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**NONPROFIT INSTITUTIONS AND THE
1993 SYSTEM OF NATIONAL ACCOUNTS**

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PREFACE

This is one in a series of Working Papers produced under the Johns Hopkins Comparative Nonprofit Sector Project. Now in its second phase, this Project is a collaborative effort by scholars in over twenty countries to understand the scope, structure, and role of the nonprofit sector using a common framework and approach.

The Working Papers provide a vehicle for the initial dissemination of the work of the Project to an international audience of scholars, practitioners and policy analysts interested in the social and economic role played by nonprofit organizations in different countries, and in the comparative analysis of these important, but often neglected, institutions.

Working Papers are intermediary products, and they are released in the interest of timely distribution of Project results to stimulate scholarly discussion and inform policy debates. A full list of these papers is provided on the inside of the back cover.

The production of these Working Papers owes much to the devoted efforts of our Local Associates, and our project staff, in particular Regina Rippetoe, the project manager, and Wendell Phipps, the project's secretary. We also want to express our deep gratitude to our colleagues on this project, to the International Advisory Committee that is helping to guide our work, and to the many sponsors of the project listed at the end of this paper. Finally, this paper is dedicated to Gabriel Rudney, a pioneer in the economic analysis of the nonprofit sector, who served as an advisor to our project prior to his death, and who contributed greatly to our thinking on many of the issues covered here.

The views and opinions expressed in these papers are those of the authors and do not necessarily represent the views or opinions of the institutions with which they are affiliated, The Johns Hopkins University, its Institute for Policy Studies, any of its officers or supporters, or the series' editors.

We are delighted to be able to make the early results of this project available in this form and welcome comments and inquiries either about this paper or the project as a whole.

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NONPROFIT INSTITUTIONS AND THE 1993 SYSTEM OF NATIONAL ACCOUNTS

I. INTRODUCTION¹

The United Nations System of National Accounts (SNA) provides a standard framework for the measurement and formal representation of national economies. In this paper, we examine the definition, classification, and treatment of NPIs in the SNA and in the Johns Hopkins Comparative Nonprofit Sector Project, a major international effort to measure the size, composition and revenue structure of the nonprofit sector in a cross-section of countries (Salamon and Anheier, 1996). Focussing on the links between NPIs and the household sector, this paper first compares the concepts and methodologies of both approaches, then analyzes the differences and similarities in the resulting estimates of the nonprofit sector, and finally explores the impact of the various allocation rules for NPIs on estimates of sector size, composition, and revenue.

II. NONPROFIT INSTITUTIONS IN THE SYSTEM OF NATIONAL ACCOUNTS

Before entering into empirical analysis, it is useful to review the basic SNA definition and treatment of NPIs (see United Nations, 1993—hereafter cited as SNA, 1993; Anheier, Rudney and Salamon, 1993; Tice, 1993), as well as the related I-O accounts and tables which utilize identical SNA definitions (see Rudney and Young, 1989; Tice, 1993; Anheier and Rudney, 1998).

A. Definition

A nonprofit institution (NPI) is defined as an economic unit, which, in its own right, conducts economic transactions, owns assets, and incurs liabilities (SNA, 1993: 4.54-4.56). An NPI can consist of one or more establishments. By definition, NPIs are not permitted to be a source of income, profit or other financial gain for persons or entities that establish, control, or finance them. “Although they may not be a source of profit to other institutional units, NPIs may nevertheless be market producers if they provide services for which they charge prices or fees that are economically significant” (SNA, 1993: 4.161). Economically significant prices influence both the amounts producers are willing to supply, and the amounts consumers are willing to buy. The SNA assumes that market-producing NPIs are less frequent than nonmarket producers, i.e., that the majority of NPIs are often created for charitable, philanthropic, or welfare reasons.

¹ This paper will be published in, “Studies in Methods, Series F, No. 75, Handbook of National Accounting,” United Nations Department for Economic and Social Affairs Statistics Division, New York, United Nations: 1998.

B. Sector Allocation

The SNA groups economies into five major sectors: (1) non-financial corporate sector; (2) financial corporate sector; (3) general government sector; (4) households sector; and (5) NPIs serving households (NPISH) sector. All institutional units of a particular type are consolidated into one sector, except NPIs. Indeed, NPIs are the only type of institution that can be spread across sectors. In fact, NPIs are allocated to four of the five sectors in the SNA, with the exception of the household sector. The sector to which NPIs are assigned is determined by a complex sequence of rules based on the assumed *purpose* of the organization, its market *behavior*, who *controls* it, and on its *revenue* structure. Within this sequence, NPIs are first separated according to the types of services they produce (collective vs. individual). NPIs producing individual services are then split into market and nonmarket producers. Finally, the latter group is further divided into those mainly financed and controlled by government, and a residual group of entities. This residual group is the only one separately identified as *nonprofit institutions serving households* or NPISH in the SNA. The other types are allocated to other sectors. The result is a four-fold division of NPIs, as follows:

NPIs in the Nonfinancial Corporate Sector. NPIs that produce individual services of a non-financial character (e.g. health care, education, day care, nursing home care) and that receive half or more of their income from the sale of such services at prices that are economically significant (SNA, 1993: 4.58) are allocated to the nonfinancial corporate sector and thereby lose their identity as NPIs. Similarly, NPIs that serve enterprises in the corporate sector, such as trade associations, are also included in this nonfinancial corporate sector.

NPIs in the Financial Corporate Sector. NPIs that serve enterprises in the financial corporate sector, or that produce individual services of a financial character (e.g. insurance, banking services, credit provision) and that receive half or more of their income from the sale of such services at prices that are economically significant are allocated to the financial corporate sector and also lose their identity as NPIs.

NPIs in the Government Sector. NPIs that (i) produce *collective* services (e.g. parks, clean air) or (ii) produce individual services that are provided mostly for free or at prices which are not economically significant, and that are *controlled and mainly financed by government units or funds*, are allocated by SNA to the government sector and lose their identity as NPIs.

NPIs in the Nonprofit Institutions Serving Households (NPISH) Sector. Only those NPIs that produce individual services provided mostly for free or at prices that are not economically significant, and that are financed mostly by transfers from non-governmental sources (e.g. households, businesses, and foreigners), are considered by SNA guidelines as a separate sector, referred to as the Nonprofit Institutions Serving Households Sector.

Table 1 summarizes this SNA sector structuring and shows how the SNA system allocates NPIs among four different sectors. As should be clear, what is identified as the "nonprofit sector" in the SNA is thus really a residual that contains only a portion of all NPIs in any economy.

Table 1: Institutional Units Cross-Classified by Sector and Type, 1993 SNA

Type of Institutional Unit	SECTOR				
	Non-financial corporations sector	Financial corporations sector	General government sector	Household sector	NPISH sector
Corporations	Non-financial corporations and quasi-corporations	Financial corporations and quasi-corporations			
Government units			Government Units and social security funds		
Households				Households	
NPIs	Non-financial market NPIs	Financial market NPIs	Nonmarket NPIs controlled and financed mainly by government		Nonmarket NPIs serving households

This residual character of the NPISH sector can be illustrated further by way of an example. Let us assume, therefore, an economy that contains NPIs producing \$1,000 in gross output. Of this total, let us further assume that \$100 in gross output is produced by NPIs providing mostly collective goods in the form of land reclamation projects. The remaining NPIs generate \$900 in output in the form of individual services. Of this, \$350 worth of services are provided by NPIs that primarily sell their services at economically significant prices and another \$50 is assumed to be produced by trade associations serving businesses. Another \$200 in output is produced by NPIs that are significantly funded and controlled by government. Finally, the remaining NPIs, generating \$300 in output, provide their services for free or at economically insignificant prices essentially to households that subsidize their operations through contributions.

As shown in Table 2, this example would yield a "nonprofit sector" in the SNA system that represents only \$300 out of the \$1,000 in output generated by NPIs. The remaining NPIs, accounting for \$700 in output, would be allocated partly (\$400) to the corporate sector (either financial or nonfinancial) and partly (\$300) to the government sector (\$100 generated by the collective goods

producers and \$200 generated by NPIs disposing of their output for free or at below-market cost and that are controlled by and financed by government).

Table 2: Illustration of SNA Sector Allocation of NPI Output (in current expenditures)

	SNA-Sector allocation in \$
Total universe of NPIs	1,000
Corporate sector	400
<i>of which:</i> market production	350
serving businesses	50
Government sector	300
<i>of which:</i> collective	100
individual	200
Household sector	0
NPIs serving households	300

The SNA justifies this treatment of NPIs on the assumption that the NPIs allocated to the sectors other than the NPISH sector are generally limited in number and scale. As we will see, however, this assumption has become increasingly untenable, creating serious problems both for the treatment of NPIs in the SNA system, and for the treatment of the other sectors as well.

This is not to say, of course, that the SNA sectoring system does not serve other valid purposes. “Sectoring” of the economy as done by current SNA rules enhances the economic analysis of enterprises, governments, and households in a country's economy. For the most part, SNA does this well, as the analysis is generally directed at economic functions of institutions in the economy. Thus, the combination of what are assumed to be essentially “commercial” NPIs with corporations in the SNA corporate sectors is appropriate and useful if one is analyzing private production by entities that charge “economically significant prices” irrespective of legal form of ownership or profit distribution. Similarly, merging NPIs having strong government orientation with government agencies is also appropriate and useful, say, for the measurement and analysis of the overall role and influence of government and quasi-public entities in the economy.

Yet SNA “sectoring” creates some problems, too. First, NPIs included in the government sector, though they provide collective benefits, may be quite independent of government in terms of control and finances. For example, NPIs may provide collective services by setting public standards for safety, education, health and the like. Thus, the government sector may include fully private initiatives concerned with the public good. Second, NPIs may seek to cover substantial parts of their operating costs even though they are not interested in making a profit. This seems to imply economic behaviors quite different from that typical of market producers. Although we could mention other instances where the sector allocation creates conceptual problems, the basic point is that merging large numbers of NPIs into either the corporate or the government sector creates “hybrid” sectors that may contain quite distinct elements in terms of economic behavior. In other words, the presence of NPIs in corporate and government accounts may not only limit our view of NPIs to a residual sector, i.e., NPISH; they may by implication also reduce the validity of analyses directed either at purely private business or purely public sector functions.

C. Classification

In addition to the classification of NPIs based on their purpose, behavior and control, the SNA further classifies the activities of those NPIs assigned to NPISH sector using the COPNI system.² COPNI, the classification of the purposes of NPIs serving households, is a functional classification that recognizes seven categories in addition to a class of miscellaneous services (SNA, 1993: 18.1; Table 18.3):

1. Research and Scientific Services
2. Education Services
3. Health Services
4. Welfare Services
5. Recreational, Cultural, and Related Services
6. Religious Services
7. Services of Professional and Labor Organizations and Civic Associations
8. Miscellaneous Services Not Elsewhere Classified

The structure of COPNI generally follows the system used to classify the functions of government (SNA, 1993: 18.12), and covers current transactions, capital outlays, and some types of assets. However, it is important to keep in mind that COPNI does not cover all NPIs. Some are included in the other sectors (corporate, government). For example, nonprofit business associations are part of the corporate sector, whereas unions (serving employees as members of households, not of the corporation) and professional associations (serving members of a profession, not their businesses) are allocated to the NPISH.

² COPNI is currently being revised by OECD.

D. Implications

What are the implications that follow from the SNA treatment of NPIs? One answer to this question can be found in the important study by Parker (1998) who explored the effects of the various SNA allocation rules for US educational institutions. Parker's study focused on different interpretations of what "economically significant prices" might mean for the treatment of NPIs, in this case 2- and 4-year colleges. In 1990-1, the over 3,500 accredited institutions of higher learning enrolled 13.8 million students. Parker reports that according to present US national accounts (NIPA), these institutions accounted for 1.5 percent of GDP, and 2.8 percent of total employment. Over half of these institutions are NPIs, although they enroll only 21.6 percent of the students. In his study Parker (1998) assumed that colleges produce two products: educational services largely for households, and research activities, which largely serve government and the corporate sectors.

If all nonprofit colleges are classified as market producers of educational services, their output would amount to \$75.5 billion in sales, largely tuition. Were we to treat all as nonmarket producers, total output amounts to \$129.7 billion in costs of production—a difference of \$54.2 billion. Parker then applies various rules operationalizing the sector allocation guidelines of NPIs. For example, in one instance, in an effort to operationalize the SNA meaning of "economically significant prices," he treats all colleges as market producers if sales of educational services to students exceed 50 percent of their cost of production. This shifts most colleges to the nonfinancial corporate sector, following the SNA assumption that these institutions are market producers.

In a further rule, he combines educational services--primarily consumed by households--and research services into a joint product. The latter services are less likely directed at household demand, and probably carried out for government and corporations. Treating education and research as a joint product resulted in significant shifts in the allocations of NPIs, particularly among 4-year colleges, to the corporate and government sectors depending on the mix and type of research financing involved. For our purposes, it is important to realize the wide variations that result from these applications, making NPISH appear significantly smaller or larger depending on the rules and assumptions employed.

One lesson to be drawn from Parker's study is that the picture of NPIs revealed by SNA will not only depend on actual transactions and transfers between NPISH and other institutional sectors, but also on how SNA rules are applied to available data. Parker's study addressed the problem of measuring, and deciding upon, "economically significant prices," i.e., the dividing line between the corporate sector and NPISH. But similar problems exist with the guideline that NPIs engaged in nonmarket production and "controlled and mainly financed by government" (SNA, 1993: 4.61) should be allocated to the government sector, "irrespectively of the types of institutional units that benefit from their activities" (SNA, 1993: 4.62), including households. Government control is defined as "the ability to determine the general policy or program of the NPI by having the right to appoint the officers managing the NPI" (SNA, 1993: 4.62). Although not specified explicitly, "mainly financed" seems to imply providing half or more of current revenue.

Table 3: SNA Allocation of NPIs According to Government Control and Finance

	Controlled by Government	Not Controlled by Government
More than 50% of revenue from government sources	NPI allocated to Government Sector	? [most likely allocated to government sector in some countries]
Less than 50% of revenue from government sources	? [most likely allocated to government sector in some countries]	NPI allocated to NPISH

Yet, leaving operational difficulties of interpretation aside (e.g., what type of government majority, if any, is needed in the appointment procedure of officers?), the joint requirement of control *and* finance allows for two “borderline” scenarios that may be difficult to deal with in terms of operationalization and measurement (Table 3): NPIs mainly financed but not controlled by government such as nonprofit hospitals and social service agencies in Germany or schools in the Netherlands, and NPIs largely controlled but not primarily financed by government, e.g., most NPIs in countries like Egypt or Japan. It is important to note that both groups may be substantial in terms of size and include significant parts of entities otherwise classified as NPISH.

E. Estimation of Size and Composition

Assuming for the moment that countries made comparable decisions based on SNA allocation rules for NPIs, what is the yield in terms of data and their interpretation? At the outset, it should be noted that only a very few countries report fully on NPISH in the SNA tables, including the United States, which has a nonprofit sector that ranks among the largest in the world. Beyond this, three observations seem in order:

- First, NPISH seems to be quite small, and not reporting on it in the first place would seemingly do minimal harm to the overall quality of the SNA data. In 1971, for example, only two countries, the UK and the US, reported a NPISH sector of greater than 1 percent of GDP—a number that for most countries is probably well within the estimation error of larger account aggregates in the corporate or government sector. By 1990, only two of the seven countries shown in Table 4 indicate a nonprofit sector greater than 2 percent of GDP.

Table 4: NPISH as Percent of GDP, by Country, 1971-1990

Country	1971	1975	1980	1985	1990
France	0.24%	0.26%	0.26%	0.24%	0.24%
Germany	1.28%	1.57%	1.81%	2.02%	2.12%
Italy*	0.55%	0.53%	0.27%	0.28%	0.24%
Japan	0.88%	1.40%	1.64%	1.70%	1.71%
Sweden*	0.63%	0.70%	1.53%	1.53%	1.75%
UK*	1.12%	1.20%	1.21%	1.50%	1.99%
US	2.87%	2.99%	3.07%	3.34%	4.00%

Source: based on OECD, 1993, Table 1: *GDP by institutional sector of origin*

* reports final consumption expenditures on GDP

- Second, while the reported estimates generally increased for most countries throughout the period from 1971 to 1990, changes were, with the exception of Sweden and the US, below one percentage point, and typically much less. What is more, countries where significant policy reforms affecting the nonprofit sector were put in place during the years in question do not seem to register any changes in the relative size of NPISH. France is perhaps the best case in point. Beginning in 1980, the government implemented an ambitious decentralization policy that shifted responsibilities to local nonprofit organizations, thereby kicking off a significant growth in the number of nonprofit associations (Archambault, 1997). The French example suggests that the SNA may frequently fail to capture the effect major policy changes have on NPISH in particular, and on their relationships with other sectors in the economy more generally.
- Third, cross-national differences, while rather pronounced in some cases, seem difficult to explain. Why is it that France and Germany have NPISH so different in size? What is more, why is one remarkably stable, with the other stagnating at first, and growing afterwards? Why is Italy's NPISH declining, while Sweden's growing? While there may be economic reasons for these patterns, a more plausible explanation is that they reflect measurement and allocation decisions that diverge widely across different countries.

A similar conclusion emerges when we look at data on the major components of NPISH gross input and output by country. Three OECD countries offer a fairly complete picture of the respective shares of intermediate consumption and wages in NPISH input. Two countries, France and Germany also offer information on the share of sales in gross output. In both cases, confusing anomalies are apparent in the data that seem hard to explain in terms of the underlying economic realities. In the first place, despite immense changes in production processes over the twenty-year period covered, the relative shares of wages and intermediate consumption in the gross input of NPISH, as reported in the SNA, have remained remarkably constant. In the second place, wages, as

reported in the SNA data, comprise less than half of the gross input for French NPISH but well above half for Germany's and Sweden's.

Table 5: Components of NPISH Gross Input and Output, by Country, 1970-90, in Percent

COUNTRY	1971	1975	1980	1985	1990
France					
Intermediate Consumption as % of Gross Input	58%	58%	55%	55%	55%
Wages as % of Gross Input	40%	40%	43%	45%	43%
Sales as % of Gross Output	49%	49%	54%	55%	50%
Germany					
Intermediate Consumption as % of Gross Input	30%	29%	31%	31%	30%
Wages as % of Gross Input	63%	64%	62%	63%	64%
Sales as % of Gross Output	57%	67%	64%	63%	61%
Sweden					
Intermediate Consumption as % of Gross Input	20%	20%	29%	29%	31%
Wages as % of Gross Input	79%	78%	70%	70%	66%

Source: based on OECD, 1993

In short, it appears that NPISH, at least in the present SNA-based data system, represents a residual sector, not only in conceptual terms, but empirically as well. Not only does this distort the true picture of the scale and composition of NPIs, however, it also distorts the true picture that SNA provides of the scale and composition of the corporate and government sectors. What is more, these distortions can potentially affect the link between NPISH and the household sector to a considerable extent. This is highlighted in a study carried out by the Dutch economist van Heemst (1993). Excluding the field of education, van Heemst found that the economic weight of the NPIs allocated to other sectors amounted to 93 percent of the total current revenues of NPIs in the Netherlands. In other words, only 7 percent of NPI-revenue is reported in NPISH. As Table 6 indicates, the majority of NPIs were shifted to the corporate sector, followed by the government sector. When education services, which in Holland are largely financed by government, are included, the balance shifts towards the government sector, which would then include NPIs in the amount of 28 billion guilder in value-added, or twice the size reported in Table 6.

Table 6: Allocation of Dutch NPIs, 1985, in Billions of guilders

Current Revenues	NPIs in Corporate Sector	NPIs in Government Sector	NPISH	Other, NEC	TOTAL NPIs
Sales	23.6	1.6	0.6	0.9	26.3
Transfers	0.8	12.6	2.3	0.1	15.7
TOTAL	24.3	14.1	2.9	0.6	42.0
As % of Total	58.0%	34.0%	7.0%	1.0%	100.0%

Source: based on Van Heemst, 1993

In summary, several lessons can be drawn from the discussion so far:

- In most countries, NPISH includes probably only a small proportion of all of NPIs;
- The majority of NPIs are allocated to the corporate sector based on their assumed market behavior;
- Another substantial portion of NPIs is shifted to the government sector;
- The remaining set of NPIs retained to form the separate NPISH sector is minuscule compared to the actual size of the NPI universe, thus creating serious distortions;
- There are significant conceptual and methodological issues in terms of data coverage and measurement of NPISH.

Against this backdrop it is revealing to compare the treatment of NPIs in the SNA to the approach taken by the Johns Hopkins Comparative Nonprofit Sector Project, the international project on the scope and structure of NPIs the present authors have been directing in a number of countries. It is to this task that we therefore now turn.

III. THE JOHNS HOPKINS COMPARATIVE NONPROFIT SECTOR PROJECT AND HOUSEHOLD SECTOR LINKS

The Johns Hopkins Comparative Nonprofit Sector Project is an international study to examine the size, composition and revenue structure of the nonprofit sector in a broad cross-section of countries (see Salamon and Anheier, 1996). The project is based on a systematically comparative approach that included a common definition and classification system for NPIs. As we will see, the Johns Hopkins Project goes beyond NPISH and covers a broader set of NPIs.

A. Definition

For purposes of comparison, it was necessary to develop a common definition of the nonprofit sector for the purpose of this project. After exploring a variety of definitional criteria, we settled on a definition that includes five features that address key structural and operational characteristics of NPIs (Salamon and Anheier, 1997). To be covered by the project, therefore, an organization had to be:³

1. *Organized, i.e., institutionalized to some extent.* What is important is that the organization have some institutional reality to it. In some countries this is signified by a legal charter of incorporation. But institutional reality can also be demonstrated in other ways where legal incorporation is neither common nor readily available. These include some degree of internal organizational structure, relative persistence of goals, structure and activities, and meaningful organizational boundaries, e.g., some recognized difference between members and nonmembers. What are excluded are purely ad hoc and temporary gatherings of people with no real structure or organizational identity.
2. *Private, i.e., institutionally separate from government.* NPIs are not part of the apparatus of government. They are “nongovernmental” in the sense of being structurally separate from the instrumentalities of government. This does not mean that they may not receive significant government support or even that government officials cannot sit on their boards. What is important from the point of view of this criterion is that the organization has an institutional identity separate from that of the state, that it is not an instrumentality of any unit of government whether national or local, and that it therefore does not exercise governmental authority.
3. *Self-governing, i.e., equipped to control its own activities.* Some organizations that are private and nongovernmental may nevertheless be so tightly controlled either by governmental agencies or private businesses that they essentially function as parts of these other institutions even though they are structurally separate. To eliminate such situations, we add the further criterion that NPIs must be self-governing. To meet this criterion, organizations must be in a position to control their own activities to a significant extent. This implies that they must have their own internal governance procedures and enjoy a meaningful degree of autonomy.
4. *Non-profit-distributing, i.e., not returning profits generated to its owners or directors.* NPIs may accumulate profits in a given year, but the profits must be plowed back into the basic mission of the agency, not distributed to the organizations’ owners, members, founders or governing board. The fundamental question is: how does the organization handle profits? If they are reinvested or otherwise applied to the stated purpose of the organization, the organization would qualify as a nonprofit institution. In this sense, NPIs are private organizations that do not exist primarily to generate profits, either directly or indirectly, and

³ This section draws on Salamon and Anheier (1997).

that are not primarily guided by commercial goals and considerations. This differentiates NPIs from the other component of the private sector--private businesses.

5. *Voluntary, i.e., involving some meaningful degree of voluntary participation.* To be included within the nonprofit sector, organizations must embody the concept of voluntarism to a meaningful extent. This involves two different, but related, considerations: First, the organization must engage volunteers in its operations and management, either on its board or through the use of volunteer staff and voluntary contributions. Second, “voluntary” also carries the meaning of “non-compulsory.” Organizations in which membership is required or otherwise stipulated by law would be excluded from the nonprofit sector. Similarly, “voluntary” implies that contributions of time (volunteering) and money (donations) as well as contributions in kind may not be required or enforced by law, or otherwise be openly coerced.⁴

B. Classification

In addition to a common definition of the nonprofit sector, the project also formulated a classification system for sorting such organizations. Based largely on the International Standard Industrial Classification, the *International Classification of Nonprofit Organizations (ICNPO)* groups NPIs on the basis of their primary economic activity (Salamon and Anheier, 1997). Entities are thus differentiated according to the types of services or goods they provide (e.g., health, education, environmental protection). As reflected in Table 7, the ICNPO groups NPIs into 12 *Major Activity Groups*, including a catch-all “Not Elsewhere Classified” group. These 12 Major Activity Groups are in turn further subdivided into 24 *Subgroups*. Each of the Subgroups has in turn been broken into a number of *Activities*, but the ICNPO system as currently developed does not attempt to achieve standardization at the level of the activities because of the great diversity of the nonprofit sector in the different locales.

⁴ To keep the empirical work manageable, we applied two additional criteria:

- *Nonreligious*, i.e., not primarily involved in the promotion of religious worship or religious education. Religiously affiliated nonprofit service organizations are included in the project, but not the congregations, synagogues, mosques, or churches where religious worship takes place.
- *Nonpolitical*, i.e., not primarily involved in promoting candidates for elected office. Organizations that engage in advocacy activity to change government policies on particular topics (e.g. civil rights, the environment) are included in the project, but political parties and other organizations devoted principally to getting people elected to public office are not.

Table 7: The International Classification of Nonprofit Organizations**GROUP 1: CULTURE AND RECREATION**

- 1 100 Culture and Arts
- 1 200 Sports
- 1 300 Other Recreation and Social Clubs

GROUP 2: EDUCATION AND RESEARCH

- 2 100 Primary and Secondary Education
- 2 200 Higher Education
- 2 300 Other Education
- 2 400 Research

GROUP 3: HEALTH

- 3 100 Hospitals and Rehabilitation
- 3 200 Nursing Homes
- 3 300 Mental Health and Crisis Intervention
- 3 400 Other Health Services

GROUP 4: SOCIAL SERVICES

- 4 100 Social Services
- 4 200 Emergency and Relief
- 4 300 Income Support and Maintenance

GROUP 5: ENVIRONMENT

- 5 100 Environment
- 5 200 Animal Protection

GROUP 6: DEVELOPMENT AND HOUSING

- 6 100 Economic, Social and Community Development
- 6 200 Housing
- 6 300 Employment and Training

GROUP 7: LAW, ADVOCACY AND POLITICS

- 7 100 Civic and Advocacy Organizations
- 7 200 Law and Legal Services
- 7 300 Political Organizations

GROUP 8: PHILANTHROPIC INTERMEDIARIES, VOLUNTARISM PROMOTION**GROUP 9: INTERNATIONAL****GROUP 10: RELIGION****GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS****GROUP 12: [NOT ELSEWHERE CLASSIFIED]**

C. Estimation of size and composition⁵

The nonprofit sector as defined above turns out to be a major economic force in the countries we examined. NPIs account for significant amounts of both paid and unpaid employment and have sizable operating expenditures. In particular, such organizations employed 11.9 million employees in the eight countries for which we were able to compile empirical data (U.S., U.K., France, Germany, Italy, Sweden, Hungary, and Japan). This represented 4.5 percent of the total labor force in these countries, or close to one out of every 20 jobs, and one out of every 8 service-sector jobs. In addition, these organizations attracted the energies of volunteers whose time translates into the equivalent of close to 5 million additional full-time employees.

Cross-National Variations in Scale. Table 8 shows that, as a share of total national employment, nonprofit employment varied from a low of 0.8 percent in Hungary to a high of 6.9 percent in the United States, with Italy, Japan, and Sweden grouped towards the low end of the spectrum, and Germany, the U.K., and France toward the higher end. At the same time, the degree of variation among countries is relatively small: most countries are within one standard deviation (in this case 1.7 percentage points) from the eight-country average of 3.3 percent.

⁵ This section draws on Salamon and Anheier (1996) and Salamon, Anheier and Sokolowski (1996).

**Table 8: Nonprofit Sector Employment as Percent of Total Employment,
With and Without Volunteers, 1990 (*)**

Country	Percent of Total Employment	
	Paid Employment Only	Paid & Volunteer Employment
Hungary	0.8%	2.1%
Italy	1.8%	2.9%
Sweden	2.5%	8.3%
Japan	2.5%	2.5%
Germany	3.7%	6.1%
U.K.	4.0%	~
France	4.2%	6.8%
U.S.	6.9%	12.8%
Average	3.3%	5.9%

Source: Salamon, Anheier, and Sokolowski, 1996; (*) Employment figures are reported in full-time equivalent. Volunteer hours were converted to full-time equivalent numbers of jobs.

When volunteer staff is included as well, some interesting changes occur. Most notably, Sweden vaults ahead of the other European countries in the scale of its nonprofit sector. In particular, from one of the smallest nonprofit sectors in Europe, it jumps to one of the largest. Evidently the nonprofit sector takes a different form, and potentially assumes a different role, in Sweden as opposed to the other countries we are examining, a point to which we will return below.

Cross-national Variation in Composition. Not only does the nonprofit sector vary in scale from place to place; it also varies in composition. The extent of the variation is somewhat "constrained," however. Specifically, four components seem to dominate the sector almost everywhere. In particular, education and research, health, social service, and culture and recreation organizations account overall for nearly 80 percent of sector expenditures. What is more, these four

components account for at least 75 percent of sector expenditures in seven of the eight countries, and in the only exception (Sweden) they account for well over half (see Table 9).

Nevertheless, as Table 9 also shows, considerable variation is also apparent within this overall pattern. Thus, for example, culture and recreation falls out of the top four fields of nonprofit activity in three of the eight countries (Germany, Japan, and the United States); education falls out in two (Germany and Hungary); and health falls out in three (Hungary, Sweden, and the U.K.). Indeed, in terms of expenditure dominance, it is possible to detect at least four distinct patterns of nonprofit composition among the countries we have examined, although significant variations can still exist within these patterns both in terms of the specific subtypes of organizations that are responsible for the pattern and in terms of the rest of the composition of the sector in each country. These four patterns are as follows:

Japan and the U.K.: Education-Dominant. In two of our project countries, Japan and the U.K., education organizations dominate the nonprofit sector in terms of expenditures. Forty-three percent of all nonprofit expenditures in the U.K., and 40 percent of all nonprofit expenditures in Japan, go for education and research. Outside of the education field, however, the Japanese and U.K. nonprofit sectors differ considerably: in Japan, the second largest component is health while in the U.K. it is culture and recreation.

U.S. and Germany: Health-Dominant. If education dominates the nonprofit sectors of Japan and the U.K., health dominates the nonprofit sectors of the U.S. and Germany. Over half (53 percent) of all nonprofit expenditures in the United States are made in the health field. This reflects the dominance of NPIs among American hospitals, over half of which are nonprofit in form. In Germany the health proportion of total nonprofit spending is somewhat smaller, but at 35 percent it still represents the largest single component.

France and Italy: Social Services-Dominant. A third pattern of nonprofit sector structure is evident in France and Italy, where the social service field contributes an important component of nonprofit expenditures and employment. Thus social service agencies account for almost 30 percent of French nonprofit expenditures and over one fifth of expenditures and about one third of employment in the Italian nonprofit sector. A second important field of nonprofit activity is also identical in these two countries: education. Beyond this, however, these two countries diverge in important respects, with French NPIs concentrating more on culture and recreation and Italian ones on business and professional activities.

Sweden and Hungary: Culture and Recreation-Dominant. Finally, a wholly different pattern of nonprofit sector structure is evident in Sweden and Hungary. In Sweden, as Table 9 indicates, one quarter (25 percent) of all nonprofit expenditures are in the culture and recreation component of the sector. In Hungary, this subsector accounts for the overwhelming majority (56 percent) of all nonprofit sector expenditures.

If the nonprofit sector appears to be roughly comparable in aggregate scale among the countries examined here, its composition, and therefore, role, nevertheless differ considerably from country to country.

Revenue Structure. Not only does the composition and scale of the nonprofit sector differ from place to place, but so does its revenue structure. We differentiate three broad classes of nonprofit revenue:

- *private charitable giving*, including gifts from individuals, corporations, foundations, and bequests, whether given directly or through various federated fund-raising efforts;
- *government, or public sector, payments*, including outright grants, as well as third-party payments and other contracts and payments by government or public agencies to nonprofit providers for particular services delivered to eligible recipients; and
- *private fees and payments* that the nonprofit receives from the sale of its own services or of some other product directly to a consumer.

As reflected in Table 10, private giving turns out to be the least important source of nonprofit income in the eight countries we studied, at least in terms of aggregate scale. The average share of total nonprofit income originating with private philanthropic giving is only 10 percent, most of it (about 60 percent) from individuals, with corporations and foundations providing most of the rest. Even though giving varies across countries, private giving is in none the major source of nonprofit revenue. By contrast, almost half (49 percent) of all nonprofit income in these eight countries comes on average from fees and sales, and this source is the dominant one not only overall but also in six of the eight countries. Finally, a significant 41 percent of nonprofit income comes from government, and this source is actually the major one in two of the countries (Germany and France).

While the revenue structure of the nonprofit sector is fairly uniform at the aggregate level, however, it is far more varied at the subsector level, as Table 11 shows. Thus, for example, earned income is the dominant source of income in six fields. By contrast, in four fields government support is dominant, and private giving in none.

Table 11: Patterns of Funding NPIs, by Field and Revenue Source, in Percent, 1990

Subsector (ICNPO)	8-country average		
	Public Sector	Private Donations	Commercial Income
Culture And Recreation	23%	11%	66%
Education And Research	43%	9%	48%
Health	58%	14%	28%
Social Services	52%	15%	33%
Environment	31%	17%	52%
Development And Housing	34%	10%	56%
Civil And Advocacy Organizations	47%	12%	41%
Philanthropic Intermediaries	11%	31%	58%
International Activities	37%	34%	30%
Professional Associations, Unions	5%	3%	92%
Total Nonprofit Sector Revenue	40.9%	9.5%	49.6%

Source: Salamon, Anheier, Sokolowski (1996)

Nonprofit Sector Growth. Although information on the nonprofit sector is much less complete than would be needed to draw a fuller conclusion, there are indications that the sector has expanded considerably in recent years, both in the developed parts of the world as well as in developing countries. To see this, we compared the nonprofit share of total employment to the nonprofit share of job *growth* during the decade of the 1980s for three countries for which historical data could be assembled (U.S., France, and Germany). The results are quite striking. With about 6 percent of total employment as of 1990, NPIs accounted for nearly 13 percent of the net new jobs added in these countries between 1980 and 1990. In other words, the nonprofit sector was proportionately almost twice as successful in adding new jobs during this period as its overall scale would suggest. What is more, this was not simply a product of the performance of just one of the countries. This suggests that the sector's contribution to job creation has been increasing. In fact, the sector's contribution to job creation seems consistently high in all the countries on which we were able to compile time-series data. Thus, NPIs accounted for one out of every seven net new jobs created in the French economy during the 1980s, and one out of every eight to nine net new jobs created in the German and U.S. economies.

IV. METHODOLOGICAL AND EMPIRICAL COMPARISON

Clearly, the Johns Hopkins approach leads to strikingly different results and conclusions from what seems to come out of the SNA treatment of NPIs. Are these approaches irreconcilable, or can they complement each other? In this section, we will explore the answer to this question.

A. Definition and Classification

Although the SNA uses a different definition of the nonprofit sector for its Nonprofit Institutions Serving Households sector from the one used by Salamon and Anheier in the Johns Hopkins project, there are considerable areas of overlap. Thus, as noted in Table 12 below, both approaches focus on the essentially organized or institutionalized portion of the nonprofit sector rather than more informal and irregular types of social activity. Similarly, both draw distinctions between nonprofit institutions on the one hand, and business and governmental ones on the other.

Table 12: Comparing NPI Definitions

Focus	SNA-NPISH Definition	Salamon/Anheier Structural-Operational Definition
Basic types of entities covered	Formal, separate entity	Organization with identifiable institutional structure
	-	Voluntary
Distinction from government entities	Private <i>and</i> less than 50% of revenue from government sources	Private, not part of government
Distinction from corporate entities	Non-profit-distributing <i>and</i> less than half of income from market sales at economically significant prices	Non-profit-distributing
	Not serving businesses	-

At the same time, however, the SNA system treats the non-profit-distributing, criterion of the Johns Hopkins project as a far less salient criterion and therefore splits organizations that meet this criterion into several different sectors based fundamentally on the source of their income. Thus, where the structural/operational definition of the Hopkins Project requires that organizations simply be private and not *part of* the government in order to fall into the nonprofit sector, the SNA system requires that they not receive more than half of their revenues from the public sector in addition. This more demanding requirement ends up allocating a substantial number of NPIs to the government sector in the SNA system. Similarly, where the structural/operational definition of the Hopkins Project differentiates nonprofit organizations from business in terms of their adherence to a non-profit-distribution constraint, the SNA system requires as well that nonprofits not receive a significant share of their income from market sales at economically significant prices. This more demanding requirement ends up allocating another substantial number of NPIs to the corporate sector. Taken together, therefore, the SNA definition, while similar in structure to the Hopkins Project definition, ends up restricting the nonprofit sector for national income purposes to a rather

insignificant, residual replica of its true size. While this may be appropriate for existing national income purposes, however, the Hopkins Project demonstrates that an alternative approach is nevertheless possible for analytical, and some policy, purposes.

Similarly, as Table 13 shows, the Hopkins Project also demonstrates that this broader concept of the nonprofit sector can be classified meaningfully using a classification system that is consistent with the one already incorporated in SNA. Thus, as this table shows, a number of the categories incorporated in the ICNPO system developed in the Hopkins Project are direct matches with categories in the COPNI system. This is true, for example, with culture and recreation, education and research, health, social services, and religion. In other cases, the ICNPO has broken out separately types of organizations that are grouped together in COPNI (e.g. civic associations and business and professional organizations). Finally, in a few areas the ICNPO system, because of its broader reach, contains categories that find no clear equivalent in the COPNI system. All in all, however, the general conclusion is that these two systems should be reconcilable. Indeed, the current revision of COPNI under way at this writing promises to bring these two classification systems into even closer harmony.

Table 13: Comparing ICNPO and COPNI

ICNPO	COPNI
1. Culture and Recreation	1. Recreational, Cultural, and Related Services
2. Education and Research	2. Education Services, Research and Scientific Services
3. Health	3. Health Services
4. Social Services	4. Welfare Services
5. Environment	-
6. Development and Housing	-
7. Advocacy	-
8. Philanthropy	-
9. International	-
10. Religion	5. Religious Services
11. Business and Professional	6. Services of Professional and Labor Organizations, Civic Associations
12. Not Elsewhere Classified	7. Miscellaneous Services Not Elsewhere Classified

B. Estimation of size and composition

It will have become clear that the Hopkins approach identifies a nonprofit sector much larger, more diverse, more dynamic, and therefore more policy-relevant than the set of institutions allocated to NPISH in the SNA. Specifically:

- **Size.** NPISH yields a nonprofit sector typically around 1 percent of GDP, whereas the Hopkins approach leads to much higher estimates. Even though data limitations did not allow for estimates of value added in the Johns Hopkins Project, it seems safe to assume that the total size of NPIs under the Johns Hopkins approach is about three to eight times as large.
- **Composition.** Given the differences in basic coverage, it should come as no surprise to learn that the current SNA approach and the Hopkins Project approach yield quite different images of the composition of the nonprofit sector. In particular, since the SNA approach eliminates many of the largest nonprofit organizations from the nonprofit sector as it defines it, it is naturally left with a sector dominated by organizations that are more informal in character, supported by charitable contributions, or supported by dues from members (e.g. professional associations, unions, clubs). By contrast, this underplays the role of the large-scale health, education, social service, and cultural institutions that play such a major role in the nonprofit sector as it is defined in the Hopkins Project (and in most common usage in the various countries).
- **Revenue.** The revenue base of the nonprofit sector as defined by the SNA system also naturally differs from that depicted in the Hopkins Project since the SNA system essentially eliminates from the sector as it defines it organizations that receive the bulk of their income from commercial or governmental sources. This creates a curious tautology so far as the revenues of nonprofit organizations are concerned, creating a very misleading impression of the financial base of this set of organizations.
- **Growth.** Finally, while neither the SNA nor the Hopkins Project has extensive data on trends in nonprofit development, they nevertheless convey quite different images from the data that are available. Since much of the growth of the nonprofit sector in recent years has been in the segments that the SNA system allocates to other sectors, it follows that the SNA system suggests far more limited growth in the nonprofit sector than was revealed in the Hopkins Project.

C. Implications

Two implications can be drawn from our discussion so far. First, NPISH, while in accordance with the underlying principles of the SNA, offers limited information on the role of NPIs in general, and on the link between NPIs and the household sector specifically. The problem is not only conceptual, i.e., NPISH as defined in SNA is very much a residual sector: practical problems are also involved. These practical problems will likely continue to discourage many UN member countries from reporting on NPISH (see SNA, 1993; United Nations, 1990) or encourage them to

rely on rough estimates instead. As a result, an entire segment of the SNA system is not being implemented.

Second, not only is the current treatment of NPIs in SNA leading to a gap in coverage in the overall SNA system, but also it is potentially causing distortions in other aspects of SNA accounting and limiting the utility and policy relevance of the entire system. This is so, in the first instance, because, as NPIs continue to grow in size and economic weight, the distortion caused by having them included in the corporate and government sector has become more significant. This is especially true in countries that fail to maintain a separate NPISH sector and put the residual NPIs in their household sector, as is done in the United States. Because NPIs often have considerable endowments, this can have the effect of boosting the apparent household savings rate. Beyond this, this usage limits the availability of the SNA system for examining a number of key trends and developments affecting the nonprofit sector, trends and developments that have become increasingly salient in policy debates in recent years, such as the changing balance of nonprofit and for-profit providers in the health and social service fields, changing patterns of job creation, and the impact of government policies on the growth and viability of NPIs. These and other issues concerning NPIs cannot be adequately addressed given current SNA treatment. What can be done therefore to satisfy both SNA and policy-related concerns? The answer, we suggest, is the development of a satellite account on nonprofit institutions.

V. TOWARDS A SATELLITE ACCOUNT FOR NONPROFIT INSTITUTIONS

Because the SNA guidelines offer a simplified representation of a highly diverse and complex economy, the guidelines may not be able to serve a number of specific analytical purposes which do not fit the framework, but may nevertheless reflect important economic, environmental, social or political concerns (Van Tongeren and Becker, 1995). In such cases, SNA guidelines suggest expansion of the SNA through the development of satellite accounts (see UN, 1993). Satellite accounts—typically a set of related descriptive and analytical tables on a specific topic or field—expand the capacity and applicability of the SNA without overburdening and disrupting the central system.⁶ Based on the discussion above, we believe the time is ripe for the construction of a special Satellite Account for Nonprofit Institutions (SANPI) for use by countries seeking to report comprehensive economic data on NPIs. This is so for several reasons:

⁶ On the concept and construction of satellite accounts see Eisner, 1996; Schafer and Stahmer, 1990; Lamaire, 1987; Carson and Grimms, 1990-1; Bartelmus, Stahmer, and Van Tongeren, 1989.

- First, as we have seen, the socio-economic importance of NPIs has grown substantially in virtually all countries, irrespective of their level of economic development and political regime (Salamon, 1994; Salamon and Anheier, 1996).
- Second, there is a notable increase in interest by researchers, governments and international organizations in improving the quantitative and qualitative reporting on the nonprofit sector, both at national and international levels. Researchers from various social science disciplines are calling for comprehensive and over-time information on the size, scope, structure, and growth trends of the nonprofit sector.

The proposed satellite account system would pull together all NPIs, irrespective of their sector allocation in the SNA, into a consolidated system of accounts. In effect, NPISH would be merged with NPIs allocated to the government and the corporate sector. As a result, SANPI will cover a larger set of entities and report on links with other sectors that will be more pronounced than is the case in the current SNA. As a result, the link between NPIs and households should be more fully revealed under SANPI. In addition, this system would allow researchers and policy-makers to address questions such as:

- How much of a country's resources are devoted to NPI activity?
- How much does the nonprofit sector spend to provide nonprofit services?
- How much of nonprofit activity is supported by government, business, households, and foreign sources?
- What proportion does the nonprofit sector--as a producer of services--contribute to the total country output?
- What proportions of business, government, and household funds purchase nonprofit services? What proportions are transfers or subsidies to the nonprofit sector?
- What proportions of nonprofit services go to households, government, business, and foreigners?
- What kind of business enterprises buy nonprofit services?
- How will changes in the nonprofit sector output and input affect other parts of the economy?

Obviously, it will be necessary to implement SANPI within the context of a number of actual SNA data systems to prove its usefulness and feasibility, both for economic and policy-related purposes. Nonetheless, we can already point out a number of implications for country-based and cross-national work on NPIs:

First, generally speaking, and against the backdrop of our comparison of NPISH and the Johns Hopkins approach, the *basic implementation* of SANPI would probably not require any more data items than SNA already requires under the current treatment of NPIs. We should keep in mind that according to 1993 SNA guidelines, countries would be required to implement better statistical reporting systems on all entities in national economies, including NPIs, regardless of their actual

allocation to specific sectors. At the same time, a *fuller implementation* of SANPI would likely require data on philanthropic giving and volunteering that are now beyond the core data needed of the SNA. However, cost effective ways have already been developed to generate these data as well.

Second, it may well be in the interest of statistical offices to implement (or maintain in the case of some European countries) an identification system for NPIs that would allow for their allocation and reallocation according to NPISH or SANPI. Such identifiers could be easily attached as an extension to the respective codes in the ISIC and related classification systems. Moreover, an identification system could be applied for purposes other than the nonprofit satellite account, since questions of organizational form and institutional auspices are likely to remain at the forefront of much analytical and policy-related concern in the future.

As the nonprofit sector gains in economic and social importance, policy-makers and analysts alike will have greater demand for comprehensive and systematic information on this set of institutions—a demand that exists at industry levels as well as at national and international levels. The proposed satellite account on NPIs would represent a major step forward toward such a comprehensive economic data system. It would usefully supplement SNA reporting in NPISH, and make up for current data deficits by providing a more complete coverage of NPIs generally, including their links to households and other institutional sectors.

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