused on particular segments of activity or typologies of operators and provide results not useful for describing in a whole sense the universe of reference (see sections 2.2 and 2.3), the CIS91, on the contrary, takes into account all

institutions with autonomy of decision, whose economic activity is distinct from those of their owners, regardless of legal status.

In CIS91 an institution *"is a unit that has a complete set of accounts together with autonomy of decision, and whose principal activity is the production of **non-market** goods and services. It finances itself mainly by means of compulsory withdrawals from all other economic units (households, enterprises) or by means of voluntary contributions from households and/or agents who have organised themselves to manage a common interest. The former is a public institutions, the latter is a social private institution"*. The term non-market adopted by this definition comes from the rules established by ESA81 which, by convention, defined non market a series of services regardless of the 50% criterion as intended by ESA95<sup>3</sup>. This difference in the definitions as well as the fact that CIS91 does not include NPIs without "visible" offices, churches and other religious organisations, could have led to an under-estimation of the universe. But the analysis conducted shows that the units surveyed are representative of the nonprofit sector, also considering that for what concerns religious organisations, the CIS91 has been integrated using the archives on Churches which asked for a legal status, held by the Ministry of Interior, and the information obtained by different national organisations (Italian Episcopal Commission, Jewish Communities, Union of the Waldesian Churches etc.), which control the activity of the main religious organisations in our country.

In order to define the entire nonprofit population in CIS91, the units with a legal status that characterize NPIs in accordance with ESA95 statements have been then identified. They include: foundations, legally recognised and not recognised associations. At the same time also the related number of employees has been determined, by sector of activity and employment classes. The employment structure so obtained has been utilised in the calculation of full time equivalent labour units within the framework of the model used to estimate employment in National Accountings. This has been a relevant step forward in the national accounting estimation procedures which are usually based on the application of indirect methods: average levels per employee are estimated by branch and dimension class, and are applied to the related labour units in order to obtain the total amount of each item.

The nonprofit institutions identified have been subsequently classified into the various institutional sectors on the basis of the public or private nature of the source of funding, on their economical relevance, and on the market/non market nature of the production activity, by application of the 50% criterion<sup>4</sup>.

In order to assess the relevant flows for the sector, information has been gathered from Value Added Tax (VAT) and National Institute of Social Security (INPS) administrative archives<sup>5</sup>,

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<sup>3</sup> According to ESA81 the following services are considered non market: Government (defence and welfare), social works, trade union activities, religious organization activities, tourism association activities and other welfare services if not otherwise specified), moreover the following services are non market: waste disposal services, teaching, research and health if their resources are not mainly from sales, but from public transfers, household voluntary contributions and returns on capital (ESA81 § 313).

<sup>4</sup> According to ESA95, on the basis of 50% criterion, an institutional unit is considered non market producer only if less than 50% of the production costs are covered by sales. But other non market NPIs that are controlled and mainly financed by general government are classified in the general government sector (ESA95 3.32).

<sup>5</sup> Those organisations with employees registered in Social Security rolls and which delivered the VAT statement have been considered representative of the entire population. For these institutions it has been possible to define the turnover level and the labour cost. The fiscal code of each unit surveyed in the Census has been used as cross-referencing key for the intersection of the three archives (CIS91, VAT and INPS). The subset of units so

as far as labour cost and turnover are concerned, and from the "Survey on industry and services costs" used for the Input-Output table, as to intermediate consumption.

The following table shows the main results of this identification work, in terms of full time equivalent employees and activity sectors features. In particular, it concerns the NPISH, representing only a small subset of all nonprofit institutions. They are *private* and *non market* institutions, marked by economic relevance<sup>6</sup>. Moreover, ESA95 explicitly includes among these organisations: trade unions, professional or learned societies, consumer's associations, political parties, churches or religious societies and social, cultural, recreational and sports clubs.

It emerges that employees of NPISH are mainly concentrated in the sectors of membership organisations, primary and secondary Education and Health and Social services; in the latter, the employees are mostly concentrated in the activities related to the Social work with about 87% of employment in the branch (about 11% of NPISH's total employees). Just 7-8% are employed in the Recreational, cultural or sporting activities, because of their tendency to have high market orientation, implying that most of NPIs in these fields have been classified as market producers. Finally, it is not very relevant the presence of NPISH in the remaining sectors: Research and Development (0,4%) and Other services activities (0.05-0,07%).

Then it should be remarked that these institutions constitute about the 47% (on average) of the whole nonprofit sector, expressed in full time equivalent employment terms.

*Composition of NPISH's employment by sector of economic activity (in full time equivalent units)*

<b>NACE Rev.1 industrial branches</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>
Research and Development	0.39	0.40	0.35	0.39	0.36	0.37	0.35
Education	23.58	23.26	22.59	21.12	21.62	20.76	21.31
Health and Social works	12.33	12.98	12.46	13.69	14.61	15.23	15.48
Membership organisations	55.75	55.33	56.52	57.44	56.05	56.17	55.64
Recreational and cultural activities	7.88	7.95	8.01	7.29	7.30	7.41	7.17
Other services activities	0.07	0.08	0.07	0.06	0.06	0.06	0.05
<b>Total</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Number of NPISH's employees</b>	<b>115,628</b>	<b>113,589</b>	<b>118,788</b>	<b>121,820</b>	<b>126,967</b>	<b>133,097</b>	<b>137,744</b>
<b>% growth rate</b>		<b>-2%</b>	<b>5%</b>	<b>3%</b>	<b>4%</b>	<b>5%</b>	<b>3%</b>

determined represented a rather complete outline of Census units: approximately the 20% of the units surveyed with about the 45% of the total employees.

<sup>6</sup> In the Italian national accounting the economic relevance is defined by the presence of at least one employee.



## 4.2 General methodology adopted

Although nonprofit institutions differ from other institutional units, in a number of ways (objective function, revenue sources, internal organisation, legal and fiscal environment etc.), they are present in all economic sectors, it is to say corporations, general government, and, of course, NPISH, depending on their market or non market nature. Thus, for the construction of a satellite account describing the nonprofit sector activity, within the central framework of national accounts, data concerning nonprofit organisations have to be identified in the various institutional sectors of the economy, and then aggregated to obtain information on the sector as a whole.

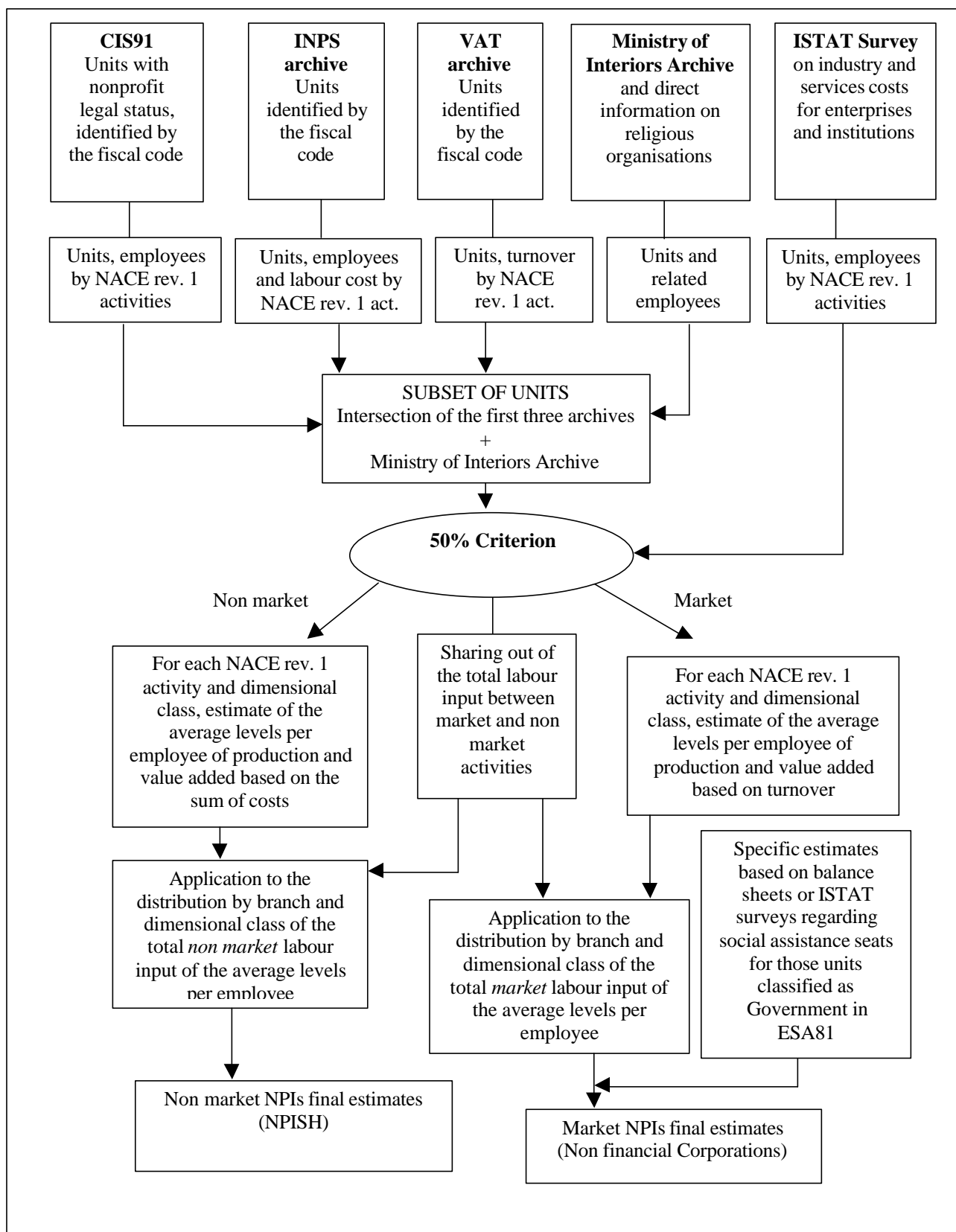
The construction of national accounts by institutional sector, at present under revision, provides the opportunity to develop the representation of nonprofit institutions in a satellite account framework. For this purpose the Italian National Department, as a first step, has worked on the compilation of ESA95's full sequence of accounts for the institutional sectors and, among them, the NPISH one in particular. The structure of economic accounts permits to represent the economic circuit, from the generation of income, through its distribution and redistribution and finally to its accumulation in the form of assets.

The basis for the construction of the nonprofit sector account are the National Accounts by industry, in which production, value added and its components for nonprofit institutions in each of the NACE Rev.1 activities have been estimated. Besides, these assessments, elaborated for all identified nonprofit units, both market and non market, allow to compare nonprofit institutions with other services providers (private or public, for profit or not for profit market producers) in certain fields within which they coexist.

The picture in the next page shows the estimation procedures of the NPIs' economic flows (market and non market). It is important to highlight that the estimates have been carried out within the conceptual frame of National Accounting (established through the respecting of international conventions, i.e. ESA95) and the results should be evaluated considering the objectives that this system pursues: National Accounting structure aims to represent economic activity assuring, within a framework based on well defined concepts, the global coherence of the interrelations between various economic agents. This imposes that the evaluation of economic role of the various agents is only based on monetary calculations. NPISHs, for instance, supply services which are not valuable only in monetary terms, because there is a social benefit component which raises new questions: this is the case of voluntary activities, that are a specific feature of the entire nonprofit sector, but which, by convention, if do not result in goods, are excluded from the production assessment (*"supply of services by volunteers is not considered as production"*, ESA95 3.08).

The following step has been the elaboration of the economic account for NPISH, the non-market component of the sector. It has required the integration of the above described methodology with the analysis on micro-data and with results emerged by other studies on specific sub-sectors.

Next section presents the first results.



## 5. The economic account of Nonprofit Institutions Serving Households

Through the construction of the economic account it is possible to make the peculiarities of the nonprofit sector emerge, above all for what concerns the nature of resources. Pursuing a not for profit objective, all NPIs are characterised by the recourse to a combination of market (sales) and non-market resources, with a prevalence of the latter. This is particularly true for NPISH which represent the non-market component of the nonprofit sector.

NPISHs supply goods and services prevalently for free or at a price which is not economically significant, in other words we are considering goods and services that don't pass through the market and therefore do not have a price which represents their real value. The non market production of NPISHs must be, therefore, calculated following the costs approach, that means through the costs paid in the production process, i.e. the sum of intermediate consumption, compensation of employees, consumption of fixed capital and other taxes less subsidies on production, as ESA95 recommends. So, the value added of this sector is represented by compensation of employees and consumption of fixed capital, that is equivalent to assume that there is no operating surplus by definition.

Besides, the lack of data did not make possible to identify, if any, the market nature of the secondary activity of the non market producers. However, this approximation can be considered not relevant because the activity of the single local units has resulted to be, in the most cases, the same of its own "holding structure".

The sources indicated in the previous section (composed by both micro and macro data) have been used for the assessment of main economic flows and for assuring a coherence between all National Accounting estimates and the analysis elaborated on micro data. The latter have been based also on the study of the balance sheets of political parties, trade unions, national associations, religious organisations. Other relevant sources have been:

- the periodic survey on voluntary organisations by ISTAT;
- the survey on foundations conducted by the Foundation G. Agnelli;
- the survey on the economic relevance of sport activities by the Foundation G. Onesti.

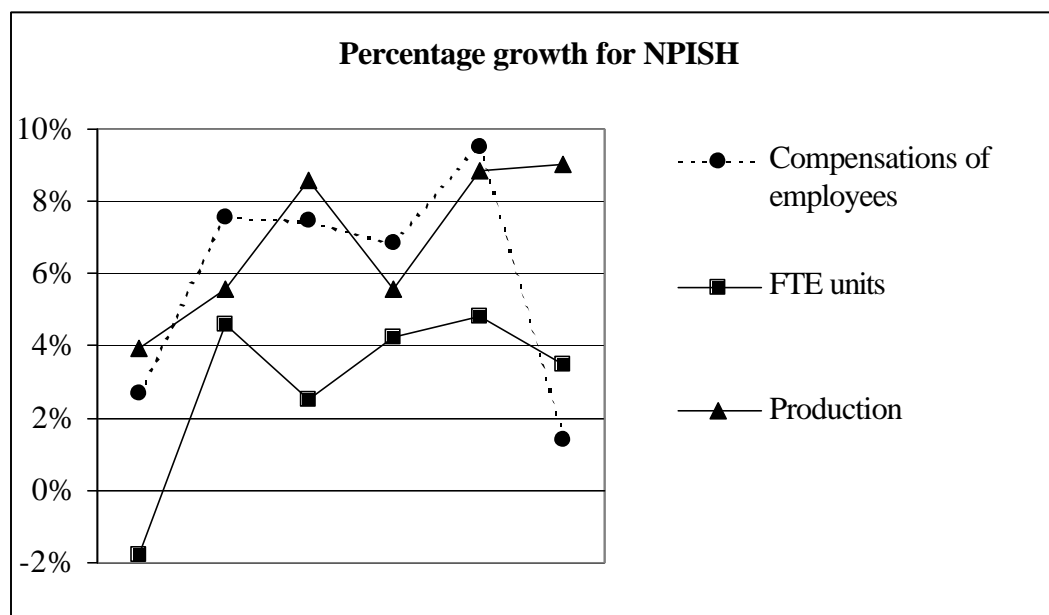
All these sources have led to a significant level of representativeness of the sample considered, so that the projections to the universe (based on the GDP of the branches) have been conducted.

Some considerations are necessary before presenting the main outcomes. The analysis is not complete yet and further sources are needed in order to detail specific items of the account:

- **transfers from households and general government:** it has been not possible at present to distinguish between current and capital transfers. The European System of Accounts states that: "...capital transfers are different from current transfers by the fact that they involve the acquisition or disposal of an asset, or assets, ..." (ESA95 4.145). And that: "...a capital transfer in kind consists of the transfer of ownership of an asset (other than inventories and cash), or the cancellation of a liability by a creditor, without any counterpart being received in return..." (ESA95 4.146). It surely happens that a NPI receives a capital transfer either from households or from general government, but the current set of information does not permit to have sufficiently detailed data on that. Thus all transfers have been considered as current, by using a prevalence criterion;

- **market output:** the only item classifiable as market output for NPISH is represented by the rents on dwellings and other building and structures. Current information is not sufficient to assess this item, thus the market output, that would correspond to the operating surplus in the *Primary distribution of income account*, is temporarily assumed null. The difficulties to assess the impact of secondary market activities have been already object of considerations.

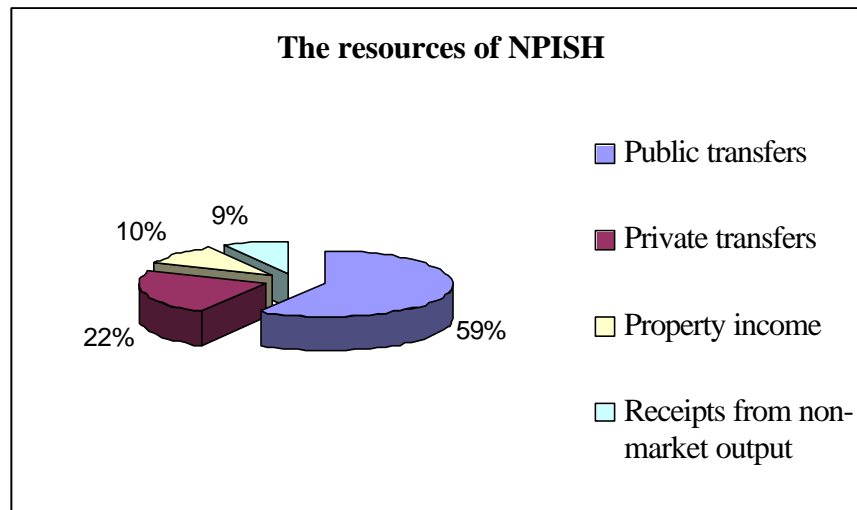
A first look at the data shows the features of a growing sector. In terms of full time equivalent employment units the average increase between 1992 and 1998 is about 3%, leading to a double growth rate for the compensations of employees (6%). This implies, in a non-market labour-intensive sector, a strictly correspondent growth rate of production, that is in fact of 6% in the seven years considered. These variations are associated with a more than proportional increase on the *pro-capite* labour cost. The fall in the last year (1998) is explained by the introduction of a new tax on production (IRAP) which has substituted a part of social contributions, reducing the overall compensation of employees.



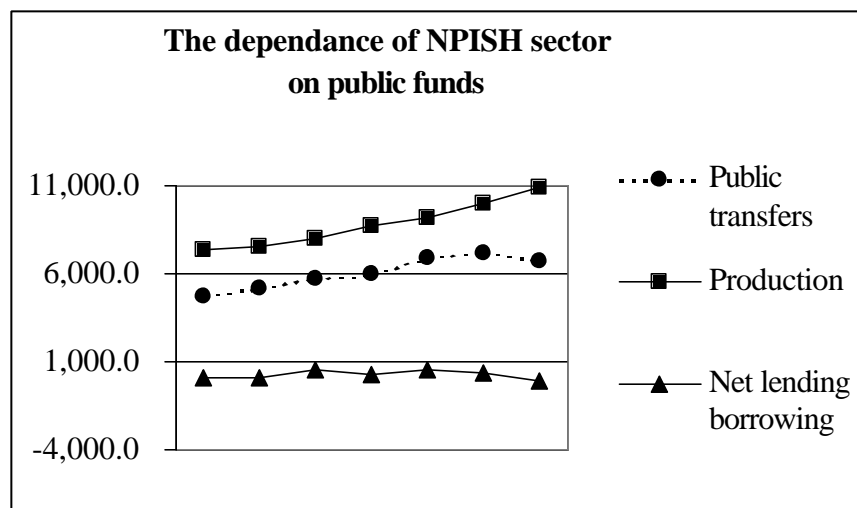
The analysis on the resources this sector can count on confirm some general results contained in the partial studies on the nonprofit sector described in the previous sections:

- the strong dependence of nonprofit institutions (the non-market ones, in this case) from the general government. Public transfers represent on average the 59% of total resources with a peak at 61% in 1996. Actually the general tendency is positive both in relative and absolute terms for public transfers who seem fundamental to sustain the growth of NPISH (the average growth rate is at 6% between 1992 and 1998);
- the relevant weight of private transfers coming from all non public sectors, in which households, corporations and, among them, banking foundations are included. This item incidence is at 22% on average and shows a less pronounced percentage increase in respect of the public transfers, however more than significant (5%);

- property income and receipts from non-market output represent respectively the 10% and 9% of the total resources. The former is especially relevant for the foundations (for which these revenues constitute more than a half of the total funds).



A conclusive observation concerns the net lending/borrowing of the sector, for which it emerges a moderately positive trend. Indeed the sector is shown to have a marked sensibility in respect to public funds trend, confirming the perception of the determinant contribution that general government assumes for the development of nonprofit institutions. This is clearly highlighted by the uniformity of trend between production and transfers by general government.



Although some further elements are still necessary to judge these results as definitive, especially for the accumulation account, the trends and relative dimension show a reliable and revealing picture of the role of NPISH in the Italian economic system.

## 6. Conclusions

The work and the results presented here are part of a complex path towards the building of the satellite account of the nonprofit sector. Still several steps are necessary in order to implement this objective. Among them the following seem to be most relevant:

1. completing, improving and refining the assessments developed for NPISH, especially through the analysis of the relations between these institutions and general government and the collection of further micro-data;
2. adding the *Rest of the World* component of the account, which can be supposed to be relevant for the transfers that the sector receives from international public organisations (European Commission, United Nations etc.) and for the development cooperation activities they carry on;
3. extrapolating from the accounts of the single institutional sectors the components relative to market nonprofit institutions, in order to expand the analysis to the entire nonprofit sector;
4. enhancing the information set on the basis of new data, as in the case of the outcomes that will be provided by the first national Census on nonprofit institutions, which will be necessary to develop the satellite account. These data will integrate the ones requested by the ESA95 definitions and will enable to represent new variables and relations inside the sector (considering non strictly economic information too: i.e. taking into account the contribution volunteers give to the development of the sector). The more detailed picture that will emerge from this is the objective of a satellite account.
5. widening the spectrum of analysis to those borderline institutions such as social cooperatives.

## Annex - Full sequence of accounts for Nonprofit Institutions Serving Households

### I Production Account

	1992	1993	1994	1995	1996	1997	1998
<b>Resources</b>							
P.1 OUTPUT	7,320	7,610	8,030	8,720	9,210	10,020	10,620
P.11 Market output	-	-	-	-	-	-	-
P.12 Output for own final use	20	20	20	20	20	20	20
P.13 Other non-market output	7,300	7,590	8,010	8,700	9,190	10,000	10,600
<b>Uses</b>							
P.2 Intermediate consumption	2,400	2,550	2,580	2,840	2,930	3,150	3,310
	-	-	-	-	-	-	-
<i>B.1g Value added, gross</i>	4,920	5,060	5,450	5,880	6,280	6,870	7,310
K.1 Consumption of fixed capital	170	170	200	230	250	260	280
<i>B.1n Value added, net</i>	4,750	4,890	5,250	5,650	6,030	6,610	7,030

### II.1 Primary distribution of income account

#### II.1.1 Generation of income account

	1992	1993	1994	1995	1996	1997	1998
<b>Resources</b>							
B.1n Value added, net	4,750	4,890	5,250	5,650	6,030	6,610	7,030
<b>Uses</b>							
D.1 Compensation of employees	4,750	4,890	5,250	5,650	6,030	6,610	6,700
D.11 Wages and salaries	3,339	3,440	3,688	3,968	4,237	4,564	4,853
D.12 Employers' social contributions	1,411	1,450	1,562	1,682	1,793	2,047	1,847
D.121 ...actual	1,410	1,450	1,560	1,680	1,790	2,040	1,840
D.122 ...imputed	1	0	2	2	3	7	7
D.29 Other taxes on production	-	-	-	-	-	-	330
D.39 Subsidies, receivable	-	-	-	-	-	-	-
<i>B.2 Operating surplus</i>	-	-	-	-	-	-	-

#### II.1.2 Allocation of primary income account

	1992	1993	1994	1995	1996	1997	1998
<b>Resources</b>							
B.2 Operating surplus	-	-	-	-	-	-	-
D.4 Property income	970	970	980	1,020	1,100	1,190	1,270
<b>Uses</b>							
D.4 Property income	270	340	330	380	420	470	430
<i>B.5 Balance of primary incomes</i>	700	630	650	640	680	720	840

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**II.2 Secondary distribution of income account**

	1992	1993	1994	1995	1996	1997	1998
<b>Resources</b>							
B.5 Balance of primary incomes	700	630	650	640	680	720	840
D.61 Social contributions	1	0	2	2	3	7	7
D.611 ...actual	-	-	-	-	-	-	-
D.612 ...imputed	1	0	2	2	3	7	7
D.7 Other current transfers	6,820	7,240	7,990	8,400	9,250	9,790	9,560
<b>Uses</b>							
D.5 Current taxes on income, wealth, etc	100	100	110	120	230	180	140
D.62 Social benefits other than social transfer in kind	1	0	2	2	3	7	7
D.7 Other current transfers	90	130	130	140	150	160	170
D.71 Net non-life insurance premiums	30	40	40	40	40	40	40
D.75 Miscellaneous current transfers	60	90	90	100	110	120	130
<i>B.6 Disposable income</i>	7,332	7,641	8,405	8,785	9,555	10,183	10,104

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**II.3 Redistribution of income in kind account**

	1992	1993	1994	1995	1996	1997	1998
<b>Resources</b>							
B.6 Disposable income	7,332	7,641	8,405	8,785	9,555	10,183	10,104
<b>Uses</b>							
D.63 Social transfer in kind	6,690	6,910	7,250	7,800	8,200	8,930	9,410
D.631 Social benefits in kind	800	860	770	890	1,020	1,100	1,140
D.6313 Social assistance benefits in kind	800	860	770	890	1,020	1,100	1,140
D.632 Transfer of individual non market goods and services	5,890	6,050	6,480	6,910	7,180	7,830	8,270
<i>B.7 Adjusted disposable income</i>	642	731	1,155	985	1,355	1,253	694

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**II.4 Use of disposable income account**

	1992	1993	1994	1995	1996	1997	1998
<b>Resources</b>							
B.6 Disposable income	7,332	7,641	8,405	8,785	9,555	10,183	10,104
<b>Uses</b>							
P.3 Final consumption expenditure	6,690	6,910	7,250	7,800	8,200	8,930	9,410
P.31 Individual consumption expenditure	6,690	6,910	7,250	7,800	8,200	8,930	9,410
<i>B.8 Saving</i>	642	731	1,155	985	1,355	1,253	694

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### III: Accumulation accounts

#### III.1.1 Change in net worth due to saving and capital transfers account

	1992	1993	1994	1995	1996	1997	1998
<b>Changes in liabilities and net worth</b>							
B.8 Saving	642	731	1,155	985	1,355	1,253	694
D.9 Capital transfers, receivable							
D.9 Capital transfers, payable							
<b>Changes in assets</b>							
<i>B 10.1 Changes in net worth due to saving and capital transfers</i>	642	731	1,155	985	1,355	1,253	694

#### III.1.2 Acquisition of non-financial assets account

	1992	1993	1994	1995	1996	1997	1998
<b>Changes in liabilities and net worth</b>							
B 10.1 Changes in net worth due to saving and capital transfers	642	731	1,155	985	1,355	1,253	694
<b>Changes in assets</b>							
P.51 Gross fixed capital formation	750	780	860	890	1,020	1,030	930
K.1 Consumption of fixed capital	170	170	200	230	250	260	280
<i>B 9 Net lending (+) / net borrowing (-)</i>	62	121	495	325	585	483	44

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