

## D. Alternative aggregation for data reporting on the non-profit institutions sector

233. The *Handbook on Non-Profit Institutions in the System of National Accounts*<sup>30</sup> is the product of a major initiative undertaken by the United Nations Statistics Division in cooperation with the Johns Hopkins Center for Civil Society Studies, to aid national statistics agencies in portraying nonprofit institutions, philanthropy and volunteering more explicitly in national economic statistics. The *Handbook* defines the non-profit institutions sector as follows.

“Thus, for the purpose of the satellite account on non-profit institutions, we define the non-profit sector as consisting of (a) organizations; that (b) are not-for-profit and, by law or custom, do not distribute any surplus they may generate to those who own or control them; (c) are institutionally separate from government; (d) are self-governing; and (e) are non-compulsory.”<sup>31</sup>

234. Because non-profit institution status is determined by legal, structural and operational characteristics rather than by production or revenue characteristics, the NPI sector cannot be defined as an aggregate over a particular set of ISIC classes. Even though non-profit institutions are concentrated in such service activities as education, human health and social work, in principle non-profit institutions may be found anywhere in the ISIC structure. Furthermore, not all units in a particular ISIC class will necessarily be non-profit institutions even though the majority may be.

235. To disaggregate the sector along activity lines, the *Handbook* recommends a special classification, the International Classification of Non-Profit Organizations (ICNPO), which has been and continues to be used in a number of statistical programmes and analytical studies of the NPI sector. Most countries implementing the *Handbook* have used ICNPO to report the results in their satellite accounts. In addition, several other national statistical programmes also have employed ICNPO. Examples include the Canada Survey of Giving, Volunteering and Participating,<sup>32</sup> the *National Survey of Nonprofit and Voluntary Organizations*,<sup>33</sup> and Italian censuses of non-profit institutions<sup>34</sup> and social cooperatives,<sup>35</sup> all of which use ICNPO to classify their data.

236. ICNPO was developed and incorporated into the *Handbook* because ISIC, Rev.3 had too little detail on membership organizations, social work without accommodation and other areas in which non-profit institutions have been found to be active.<sup>36</sup> Although ISIC, Rev.4 represents a considerable improvement over ISIC, Rev.3 in the ease with which it can be mapped into ICNPO, the level of detail recommended for two ISIC groups is still insufficient to capture all the major differences among the types of non-profit institutions identified in previous research on this sector and to avoid one-to-many relationships between ISIC classes and ICNPO subgroups. The two groups are ISIC groups 889 (Other social work activities without accommodation) and 949 (Activities of other membership organizations).

237. The North American Industry Classification System (NAICS) provides more detailed categories in these two areas. Tables 4.6 and 4.7 present NAICS-inspired alternative structures for ISIC, Rev.4 groups 889 and 949, respectively; the proposed new classes are shown in bold. Annexes D.1 and D.2 provide the language needed for describing the additional subcategories of groups 889 and 949.

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<sup>30</sup> Statistical Papers, Series F, No. 91 (United Nations publication, Sales No. E.03.XVII.9).

<sup>31</sup> Ibid., para. 2.14.

<sup>32</sup> Statistics Canada (2006). *Caring Canadians, Involved Canadians: Highlights from the Canada Survey of Giving, Volunteering and Participating*. Catalogue no.71-542-XIE.

<sup>33</sup> Statistics Canada (2005). *Cornerstones of Community: Highlights of the National Survey of Nonprofit and Voluntary Organizations*. Catalogue no. 61-533-XIE. Revised edition.

<sup>34</sup> Istat (2001). *Istituzioni nonprofit in Italia*.

<sup>35</sup> Istat (2006). *Le cooperative sociali in Italia*.

<sup>36</sup> Statistical Papers, Series F, No. 91, para. 3.10.

Essentially, these descriptions pick up the language for the various sub-classes that can be identified in classes 8890 and 9499 in the present ISIC, Rev.4 structure and break them out as separate classes that can be mapped to ICNPO on a one-to-one basis.

**Table 4.6**  
**Alternative structure for ISIC, Rev.4 group 889,**  
**Other social work activities without accommodation, n.e.c.**

Section	Division	Group	Class	Description
Q				Human health and social work activities
	86			Human health activities
		861	8610	Hospital activities
			8620	Medical and dental practice activities
		869	8690	Other human health activities
	87			Residential care activities
		871	8710	Residential nursing care facilities
		872	8720	Residential care activities for mental retardation, mental health and substance abuse
		873	8730	Residential care activities for the elderly and disabled
		879	8790	Other residential care activities
	88			Social work activities without accommodation
		881	8810	Social work activities without accommodation for the elderly and disabled
		889		Other social work activities without accommodation
			8891	<i>Child and youth service activities</i>
			8892	<i>Other individual and family service activities</i>
			8893	<i>Community food and housing service activities</i>
			8894	<i>Temporary shelters</i>
			8895	<i>Emergency and relief activities</i>
			8896	<i>Vocational rehabilitation and habilitation activities</i>
			8897	<i>Child day care service activities</i>
			8898	<i>Charitable or other supporting activities aimed at social work</i>
			8899	<i>Other social work activities without accommodation n.e.c.</i>

**Table 4.7**  
**Alternative structure for ISIC, Rev.4 group 949,**  
**Activities of other membership organizations**

Section	Division	Group	Class	Description
S				Other service activities
	94			Activities of business, employers and professional membership organizations
		941	9411	Activities of business and employers membership organizations
			9412	Activities of professional membership organizations
		942	9420	Activities of trade unions
		949		Activities of other membership organizations
			9491	Activities of religious organizations
			9492	Activities of political organizations
			9493	<i>Grantmaking and giving activities</i>
			9494	<i>Activities of human rights organizations</i>
			9495	<i>Activities of environmental, conservation and wildlife organizations</i>
			9496	<i>Activities of other social advocacy organizations</i>
			9497	<i>Activities of cultural or recreational associations (other than sports or games)</i>
			9498	<i>Activities of other civic and social organizations</i>
			9499	<i>Activities of other membership organizations n.e.c.</i>

## Annex D.1

### Descriptions of alternative classes in ISIC, Rev.4 group 889

#### **8891 Child and youth service activities**

This class includes:

- welfare and guidance activities for children and adolescents
- adoption activities, activities for the prevention of cruelty to children and others

#### **8892 Other individual and family service activities**

This class includes:

- household budget counselling, marriage and family guidance, credit and debt counselling services
- eligibility determination in connection with welfare aid, rent supplements or food stamps

#### **8893 Community food and housing service activities**

This class includes:

- activities related to the collection, preparation, and delivery of food for the needy, such as food banks, soup kitchens, and meal delivery programs
- activities relating to the provision of transitional housing for low-income individuals and families
- activities relating to the volunteer construction or repair of low-cost housing, in partnership with the homeowner who may assist in the work

#### **8894 Temporary shelters**

This class includes:

- activities related to the provision of short-term emergency shelter for victims of domestic violence, sexual assault, or child abuse
- activities related to the provision of temporary residential shelter for homeless individuals or families, runaway youth, and patients and families caught in medical crises

#### **8895 Emergency and relief activities**

This class includes:

- activities for disaster victims, refugees, immigrants etc., including temporary or extended shelter for them

#### **8896 Vocational rehabilitation and habilitation activities**

This class includes:

- vocational rehabilitation and habilitation activities for unemployed persons provided that the education component is limited

#### **8897 Child day care service activities**

This class includes:

- activities providing day care of infants or children

#### **8898 Charitable or other supporting activities aimed at social work**

This class includes:

- charitable activities like fund-raising or other supporting activities aimed at social work

#### **8899 Other social work activities without accommodation n.e.c.**

This class includes:

- other social, counselling, welfare, refugee, referral and similar services which are delivered to individuals and families in their homes or elsewhere and carried out by government offices or by private organizations, disaster relief organizations and national or local self-help organizations and by specialists providing counselling services:
  - community and neighbourhood activities other than food and housing activities
  - day facilities for the homeless and other socially weak groups

*This class excludes:*

- *funding and administration of compulsory social security programmes, see 8430*
- *activities similar to those described in this class, but including accommodation, see 8790*
- *child and youth service activities, see 8891*
- *other individual and family service activities, see 8892*
- *community food and housing service activities, see 8893*
- *temporary shelters, see 8894*
- *emergency and relief activities, see 8895*
- *vocational rehabilitation and habilitation activities, see 8896*
- *child day care service activities, see 8897*
- *charitable or other supporting activities aimed at social work, see 8898*

## Annex D.2

### Descriptions of alternative classes in ISIC, Rev.4 group 949

#### **9493 Grantmaking and giving activities**

This class includes:

- grant giving activities by membership organizations or others

#### **9494 Activities of human rights organizations**

This class includes:

- activities of organizations not directly affiliated to a political party furthering a public cause or issue by means of public education, political influence, fund-raising etc., such as citizens initiative or protest movements and organizations for the protection and betterment of special groups, e.g. ethnic and minority groups

#### **9495 Activities of environmental, conservation and wildlife organizations**

This class includes:

- activities of organizations not directly affiliated to a political party furthering a public cause or issue by means of public education, political influence, fund-raising etc., such as environmental and ecological movements

#### **9496 Activities of other social advocacy organizations**

This class includes:

- activities of organizations not directly affiliated to a political party furthering a public cause or issue by means of public education, political influence, fund-raising etc., such as organizations supporting community and educational facilities n.e.c. and associations for patriotic purposes, including war veterans' associations

*This class excludes:*

- *activities of human rights organizations, see 9494*
- *activities of environmental, conservation and wildlife organizations, see 9495*

#### **9497 Activities of cultural and recreational associations (other than sports or games)**

This class includes:

- associations for the pursuit of a cultural or recreational activity or hobby (other than sports or games), e.g. poetry, literature and book clubs, historical clubs, gardening clubs, film and photo clubs, music and art clubs, craft and collectors' clubs, social clubs, carnival clubs etc.

*This class excludes:*

- *activities of sports clubs, see 9312*
- *creative, arts and entertainment activities, see 9000*

#### **9498 Activities of other civic and social organizations**

This class includes:

- consumer associations
- automobile associations
- associations for the purpose of social acquaintanceship such as rotary clubs, lodges etc.
- associations of youth, young persons' associations, student associations, clubs and fraternities etc.

*This class excludes:*

- *activities of sports clubs, see 9312*

- *cultural and recreational associations, see 9497*

**9499 Activities of other membership organizations n.e.c.**

This class includes:

- activities of membership organizations n.e.c.

*This class excludes:*

- *activities of sports clubs, see 9312*
- *activities of professional associations, see 9412*
- *grantmaking and giving activities, see 9493*
- *activities of human rights organizations, see 9494*
- *activities of environmental, conservation and wildlife organizations, see 9495*
- *activities of other social advocacy organizations, see 9496*
- *activities of cultural or recreational associations, see 9497*
- *activities of other civic and social organizations, see 9498*