

Responding to the growing worldwide interest in the character and role of non-profit or civil society organizations, this publication provides guidelines for the development of a satellite account that presents detailed economic data on non-profit institutions within the framework of the System of National Accounts. The Handbook clarifies the definition of non-profit institutions and identifies a methodology for breaking out and aggregating the full range of non-profit institutions, both those currently reported in the SNA sector Non-Profit Institutions Serving Households and those assigned to other sectors. The proposed methodology also captures the contribution of volunteer labour utilized by non-profit institutions and suggests extensions to existing classification systems to differentiate more fully the various types of non-profit institutions.

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Knowledgebase on Economic Statistics - Methods and Country Practices  
<http://unstats.un.org/unsd/EconStatKB/KnowledgebaseArticle10408.aspx>