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CENTER FOR CIVIL SOCIETY STUDIES

The State of GLOBAL  
CIVIL SOCIETY and  
VOLUNTEERING

Latest findings from the implementation  
of the UN *Nonprofit Handbook*

Lester M. Salamon  
S. Wojciech Sokolowski  
Megan A. Haddock  
Helen S. Tice

FEATURING DATA ON:

- australia
- belgium
- brazil
- canada
- the czech republic
- france
- israel
- japan
- kyrgyzstan
- mexico
- mozambique
- new zealand
- norway
- portugal
- thailand
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Handbook*

march 2013  
comparative nonprofit sector working paper no. 49

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ISBN No. 1-886333-63-7

Suggested citation:

Lester M. Salamon, S. Wojciech Sokolowski, Megan A. Haddock, and Helen S. Tice, *The State of Global Civil Society and Volunteering: Latest findings from the implementation of the UN Nonprofit Handbook*. Working Paper No. 49. (Baltimore: Johns Hopkins Center for Civil Society Studies, 2012).

Report designed by Chelsea Newhouse.

The opinions and interpretations offered here are those of the authors only and do not necessarily represent the opinions or interpretations of The Johns Hopkins University, its Institute for Health and Social Policy, or any other persons or institutions that have supported or assisted with this work.

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# INTRODUCTION

## BOX 1 UN NPI Handbook definition of nonprofit institutions

For the purposes  
of this report,  
**NONPROFIT  
INSTITUTIONS (NPIs)**  
are defined as entities  
that are:

### ORGANIZATIONS

[ institutionalized to some extent ]

### PRIVATE

[ institutionally separate from  
government ]

### NON-PROFIT-DISTRIBUTING

[ prohibited from returning profits to  
their owners or directors ]

### SELF-GOVERNING

[ able to control their own activities  
and cease operations on their own  
authority ]

### VOLUNTARY

[ non-compulsory and involving  
some meaningful degree of  
voluntary participation ]

A "global associational revolution," a major upsurge of organized, private, voluntary and nonprofit activity, has been under way around the world for the past thirty years or more.<sup>1</sup> Despite the scale and scope of this development, however, official data to portray it have long been lacking.

This report takes an important step toward remedying this situation by presenting a summary of new findings from the implementation by statistical offices in sixteen countries of the United Nations *Handbook on Nonprofit Institutions in the System of National Accounts*.<sup>2</sup>

Developed by the Johns Hopkins Center for Civil Society Studies in cooperation with the UN Statistics Division and an International Technical Experts Group, and issued by the U.N. in 2003, this Handbook calls on national statistical offices to produce regular "satellite accounts" on nonprofit institutions and volunteering for the first time, and provides detailed guidance on how to do so.<sup>3</sup> The result is a far more complete official picture of the scope and structure of the nonprofit or civil society sector than has ever been available in these countries. (For further detail on the background of this Handbook, its major features, and recent changes in the System of National Accounts affecting the treatment of nonprofit institutions, see [APPENDIX A](#) to this report).

It is our hope that this report will help to encourage civil society and foundation leaders, volunteer promotion organizations, and statistical offices in other countries to promote the implementation of the UN *NPI Handbook* in their countries.<sup>4</sup> The result will be to make the nonprofit and volunteer sector more visible, enhance its credibility, enable more effective partnerships between NPIs and public and private institutions, open new research opportunities for scholars, improve the clarity with which national accounts statistics portray national economies, and ultimately to improve citizen well-being.

<sup>1</sup> Lester M. Salamon, "The Rise of the Nonprofit Sector," *Foreign Affairs*, (July 1994).

<sup>2</sup> United Nations Statistics Division, *Handbook on Nonprofit Institutions in the System of National Accounts*. Series F, No. 91. St/ESA/Stat/Ser.F/91. (New York: United Nations, 2003). [Henceforth cited as: UN *NPI Handbook*, 2003]. This will update results published in 2007 from the first 8 countries to implement the *NPI Handbook* (Salamon et. al., 2007). The countries covered in this report include: Australia, Belgium, Brazil, Canada, the Czech Republic, France, Israel, Japan, Kyrgyzstan, Mexico, New Zealand, Norway, Portugal, Thailand, and the United States. Strictly speaking, the U.S. has not produced a full-fledged NPI "satellite account," but it has produced a series of tables with data comparable to those stipulated for the NPI satellite account.

<sup>3</sup> A variety of terms is used to depict the entities that are the subject of this report. For the sake of convenience, we adopt the term used in the official System of National Accounts, which is "nonprofit institution," or NPI.

<sup>4</sup> For additional information about how this can be done, contact us at [unhandbook@jhu.edu](mailto:unhandbook@jhu.edu).

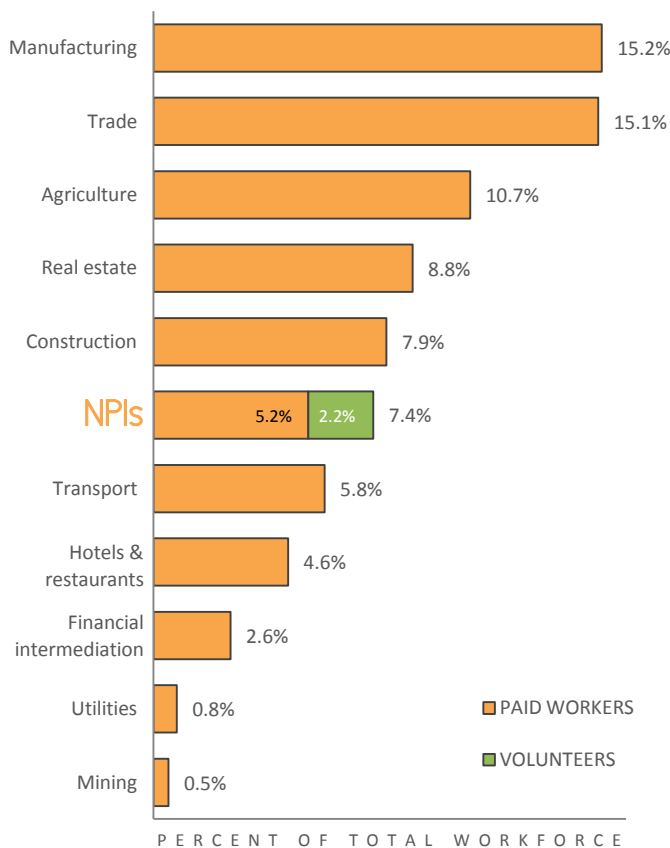
# FINDING 1 → A major employer

## OVERALL AVERAGE

The nonprofit workforce, including paid and volunteer workers, makes up **7.4 percent of the total workforce on average** in the thirteen countries on which full data are available. This places it ahead of a number of major industries, such as transportation and finance.

FIGURE 1

The NPI workforce, paid and volunteer, vs. that of other industries, 13-country averages



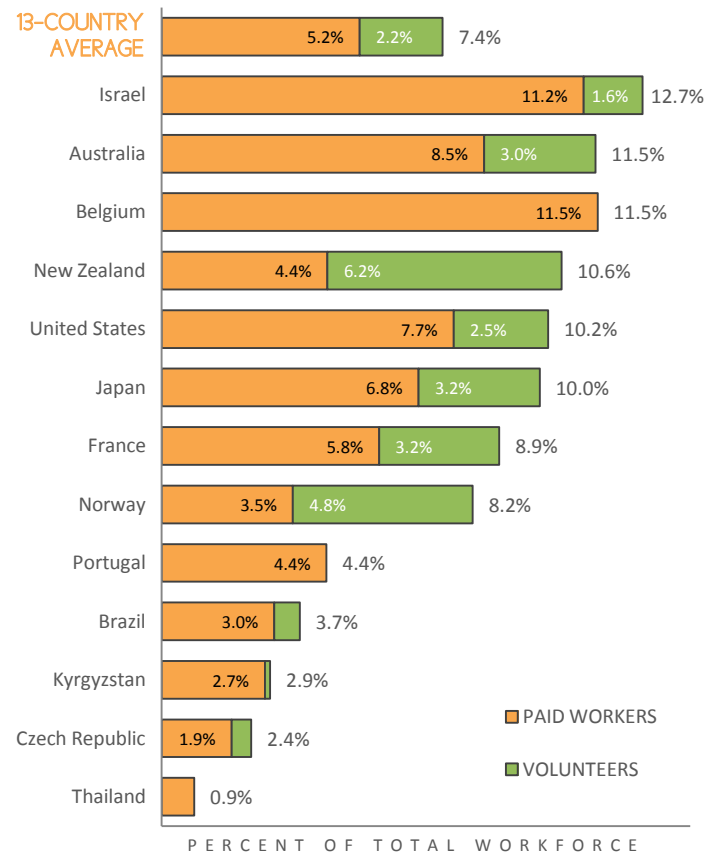
Data not available on Canada, Mexico, and Mozambique.

## VARIATION BY COUNTRY

This average obscures considerable variation in the relative size of the nonprofit workforce among countries. Thus, in **6 of the 13 countries, nonprofits account for 10 percent or more of the workforce**, making them one of the largest employers of any industry.

FIGURE 2

The NPI workforce, paid and volunteer, as a share of total workforce, by country



Data not available on Canada, Mexico, and Mozambique.

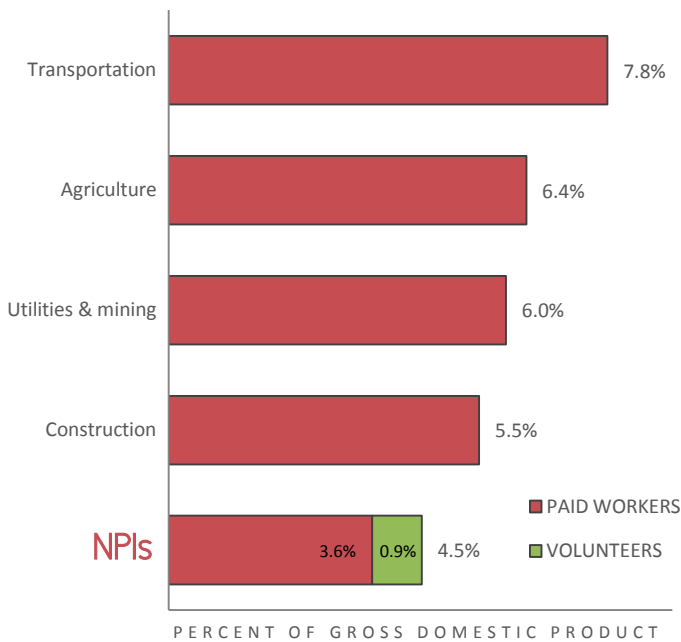
# FINDING 2 → A significant economic presence

## OVERALL AVERAGE

With the value of volunteer work included, nonprofit institutions account for a significant **4.5 percent of gross domestic product (GDP)** in the 15 countries for which data are available. This is roughly equivalent to the share of GDP accounted for by the construction industry in these countries.

FIGURE 3

NPI contribution to GDP, including volunteers, 15-country averages



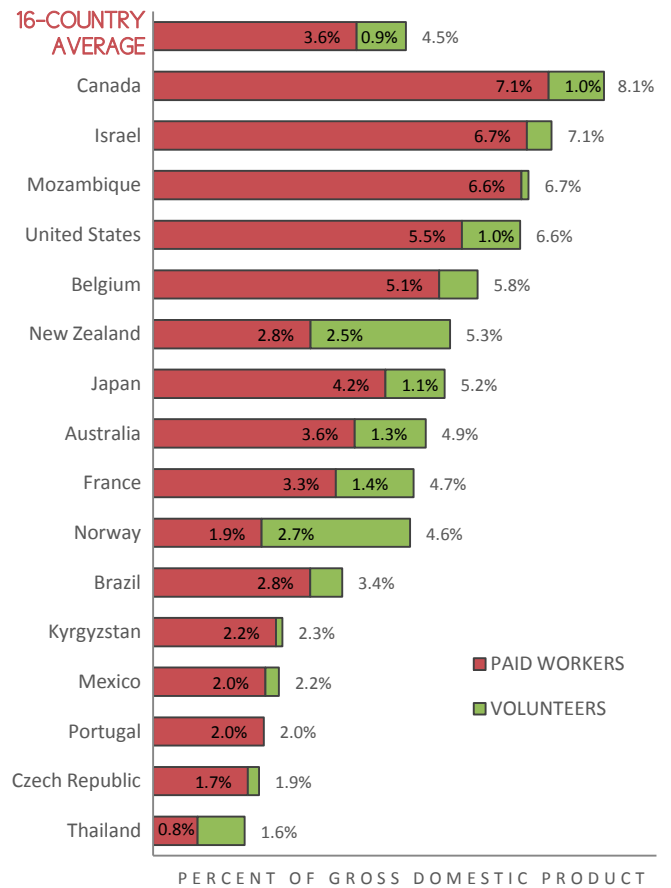
Data not available on Mexico.

## VARIATION BY COUNTRY

The GDP contribution of NPIs also varies widely among countries, accounting for **more than 5 percent of GDP in 6 of the 16 countries** on which data are available (Canada, Israel, Mozambique, the U.S., Belgium, New Zealand, and Japan). This makes the NPI sector a particularly sizeable part of the economy in these countries.

FIGURE 4

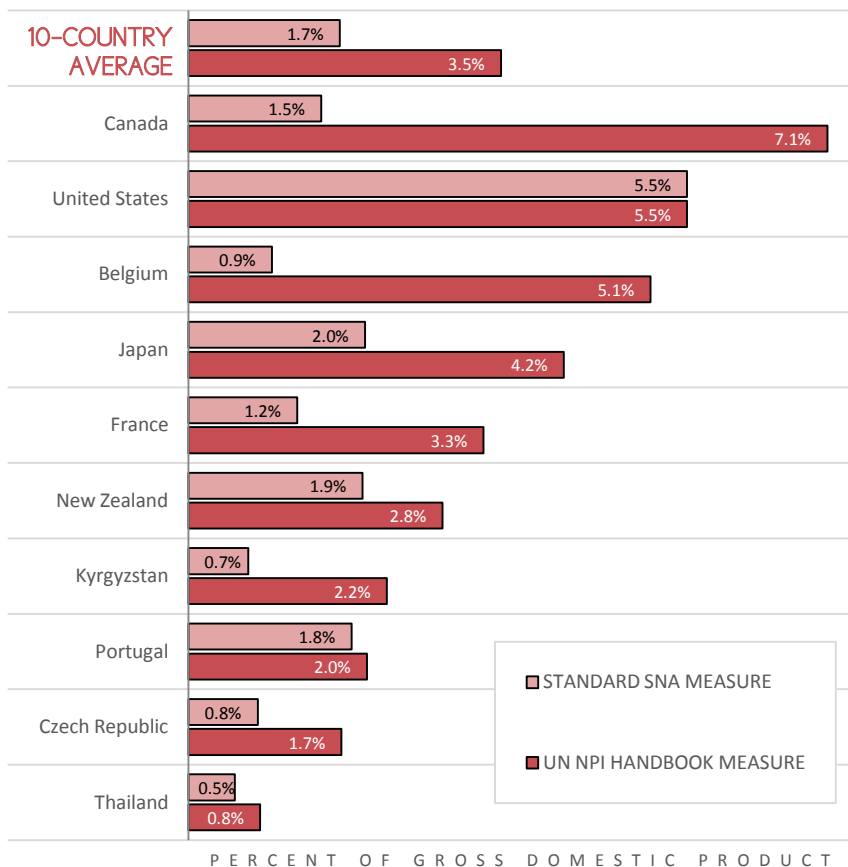
NPI contribution to GDP, including volunteers, by country



## FINDING 3 → A fuller picture of NPIs

FIGURE 5

NPI contribution to GDP, including volunteers,  
NPI Satellite Account vs. standard SNA measures, by country



Data not available on Israel, Mozambique, Australia, Norway, Brazil, and Mexico.

### UN NPI HANDBOOK VS. STANDARD SNA VIEWS

The picture of the NPI sector presented in this report is much larger than that visible through previous official statistics. This is so because in the standard national accounts data system (SNA) many of the largest NPIs are grouped together with for-profit businesses or government agencies because they receive substantial portions of their revenue from fees and charges or government payments, respectively. As such, they disappear from view as NPIs.<sup>5</sup> Only so-called "nonprofit institutions serving households"—typically those financed mostly by philanthropy—have consequently been visible in previous official statistics.

Reflecting this, the full NPI sector seen through the UN *NPI Handbook* lens is, on average, **twice as large as that visible through standard official statistics** (3.5 percent vs. 1.7 percent of GDP in the 10 countries for which such comparison is possible), as shown in [FIGURE 5](#).

In some countries, like Canada and Belgium, the NPI sector turns out to be roughly 5 times larger than the one that is visible in official data.

This points up the importance for countries to implement the UN *NPI Handbook* in order to formulate a full picture of the NPI sector in their countries.

<sup>5</sup> More detail about the UN *NPI Handbook* treatment of NPIs and the treatment in the traditional, core national accounts data system can be found in [APPENDIX A](#) to this report.

# FINDING 4 → Service activities dominate

The vast majority (nearly 75 percent) of nonprofit gross value added (GVA) is generated through service activities as opposed to expressive activities.

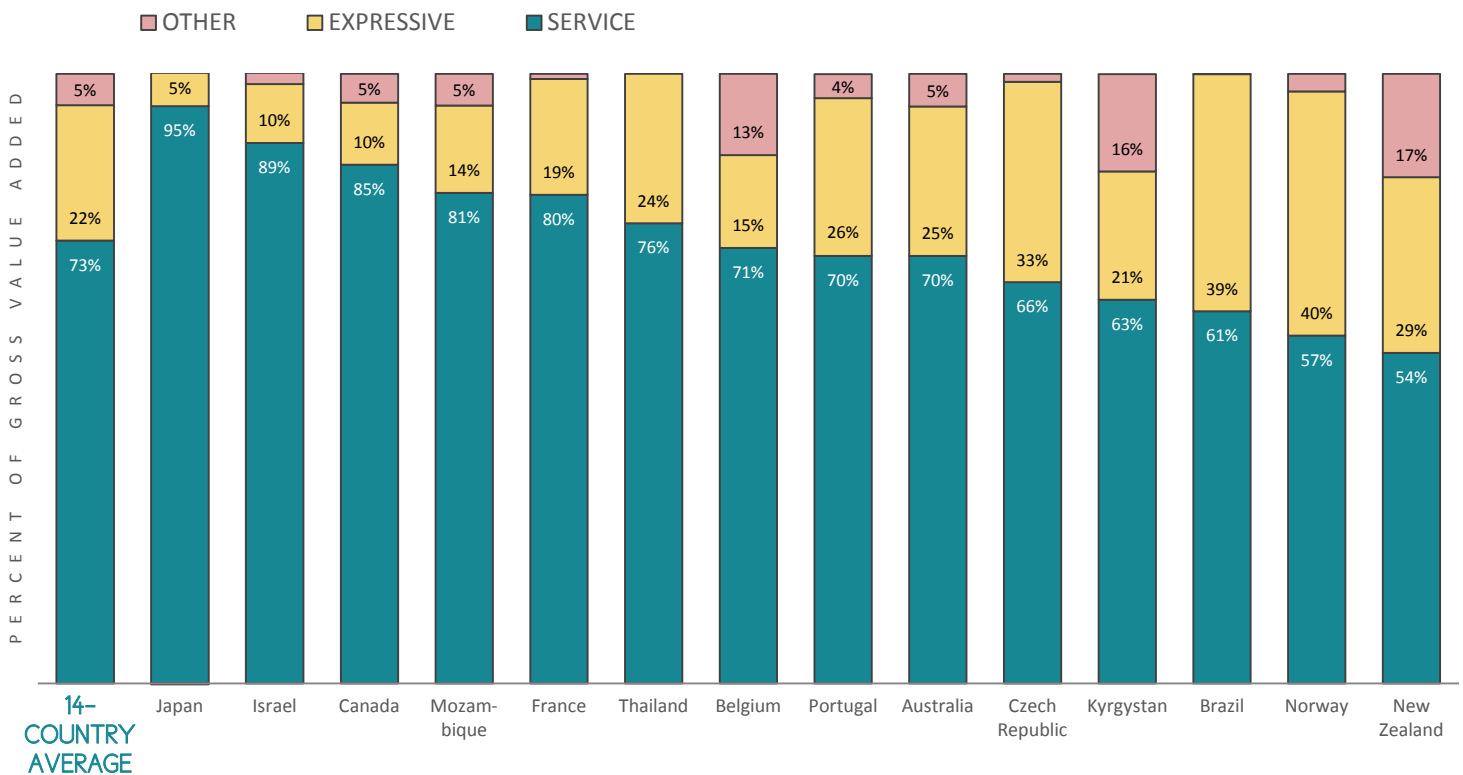
As with other dimensions of nonprofit activity, considerable variation exists in the relative role that service and expressive functions play in the activities of nonprofits in different countries. Thus, as shown in FIGURE 6, while service activities account on average for 73 percent of NPI GVA in the 14 countries on which data are available, in Japan and Israel they account for 95 and 89 percent, respectively, while in New Zealand and Norway this share falls to just over 50 percent.

**BOX 2**  
Service vs. expressive activities



**FIGURE 6**

Service vs. expressive shares of NPI activity, by country



Data not available on the United States and Mexico.

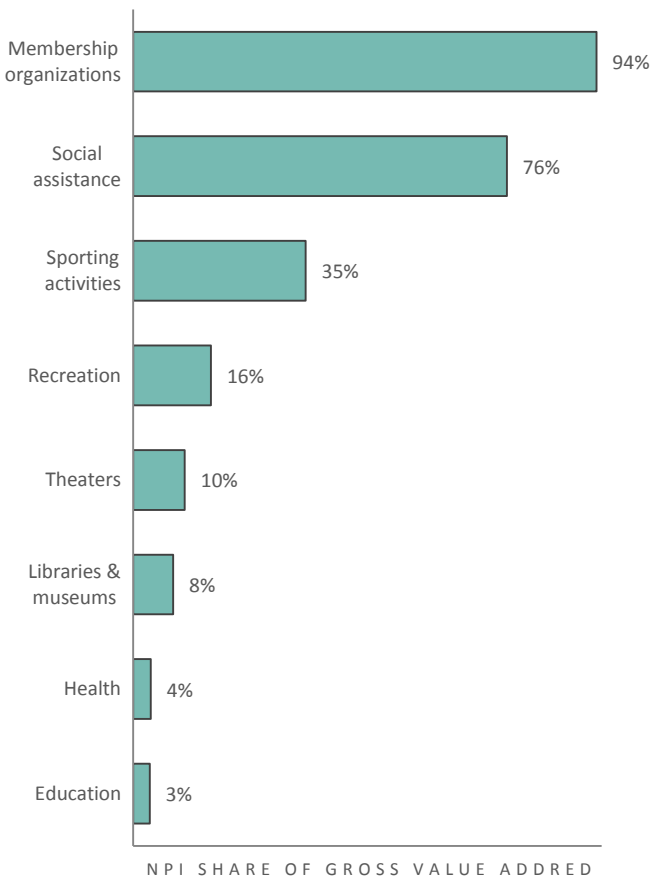
# FINDING 5 → NPI share of value added in key fields

Although the average NPI share of economy-wide gross domestic product (GDP) is 4.5 percent (see Figure 3), in the fields in which NPIs operate their GDP contribution is many times larger than this. In the case of Portugal, for example, NPIs account for 94 percent of the value added by membership organizations and 76 percent of the value added by social assistance organizations.

And in Mexico, where NPIs account for a relatively small 2 percent of overall GDP, they account for a substantial 21 percent of all value added in the field of education, 12 percent in the field of arts, entertainment, and recreation, and nearly 5 percent in health and social assistance.

FIGURE 7

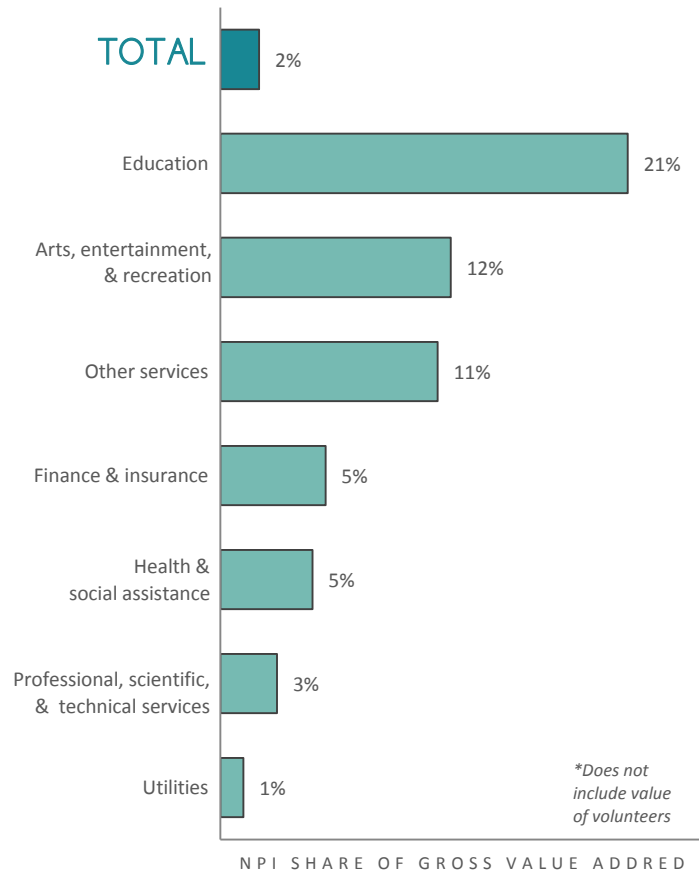
NPI share of gross value added in selected fields, Portugal, 2006



SOURCE: Instituto Nacional de Estadística (INE). As reported in *Portugal's Nonprofit Sector in Comparative Context*, Lester M. Salamon, S. Wojciech Sokolowski, Megan Haddock, and Helen S. Tice. Johns Hopkins Center for Civil Society Studies, 2012.

FIGURE 8

NPI share of gross value added\* in Mexico 2008



SOURCE: Instituto Nacional de Estadística y Geografía (INEGI). As reported in *The Mexican Nonprofit Sector in Comparative Context*, Lester M. Salamon, S. Wojciech Sokolowski, Megan Haddock, Jorge Villalobos, Lorena Cortes, and Cynthia Martinez. Johns Hopkins Center for Civil Society Studies, 2012.



# FINDING 6 → Nonprofit expenditures

## LABOR COSTS DOMINATE

On average, **nonprofit institutions devote the majority of their expenditures to labor costs**, as opposed to so-called "intermediate consumption" —the purchase of goods and services from other industries for use in producing output. This likely reflects the fact that these organizations are most heavily engaged in the production of services, as shown in Figure 6. As such, they do not need to purchase as many goods and services from other industries to be fashioned into products as do industries such as manufacturing. Nonprofits also tend to spend so little on interest payments, rent payments, and taxes that they are not even shown here.

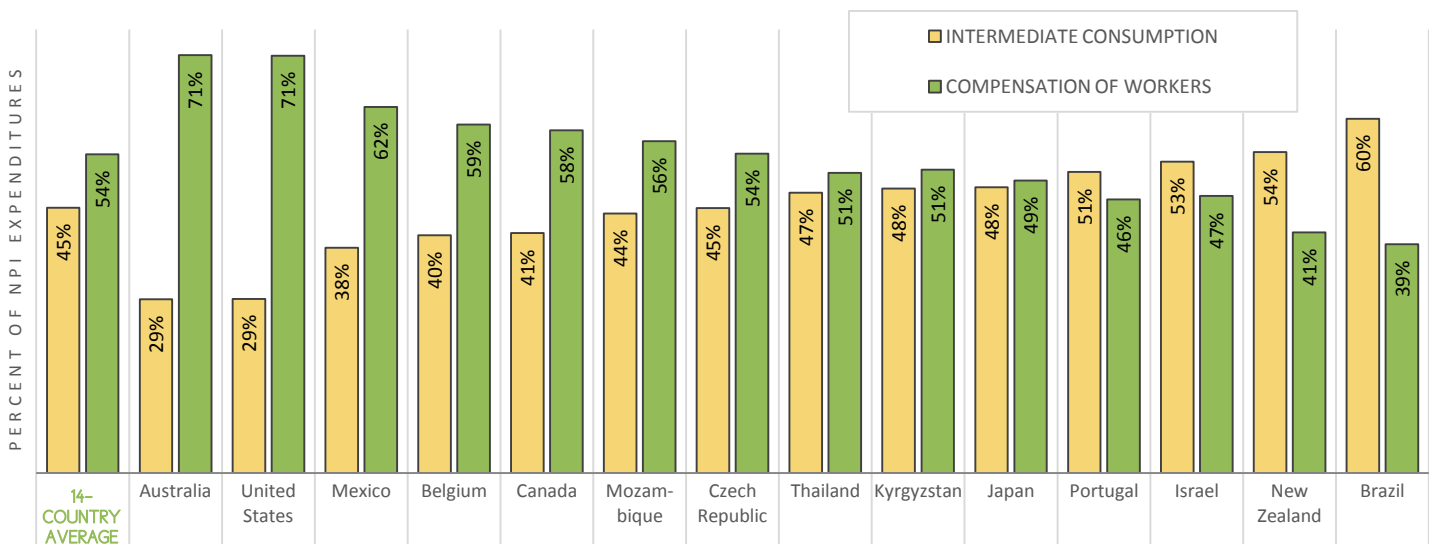
Still, **intermediate consumption costs account for more than half of nonprofit expenditures in 4 of the 14 countries for which data are available**. This may be the result of several factors, such as higher costs associated with the goods and services purchased by nonprofits to deliver their services in these countries, a greater relative reliance on independent contractors or volunteers (which would lower overall labor costs), or exceptionally low wages paid to nonprofit workers.

### BOX 3 Components of expenditures



FIGURE 9

NPI operating expenditures, major categories, by country

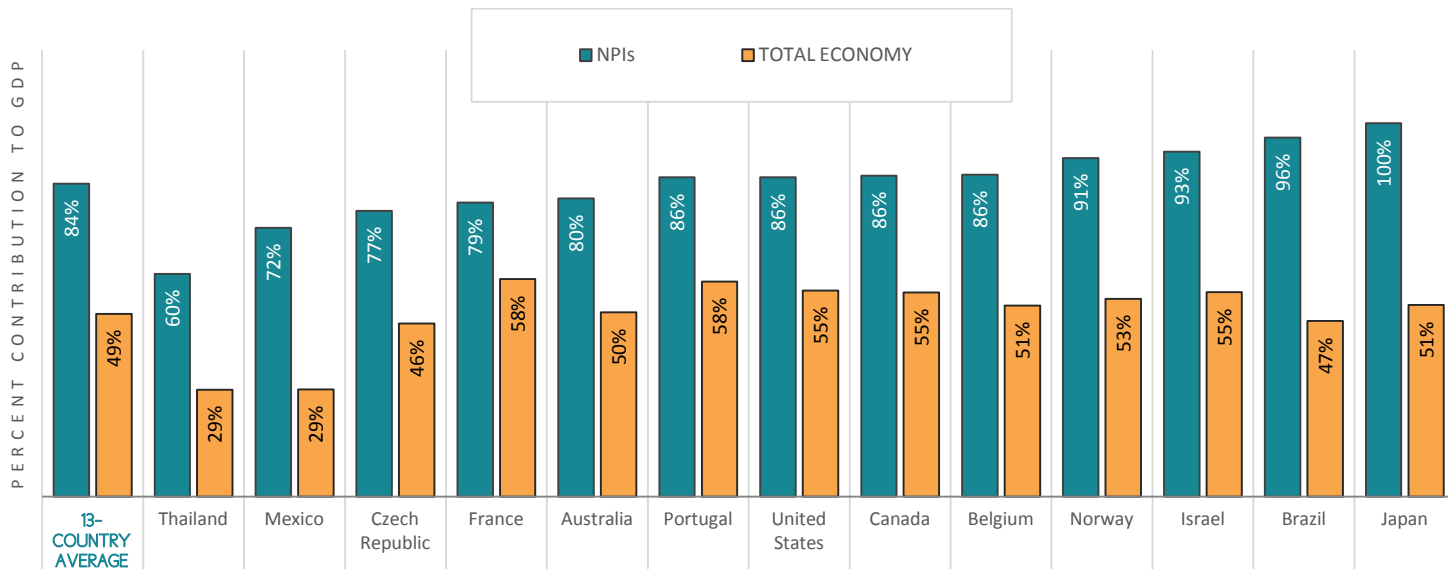


Data not available on Norway and France.

# FINDING 7 → Composition of NPI contribution to GDP

FIGURE 10

Employee compensation share of contribution to GDP, NPIs vs. total economy, by country



Data not available on the Mozambique, New Zealand, and Kyrgyzstan not available.

**BOX 4**  
Components of value added to GDP

**VALUE OF LABOUR INPUTS UTILIZED** (measured by compensation paid to employees)



**\$ PROFITS GENERATED** (if any)



**TAXES PAID** (less subsidies recieved)



**A SECTOR'S CONTRIBUTION TO GDP**

Given the service focus of the nonprofit sector and the resulting relatively high share of expenditures that go toward employee compensation, it should come as no surprise that **employee compensation also makes up a relatively large share of the NPI contribution to GDP (84 percent vs. 49 percent on average for the rest of the economy)**. This pattern holds true, moreover, for all thirteen countries on which we have such data, as shown in [FIGURE 10](#).

The reason for this probably has much to do with how contribution to value added is computed, however. In particular, as shown in [BOX 4](#), an industry's or sector's contribution to GDP is computed by adding together that industry's labour cost, its profits, and any taxes it must pay.

Since nonprofits are not profit-maximizers and do not have large operating surpluses, and because they are often exempt from paying taxes, it follows that employee compensation is often the major, and even the sole, component of their contribution to value added. **This may help to explain why the NPI sector accounts, on average, for 7.4 percent of the workforce of our target countries but only 4.5 percent of the value added.**

# FINDING 8 → Sources of NPI income

## FEES AND CHARGES, NOT PHILANTHROPY, ARE THE MAJOR SOURCES OF NPI INCOME

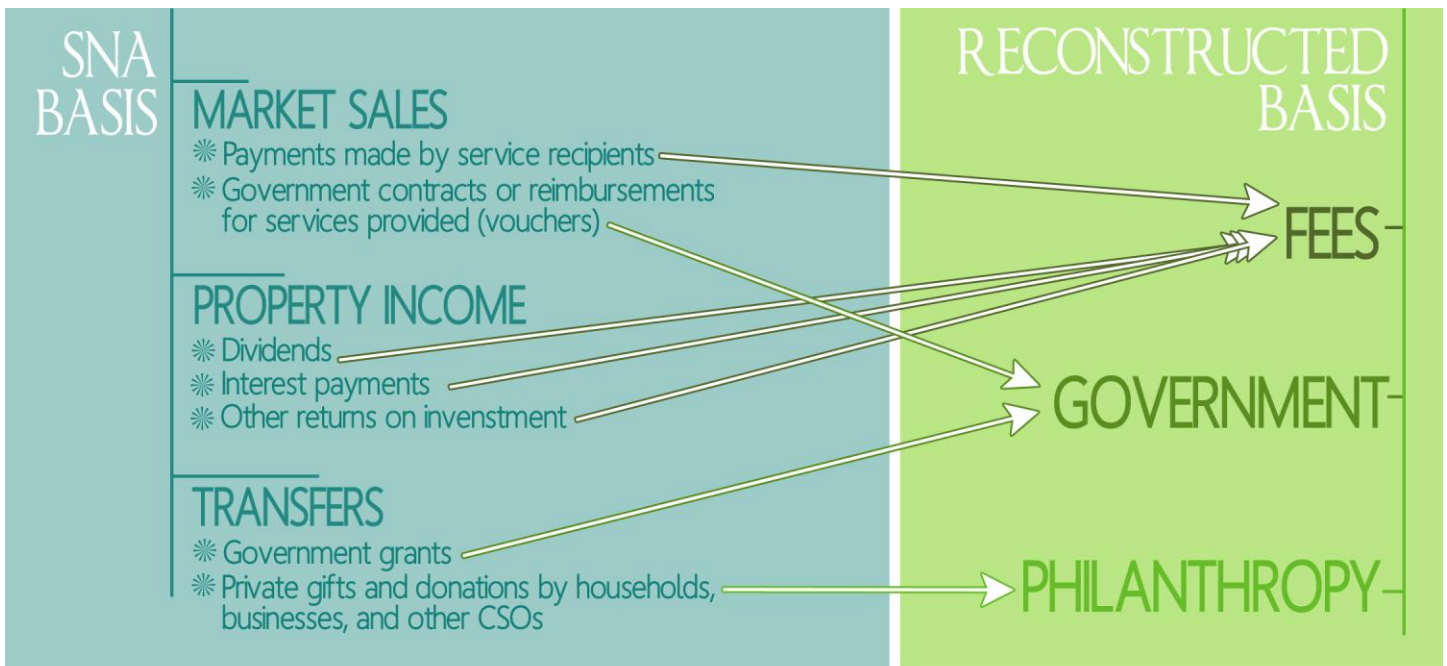
Nonprofits derive their revenue from several different sources, which, for the purposes of this report, are grouped into three broad categories: **(a) fees** charged for the provision of goods and services, **(b) government**, and **(c) philanthropic giving and donations**.

As shown in **FIGURE 11**, this grouping differs somewhat from that in the standard government accounts, which treats some forms of government payments (e.g. contracts and voucher payments) as market sales and others as charitable donations.

Although countries were asked to regroup their estimates of nonprofit revenues to conform to the UN *NPI Handbook*, several were unable to do so.<sup>6</sup> Nevertheless it was possible to generate some partial estimates of NPI revenues using these categories for the twelve countries for which revenue data were available.

<sup>6</sup> The UN *NPI Handbook* recommends that these sales to government be categorized as government payments, but it has been difficult for many national accounts offices to comply with this provision.

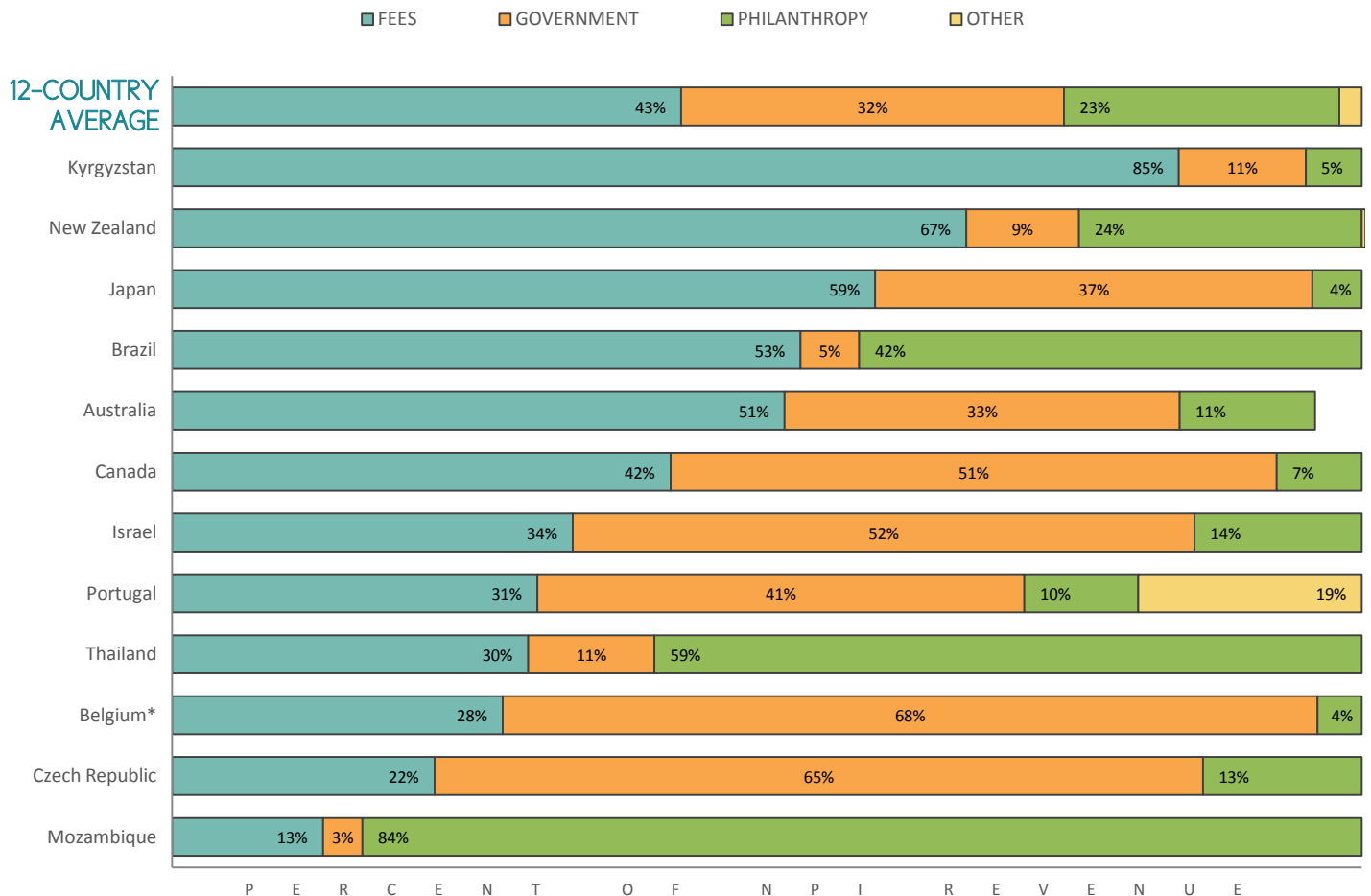
**FIGURE 11**  
NPI revenue, SNA basis vs. reconstructed basis



The results indicate that **NPIs on average derived 43 percent of their revenue from fees they charged for their services, 32 percent from government sources, and 23 percent from philanthropic giving.** Due to the difficulty of identifying the government portion of market sales and "transfers," however, it is likely these estimates understate the government share of NPI funding and overstate the philanthropic share.

However, even with this overestimation of private philanthropy it is worth noting that philanthropic giving is still generally not the major source of NPI revenue. Except for two countries, fees or government are.

**FIGURE 12**  
NPI revenue, by source, by country



\* Belgium distribution estimated by CCSS based on Bank of Belgium data. Data on Norway, the United States, France, and Mexico not available.

# FINDING 9 → A growing sector

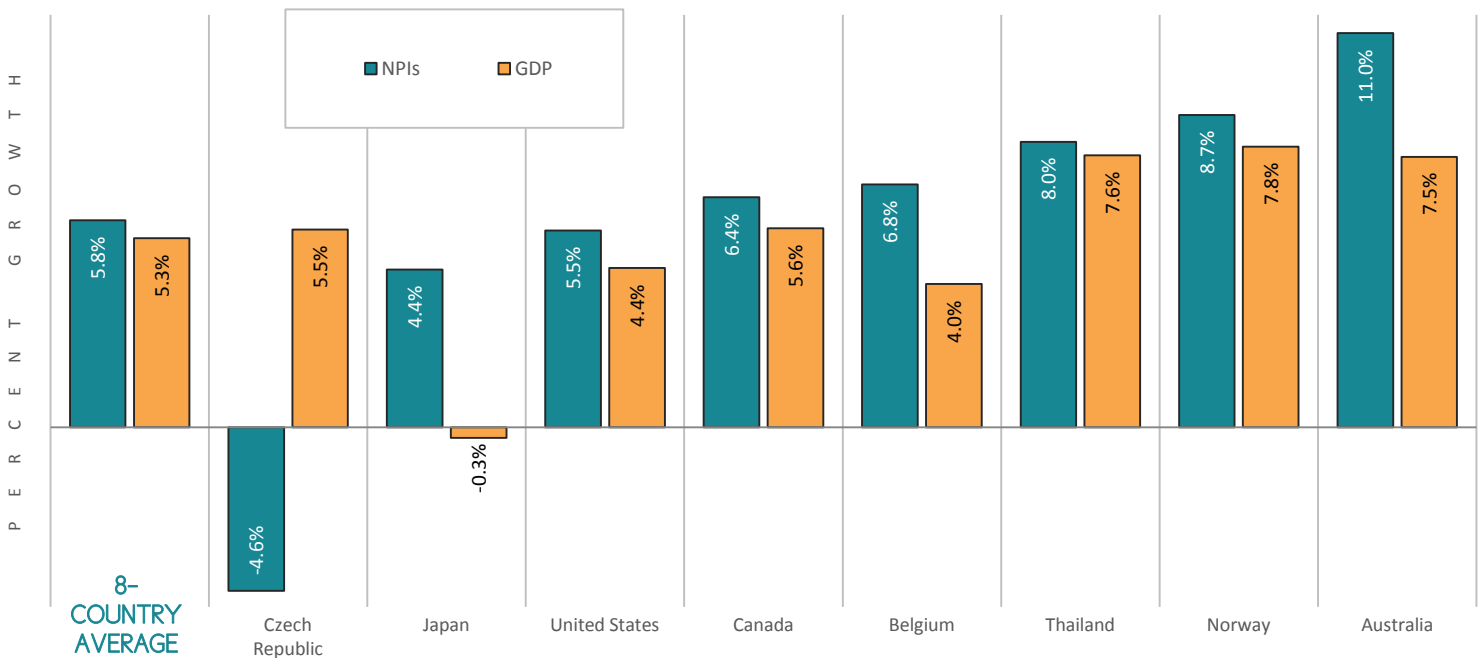
Not only is the nonprofit sector a sizable economic presence in countries throughout the world, it is also a growing one. Thus, **the GDP contribution of nonprofit institutions in the eight countries for which longitudinal data are available outpaced the growth of the economy overall.**

On average, **the NPI sector's contribution to GDP grew at an average rate of 5.8 percent per year** over the period from the late 1990s to the mid-2000s compared to 5.2 percent for the economies as a whole in these countries.<sup>7</sup> This pattern was evident in all eight countries for which data were available, except the Czech Republic, where nonprofits experienced their only decline. With this one outlier removed, the average annual growth of the nonprofit sector would stand at 7.3 percent vs. 5.2 for the full economies of these countries. And in some countries, such as Thailand, Norway, and Australia, the NPI sector grew at an even faster rate.

<sup>7</sup> Measurements are made in current prices. Data on the nonprofit sector for multiple years is available in 8 countries. In some countries these data have been updated on an annual basis, and in others the data have only been updated at various points in time. NPI figures do not include value of volunteer time. Despite these challenges, it was possible to generate at least a rough assessment of the changes in nonprofit contribution to GDP over a recent period for eight countries.

**FIGURE 13**

Average annual growth, NPIs\* vs. GDP\*, by country



\*Current prices. Does not include the value of volunteer work. Longitudinal data not available for Israel, Mozambique, New Zealand, France, Brazil, Kyrgyzstan, Mexico, and Portugal.

# THE WAY FORWARD

The data presented in this report make clear that the nonprofit sector is a considerable economic force and employer, accounting for 10 or more percent of the labor force in a number of countries and contributing a substantial share of the value added to the GDP. In particular fields, the nonprofit role is even more substantial – for example in Portugal, where NPIs account for upwards of 76 percent of total value added in social services.

These comparative data are available because governments have recognized the importance of generating a more accurate picture of the role of nonprofit institutions in their countries and have voluntarily agreed to implement the guidelines presented in the United Nations *Handbook on Nonprofit Institutions in the System of National Accounts*. The picture of the nonprofit sector that emerges from the application of these guidelines provides a much more comprehensive view of this sector and its economic importance than the one previously available in the governments' accounts and confirms that the UN *NPI Handbook* provides a much improved lens through which to view this sector.

Now that a path exists for putting the global nonprofit sector onto the economic map of countries in a systematic and comparative way, we hope that other countries will follow the lead of those presented in this report to bring this crucial sector into better view for policy-makers, sector leaders, and citizens. Statistical authorities, civil society and foundation leaders, and public officials interested in exploring the possibility of implementing the UN *NPI Handbook* in their countries are encouraged to contact the Johns Hopkins Center for Civil Society Studies at [unhandbook@jhu.edu](mailto:unhandbook@jhu.edu).

# APPENDIX A → What is a satellite account?

The lack of official information about the nonprofit institutions (NPI) sector prior to the development of the United Nations *Handbook on Nonprofit Institutions in the System of National Accounts* is a result of the way NPIs are treated in the System of National Accounts (SNA)—the set of international guidelines overseen by the UN Statistics Division for compiling national economic statistics. When the SNA was originally conceived, nonprofit institutions were considered to be part of the "household" sector. Later, a separate Nonprofit Institutions Serving Households (NPISH) sector was developed to separate NPIs from households; however, NPIs considered to be "market producers" because they secured significant income from fees and charges or to be "financed and controlled by government" were left in the corporations and government accounts, respectively, and disappeared from view as NPIs. In addition, the SNA also did not clearly capture the contribution of volunteers to the work of NPIs, further understating the true economic weight and contribution of these institutions. As a consequence, as shown in [FIGURE A.1](#), many economically significant NPIs were buried in other accounts and were not visible in the data on NPISH.

FIGURE A.1. Treatment of nonprofit institutions in the 1993 System of National Accounts

TYPE OF INSTITUTIONAL UNIT	SECTORS OF THE SYSTEM				
	Non-financial corporations sector (S.11)	Financial corporations sector (S.12)	General government sector (S.13)	Households sector (S.14)	NPISH sector (S.15)
Corporations	C <sub>1</sub>	C <sub>2</sub>			
Government units			G		
Households				H	
Nonprofit institutions	N <sub>1</sub>	N <sub>2</sub>	N <sub>3</sub>	N <sub>4</sub>	N <sub>5</sub>

To uncover these "hidden" NPIs, the United Nations Statistical Commission approved a *Handbook on Nonprofit Institutions in the System of National Accounts* (UN NPI Handbook, available in [English](#), [French](#), [Russian](#), [Chinese](#), and [Arabic](#)), developed by the Johns Hopkins Center for Civil Society Studies in cooperation with the UN Statistics Division and an international team of statistical experts. Published in 2003, the UN NPI Handbook encourages countries to produce regular "satellite accounts" on nonprofit institutions, and to include measures of the value of volunteer work within them. To do so, the UN NPI Handbook offers a standard set of guidelines for identifying the NPIs buried in each sector, and calls on countries to separate these NPIs out of the sectors to which they have been allocated and combine them into a composite NPI satellite account that includes the value of volunteer work these NPIs utilize, as shown in [FIGURE A.2](#).

FIGURE A.2. Treatment of nonprofit institutions in the NPI satellite account

ACCOUNT	SECTORS OF THE SNA									NONPROFIT SECTOR
	Non-financial corporations sector (S.11)		Financial corporations sector (S.12)		General government sector (S.13)		Households sector (S.14)		NPISH Sector (S.15)	
	Total	NPIs	Total	NPIs	Total	NPIs	Total	NPIs	NPIs	
Production										$\Sigma N_i$
Generation of income										
Assets										$\Sigma N_i$

## RECENT DEVELOPMENTS

Recent developments since the issuance of the UN *NPI Handbook* promise to facilitate the production of NPI satellite accounts. Two developments are particularly noteworthy:

**The 2008 SNA.** In 2008, the SNA underwent a major revision. As part of this revision, an entire chapter was added on NPIs (Chapter 23) and the UN *NPI Handbook* was highlighted in it. Especially important, as shown in [FIGURE A.3](#), the revised SNA requires statistical agencies to "subsector" the core accounts into NPI and non-NPI subgroups, i.e., to identify and flag the NPIs that have been allocated to sectors other than NPISH and report the NPI sub-totals separately.<sup>8</sup> Since the sub-sectoring of NPIs is the critical first step for developing an NPI satellite account, as noted in [Figure A.3](#), this should make the production of NPI satellite accounts more routine.

<sup>8</sup> Paragraph 4.92 of the 2008 SNA concerning NPIs assigned to the general government sector reads as follows: "All NPIs allocated to the general government sector should retain their identity as NPIs in statistical records to facilitate analysis of the complete set of NPIs." (Italics added). Similarly, Paragraph 4.96 of the 2008 SNA concerning the sub-sectoring of the nonfinancial corporations sector indicates that "two classification criteria are used" and then goes on to note: "One criterion is to show NPIs separately from other units in the sector." (Italics added). This is further confirmed in Table 4.1: "Subsectors of the non-financial corporations sector," which specifies that such corporations are to be split between two major groups – NPIs and for-profit institutions. Paragraph 23.9 of SNA 2008 further makes clear that the financial corporations sector is also among the sectors for which "sub-sectors are established to contain NPIs only." (Italics added)

**FIGURE A.3.** Treatment of nonprofit institutions in the 2008 System of National Accounts

TYPE OF ACCOUNT	SECTORS OF THE 2008 SNA								
	Non-financial corporations sector (S.11)		Financial corporations sector (S.12)		General government sector (S.13)		Households sector (S.14)		NPISH sector (S.15)
	Total	NPIs	Total	NPIs	Total	NPIs	Total	NPIs	NPIs
Production									
Generation of income									
Assets									

**The ILO *Manual on the Measurement of Volunteer Work*.** Although the UN *NPI Handbook* calls on countries to include the value of volunteer work in NPI satellite accounts, the lack of an international definition or consensus methodology for gathering the required data impeded progress in carrying out this mandate. To remedy this problem, the Johns Hopkins Center for Civil Society Studies partnered with the International Labour Organization (ILO) to develop a companion *ILO Manual on the Measurement of Volunteer Work* (available in [English](#), [Spanish](#), [French](#), [Italian](#), [Montenegrin](#)) to supplement the UN *NPI Handbook*. Published in August 2011, the *ILO Manual* guides statistical authorities in incorporating a short module on volunteer work into their labor force surveys on a periodic basis in order to measure the profile, scope, and economic value of volunteer work, including both volunteer work undertaken through nonprofit organizations and volunteer work carried out directly to persons outside the volunteer's household. Visit [ccss.jhu.edu](http://ccss.jhu.edu) to learn more about this *Manual*.



## APPENDIX B → Technical notes

Except as noted, data reported in the figures and tables include the imputed value of volunteer labor. The base year of data varies somewhat by country. Variations in the number of countries included in the figures and tables reflect data availability. Data sources for each country are given below, and links to these publications can be found on the JHUCCSS website at [bit.ly/YxRMOB](http://bit.ly/YxRMOB).

**Australia (2007):** Australian Bureau of Statistics (ABS), *Nonprofit Institutions Satellite Account*. ABS website: [abs.gov.au](http://abs.gov.au)

**Belgium (2008):** Banque Nationale de Belgique (NBB), *Institute des comptes nationaux*. NBB website: [nbb.be](http://nbb.be)

**Brazil (2002):** Johns Hopkins Center for Civil Society Studies in cooperation with the Brazilian Institute of Geography and Statistics (IBGE) and United Nations Volunteers, *Nonprofit Organizations in Brazil: A Pilot Satellite Account with International Comparisons*. IBGE website: [ibge.gov.br](http://ibge.gov.br)

**Canada (2008):** Statistics Canada, *Satellite Account of Nonprofit Institutions and Volunteering*. Statistics Canada website: [statcan.gc.ca](http://statcan.gc.ca)

**Czech Republic (2009):** Czech Statistical Office (CZSO), *Satellite account of non-profit institutions*. CZSO website: [czso.cz](http://czso.cz)

**France (2002):** Kaminski, Philippe (2002). *Les associations en france et leur contribution au PIB: Le CompteSatellite des Institutions Sans But Lucrative en France*. Association pour le Développement de la Documentation sur l'Économie Sociale (ADDES). The data used here do not reflect statistical revisions since publication. Volunteering data are CCSS CNP estimates. ADDES website: [addes.asso.fr](http://addes.asso.fr)

**Israel (2007):** Central Bureau of Statistics (CBS), *Satellite account of non-profit institutions*. CBS website: [cbs.gov.il](http://cbs.gov.il)

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The Johns Hopkins Center for Civil Society Studies is a leading source of ground-breaking research and knowledge about the nonprofit sector, social investing, and the tools of government. Working in collaboration with governments, international organizations, investment innovators, and colleagues around the world, the Center encourages the use of this knowledge to strengthen and mobilize the capabilities and resources of the public, nonprofit, and for-profit sectors to address the complex problems that face the world today. The Center conducts research and educational programs that seek to improve current understanding, analyze emerging trends, and promote promising innovations in the ways that government, civil society, and business can collaborate to address social and environmental challenges.

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The UN Nonprofit Handbook Project seeks to improve the treatment of nonprofit, or civil society, organizations in national economic statistics. The ultimate goal of this work is to enhance both the understanding and credibility of this important sector and to provide a solid, empirical foundation for maximizing the contributions it can make to solving the pressing societal and environmental problems facing the world today.

*The UN Handbook on Nonprofit Institutions in the System of National Accounts* offers countries a standard set of guidelines for highlighting the nonprofit sector so that it can be seen and analyzed as a distinct sector in national economic accounts. The resulting "satellite accounts on non-profit institutions" pull together a comprehensive and reliable picture of the civil society sector, making it possible to gauge its contribution and track its evolution over time. Because use of this *Handbook* is optional, and because its greatest value can be derived through implementation in the largest possible number of countries, the UNSD authorized the Center to launch a global dissemination, technical assistance, and implementation campaign to ensure effective implementation and create a mechanism to assemble and report the results. To date, 33 countries have committed to implementing the Handbook or some version of it.

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ISBN No. 1-886333-63-7

Suggested citation:

Lester M. Salamon, S. Wojciech Sokolowski, Megan A. Haddock, and Helen S. Tice, *The State of Global Civil Society and Volunteering: Latest findings from the implementation of the UN Nonprofit Handbook. Working Paper No. 49.* (Baltimore: Johns Hopkins Center for Civil Society Studies, 2013).