

14<sup>th</sup> Voorburg Group Meeting on Services Statistics  
Christchurch, October 1999

## **THE ITALIAN CENSUS ON NON-PROFIT ORGANISATIONS**

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## THE ITALIAN CENSUS ON NON-PROFIT ORGANISATIONS

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### Introduction

The development of statistics on non-profit organisations is a problematic issue, as repeated in many places. The statistical needs come from different users ( National Accounts, structural economic statistics, social statistics...) and request a fast growth of the related statistics. The need to evaluate the production of these organisations and their contribution to the GDP as well as their capacity to absorb occupation is a priority for many government and inside the Italian policy debate these organisations have been increasing interest.

For this aim Istat has set up a project to update first the register on these organisations. The register on non-profit organisation is divided in two ideal parts one for the public units (called ASIP) and another for the private units (called ASIPR) and it is connected with the register on active enterprises (called ASIA).

As concern public non-profit organisations, a register (ASIP) has been jet build up and updated by linking all public registers on these organisations and for private non-profit organisations (ASIPR) a census will be launched this year to test the actual register. These registers once drawn up will constitute the base for carrying out surveys on non-profit organisations.

The paper will present the main characteristics of the census survey for testing the register on private non-profit organisations.

### The Register on private non-profit organisations and the population.

The old register on non-profit organisations has been projected on the basis of national account needs.

The private non-profit units of the institutional sector S15 of ESA 95 (*non-profit institutions serving household*), include only the institutional units “non-market”, with economic relevance and “not temporary” legal form.

Following other institutional needs, about definitions and delimitation of “third sector” dominated by “non-profit institutions”, the observation field of this register has been changed and extended.

The third sector is constituted by a large universe of different units from non governative organisations to municipal bands, from great foundation regarding universities and hospitals to recreational associations, from social co-operative to charities.

The related total population has been defined following the present scheme which was build up from the SNA concepts:

### Classification of production units by legal nature, for profit or non-profit, market or non-market, institutional sectors

|                 | <i>Legal nature</i> | <i>For profit or non-profit</i> | <i>Market or non-market<br/>Prevalent financial source</i>          | <i>Institutional sectors</i>  |
|-----------------|---------------------|---------------------------------|---|---|
| Production unit | 1.1. Private        | 1.1.1. Profit                   | 1.1.1.1. Market turnover  | S.11 o S.12   |
|                 |                     | <b>1.1.2. Non profit</b>        | <b>1.1.2.1. Market turnover</b>                                     | <u>S.11 o S.12</u>  |
|                 |                     |                                 | <b>1.1.2.2. Non market private transfer</b>                         | <b>S.15 (with economic relevance)<br/>S.14 (without economic relevance)</b> |
|                 | 1.2. Public         | 1.2.1. Profit                   | 1.2.1.1. Market turnover  | S.11 o S.12   |
|                 |                     | <b>1.2.2. Non profit</b>        | <b>1.2.2.1. Market turnover</b>                                     | <b>S.11 o S.12</b>  |
|                 |                     |                                 | <b>1.2.2.2. Non market taxes, public transfer and contributions</b> | <u>S.13</u>   |

From the above scheme can be derived that the private non-profit organisations can be market but also non market. Although the classification of a unit as market or non market can be done only ex-post so a priori this is not important to identify the unit, some legal forms are typical market and other are non market (see the next two schemes).

For the public non-profit organisation following the definitions of the S.13, S11 or S12 of ESA95 and the national legislation, a separate register has been implemented (ASIP), and it is updated from the National Accounts.

Instead the universe of private non-profit organisations is lacking of a clear legislative framework and is characterised by special laws issued to regulate, particularly in fiscal sense, specific categories of economic activity of non profit organisations.

Actually the universe of register is wider than one defined by institutional sector S15.

The definition used to define non-profit organisations in this register is that from SNA 1993 (4.54-4.67): *the NPIs are legal or social entities created for the purpose of producing goods and services whose status does not permit them to be a source of income, profit or other financial gains for the units that establish, control or finance them.*

In Italy, does not exist specific legal form based on the principle above mentioned. The Italian law n. 460/97 (ONLUS) introduces the principle of non profit distribution. The status of ONLUS is reached by certain legal subjects on condition that perform in specific sector of social activities.

The Italian legislation indicates a group of legal forms in which is prevailing the associative (membership) aim on lucrative one (in particular in social sectors as health, culture, recreation, philanthropy, etc.).

The construction of this register is based on interception of these legal forms.

#### Non –profit Organisations market (legal forms and economic activity)

| Institutions                                | Nace Sections |
|---|---------------|
| 1. co-operative                             | All           |
| 2. social co-operative                      | N             |
| 3. consortium among enterprises             | K             |
| 4. foundations                              | K-M-N-O       |
| 5. banking foundations                      | K-M-N-O       |
| 6. incorporated associations                | M-N-O-        |
| 7. unincorporated associations              | M-N-O         |
| 8. I.P.A.B.                                 | N             |
| 9. Voluntary organisations                  | N             |
| 10. Society of mutual aid                   | J             |
| 11. Incorporated ecclesiastical corporation | N             |
| 12. Mutual insurance society                | J             |
| 13. Professional education centres          | M             |
| 14. Pension funds ...                       | J             |
| 15. mutual building and assistance founds   | J             |
| 16. "classified" hospitals                  | N             |
| 17. private institutes of health            | N             |
| 18. I.R.C.C.S.                              | N-K           |

#### Non-profit Organisations non market (legal forms and economic activities)

| Institutions                    | Nace Sections |
|---------------------------------|---------------|
| 1. Committee                    | O             |
| 2. Incorporated associations    | M-N-O         |
| 3. Unincorporated associations  | M-N-O         |
| 4. Foundations                  | M-N-O         |
| 5. Ecclesiastical bodies        | M-N-O         |
| 6. non government organisations | M-N           |
| 7. institutions of patronage    | N             |
| 8. parties                      | O             |
| 9. unions                       | O             |
| 10. professional organisations  | O             |

Most of the organisations operate in M-N-O Nace economic activities.

For the actual register concerning the private non-profit organisations has been used the following sources:

- census 1991 for “incorporated associations and foundations”, “unincorporated association and other forms”;
- residuals from Asia (Italian business register of active enterprises), 1995
- residuals from Finance register, 1995;
- registers of single associations of category (arci, acli, arus, anpass, etc.).

This register includes about 300,000 units and the variables analysed are the following:

1. fiscal code;
2. identification name;
3. address;
4. legal form;
5. sector of economic activity.

It is planned the linkage of this register with that of the Ministry of Finance for 1997 year, to obtain a new list with new entries and without units left off.

#### The census survey and the information required in the questionnaire

The census survey on these organisations will occur on the basis of the actual register of private non-profit organisations, which will be updated at 1998 year. A special statistical law (Law 144/1999) for this survey has been enacted. The objectives of the census survey are:

- to test the Istat information on their identity;
- to verify structural variables as legal form and sector of activity;
- to classify all the institutions on the basis of answers to the questionnaire (see appendix 1);
- to plan specific surveys in the future.

The questionnaire has been defined with internal and external experts taking in consideration different statistical needs, not only the National Accounts ones.

The questionnaire (see appendix 1) is divided into four parts:

1 identification of the organisation

2 nature and structure of organisation

3 activity of organisation (the John Hopkins University nomenclature has been used)

4 resources of organisation (human and financial capital)

#### Timetable and future work

The questionnaire of the census survey, with 1998 year reference, will be sent to all organisations at the end of this year and results are expected to be elaborate at the end of 2000.

Two reminds are forecasted to improve the rate of response.

The register will be updated yearly with the Finance register and the current surveys on these organisations.

Future surveys for non-profit organisations are planned, in particular for studying the “third sector” and producing structural statistics connected with the EU Regulation on Structural Business Statistics. The analysis of variables needed for this Regulation, in particular for the MNO Nace



economic activities has been started (production, value added, employment, investments...). National Accounts has develop a method to calculate production, V.A. (see last year contribution to Voorburg Group by National Accounts Department) until now, but specific surveys are requested to be developed.

# Questionnaire on non-profit institutions

## Survey on Non-profit Institution- 31 December 1998

### SECTION 1 – CHECK OF IDENTIFICATION DATA OF ORGANISATION

1. Identification (denomination, acronym, address, fiscal code, e-mail)

2. Variation of identification

3. The unit was in activity in year 1998?

- 1 yes  
if yes, when?       1 all months       2 only few month      specify |\_\_\_\_\_|
- 2 no, temporary suspension
- 3 no, death of activity
- } do no compile the questionnaire and send it back

### SECTION 2 - NATURE AND STRUCTURE OF ORGANISATION

(answers have to be referred to end of year 31/12/1998, if it is not specified differently)

4. Legal form:

- Incorporated association.....  1
- Foundation.....  2
- Unincorporated association.....  3
- Committee.....  4
- Co-operative.....  5
- Other form (specify).....  6

5. Date of birth of the legal form of unit observed:

month    year  
|\_|\_|/|\_|\_|\_|\_|

6. Are there special laws that discipline the unit?

yes     1                      no     2

6.1. If yes, which one? (possible multiple choice)

- 1
- 2
- 3
- 4
- 5

7. Does the unit have a Statute?

yes     1                      no     2

7.1. If yes, is it deposited to Public Register?

yes     1                      no     2

8. Does The Statute and/or the Regulation of unit indicate the non-profit distribution to members?

yes     1                      no     2

8.1. If no, in the last three years does the unit distribute profit?

yes     1                      no     2

9. Does the unit operate with the same fiscal code in other local units different from that indicated?

yes     1      number of local units    |\_|\_|\_|

no     2

10. Is the unit observed part of an organisational group with the same aims?

yes     1                      no     2

\* Is defined as organisational group a complex of institutions performing at different territorial levels and linked each other often under the same denomination.

10.1. If yes, what is the position inside the group?

- head.....  1
- intermediate structure.....  2
- basis structure.....  3

10.2 If the unit is different from the head one, please could you indicate the *acronym, denomination, fiscal code, municipality, county* of head unit:

Acronym: \_\_\_\_\_

Denomination: \_\_\_\_\_  
 \_\_\_\_\_

FC: \_\_\_\_\_

Municipality  
 \_\_\_\_\_

County \_\_\_\_\_

**11. Does the unit yield to other organisations\* which perform activity of consulting and co-ordination among non profit organisations or which represent their interests with other public or private subjects?**

- yes  1                  no  2

\* These are membership structure of second level constituted by juridical persons (other associations, co-operative, etc.).

11.1. If yes, please indicate number of organisations and acronym, denomination of that more important for you:

Number \_\_\_\_\_

Acronym : \_\_\_\_\_

Denomination : \_\_\_\_\_  
 \_\_\_\_\_

**12. Does the unit use the direct inscription of associated or members (people)?**

- yes  1                  no  2

If no please go to question 13.

12.1. If yes, how many members or associated have right of vote and how many do not have it?

Number of members  
 with right of vote \_\_\_\_\_

Number of members  
 without right of vote \_\_\_\_\_

12.2. Do you require to members particular conditions to make possible the inscription?

- yes  1                  no  2

12.3. Who make benefit from your services?

- only members.....  1
- also non members.....  2

**SECTION 3 – ACTIVITY OF ORGANISATION**

(answers have to be referred to end of year 31/12/1998, if it is not specified differently)

**13. What are the activities performed by the unit?** (possible multiple choice)

**1. Culture, sport and recreation**

- Culture and arts.....  1
- Sportive activity.....  2
- Recreation and social activity.....  3

**2. Education and research**

- Primary and secondary education.....  4
- Higher education .....  5
- Vocational/technical schools,  
 adult/continuing education .....  6
- Research.....  7

**3. Health**

- Hospitals and rehabilitation services.....  8
- Nursing homes .....  9
- Hospital and not hospital mental health  
 and crisis intervention services.....  10
- Other health services .....  11

**4. Social services**

- Residential social services



- (to all people or to particular category of persons).....  12
- Emergency and relief (disaster/emergency prevention and control, temporary shelters, refugee assistance).....  13
  - Income and material support and maintenance (income support and maintenance, material assistance).....  14

**5. Environment**

- Environment protection.....  15
- Animals protection.....  16

**6. Development and housing**

- Economic, social and community development.....  17
- Housing association, housing assistance and development.....  18
- Employment and training .....  19

**7. Law, advocacy and politics**

- Civic and advocacy organisations .....  20
- Law and legal services .....  21
- Political organisations (political parties and organisations).....  22

**8. Voluntarism promotion**

- Grant making foundations, voluntarism promotion and support to research, fund raising organisations .....  23

**9. International activities of co-operation**

- development foreign economic and humanitarian assistance associations.....  24

**10. Religion**

- Activity promoting religious .....  25

**11. Business, professional associations and unions**

- Activity promoting, regulating and safeguarding business, professional and labour interests .....  26

**12. Other activities**

.....

**14. If the unit has indicated more than one activity, please to indicate the code of the main/prevalent activity:**

An activity is prevalent on the basis of turnover or, if there is not turnover, on the basis of employment and/or number of volunteers.

**SECTION 4 – RESOURCES OF ORGANISATION**

(answers have to be referred to end of year 31/12/1999, if it is not specified differently)

**15. Total number of persons engaged in principal unit and its local units (see question 9)**

|   | Male | Female | Total |
|---|------|--------|-------|
| <b>1. Number of persons employed</b>          |      |        |       |
| <i>1.1. part-time</i>                         |      |        |       |
| <b>2. Workers with collaboration contract</b> |      |        |       |

**16. Total number of volunteers, religious, conscientious objectors in principal unit and its local units (see question 9)**

|               | Male | Female | Total |
|---------------|------|--------|-------|
| 1. Volunteers |      |        |       |
| 2. Objectors  |      | -      |       |
| 3. Religious  |      |        |       |

**17. Number of volunteers, which perform their activity:**

*n° volunteers*

systematically (regularly on weekly or monthly basis) i \_ i i \_ i \_ i \_ i

not systematically i \_ i i \_ i \_ i \_ i

17.1. Average number of hours pro capite performed in the last month from volunteers systematically:

average number of hours per capite: i \_ i \_ i \_ i

17.2. Average number of hours pro capite performed in the last month from volunteers not systematically:

average number of hours per capite: i \_ i \_ i \_ i

**18. Total amount of revenues in 1998 annual report**

\_|\_|. |\_|\_|\_|\_|. |\_|\_|\_|\_| million of lira

18.1. Breakdown (in percentage) of 1998 revenues:

*Revenues from public sources*

- contributions received from public institutions ..... |\_|\_|\_|\_| 1
- income from contracts with public administration ..... |\_|\_|\_|\_| 2

*Revenues from private sources*

- membership fees..... |\_|\_|\_|\_| 3
- sales of goods and services ..... |\_|\_|\_|\_| 4
- donation and legacy..... |\_|\_|\_|\_| 5
- financial and patrimonial income (rental, interests, etc.) ..... |\_|\_|\_|\_| 6
- other revenues..... |\_|\_|\_|\_| 7

**Total revenues 100 %**

**19. Total amount of expenditure in 1998 annual report**

\_|\_|. |\_|\_|\_|\_|. |\_|\_|\_|\_| million of lira

19.1. Breakdown (in percentage) of 1998 expenditures:

- personnel costs (for persons employed) |\_|\_|\_|\_| 1
- personnel costs (for contract workers) |\_|\_|\_|\_| 2
- reimbursement to volunteers..... |\_|\_|\_|\_| 3
- purchase of goods and services..... |\_|\_|\_|\_| 4
- subsidies, contributions to third parts..... |\_|\_|\_|\_| 5
- taxes..... |\_|\_|\_|\_| 6
- amortisation..... |\_|\_|\_|\_| 7
- gross investment\*..... |\_|\_|\_|\_| 8
- other expenditures..... |\_|\_|\_|\_| 9

**Total expenditures 100 %**

*\*to purchase machines, equipment (included software) and real goods.*