



Italian Institute of Statistics

**THE HANDBOOK
ON NONPROFIT INSTITUTIONS:**

Report on the Italian Pilot Test Results

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Introduction

During the last decade, surveys on Italian nonprofit institutions and enterprises proliferated. They all tried, explicitly or not, to fill up a knowledge gap becoming more and more evident within the social scientist community. Unfortunately, these surveys were usually rather different in terms of definitions, research or disciplinary goals, relevant organizational population studied, research design implemented, and measures and kind of data gathered. Some of them were sample surveys, some investigated whole institutional populations, and in other cases researchers could only deal with information related to some qualitative set of units, chosen case by case and without any statistical generalization goal in mind.

In 1997, the Italian Institute of Statistics started with a new series of surveys on nonprofit institutions, first of all on voluntary organizations and later, in 2000, on the whole nonprofit population. Both surveys took the basic information on interested units from administrative archives and were based on definitions compatible with that of the SNA93 framework. In both cases the units were private. During the second half of 2001 a full census with direct interviews on business enterprises, government institutions, and public and private nonprofit institutions will take place and for the first time an official statistical definition of “*nonprofit institution*” will be used in order to help people involved in the census process ensure the statistical institution’s identity of the unit they are filling in the questionnaire for. In 2002 and 2003 new surveys on social and “standard” cooperatives (more or less 40,000 units) and foundations (5,000 units) are planned. Moreover, these surveys will be later replicated regularly every two years. For these reasons the statistical production on nonprofit institutions is supposed to last and perhaps to enrich in the future.

In any case, the “pilot test” exercise, whose results are presented in the following pages, has been implemented within the framework of non-financial sector accounts, which have been produced by Istat in the ESA95 version by the end of the year 2000.

The degree of analysis that characterizes these accounts not only show a complete set of accounts for NPISHs, but also permits the identification of nonprofit units inside each one of the institutional sectors.

Starting from this general framework information from the surveys mentioned above, in particular the general survey on voluntary organizations and the general survey on nonprofit enterprises and institutions, have been used:

1. to improve the coverage of the nonprofit sector in terms of the kind of units included; in particular, some relevant information was taken as far as “social” cooperatives and bank foundations were concerned;
2. to estimate appropriate indicators to articulate, within each institutional sector (S11, S12, S13 and S14), all the economic flows present in the set of accounts in the share attributable to the for-profit and to the nonprofit units which are included in it.

The main set of data come from the general survey and are both provisional¹ and partial: that is, the substantive results of this exercise do not represent in a statistically reliable way the whole Italian nonprofit institutional population.

Therefore the test tables and substantive results have been produced only for technical and limited-to-the-exercise fulfillment purposes.

In fact, the whole Italian nonprofits population is estimated to reach 180,000 units, while in this exercise data was processed related to a group of 20,200 units, 8,500 of which are supposed to be stable and big organizations (out of some 12,000) and 11,700 are stable but also very small (in terms of people employed and revenue involved). Furthermore, some data and estimates were also taken from the

institutional accounts compiled by the National Accounts Office in their full version at the end of 2000.

The exercise as such has been largely successful. However, in the near future it will be very important to deepen our understanding of these institutions' structural profile (organizational and institutional patterns, activity sector, social and economic size characterization, and so forth), going ahead from the recognition of this technically feasible option to a coherent and relevant statistical analysis of the Italian nonprofit sector.

The comments and answers follow the same order of the questions proposed in the report guide.

¹ The final general survey data will be ready at the end of July.

2. Answers and comments on the pilot test exercise

1. Does the definition of a nonprofit institution given in paragraph 2.15 of Chapter 2 of the Handbook work for your country? What problems did you encounter in applying it?

In general terms the definition proposed works, however there are some implementation problems due to the Italian juridical context.

The Italian Civil Code does not assume the kind of institutions or business enterprises defined within the SNA 1993 framework, as “nonprofit” could be founded and/or legally recognized as a basic juridical form. Only within the framework of Italian “secondary legislation” is it said that people can organize their collective action, in some formalized way, “*without the purpose of making profits*”, but these kind of units should not be mixed up with those defined as nonprofits within the SNA 1993 framework.

In practice, one of the consequences of this institutional context is that in Italy there is not a unique and stable administrative source or register in which “nonprofit institutions and business enterprises” is recorded. Therefore, in order to establish whether they are or they are not identifiable following the SNA definition as “nonprofit institutions and business enterprises”, a field survey and a sort of direct, on-the-field recognition of their proper institutional profile should be made.

Thanks to “secondary legislation” (i.e., law 266/1991 on voluntary organizations, law 381/1991 on social cooperatives, and decree 460/1997 on organizations of public

interest without the purpose of making profits), in a few cases² the nonprofit status of a certain amount of institutions and business enterprises can be, also from a SNA 1993 point of view, taken for granted.

However, the treatment of two relevant cases remain troublesome:

- 1) First of all, to make empirically sure that “social institutional units” (in SNA1993: “*social entities*”) -- defined as those stable social institutions *informally* organized, and associations “without legal status”(i.e. “non riconosciute”) and committees, in spite of being formally organized, thanks to the juridical form taken (since they are not *legal* entities), are not obliged to record any information about their unit to any public or private register -- are alive;

- 2) Secondly, to make sure *the nonprofit status* of those institutional units that are outside the realm of
 - a) “for profit business enterprises” and, in particular, of those cooperatives, social cooperatives and their consortia, which are established with a *juridical form* allowing for some limited profit distribution, but whose members subscribe to an enterprise chart in which the profits and sometimes the surplus distribution is not allowed or strictly forbidden;
 - b) “government” [defined within or without the framework of SEC 1995 (S13)]: namely, those
 - i) “public” units which are autonomous (taking an institutional point of view) from the government and do not perform any governmental function, and
 - j) “private” units that are founded and owned by public institutions classified either within or without the “government sector” (like consortia or

² The public administrative archives recording the institutional units whose nonprofit status is formally recognized on the basis of the three norms quoted above, listed about 30,000 units at the end of 2000, while the whole private nonprofit sector is estimated to be six or seven times larger.

foundations founded by public institutions, i.e. universities, research institutions, ministries, and regional administrations).

In the former case the lack of basic statistical information can cause distortions in estimating:

- the number of operating institutional units (underestimation of institutional population);
- the social mobilization capacity of civil associations (number of members, volunteers, conscientious objectors, and so forth involved in NPIs' daily action underestimation); and
- the economic size of NPIs (aggregate volume of revenues and expenses underestimation).

In the latter the lack of basic statistical information can cause problems not only in terms of international comparability, but also in terms of classification and measurement of institutional sectors.

2. Were the examples of “borderline” cases provided in paragraph 2.19 helpful to you in making decisions on such cases in your country? Did you identify other borderline cases? Please provide examples of “borderline” cases that emerged in your country and how you dealt with them.

Yes, they can be useful.

However, the decision rules presented in § 2.19 do not seem to be fully clear-cutting. Within the Manual two rules are considered: 1) the main NPU (nit) mission is to serve

some “community development” goal, and 2) some measure of “nearness” to public political power.

Both criteria are controversial, from many points of view. In principle, the Istat’s position is that any institutional unit should be given the *statistical identity of NPI* if the institutional unit’s *status* actually abides by the rule of “non-distribution constraint”. In practice, such a rule has to be granted either by law (see answer to question 1) or by the institution itself, within the chart establishing and regulating the association’s behavior.

Additional recognition criteria could be used, for example, in order to decide whether a specific NPI should be considered, following some classification standard, a “*proper NPI*” or a “*conventional NPI*”. But this kind of analysis will always be strictly dependent on some additional, namely not generalized, classification standard. Rather, it would be much more useful, at least in some relevant cases (from a juridical, sociological, and economic point of view) to try to ascertain, case by case, for example looking at the institutional units’ charts (if they have one, of course) for the real *status* of a previously identified nonprofit institution or enterprise.

Furthermore, in order to clarify some of these choices one should also take into account the historical and institutional constraints defining, country by country, what units can be classified now in this or that way, that is as a private for-profit, a nonprofit, or a public institutional unit. This approach would also help the researcher to adequately follow those cases or patterns of “*sector migration*” that seem to characterize some units moving, from time to time, across the public/private institutional border in both directions, mainly in periods of intense structural change.

With respect, eventually, to the examples and to the idea to use and propose new examples (taken both from our institutional setting and from others), we think it

would be much more useful, within the final version of the Handbook, to make explicit those conceptual pillars that can guide the researchers' decision process.

3. Does the ICNPO classification given in paragraphs 3.7-3.13 of Chapter 3 work for your country? What problems, if any, did you encounter in applying it?

Yes, it does. There is a problem with group 8, “*Philanthropic intermediaries and voluntarism promotion*”, because it is not really discriminating. All NPIs also tend to classify themselves in this economic activity group.

4. Were the classifications provided in paragraphs 3.17-3.21 necessary or helpful in your country? Please provide examples of types of organizations that were difficult to classify and how you dealt with them.

Yes, they are. However, we have possibly been helped by the fact that we gathered data not only on the “main sector of activity”, but data about all the activities performed by the respondents as well.

In this respect, it would be better to avoid labeling the sub-groups by organizational form (i.e. hospitals, nursing homes, and similar), and to quote some specific activity. In fact, many of these organizations are complex structures performing very diversified tasks.

5. Is the concordance between the ICNPO and ISIC, Rev.3 given in Table 3.3 workable? Please provide specific comments about any subgroups and classes that do not seem to match in practice.

Both the ICNPO's groups and ISIC's classes presented in Table 3.3 have generally worked well. However, there are some problems with the 9199 ISIC's class because it is scattered in almost all the ICNPO's groups. This problem is mainly relevant for the representation required in the set of Tables II.

For the test's purposes, the "main activity" criterion has been adopted in order to decide the sector location of all the institutional units considered. As a consequence of this decision, all the institutional units classified with the 9199 ISIC's class have been located in the 1100 ICNPO's group.

Given the classification level required, with the representation required in the set of Tables IV none of these sector classification linking problems has been met.

6. Does the sectoral classification given in paragraph 3.26 of Chapter 3 work for your country? What problems, if any, did you encounter in applying it?

Yes, it works. Given the statistical information at hand, there have been problems in 1) isolating the contribution of "nonresident NPIs active in the economic territory of the country" and 2) identifying the possible nonprofit status of those "cooperatives" with a different juridical profile from the so-called "*social cooperatives*".

In our opinion, a most careful examination is needed as far as nonprofit institutions included in S13 are concerned. In the present exercise, *public nonprofit units* are defined as those institutions belonging to S13 who are producers of individual and collective consumption, *but have no government capacity*. Anyway, within the tables compiled (see tables II.1, II.2, II.3, and II.4), the figures concerning these units have been spelled apart from those regarding other, private institutional units.

7. Are the variables selected for the “short form” of the satellite account appropriate ones in your opinion? Are there variables you would delete? Are there variables you would add? Please be specific.

The list is appropriate, although in a few cases we have not been able to get the statistical information required. The reason is either that the variable is not usually required within the framework of the national accounts (“third party payments” and “receipts from foreign grants and transfers”), or that data on “capacity and output measures” are yet unavailable.

8. The tables of the satellite account are specified in three versions – SNA basis, with volunteer labor, and with volunteer labor and output valued by expenses. Did you find this three-fold distinction workable? Did you encounter any problems with this format or concept?

The distinction proposed is workable. However, we had some problems when applying it. There seems to be a contradiction between what is suggested in § 4.44 c) of the Manual, [the so called *third version*: “With volunteer labor and output valued by expenses”], and the kind of representation asked for in the Table II.1 [column on the “Compensation of employees”] and Table II.2 [“From gifts, grants & contributions →From private philanthropy”].

While it seems correct to evaluate P.13 and P.3 using the *third version*, the same does not apply correctly in the case of D.1 and D.7. In fact, the estimation of these latter variables, in the case of NPIs’ output valued by expenses (*third version*), is the same as estimated following the *second version* [“With volunteer labor”]. As far as the so-called *third version* is concerned, some further interpretation problems arise. Our

exercise is based on the following interpretation: we supposed that the aim of the evaluation criterion that has been proposed was to exhaustively quantify nonprofit units' production of services to households and enterprises. As a consequence, the *third version* criterion has been *applied to evaluate the output of those market NPIs whose production costs were higher than the receipts*. If, for example, an institutional unit presents:

- market output = 100
- production costs ³ = 120

its operating surplus is -20.

Applying the *third version* to evaluate the institutional unit's production, its output will be evaluated 120. This amount brings to:

- an output increase of +20
- an increase of operating surplus of +20
- an increase of final consumption of +20

It then becomes clear that, even if this evaluation does not influence the final balance, it nevertheless causes an artificial increase of the operating surplus and of the disposable income. *Therefore this approach needs some further discussion.*

9. Do the table sequence and its description make sense? If not, what do you suggest?

Yes, they both make sense.

³ Compensation of employees, consumption of fixed capital, intermediate consumption, and taxes-less-subsidies on products.

10. Guidelines for valuing volunteer work are provided in paragraph 4.23. Is this method feasible in your country? If you are already measuring unpaid work, please describe your methodology. Would it be more appropriate to use an economy-wide or industry average wage for valuing volunteer labor? What difference do you estimate it would make?

Our estimation of volunteer work has *not* been made following the suggestion provided in paragraph 4.26 (“Imputed value of volunteer employment”), but valuing the volunteer time by the average wage, estimated by institutional sector and by activity sector, of NPIs’ employees themselves.

This method of estimation is based on the assumption that volunteers tend to perform the kind of activities and tasks generally performed, *within* the same institutional unit, by other employees. If this is correct, then valuing the volunteer time by this sort of “internal” average wage seems to be much more appropriate as a measure of volunteer labor value.

We shall be able to evaluate the estimation differences, linked to differences in methodology (economy-wide, industry, institutional unit, and so forth), only when we shall also be able to ground our statistical analysis on the final nonprofit census data set.

11. Table I of the satellite account presents the Consolidated NPI Sector Account, which records the key variables in the short form for all NPIs that meet the specified definition at the aggregate level. Is the structure of this table understandable? Were you able to complete this table? Which data item or items presented the most difficulty for you? What gaps did you have to leave in this table and why? How complete, in your estimation, is the coverage of the data items you were able to report in this table? Please be specific.

The structure of the table is understandable. We have been able to complete this table. We met some difficulty for two items (“third party payments” and “receipts from foreign grants and transfers”) required in the part A, see 7th answer. Moreover, in this phase of elaboration we have been able to estimate only the FTE paid employees within the NA framework; the number of paid employees is not yet available. In part B, for the reasons we spelled out in the 8th answer, data in the third column are identical.

12. Table II of the satellite account presents the Consolidated NPI Sector Account of Table I, disaggregated by type of nonprofit institution, using the ICNPO. Is the structure of this table understandable? Were you able to complete all four parts of this table? What gaps do you have to leave in this table and why?

The structure of Table II is not completely understandable.

Consider the Table II.1. First of all, there is no reference in it to expenses for “Current taxes on income and wealth” (D.5) and for “Social benefits other than social benefits in kind” (D.62). Secondly, since the “Total expenses” are calculated summing up

“Operating expenses”, “Gifts, grants, and transfers paid” (D.7), “Property income paid” (D.4), and “Other expenses” (P.3), two consequences follow:

- 1) the total expenses miss the expenses for D.5 and for D.62;
- 2) in the total expenses there is a duplication for P.3, because following the SNA framework the “Other expenses” are already included in the item “Operating expenses”.

Thirdly, the consideration made in the answer to the 8th question applies to this table as well.

Now consider Table II.2. Apart from a detail (D.61), the main problem has to do with the item “Other non-market output” (P.13) which is, following the SNA framework, implicitly included in the other sources of revenue. In this case, the computation of P.13 either produces a duplication or does not make any sense.

The answer made to the 8th question applies to this table as well.

Both P.3 and P.13 in our tables have been presented within the tables prepared, but the relative totals do not include them.

In Table II.3, there are some gaps. They all depend on the fact that we lack data to rely upon in order to decide which is, case by case, the source of private transfers (corporations, households, other NPIs, and the rest of the world).

In Table II.4, data on the number of paid employees are not *available*.

13. Table III of the satellite account presents a derivative of the Integrated Economic Accounts, disaggregated by sector, but with the NPI and non-NPI components of each sector recorded separately. Is the structure of this table understandable? Were you able to complete all the three versions of this table? What problems did you encounter in separating NPIs from non-NPIs in each sector? Was one version more difficult to complete than another?

Following the sub-question's order, these are the answers: yes, the structure is understandable. We have been able to complete all three versions. We did not encounter any specific problem in separating NPIs from non-NPIs in each sector. No version-specific difficulty.

14. Table IV of the satellite account breaks down the data in the three versions of Table III by activity or purpose, as appropriate, for a subset of critical variables: output, value added, employment, and final consumption expenditure. Is the structure of this table understandable? Were you able to complete all the parts of this table? For which variable(s) or version(s) did you encounter problems, if any? Please explain in detail the nature of the problem and how it was or could be resolved.

Following the sub-question's order, these are the answers: yes, the structure is understandable. We have been able to complete all parts without any problems.

15. Table V of the satellite account presents indicators of NPI structure, capacity, and output. It also builds some links to other statistical systems covering labor force and other population characteristics. Is the structure of this table clear? What problems, if any, did you encounter in completing Tables V.1-.3? Please be specific. With respect to Table V.4, for which capacity and output measures would it be desirable and feasible to collect and report estimates in the NPI satellite account? Please list the desired capacity and output measures and, where available, provide estimates.

The structure of Table V is clear.

We encountered the following problems completing the tables:

- Table V.1 is all right, but we have some doubts in interpreting the words “member” and “memberships”. In this exercise, “members” are defined as people signing up with the organization, usually (not always) paying some dues, but not necessarily involved in the organization’s decision-making process. “Memberships” have to do with the number of people involved in the decision process;
- Table V.2 can be filled in only with totals and the distinction between “male” and “female” can be drawn only for “paid employees” and “volunteers”, not for “members”. The table, at this stage of our empirical knowledge, because of computation problems, mainly related to the estimation of “Paid employees, by gender”, with Government Sector NPIs;
- Table V.3 cannot be filled in because we lack the specific statistical data required to complete it;
- On Table V.4 comments on the “desirability and feasibility” of indicators on capacity and output measures are required. At this moment we can rely only on

capacity and output indicators of voluntary organizations and of some kind of public NPIs (i.e. IPABs, hospitals, and other institutional units). Indicators of this kind are both desirable and feasible within the NPIs satellite account. An official list of capacity and output indicators has not been prepared yet at Istat.

16. Table VI of the satellite account summarizes key dimensions of the Consolidated NPI Sector using variables presented elsewhere in the satellite account, but presented in a form more accessible to nonprofit specialists. Is the structure of this table understandable? Were you able to complete this table? If not, what items are missing and why?

The structure of Table VI is understandable. We have only been able to partially complete it – exceptions are column numbers 3, 7, and 8 (because of the reasons we spelled out above).

17. Is the data compilation framework given in Chapter 5 workable for your country? What problems did you encounter in using it?

Yes, it is.

18. Please describe the principal data sources you used to develop your estimates. For example, does the source contain transaction data as well as establishment totals? Is there a registry of NPIs or several registries? How are NPIs treated in the business and establishment registers? How are NPIs treated in the VAT system and other administrative records?

Our economic and structural data are gathered by institutional unit (not by establishment).

The main sources are: 1) census on nonprofit institutions and enterprises (1999), 2) economic accounts of institutional sectors, and 3) voluntary organizations survey. Because of a fragmented institutional context, in Italy there are several, not integrated, national and regional, public and private, administrative registers with NPIs references. Within the business and establishment administrative registers, NPIs are not yet identifiable. Within the statistical official registers, NPIs are identifiable.

19. Were most NPIs already covered by the data collection system used in your national accounts – e.g., establishment census and surveys, labor force surveys, administrative records, etc.? Were they easily identifiable?

Taking the economically relevant NPIs (with at least one employee), yes they are. The NPIs' contribution to the whole economy has been calculated, until now, using data coming from many different sources, both statistical (1991 business census) and administrative (VAT register [turnover and revenue] and social security registers [occupation and compensation of employees]). This information did not allow for identifying a few kinds of NPIs, namely: social cooperatives, banking foundations, private pension funds, and the units without employees.

From now on, the national accounts estimates will also rely upon data taken from the 2000 census on NPIs and from other surveys on specific kinds of institutional units (social cooperatives, foundations, etc.). These kinds of surveys have also been used within this pilot test to identify, in each institutional sector, any NP unit.

20. Did you find many entities that were previously not covered by the statistical system?

No, we did not find many of them, at least within the pilot test framework. Thanks to the 2000 Census on NPIs, we think that the relevant population coverage could be considered complete, also in relation to those “social entities” without a legal status (in Italian: “associazioni non riconosciute”), usually the hardest to identify for statistical purposes.

21. How much time (person-days) was required to complete the tables to the extent you were able to complete them? Do you consider this a reasonable amount of time for this work?

To perform the pilot test the following resources have been employed:

N	ACTIVITY	N. of person days
1	quasi-sample definition; statistical data base check and set up	17
2	“public” NPIs identification, within the government sector	8
3	“private” NPIs identification, within the institutional sectors (financial and non-financial corporations, households)	4
4	estimates of algorithms, definition and implementation	6
5	database processing and check	18
6	tables production	2
7	report writing	5
8	TOTAL	60

The amount of time invested can be considered reasonable.

22. What are the major gaps in data coverage on NIPs? What additional steps would be needed to collect these missing data on NPIs or fill in data gaps? How much additional time do you estimate would be needed to undertake these additional steps?

In general, that is not for the purposes of this test, the most relevant gaps have to do with: 1) cooperatives (taking the Italian Civil Code, they are limited liability private companies allowed to distribute their profits, at least to a certain extent. This point remains also for the so-called “social cooperatives”, at least in principle), and 2) “public institutions” not to be classified as “Government” within the SNA 93 (or ESA 95) framework. Both kinds of institutional populations will be studied in depth during and by the next two years.

23. For this test, we have asked you to develop estimates using current prices – or at least identify the path for doing so. What additional steps would be necessary to report the data in costant prices?

The estimates offered are in current prices. Other kinds of estimate, i.e. in constant prices, would have been inappropriate (and perhaps meaningless). In fact, constant prices are a conventional tool used to make estimates on production and final consumption aggregates, not on other economic flows required by the satellite account. Furthermore, to estimate in constant prices the production and final consumption aggregates of NPIs, we would need, year by year, a set of production

and consumption prices of their goods and services. This kind statistical data are not yet available on NPIs.

24. Before beginning this test, how far along was your country in developing institutional sector accounts – that is, wich accounts are compiled for institutional sectors? For what time period do you have institutional sector accounts? How easily could compilation of these data on NPIs be incorporated into your program?

The National Accounts Office, at the end of 2000, compiled all institutional sector accounts. The period analyzed goes from 1990 to 1999. NPIs are already included in the institutional accounts. The satellite account of NPIs will perform its task well as far as the relevant field surveys on Italian NPIs will be driven on a regular basis. Following the operating Istat's program for 2002-2004, these surveys are already planned.

25. Did carryng out this work provide new insights for the development of institutional sector accounts?

Not in general terms, but they helped us to improve the analysis of some flows (mainly “other current transfers”) of secondary income distribution.

26. Do the tables in the satellite account comparing the NPI sector to the total economy and to other sectors add to your understanding of the “three-sector economy”? Is there interest in producing the NPI satellite account in your country?

We are very interested in producing a reliable NPI satellite account and, of course, the tables produced in this exercise add much to our understanding of the economy of NPI sector.

27. Does identifying the NPI and non-NPI components of the other sectors improve the picture you have of the corporations, government, and household sectors?

Yes, the identification of the nonprofit components in each sector makes our estimates much more accurate.

28. Please provide any other comments or suggestions on the Handbook or tables.

There is at least one question to be discussed more before arriving at stable and harmonized estimates: this is the problem of valorization of volunteer’s work.

APPENDIX

Pilot test tables