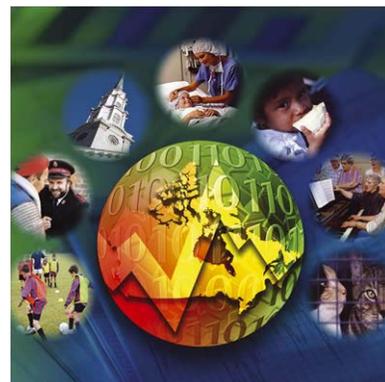


Satellite Account of Non-profit Institutions and Volunteering

1997 to 2005



Symbols

The following standard symbols are used in Statistics Canada publications:

.	not available for any reference period
..	not available for a specific reference period
...	not applicable
0	true zero or a value rounded to zero
0 ^s	value rounded to 0 (zero) where there is a meaningful distinction between true zero and the value that was rounded
P	preliminary
r	revised
X	suppressed to meet the confidentiality requirements of the <i>Statistics Act</i>
E	use with caution
F	too unreliable to be published

Contributors

Karen Ashman, Cynthia Haggard-Guenette,
Malika Hamdad, Mingyu Yu

Publication Co-ordinators

Anne-Marie Bridger, Kim Longtin,
Christina MacPhail, Gerard Meagher

Satellite Account of Non-profit Institutions and Volunteering (Catalogue no. 13-015-X, ISSN 1710-9264; aussi disponible en français, ISSN 1710-9884) is published annually, free of charge.

How to obtain more information

Specific inquiries about this product and related statistics or services should be directed to: Income and Expenditure Accounts Division, Statistics Canada, Ottawa, Ontario, K1A 0T6 Telephone: 613-951-3640, iead-info-dcrrd@statcan.gc.ca.

For information about this product or the wide range of services and data available from Statistics Canada, visit our website at www.statcan.gc.ca or contact us by e-mail at infostats@statcan.gc.ca or by phone from 8:30 a.m. to 4:30 p.m. Monday to Friday at:

Statistics Canada's National Contact Centre

Toll-free telephone (Canada and the United States):

Inquiries line 1-800-263-1136

National telecommunications device for the hearing impaired 1-800-363-7629

Fax line 1-877-287-4369

Local or international calls:

Inquiries line 1-613-951-8116

Fax line 1-613-951-0581

Depository Services Program

Inquiries line 1-800-635-7943

Fax line 1-800-565-7757

Note of appreciation

Canada owes the success of its statistical system to a long-standing partnership between Statistics Canada, the citizens of Canada, its businesses, governments and other institutions. Accurate and timely statistical information could not be produced without their continued cooperation and goodwill.

Standards of service to the public

Statistics Canada is committed to serving its clients in a prompt, reliable and courteous manner. To this end, Statistics Canada has developed standards of service that its employees observe. To obtain a copy of these service standards, please contact Statistics Canada toll-free at 1-800-263-1136. The service standards are also published on www.statcan.gc.ca under "About us" > "Providing services to Canadians."

Satellite Account of Non-profit Institutions and Volunteering

I. Acknowledgements	4
II. Letter from the co-chairs	5
III. Introduction	6
IV. The scope of the Canadian satellite account	8
V. Presentation of results	9
VI. Summary and conclusions	36
VII. Data tables	38
VIII. Conceptual framework	46
IX. Estimation methodology	48
Appendix A: Reconciliation of satellite account estimates with the National Survey of Nonprofit and Voluntary Organization	51
Appendix B: The International Classification of Nonprofit Organizations (ICNPO)	52
Appendix C: Glossary of main terms	57
Bibliography	59
Income and Expenditure Accounts technical series	60

Published by authority of the Minister responsible for Statistics Canada

© Minister of Industry, 2008

All rights reserved. The content of this electronic publication may be reproduced, in whole or in part, and by any means, without further permission from Statistics Canada, subject to the following conditions: that it be done solely for the purposes of private study, research, criticism, review or newspaper summary, and/or for non-commercial purposes; and that Statistics Canada be fully acknowledged as follows: Source (or "Adapted from", if appropriate): Statistics Canada, year of publication, name of product, catalogue number, volume and issue numbers, reference period and page(s). Otherwise, no part of this publication may be reproduced, stored in a retrieval system or transmitted in any form, by any means—electronic, mechanical or photocopy— or for any purposes without prior written permission of Licensing Services, Client Services Division, Statistics Canada, Ottawa, Ontario, Canada, K1A 0T6.



I. Acknowledgements

The Statistics Canada project team responsible for preparing this publication includes Cynthia Haggar-Guénette, Malika Hamdad, Karen Ashman and Mingyu Yu.

The project team would like to thank members of the Advisory Committee for the Satellite Account of Non-profit Institutions and Volunteering for their invaluable guidance and support throughout the development of the satellite account and for their input to this fifth report.

Committee members are: Jacquelyn Thayer Scott, Cape Breton University (Co-chair); Karen Wilson, Statistics Canada (Co-chair); Loleen Berdahl, Canada West Foundation; Michael Hall, Imagine Canada; Blaine Langdon and Dave Leblanc, Canada Revenue Agency; Mike McCracken, Informetrica Ltd.; Don McRae, Canadian Heritage; Naheed Israeli and Sheila Regehr, Human Resources and Social Development Canada; Lester Salamon and Helen Tice, Centre for Civil Society Studies, Johns Hopkins University; Ron Saunders, Canadian Policy Research Networks; Katherine Scott, Canadian Council on Social Development; Andrew Sharpe, Centre for the Study of Living Standards; Graham Lyttle and Paul Reed, Statistics Canada.

We also wish to thank our colleagues throughout the Canadian System of National Accounts for their invaluable support and assistance, especially Denise Laronde-Jones, Chris van Millingen, Joe Wilkinson, Arthur Berger, André Loranger, Roger Jullion, Art Ridgeway and Karen Wilson.



II. Letter from the co-chairs

We are pleased to present the fifth edition of the *Satellite Account of Non-profit Institutions and Volunteering*, which covers a nine-year span: 1997 to 2005.

This publication has become a valuable source of economic information for non-profit organizations, policymakers at every level of government, academics, and experts worldwide.

Non-profit organizations continue to make a significant contribution to the economic and social well-being of Canadians. In 2005, the core non-profit sector grew 4.7% in nominal terms, accounting for 2.4% of Canada's gross domestic product. This share increases to 6.8% when hospitals, universities and colleges are included.

Often referred to interchangeably as "civil society", the "voluntary", "third" or "independent" sector, the non-profit sector plays a critical role in society, separate from that of governments or corporations, and is central to community engagement and the building of social capital.

Statistics Canada was one of the first statistical agencies to develop a Satellite Account on the non-profit sector. The concepts and methods used by Statistics Canada draw heavily on international standards outlined in the United Nations *Handbook on Non-profit Institutions in the System of National Accounts*.

The non-profit sector has now gained prominence in many countries' official economic statistics. Eight countries have already published non-profit satellite accounts and 23 additional countries are committed to implementing the UN guidelines.

The Satellite Account ensures that reliable information on the size, scope and nature of the non-profit sector is featured in Canadian economic statistics. We are very excited about the contribution this information can make in helping to build the capacity of an important pillar of Canadian society.

Once again this year, we would like to thank the members of the Advisory Committee for their invaluable guidance and support, and in particular for their input to this updated edition.

Yours truly,

Co-chairs of the Advisory Committee for the Satellite Account of Non-profit Institutions and Volunteering,

Dr. Jacquelyn Thayer Scott, O.C., LL.D.(Hons.), Dipl.(Hons.)
Past President and Professor, School of Business
Cape Breton University

Karen Wilson
Assistant Chief Statistician
National Accounts and Analytical Studies Field
Statistics Canada



III. Introduction

The non-profit sector has been at the centre of a growing effort to document and study its role in recent years, both in Canada and internationally. Often referred to interchangeably as “civil society”, the “voluntary”, “third” or “independent” sector, this group of organizations plays a critical role in society, separate from that of governments or corporations, and is central to community engagement and the building of social capital. The non-profit sector has now gained prominence in many countries' official economic statistics.

Statistics Canada is among the first statistical agencies in the world to have created a new sector for non-profit organizations through the development of the Satellite Account of Non-profit Institutions and Volunteering. In doing so, the satellite account recognizes the non-profit sector as making an important contribution to the Canadian economy along with the private and public sectors.

The concepts and methods¹ used in the satellite account draw heavily on international standards described in the *Handbook on Non-Profit Institutions in the System of National Accounts*. Published by the United Nations in 2003, the *Handbook* is now available as a guide for statistical agencies around the world and Canada is one of the first countries to proceed with its implementation.

The *Handbook* recommends compiling economic statistics for a broad non-profit sector, the boundaries of which are defined by structural and operational criteria. This is achieved by identifying non-profit activity throughout the economic sectors in which non-profit institutions currently reside. Gaining a clear, quantifiable overview of entities in this broadly-defined non-profit sector is portrayed as crucial for a variety of reasons: they have been found to be a significant and growing economic force in countries throughout the world; they have a range of distinct features that justify their separate treatment for analytical purposes; and they are increasingly a focus of public policy concern. Since comprehensive statistics have not been compiled separately for non-profit institutions, there is also a need for improved coverage and a more precise specification of these units in national statistical systems.²

The first publication of the satellite account in 2004 was a milestone in knowledge development on Canada's non-profit sector. Providing estimates of the economic contribution of the non-profit sector in Canada, it revealed the size, scope and nature of a key sector that performs a myriad of activities in local communities and engages millions of Canadians who join it as members and donate their time and money in support of its activities. This ground-breaking achievement was the culmination of extensive research, along with a data integration project undertaken by the Income and Expenditure Accounts Division, to build comprehensive statistics on the sector within the Canadian System of National Accounts (SNA).

The development of the Satellite Account was initially funded through the Voluntary Sector Initiative to ensure that information on the size, scope and nature of the sector is now a permanent feature of Canada's official economic statistics. It includes a set of standard economic accounts covering the production, incomes and outlays of the non-profit sector, mirroring information already available for other sectors in the Canadian economy. Because non-profit organizations rely heavily on volunteers to undertake their activities, standard measures of economic activity are extended to include a replacement cost value of volunteer work. The satellite account now receives ongoing funding as an annual program at Statistics Canada.

1. For a more detailed description of concepts, data sources and estimation methods implemented in the Canadian Satellite Account of Non-profit Institutions and Volunteering, refer to Sections VIII and IV of this report.

2. See *Handbook on Non-Profit Institutions in the System of National Accounts*, United Nations (2003).



It is important to note that the non-profit sector's economic contribution is but one dimension of its much larger impact in society, and complementary statistical initiatives were also funded to address other aspects of the question. The first of these initiatives was a triennial repeat of the *Canada Survey of Giving, Volunteering and Participating* (CSGVP), a household survey of charitable giving, volunteering and participatory behaviour. Subsequent to this was the *National Survey of Nonprofit and Voluntary Organizations* (NSNVO), a first-ever survey of organizations that collected information on the areas in which they work, the populations they serve, the extent to which they provide public benefits, and the financial and human resources they engage.

With this fifth edition of the *Satellite Account of Non-profit Institutions and Volunteering*, one additional reference year for the standard accounts is added, 2005, while existing estimates are revised back to 1997. These revisions either stem from data source updates or refinements to our estimation methodology. The nonmarket extension, which puts an economic value on volunteer work, has been updated with revised paid labour data for the years 1997 and 2000.

The remainder of this publication is structured as follows: section IV discusses the scope of the Canadian satellite account in the context of the international definition. Analytical findings are presented in Section V which is divided into four sub-sections: the first gives an overview of the sector in macro-economic terms; the second describes its economic activity as measured by GDP; the third provides an overview of the sources and uses of incomes; and the fourth focuses on volunteer work and extended measures. Summary and conclusions are provided in Section VI. Data tables follow in Section VII for the years 1998 to 2005, however all data series from 1997 onward are available through CANSIM. Sections VIII and IX lay out the conceptual framework and estimation methodology of the Canadian satellite account. Appendices include: a description of reconciliation work with the National Survey of Nonprofit and Voluntary Organizations; details on the International Classification of Non-profit Organizations; and glossary of main terms used throughout the document. A bibliography and list of the national accounts technical research series are provided at the end of the publication.

This report presents analysis for the period 1997 to 2005, with a focus on 2005. The standard economic accounts and the value of volunteer work are combined to create "extended" measures. These are shown for the two common years, 1997 and 2000. Separate estimates (for both the standard economic accounts and the nonmarket extension) are available for (i) the overall non-profit sector including hospitals, universities and colleges, and (ii) the core non-profit sector excluding these groups. Wherever possible, analysis is presented for the non-profit sector as a whole, and for the core segment. Gross domestic product (GDP), total income and the nonmarket extension are shown by primary area of activity according to the International Classification of Non-profit Organizations (ICNPO). All estimates are presented in nominal terms.



IV. The scope of the Canadian satellite account

For the Canadian satellite account, a number of organizations classified to the government sector in core national accounts statistics are considered non-profit institutions. These include hospitals, residential care facilities, universities and colleges. All other entities classified to general government in the Canadian SNA have been excluded, irrespective of whether they are registered as charities or are designated as legal non-profit organizations.³ This is because these organizations are not considered to have sufficient organizational autonomy to meet the “institutionally separate from government” and “self-governing” criteria of the international definition. An important example is public elementary and secondary schools and school boards, which frequently register as charities but are excluded from the satellite account because they fail to meet these criteria. These organizations are considered to be under the effective control of governments in many respects, for example, in terms of their budgets, curricula and personnel practices.

The inclusion of Canadian hospitals in the non-profit sector warrants further elaboration. Consultations with stakeholders prior to developing satellite account estimates clearly indicated that hospitals be retained in scope for the sector because they compete for, and receive charitable donations, as well as mobilize significant volunteer resources. They have, therefore, been included despite the fact that they would not be considered to have sufficient autonomy to meet the “institutionally separate from government” and “self-governing” criteria of the international definition. Hospitals are typically large organizations and represent significant financial weight in satellite account estimates, more than one-third of the overall non-profit sector in terms of revenue, and over 40% in terms of GDP. Along with residential care facilities, universities and colleges⁴, they are separately identifiable in the satellite account.

Separate estimates (for both the standard economic accounts and the nonmarket extension) are available for (i) the overall non-profit sector including hospitals, universities and colleges and (ii) the core non-profit sector excluding these groups. Wherever possible, analysis is presented for the non-profit sector as a whole, and for the core sector.

3. For more information on entities classified to the public sector, see *Guide to the Public Sector of Canada*, Catalogue 12-589-XWE, Statistics Canada (2008).

4. Whether universities and colleges meet the international definition is still a matter of debate.



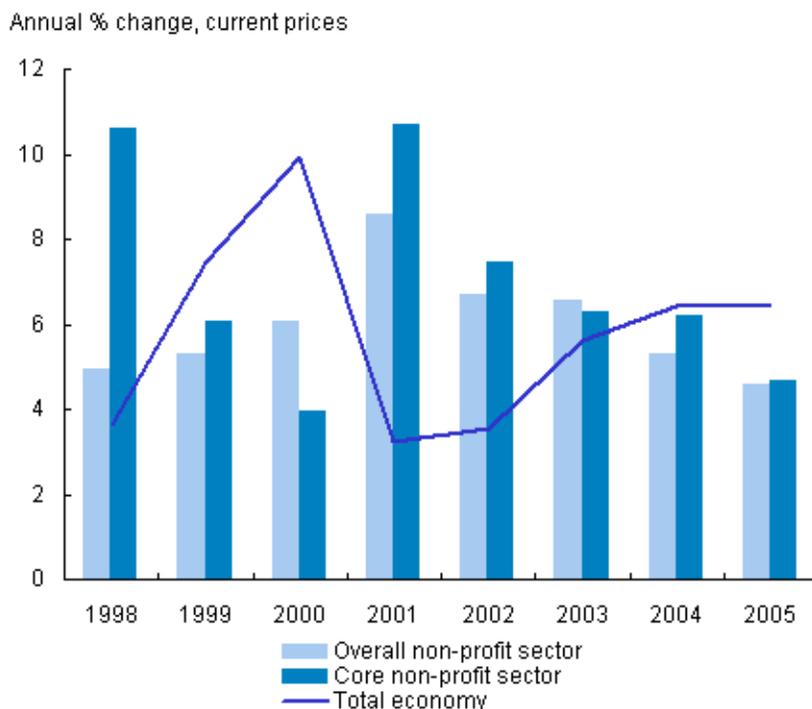
V. Presentation of results

Canada’s non-profit sector in macro-economic terms

Non-profit organizations⁵ (NPO) continue to make a significant contribution to the economic and social well-being of Canadians. In 2005, the value added or gross domestic product (GDP)⁶ of the core non-profit sector⁷ amounted to \$31.0 billion, accounting for 2.4% of the total Canadian economy. This share increases to 6.8% when hospitals, universities and colleges are included, exceeding \$86.9 billion in 2005.

In 2005, GDP of the core non-profit sector grew⁸ by 4.7%, slower than the Canadian economy (+ 6.5%). The compensation of employees, the largest component of GDP in the core segment, slowed considerably. However, growth in economic activity outpaced that of the overall Canadian economy in four out of eight years over the 1997 to 2005 period.

Figure 1
Growth of gross domestic product



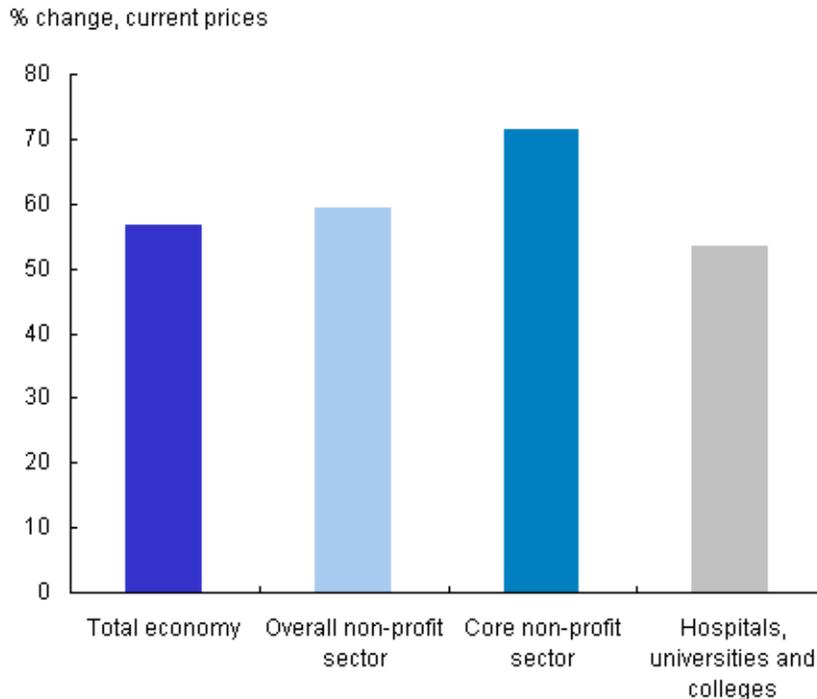
5. What are referred to as non-profit institutions in the System of National Accounts are commonly referred to as "non-profit organizations" (NPO) in Canada. We use the latter term throughout this publication.
6. GDP measures the productive activity generated as non-profit organizations undertake their missions in Canadian society. GDP refers to all goods and services produced in Canada’s economic territory. It is also referred to as value added, output or economic activity.
7. Throughout this document, the "core non-profit sector" refers to the overall non-profit sector excluding hospitals, universities and colleges. A description of the scope of the Canadian Satellite Account can be found in section IV of this publication. The designations "overall sector" and "broader sector" are used interchangeably.
8. All growth rates in this publication are calculated using nominal (current) values; that is, not adjusted for inflation.



Economic activity in the core non-profit sector outpaced on average that of the total economy

GDP of the core non-profit sector grew by an annual average of 7.0% over the nine-year period. This was significantly faster than the Canadian economy as a whole (+5.8%), and also faster than the aggregate of hospitals,⁹ universities and colleges, which grew by 5.5%. As a result, economic activity in the core non-profit sector grew 71.3% between 1997 and 2005.

Figure 2
Cumulative growth of gross domestic product, 1997 to 2005



The economic contribution of the non-profit sector continues to exceed that of many key industries in Canada

Although the non-profit sector is not a specific industry, its GDP can be compared with selected key industries in Canada to provide a point of reference.¹⁰ It should be noted that this comparison excludes the contribution of volunteering, which is particularly significant for the core non-profit sector.¹¹

9. All references to hospitals throughout this document include residential care facilities.

10. The non-profit sector is a group of similar institutional units making up a sector. Industries (e.g., manufacturing, construction) are defined on an activity basis, while institutional sectors (e.g., households, businesses, governments) are defined on the basis of their role or motivation in an economic system. Institutional units included in the non-profit sector span a range of industry groups. While, strictly speaking, sectors and industries are not consistent bases of classification, these comparisons are nonetheless useful as a point of reference.

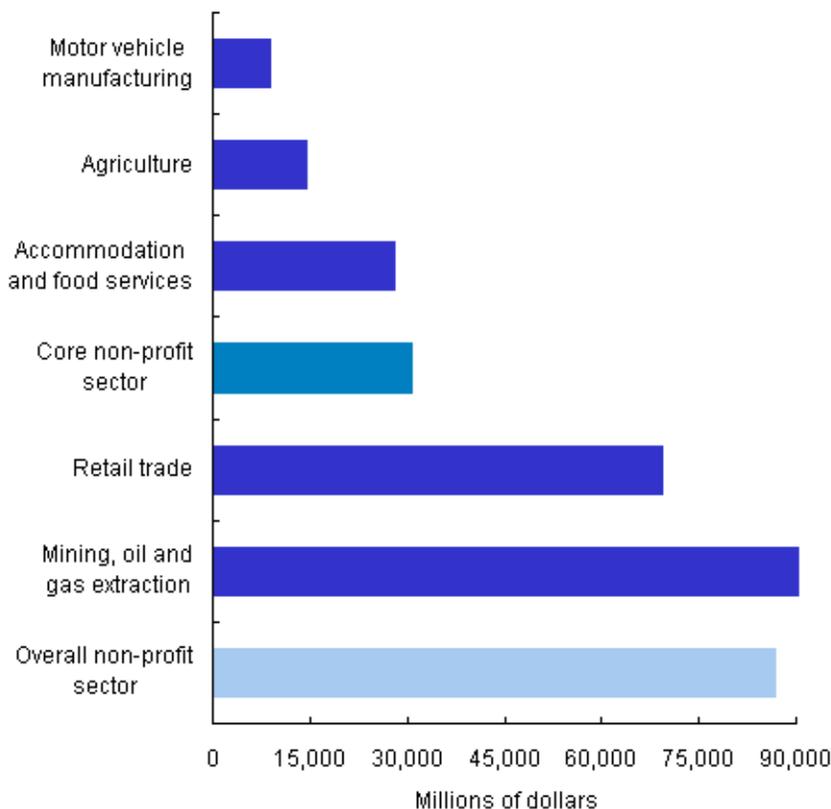
11. Extended measures of the sector's economic contribution, which take into account the imputed value of volunteer work, were estimated for 1997 and 2000, the common years for which both the standard economic accounts and the value of volunteer work are available. These results are presented in the section entitled "Volunteer work and extended measures, 1997 to 2000".



In 2005, the core non-profit sector generated slightly more value added than the entire accommodation and food services industry, more than twice that of agriculture, and generated more than three times as much value added as the motor vehicle manufacturing industry.

The broader non-profit sector, which includes hospitals, universities and colleges, exceeded the value added of the entire retail trade industry, and came close to the value added of the mining, oil and gas extraction industry.

Figure 3
Gross domestic product: non-profit sector and selected industries, 2005



Economic activity in the non-profit sector, 1997 to 2005

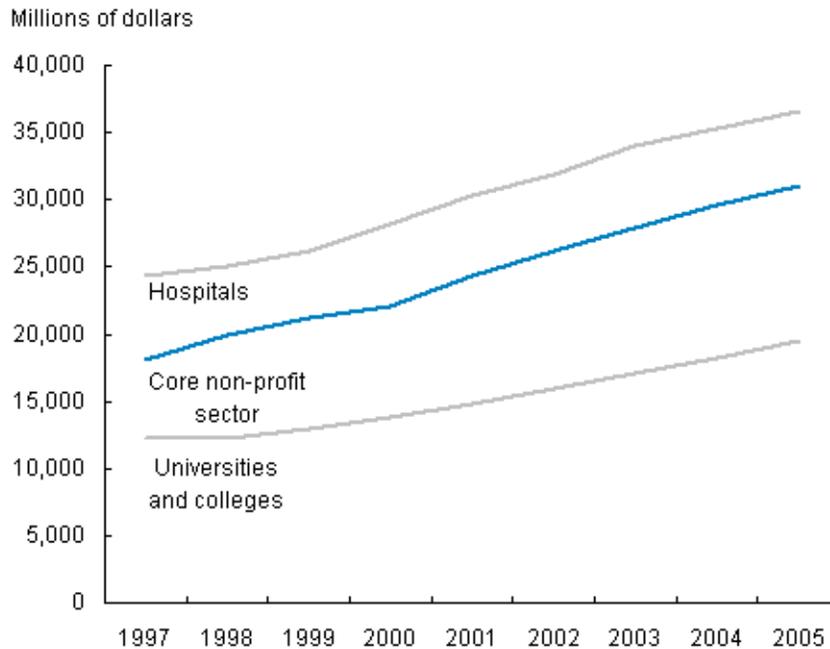
The core non-profit sector increases its share of GDP but hospitals, universities and colleges continue to dominate

With GDP totalling \$56.0 billion in 2005, hospitals, universities and colleges accounted for the lion's share of economic activity in the broader non-profit sector throughout the nine-year period. Of this total, hospitals generated \$36.5 billion, almost twice as much as universities and colleges (\$19.5 billion).

The core non-profit sector grew by an annual average of 7.0%, with the result that its share in the overall NPO sector increased over the period, from 33.1% in 1997 to 35.6% in 2005. In comparison, the hospitals, universities and colleges group grew by an annual average of 5.5% over the nine-year period.



Figure 4
Gross domestic product: hospitals, universities and colleges and core non-profit sector



Top contributors to GDP in the core non-profit sector are social services and development and housing

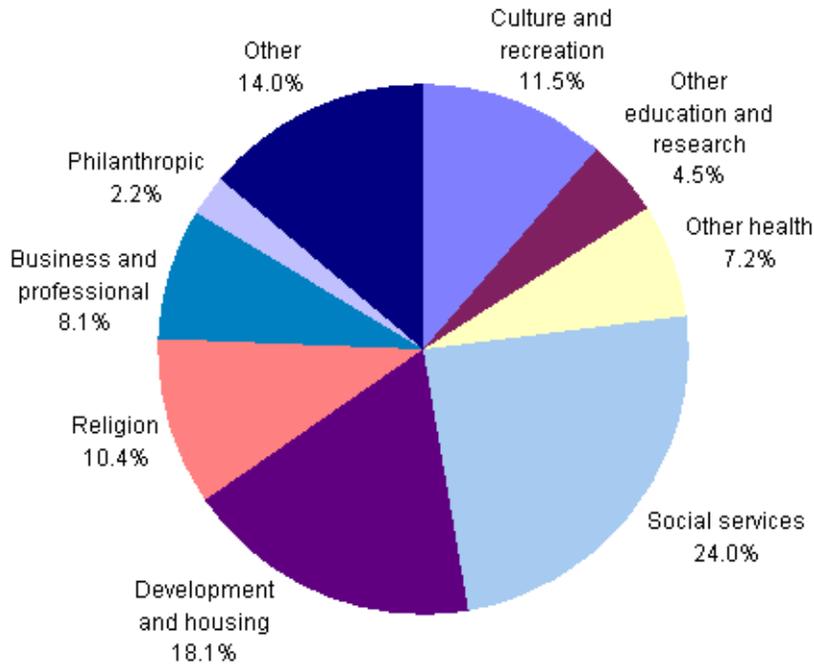
The core segment, accounting for over one-third of GDP in the broader non-profit sector, typically comprises smaller, heterogeneous, organizations, which play an increasingly important role in Canadian society. Organizations in social services, development and housing, culture and recreation, and religion groups when combined made up nearly two-thirds of core NPO economic activity in each of the nine years.

Social services organizations led the pack throughout the 1997 to 2005 period, accounting for 24.0% of core NPO GDP in 2005. Development and housing consistently held second place, followed by culture and recreation, religion, business and professional associations, and other health.¹² Combined, these six fields of activity accounted for 79.2% of the core segment in 2005 down from 83.2% in 1997.

12. Throughout this publication, the category "other health" refers to health other than hospitals.



Figure 5
Distribution of gross domestic product by area of activity: core non-profit sector, 2005



Note: The "other" category includes environment, law, advocacy and politics, international, and not elsewhere classified.

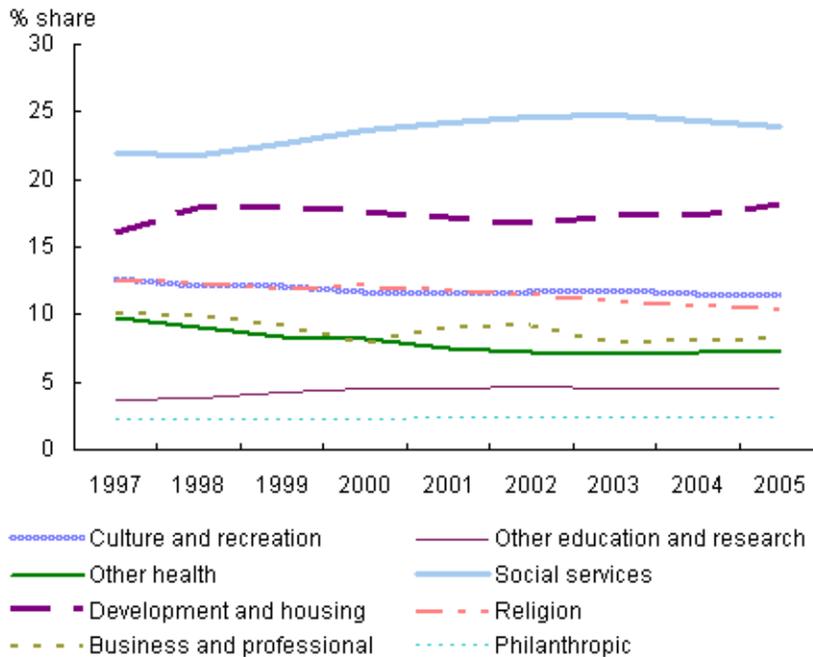
Development and housing, and social services increase their share but the composition of the core segment continues to remain relatively stable

On the whole, the composition of the core non-profit sector by field of activity remained stable over the 1997 to 2005 period. However, a detailed analysis of the variations reveals that the share of development and housing (+2.1 percentage points), social services (+2.0 percentage points) and other education and research¹³ (+0.9 percentage points) rose between 1997 and 2005, largely at the expense of other health (-2.6 percentage points), religion (-2.2 percentage points), and business and professional associations (-1.9 percentage points).

13. Throughout this publication, the category "other education and research" refers to education other than universities and colleges.



Figure 6
Distribution of gross domestic product by area of activity: core non-profit sector



GDP growth wide-ranging across non-profit organizations’ fields

Economic activity in the broader non-profit sector grew by an annual average of 6.0% over the 1997 to 2005 period, with growth varying widely across areas of activity. Average annual growth over the nine-year period ranged from a low of 3.0% for other health to 9.9% for other education and research.

Other education and research, development and housing, social services, and law advocacy and politics grew the fastest over the period. This performance was almost twice that of business and professional associations and religious organizations, and nearly three times that of other health organizations. Given its significant weight, however, social services contributed the most to the GDP of the non-profit sector with a cumulative increase of \$3.9 billion between 1997 and 2005.



Figure 7
Average annual GDP growth by area of activity: overall non-profit sector, 1997 to 2005



Note: Activities are sorted in descending order according to their average share of overall non-profit sector GDP (from 9.5% for social services to 0.2% for international).

Growth in employee compensation drives labour-intensive NPO economic activity¹⁴

Labour compensation accounted for, on average, 87.0% of the overall non-profit sector’s GDP over the period 1997-2005. Capital consumption allowances (6.9%), other operating surplus (3.8%), and indirect taxes less subsidies on factors of production (2.3%) accounted for the remainder.

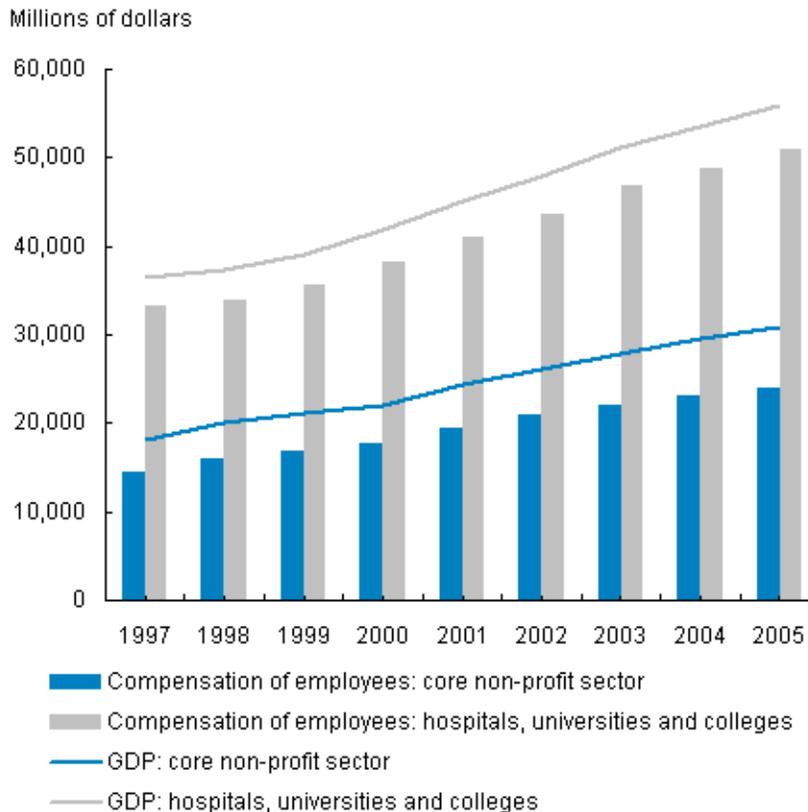
Compensation of employees in the overall non-profit sector grew to a level of \$75.0 billion in 2005, up from \$47.7 billion in 1997. Labour compensation in the core non-profit sector amounted to \$24.0 billion in 2005, nearly one third of total labour compensation.

Compensation of employees in the core segment grew at a faster average annual rate (+6.5%) than in the hospitals and universities and colleges combined (+5.5%) over the period. However, annual growth in paid labour compensation in the core non-profit sector slowed from 9.5% in 1998 to 3.9% in 2005. On the other hand, growth in compensation of employees in hospitals, universities and colleges reached 4.3% by 2005, up from 2.2 % in 1998.

14. The GDP of the non-profit sector measures the output of goods and services produced by non-profit organizations less the intermediate purchases required to produce this output. At basic prices, GDP includes compensation of employees, capital consumption allowances (depreciation on capital structures and equipment), other operating surplus and taxes less subsidies on factors of production. Compensation of employees, also referred to as paid remuneration, comprises wages and salaries, employer contributions to pension funds, employment insurance, and other paid benefits plans.



Figure 8
GDP and compensation of employees



The share of paid remuneration for hospitals, universities and colleges remained steady, accounting for, on average, 91.1% of their GDP over the period. The remaining expenditures consisted of capital consumption allowances (7.3%)—reflecting the importance of capital in health and education—and taxes less subsidies on production (1.6%).¹⁵

In the core non-profit sector, compensation of employees accounted for a relatively smaller share of GDP, roughly 80% on average over the period. This is explained by the operating surplus in GDP for a segment of this group, which covers the majority of their costs through sales.¹⁶ While one of the key distinguishing characteristics of non-profit organizations is that they do not exist primarily to generate profits, those with significant market activity can generate surplus or losses in any given year.¹⁷ Operating surplus represented a 10.8% annual average share of GDP over the 1997 to 2005 period. The remaining components of core NPO GDP included depreciation of structures and equipment (6.2%) and taxes less subsidies on factors of production (3.8%).

15. Since these organizations are primarily nonmarket producers and have limited market activity, by convention, their production is valued at cost in the System of National Accounts.

16. These organizations are considered to be primarily market producers and they provide goods and services valued at economically significant price.

17. This surplus must be re-invested in the mission of the organization, and not distributed to its owners or directors.

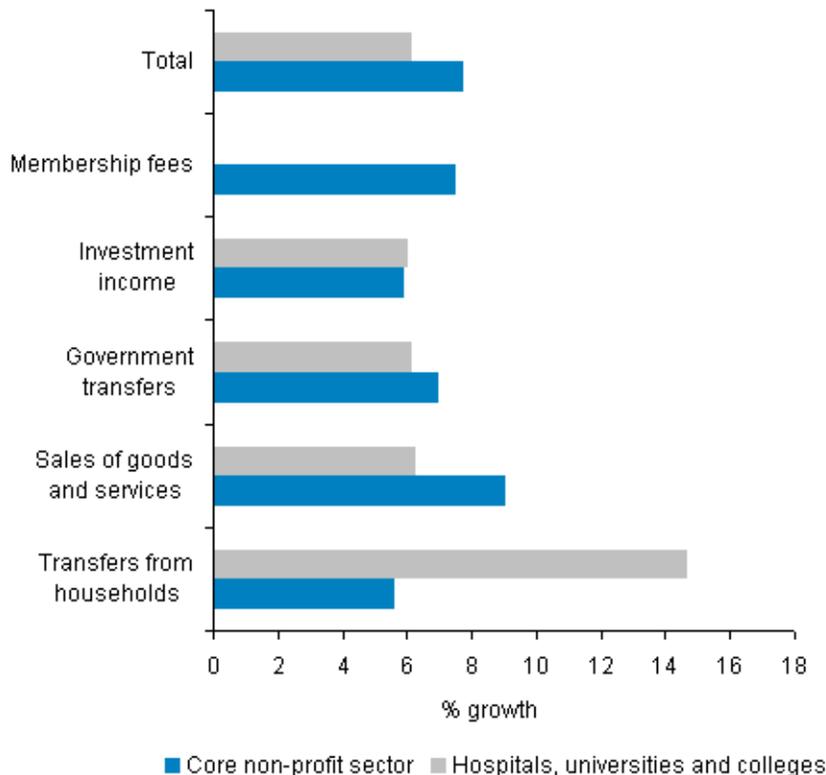


Incomes and outlays of the non-profit sector, 1997 to 2005

Core non-profit sector boosts overall revenue growth

Income growth in the core non-profit sector grew 7.2% in 2005, exceeding growth in the overall non-profit sector (+6.4%). Growing by an annual average of 7.8% over the 1997 to 2005 period, core non-profit organizations led the way in the overall non-profit sector. The strong performance of the core segment stems largely from stronger average growth in each source of revenue, except transfers from households and investment income.

Figure 9
Average annual growth of revenue by source, 1997 to 2005



Primary revenue for hospitals, universities and colleges are government transfers and sales of goods and services

Hospitals, universities and colleges also represent significant weight in total NPO sector income, typically receiving a little over half (55.1% on average) of total income, 94.9% of which originates from only two sources: government transfers and sales of goods and services.¹⁸ Government transfers represent the largest source, accounting for about three-quarters of total income for this group, followed distantly by sales of goods and services which typically make up about one-fifth. The remaining 5.1% of revenue sources comprise transfers from other NPOs, donations

18. In accordance with national accounts guidelines, in the components of current income for the satellite account, payments by governments to non-profit institutions in return for goods and services provided are recorded as sales, not as government transfers. Sales of goods and services from non-profit organizations to government cannot be separately identified.

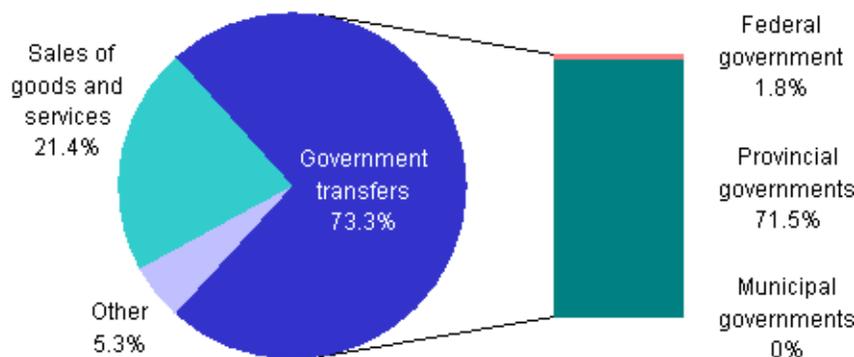


from households, investment income and transfers from businesses. Even though donations from households are minimal, they have recorded 14.7% average growth over the period. Unlike the core segment, hospitals, universities and colleges do not receive membership fees.

Hospitals draw heavily on provincial government funding, receiving, on average, 83.7% of their revenue from this source.¹⁹ Universities and colleges rely less on public funding but considerably more on sales of goods and services (which are dominated by tuition fees) as half of their revenue was in the form of government transfers from provincial sources. This group derived about one-third of its revenue from such sales, more than twice as much as did hospitals.

Typically, throughout the period, as much as 81% of all government transfers destined for the non-profit sector went to hospitals, universities and colleges, with 60.3% going to hospitals alone. The remaining nearly one-fifth was received by the core non-profit sector.

Figure 10
Revenue by source: hospitals, universities and colleges, 2005



Note: The "other" category contains transfers from other non-profit organizations (2.2%), transfers from households (1.2%), investment income (1.1%), and transfers from businesses (0.8%).

Core non-profit organizations rely on diverse sources of revenue; sales of goods and services top the list

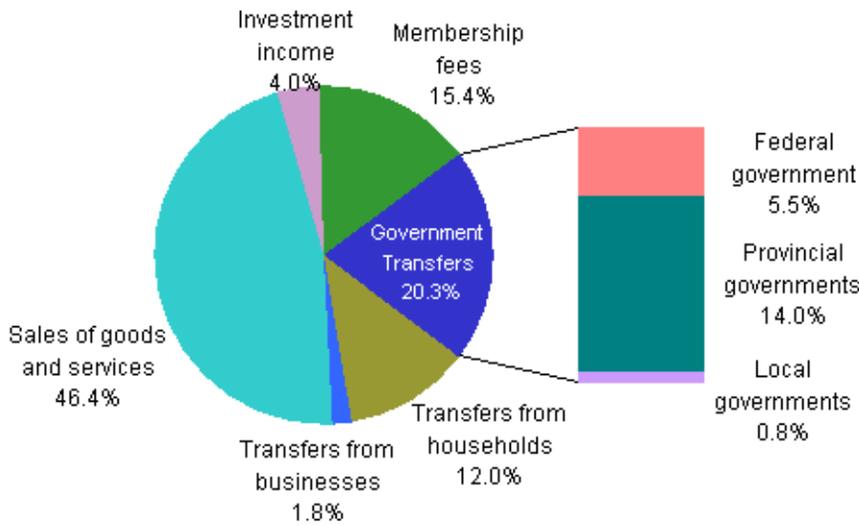
As was the case in previous years, sales of goods and services are, by far, the most important source of revenue for the core non-profit group in 2005, accounting for 46.4% of the total revenue. Government transfers were also significant at 20.3%. In addition to these funds, core non-profit organizations derived roughly one-third of their

19. These transfers are allocated to sectors based on the end-payer in the Canadian SNA. For example, federal payments to provincial governments to fund health and education are shown as intergovernmental transfers, not as transfers to hospitals, universities and colleges.



revenue from three additional sources: membership fees (15.4%), donations from households (12.0%) and investment income (4.0%). By comparison, these same sources contributed only 2.3% of revenue for hospitals, universities and colleges.

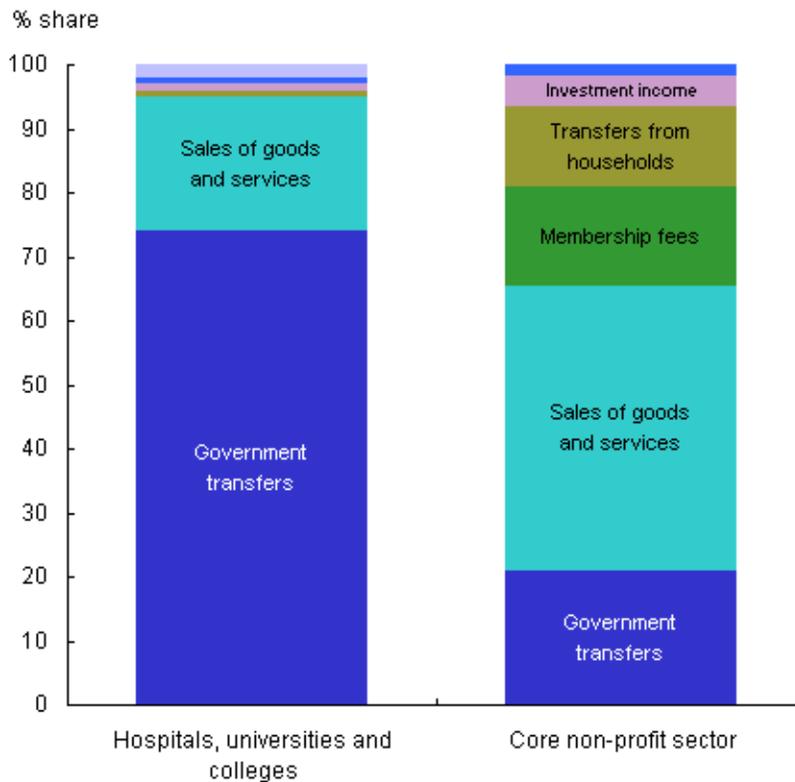
Figure 11
Revenue by source: core non-profit sector, 2005



Government transfers and sales of goods and services, the two largest revenue sources for the hospitals, universities and colleges group, accounted for on average 94.9% of its revenue over the nine-year period (98% for hospitals and 88.9% for universities and colleges). By contrast, the core non-profit sector reached a similar level (95.5%) with revenue contributions from an additional three sources: membership fees, donations from households, and corporate donations.



Figure 12
Average share of revenue by selected sources, 1997 to 2005



Note: Not labelled on this figure are the following sources of revenue: Hospitals, universities and colleges: transfers from other NPOs (2.1%), investment income (1.1%), transfers from households (1.0%), and transfers from businesses (0.9%). Core-non-profit sector: transfers from businesses (1.9%).

Household donations remain the domain of the core, but hospitals, universities and colleges get bigger slice of pie

Core non-profit organizations remain the main recipients of transfers from households, receiving 89.4% of these donations in 2005. Transfers from households to core non-profit organizations advanced on average 5.6% per year.

Hospitals, universities and colleges gained ground, with transfers from households more than doubling over the period; their share of total household donations advanced to 10.6% in 2005, up from 6.2% in 1997.

Government funding for core non-profit organizations is mostly from provincial sources, but federal funds on the rise

The majority of government funding for the core non-profit sector came from provincial governments. Provincial transfers rose \$2.9 billion to reach \$9.6 billion in 2005. Even though the provincial share declined from 82.2% in 1997 to 69.0% in 2005, provincial funding to the core segment grew 43.4% over the period.

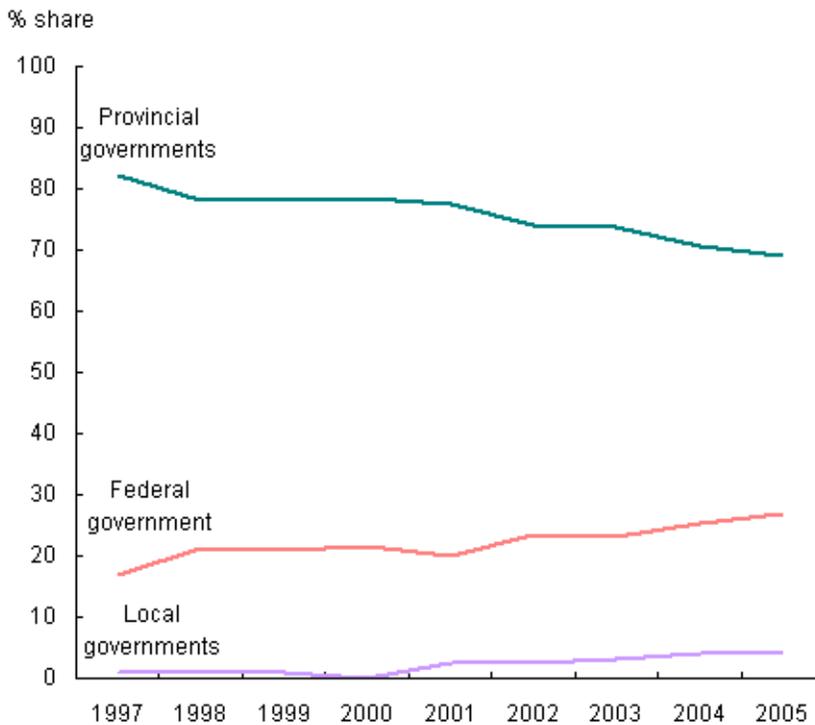
Of the remaining government funds, federal transfers to the core non-profit sector more than doubled over the nine-year period, from \$1.4 billion in 1997 to \$3.8 billion in 2005, with the federal share increasing from 16.9% to 26.9%



over the period. In 2005, the federal funding to the core non-profit sector advanced 15.5%, accounting for 5.5% of its total revenue. Of all federal transfers destined to the overall non-profit sector, the core segment received on average 69.5%, with the share of total federal transfers representing 72.5% in 2005.

The share of local government transfers, negligible before 2000, has increased gradually since 2003, to reach 4.1% in 2005.

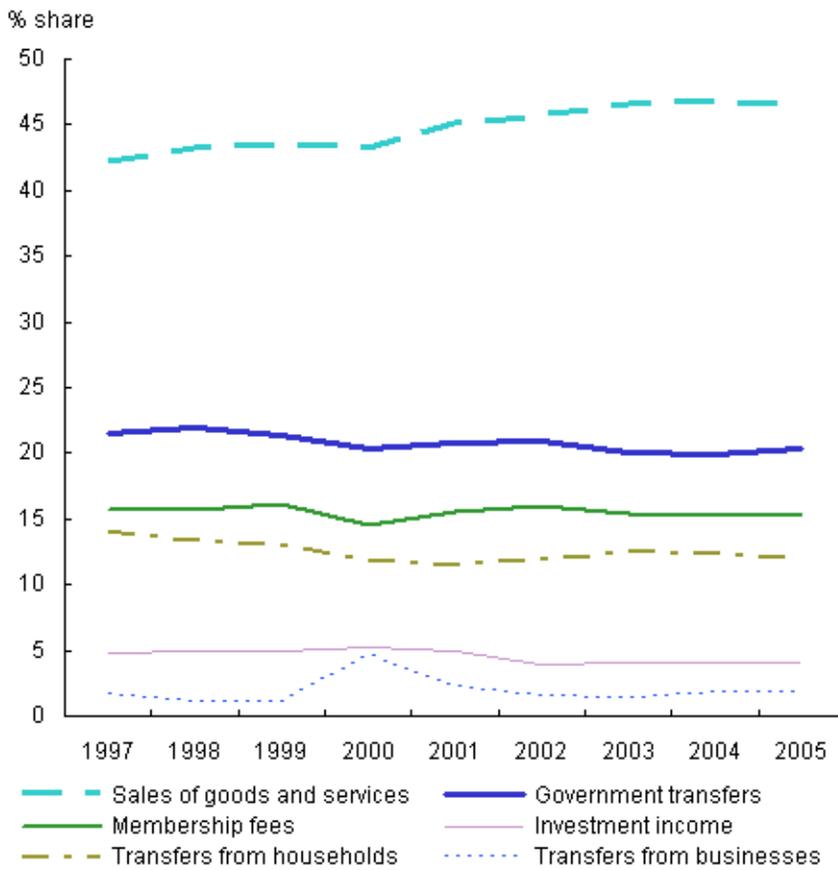
Figure 13
Share of federal, provincial, and local government transfers: core non-profit sector



Revenue sources in the core non-profit sector preserved their relative positions in almost all years, with sales of goods and services contributing the largest share of revenue (45.0% on average). The distribution of income sources has been mostly stable with the exception of 2000. An exceptionally large corporate donation to a newly-created private foundation in 2000 more than quadrupled both the share of revenue and the level of corporate donations over the previous year, creating a temporary redistribution of revenue shares. In 2005, government transfers and membership fees outpaced their annual average growth posted over the period.



Figure 14
Revenue distribution by source: core non-profit sector



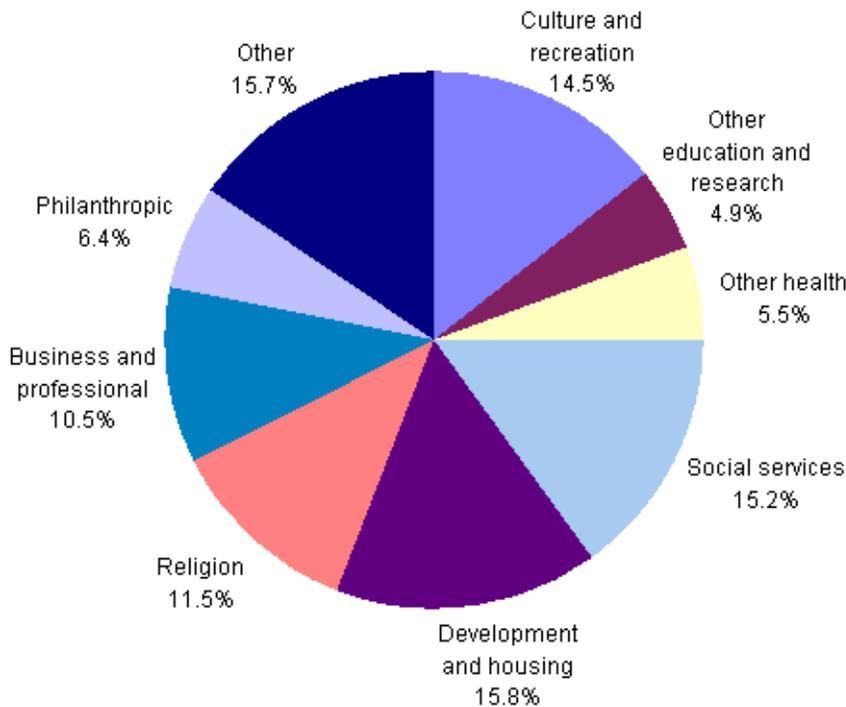
Revenue spans broad range of fields in the core non-profit sector

The fields of health and education account for a significant share of total sector revenues (about 60% in each of the nine years), the bulk of which flows to hospitals, universities and colleges (about 55%).

The other 40% of revenues span a broad spectrum of activities. The six primary activities— social services, culture and recreation, development and housing, religion, business and professional associations, and philanthropic intermediaries—consistently accounted for more than three-quarters of total revenue received by core non-profit organizations throughout the nine-year period.



Figure 15
Distribution of revenue by area of activity: core non-profit sector, 2005



Note: The "other" category includes environment, law, advocacy and politics, international, and not elsewhere classified.

Two-thirds of income in the core segment concentrated in the five top fields of activities

Total revenue in the core non-profit sector rose by a cumulative \$30.9 billion over the nine-year period, reaching \$68.8 billion in 2005. Nearly two-thirds of this increase is attributable to five areas of activity: development and housing (\$5.6 billion), social services (\$5.0 billion), culture and recreation (\$4.4 billion), business and professional associations (\$3.2 billion), and religion (\$2.0 billion).

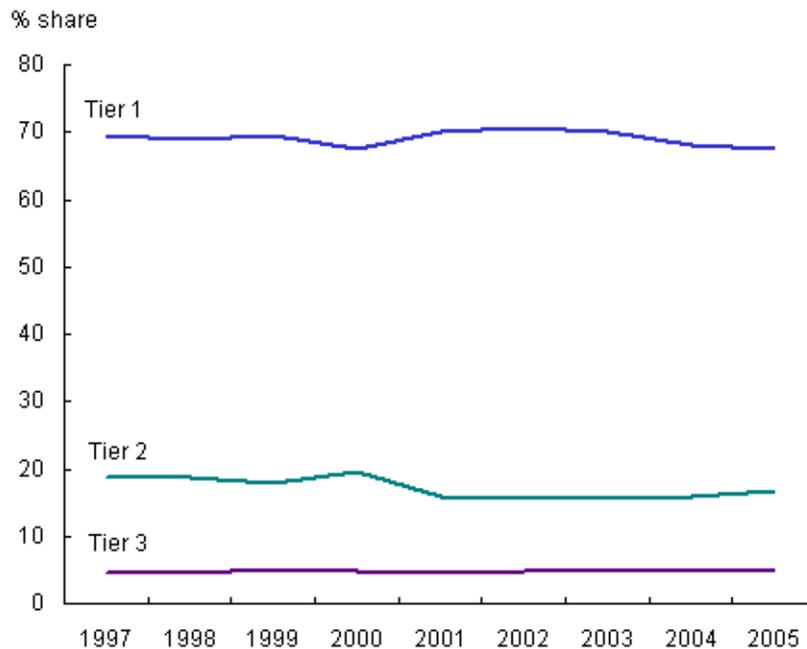
Spanning a narrow range of contributions, this first tier of activities accounted for, on average, 69.0% of revenue in the core segment over the nine-year period, growing on average 7.4%.

The second tier of NPO activities comprises other education and research, other health, and philanthropic intermediaries. This cluster of activities contributed, on average, 17.2% of core non-profit sector revenue, growing 7.8% over the period.

The third cluster, comprising the environment, law, advocacy and politics, and international fields, accounted for, on average 4.8% of total revenue in the core segment, but recorded a higher average growth over the period (+9.1%).



Figure 16
Combined share of revenue for activity groupings: core non-profit sector

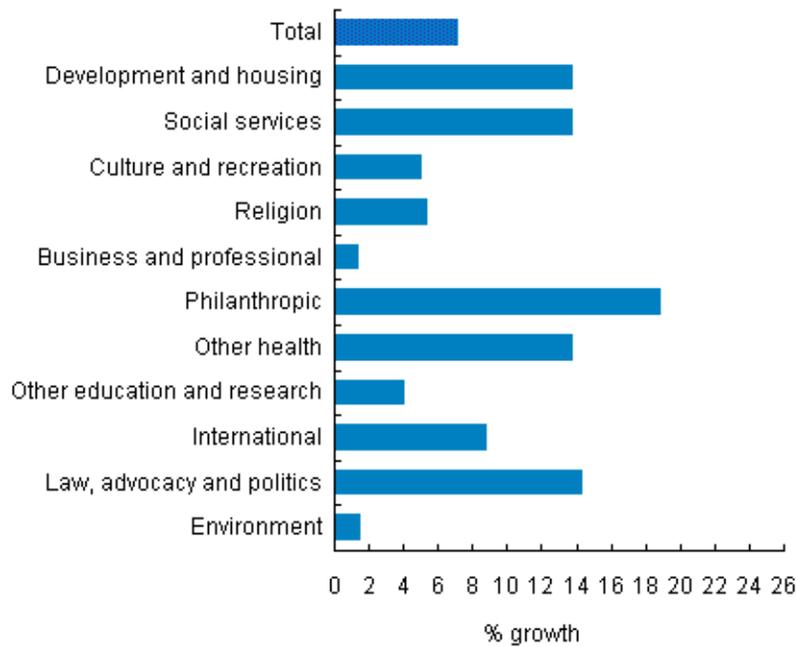


The top contributor to revenue growth in 2005 was philanthropic intermediaries and voluntarism promotion organizations

Perhaps a reflection of increasing awareness about the non-profit and voluntary sector, the small group of philanthropic intermediaries and voluntarism promotion organizations was by far the top gainer in terms of revenue growth (+18.9%) in 2005. It was followed by groups with low contributions to total revenue: law, advocacy and politics (+14.4%) and other health (+13.8%). Organizations with the highest contributions, such as development and housing, and social services groups also experienced significant growth (+13.8%).



Figure 17
Growth of revenue by area of activity: core non-profit sector, 2005

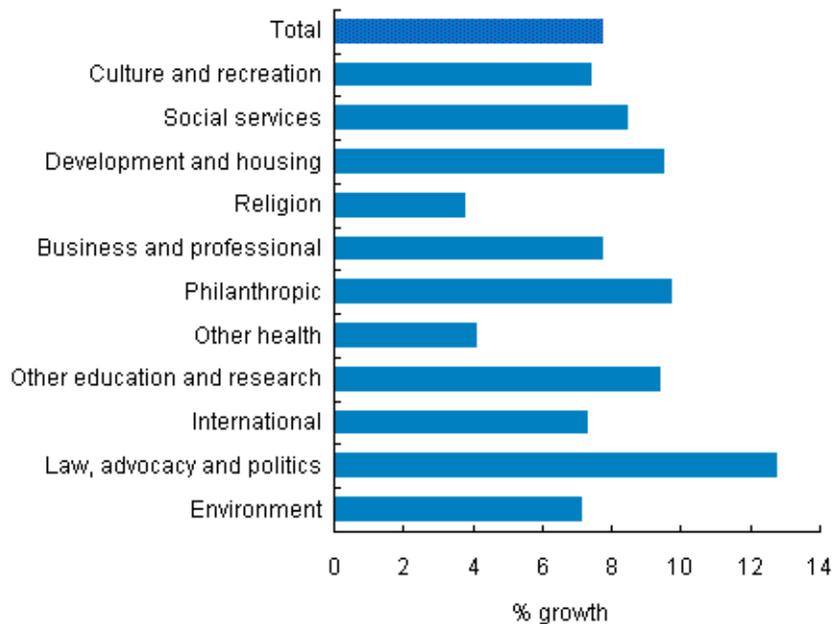


Note: Activities are sorted in descending order according to their share of revenue in 2005 (from 15.8% for development and housing to 1.3% for environment).

Between 1997 and 2005, revenue generated in the top seven areas of activity, grew on average by nearly 9.3%, ranging from 7.5% for culture and recreation to 12.8% for law, advocacy and politics. Philanthropic intermediaries, development and housing, and other education and research organizations were among these high performers. The remaining organizations grew at a lesser pace, with other health and religion fields experiencing the lowest average growth rates.



Figure 18
Average growth of revenue by area of activity: core non-profit sector, 1997 to 2005



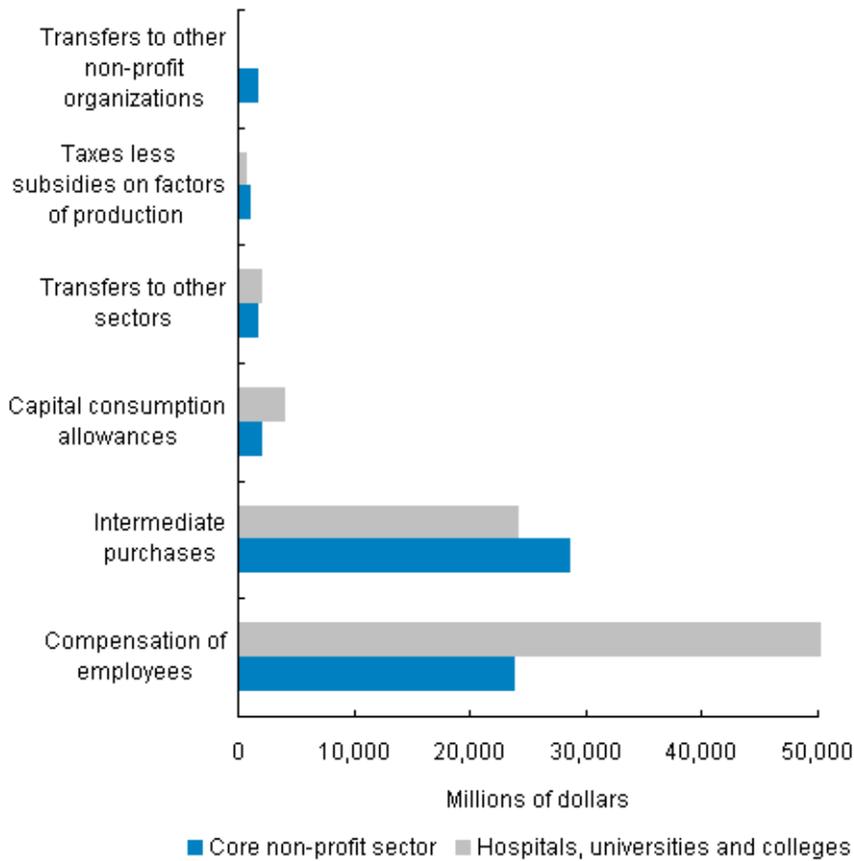
Note: Activities are sorted in descending order according to their average revenue share (from 14.9% for culture and recreation and for social services, to 1.3% for environment).

Compensation of employees represents a smaller share of expenses for the core segment than for hospitals, universities and colleges

Increasing 4.9% in 2005, total NPO outlays reached \$138.8 billion in 2005, up from \$80.5 billion in 1997. Total expenses for the core non-profit sector rose at a similar pace of 4.8%. Operating expenditures accounted for more than 93% of these two groups' outlays, with the remainder comprising transfers to other sectors (households and non-residents) and transfers to other non-profit organizations.



Figure 19
Components of current expenditures, 2005

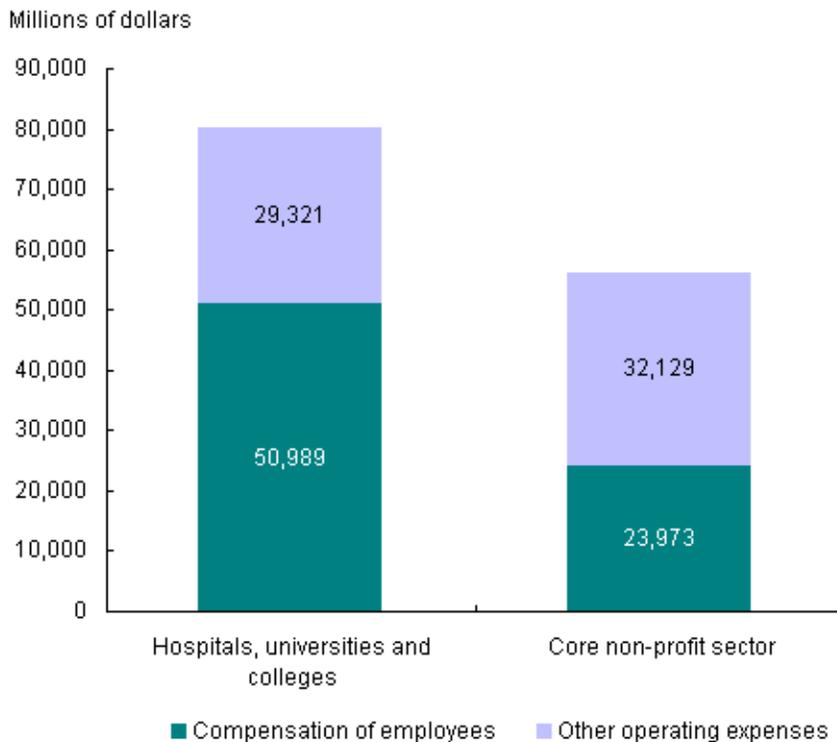


Labour compensation forms the majority of operating expenses for hospitals, universities, and colleges. In 2005, compensation of employees accounted for 63.5%, more than twice this group’s purchases of goods and services used in the production process (30.3%). In contrast, organizations in the core non-profit sector spent more on intermediate purchases (51.3%) than on labour services (42.7%). Intermediate purchases are goods and services used in the production process. The remaining 6% of operating expenses for each group is divided between capital consumption allowances (depreciation of fixed capital), and taxes less subsidies on factors of production.

Because core non-profit organizations benefit from the bulk of volunteer effort, extending the value of labour services to include a replacement cost value of volunteer work would paint an entirely different portrait of this group, with labour services increasing significantly in importance (roughly seven percentage points).



Figure 20
Compensation of employees and other operating expenses, 2005



Over the 1997 to 2005 period, the composition of operating expenses remained relatively stable for both core non-profit organizations, and hospitals, universities and colleges. However, expenses of the core non-profit sector (+7.9%) grew at a faster pace than hospitals, universities and colleges (+6.4%).

NPO saving concentrated in specific organizations

Non-profit organizations cover their expenses with the incomes they receive, either earned from market activity or received as transfers. As opposed to hospitals, universities and colleges, which produced mixed results, the revenue of the core non-profit sector exceeded its outlays over the 1997 to 2005 period. Hospitals, universities and colleges recorded positive saving until 2000 at which point their outlays began to exceed revenues. Hospitals recorded considerable negative saving in all years except 2000.

For the core non-profit sector, the bulk of this saving comes from specific organization types including non-profit transportation authorities, health insurance providers, foundations, boards of trade and large business and professional associations. Most of these non-profit organizations tend to serve the needs of business,²⁰ have significant market activity, or are engaged in distributing revenue to other non-profit organizations.

20. These NPOs are classified to the business sector in the standard accounts of the Canadian SNA.



Volunteer work and extended measures,²¹ 1997 to 2000

The value of volunteer work²²

Due to important increases in volunteering and the volunteering rate in the Canada Survey of Giving and Volunteering (CSGVP) for 2004 over 2000, a decision was made not to proceed with the estimation of the value of volunteer work for 2004 until the results from the 2007 CSGVP are known. There are many differences between the 2004 survey and its predecessors, impeding comparisons over time. Because the 2004 survey employed a different survey approach and questionnaire than did the previous surveys, it is inappropriate to compare its results with the two previous surveys. For this reason, the volunteer work estimates of our publication are reprinted from last year. However, paid labour estimates have been revised.

The value of volunteer work declined in 2000

In 2000, the value of volunteer work in the NPO sector amounted to \$14 billion (equivalent to 1.4% of Canada's GDP), a marginal decline from its 1997 level (equivalent to 1.7% of Canada's GDP). This is due to a decrease in hours volunteered²³ between these two years.

Philanthropic intermediaries and education and research organizations experienced the largest decline in the value of volunteer work, down 20% and 17% respectively. The few fields that registered an increase have small volunteer complements, such as environment, business and professional associations, international, and law, advocacy and politics.

In 2000, 6.5 million people, or 26.7% of Canadians, volunteered their time and skills, down from a volunteer rate of 31% in 1997. Although fewer Canadians volunteered, a million less than three years earlier, those who did devoted more time, partially mitigating the decline in hours. In 2000, volunteers contributed 162 hours on average, up from 149 hours in 1997, resulting in 1.1 billion hours volunteered, the equivalent of 539 thousand full-time jobs (calculated using a 40 hour work week).

Patterns in volunteering can be affected by a redistribution of resources from the non-market (unpaid) to the market (paid) sector, particularly during certain periods of the business cycle. Between 1997 and 2000, Canada's economy advanced on average 4.9%²⁴ per year and the employment rate rose from 58.9% in 1997 to 61.3% in 2000. Greater involvement in the paid labour market may have left individuals with less time to volunteer.

Extended measures of economic activity

Because NPOs rely heavily on volunteers to undertake their activities, the standard measure of GDP is extended in this report to include a replacement cost value of volunteer work. This represents the cost to replace volunteer effort if the same services were purchased on the paid labour market. The extension for non-market volunteer activity allows for an alternative valuation of non-profit sector output by more fully accounting for its use of productive resources. Using this approach, extended measures of labour services and revenue can also be obtained. Extended measures were estimated for 1997 and 2000, the common years for which both the standard economic accounts and the value of volunteer work are available.

21. Extended measures of the sector's economic contribution, which take into account the imputed value of volunteer work, were estimated for 1997 and 2000, the common years for which both the standard economic accounts and the value of volunteer work are available.

22. This work is part of Statistics Canada's ongoing effort to measure and value unpaid work of Canadian households, of which volunteer work for non-profit organizations is a component.

23. These estimates are based on hours volunteered collected on the National Survey of Giving, Volunteering and Participating for the reference years of 1997 and 2000.

24. In real terms.

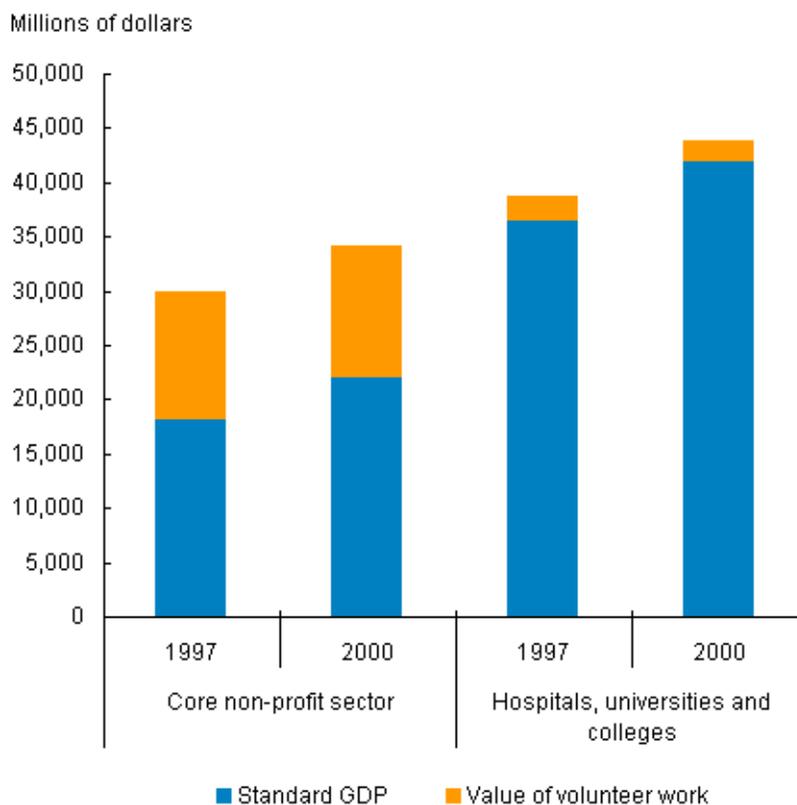


Volunteering a significant part of extended NPO GDP, especially for the core segment

In 2000, NPO GDP was \$64 billion, amounting to 6.4% of the economy. By including the value of volunteer work, the economic contribution of the overall non-profit sector is driven up to 7.7%²⁵ of the Canadian economy. Between 1997 and 2000, the total extended value of the non-profit sector's GDP grew by 13.5%, less than the standard measure (+17.2%), reflecting the marginal decline in the overall value of volunteer work.

In 2000, core non-profit organizations mobilized over 86% of the total volunteer effort (\$12.1 billion), reflecting the key importance of this resource to generally smaller organizations. The economic contribution of the core segment to the Canadian economy, as a whole, increases by over a percentage point from 2.2% to 3.4% when the value of volunteer work is taken into account. The replacement cost value of volunteer work accounted for 35.4% of the extended value of economic activity in the core non-profit sector.

Figure 21
Extended value of GDP



Majority of volunteer work concentrated in three fields of activity

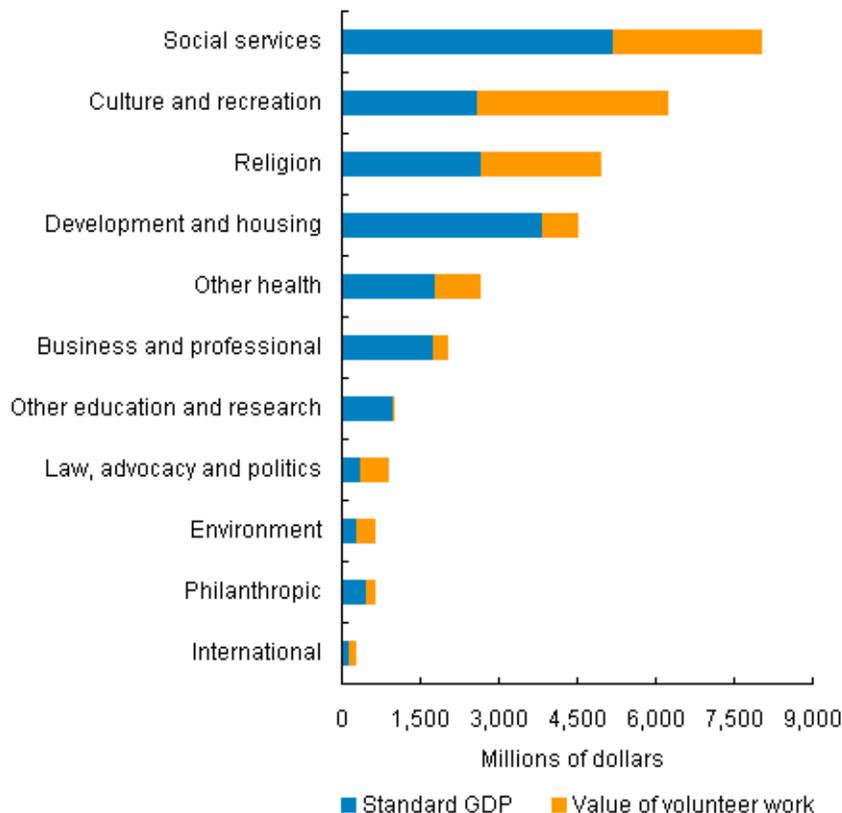
The bulk of volunteering was concentrated in three main activities. Culture and recreation utilized the most volunteers, with \$3.6 billion worth of volunteer effort in 2000, followed by social services (\$2.9 billion) and religion (\$2.3 billion). These three groups alone accounted for 72.7% of the value of the volunteer work and 47.6% of paid

25. As is the case for all shares of extended value cited in this report, this share is calculated after adding the value of volunteer work to both the numerator (GDP of the non-profit sector) and the denominator (GDP for the total economy).



labour compensation in the core non-profit sector. Benefiting from 30.2% of total volunteer effort, the ranking of culture and recreation organizations in total economic activity climbs from fourth to second place when the value of volunteering is included with GDP.

Figure 22
Extended measure of GDP by primary area of activity: core non-profit sector, 2000



Extended measures of labour services

Volunteer work accounts for a significant portion of total labour services

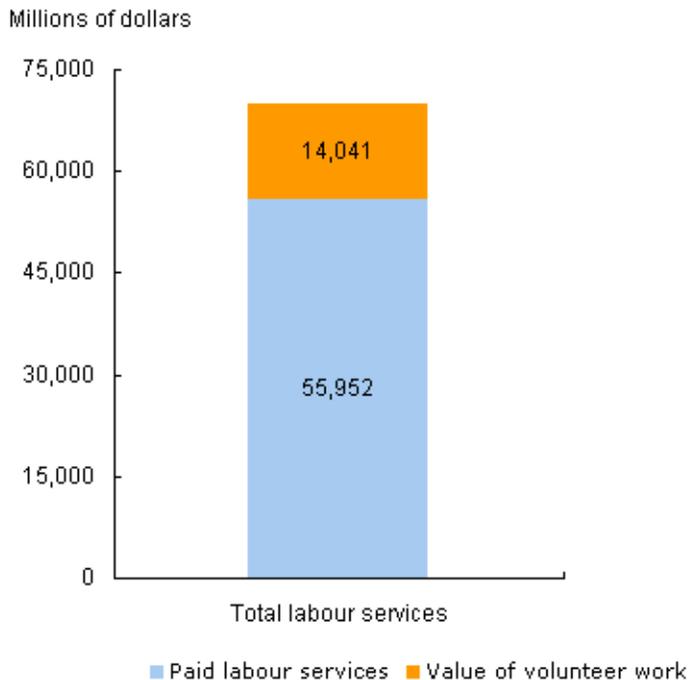
In 2000, NPOs paid \$56.0 billion in compensation of employees and received the equivalent of \$14.0 billion in volunteer work. When paid labour compensation and the replacement cost value of volunteer work are summed, the outcome is an extended value of total labour services. In 2000, the value of volunteer work accounted for 20.1% of the total value of labour resources provided to the overall non-profit sector, down from 22.9% in 1997. This decrease may be related to an expanding economy, where people become more involved in the paid labour market and tend to devote less time to volunteer work. This situation might lead non-profit organizations to increase their reliance on the paid labour force in order to achieve their missions.

In both 1997 and 2000, organizations in the core non-profit sector accounted for about one-third of paid labour compensation of NPOs. In 2000, they benefited from over 86% of total volunteer labour services, worth \$12.1 billion, compared to \$17.8 billion in paid labour compensation. It is therefore not surprising that the share of the value of volunteer work in total extended labour services is twice as large for this group compared to the overall



NPO sector. Between 1997 and 2000, stronger growth in paid labour (+22.4%) than in the value of volunteer work (+1.8%) for the core non-profit sector, resulted in a decline of this share from 45% to 40.5% between these two years. The overall value of labour resources employed by these generally smaller organizations represented 5.5% of the wage bill for the Canadian economy in 2000, compared with 12.8% for the non-profit sector as a whole.

Figure 23
Extended value of labour compensation: overall non-profit sector, 2000



Reliance on volunteers varies widely by type of organization

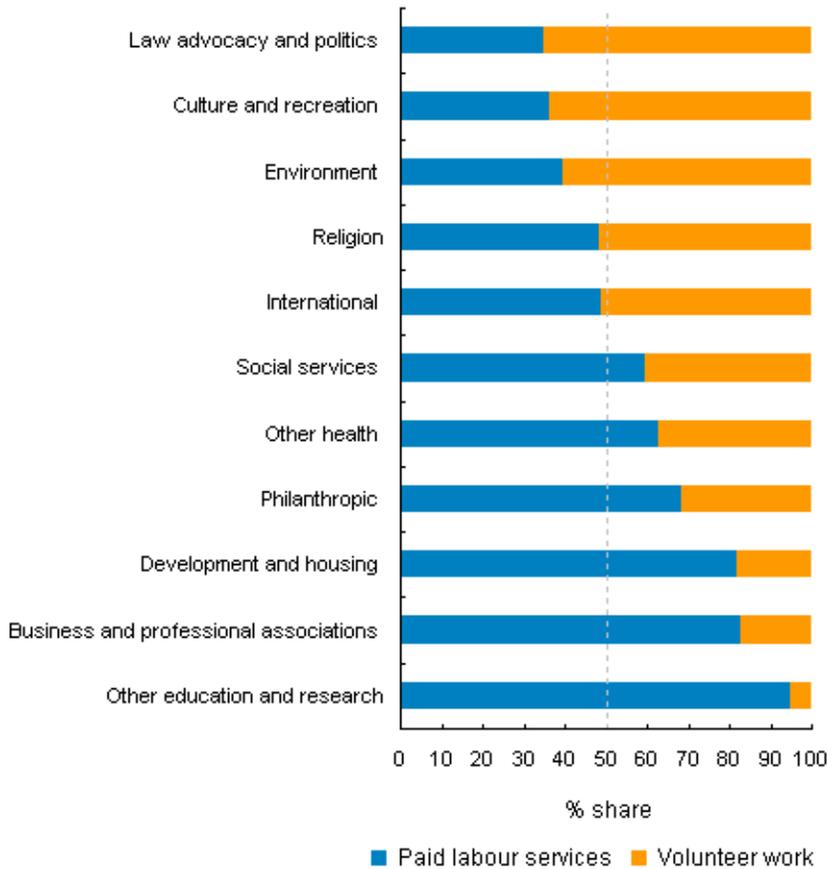
The use of volunteers relative to paid workers varies considerably across fields of activity. In 2000, the share of volunteer work in the extended value of labour services ranged from 65.3% for law, advocacy and politics to 4.7% for health when hospitals are included. With shares of 18.3%, 17.4%, and 4.9% respectively, development and housing, business and professional associations, and other education and research made use of substantially less volunteer effort as opposed to paid labour.

In contrast, organizations primarily engaged in the culture and recreation, environment, and religion fields relied more heavily on volunteering than other organizations, accounting for 63.5%, 60.6%, and 51.4% respectively of their total value of labour services.

The field of health, which is essentially dominated by hospitals both in terms of GDP and labour income, relies significantly less on volunteer effort as opposed to paid labour and consequently ranked ahead of all other areas in terms of paid remuneration, followed by education and research. While these two fields benefited from only about one-fifth of volunteer work done for the overall non-profit sector, they accounted for 72.3% of paid labour services. The dominance of paid labour services in health and education reflects the reliance on skilled labour in these two sectors.



Figure 24
Volunteer and paid labour shares in extended value of labour services: core non-profit sector, 2000



Extended measures of non-profit sector revenue

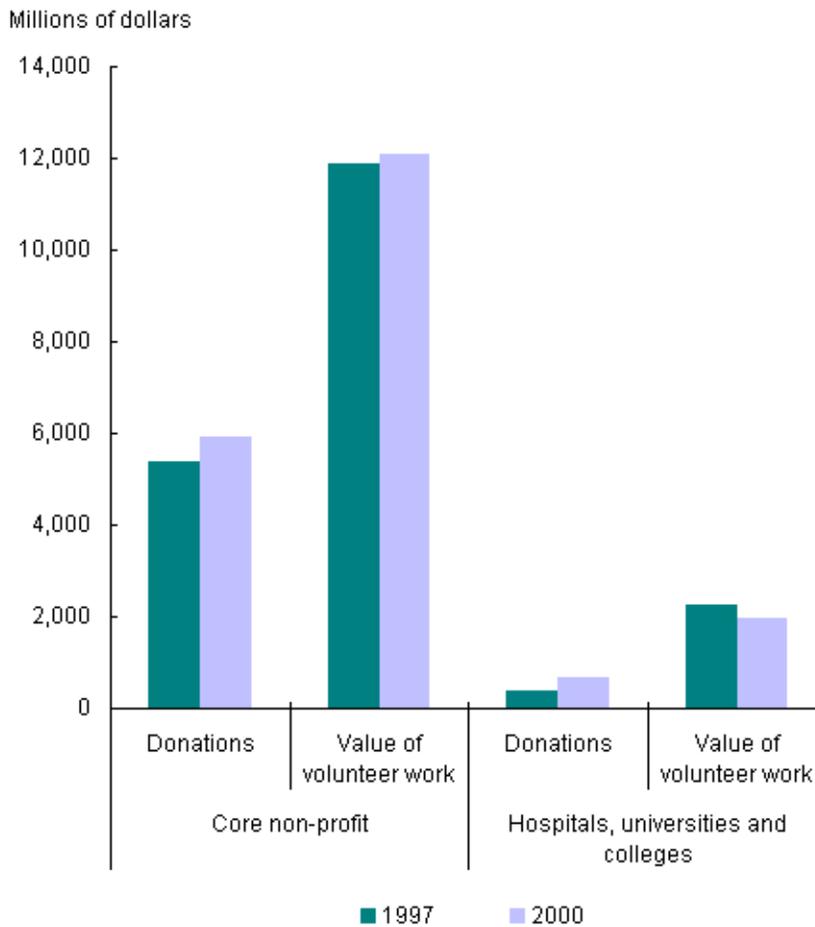
Volunteer work is worth more than donations from households

Despite a small decline in the value between 1997 and 2000, volunteering continues to represent a considerably larger resource to the non-profit sector than monetary and in-kind donations from households. The replacement cost value of volunteering was estimated at \$14.0 billion in other “in-kind” revenue offered to the non-profit sector in 2000, more than double the \$6.6 billion of donations received from households.

As is the case for volunteering, the core non-profit sector received the bulk of donations from households, with over 90.1% of donations in 2000 made to organizations in the core non-profit sector.



Figure 25
Donations from households and the value of volunteer work



The labour services that volunteers provide are a significant resource provided as a transfer in-kind from households. Combining the value of volunteer work with donations from households nearly triples the importance of household transfers in overall sector revenue, from 6.1% in 1997 to 16.9% in 2000 (shown below as sum of transfers from households and volunteering services).

For the core non-profit sector, adding the value of volunteer work nearly triples the importance of transfers from households from 12.0% in 1997 to 29.2% to 2000.



Figure 26
Sources of revenue, extended with volunteering: overall non-profit sector, 2000

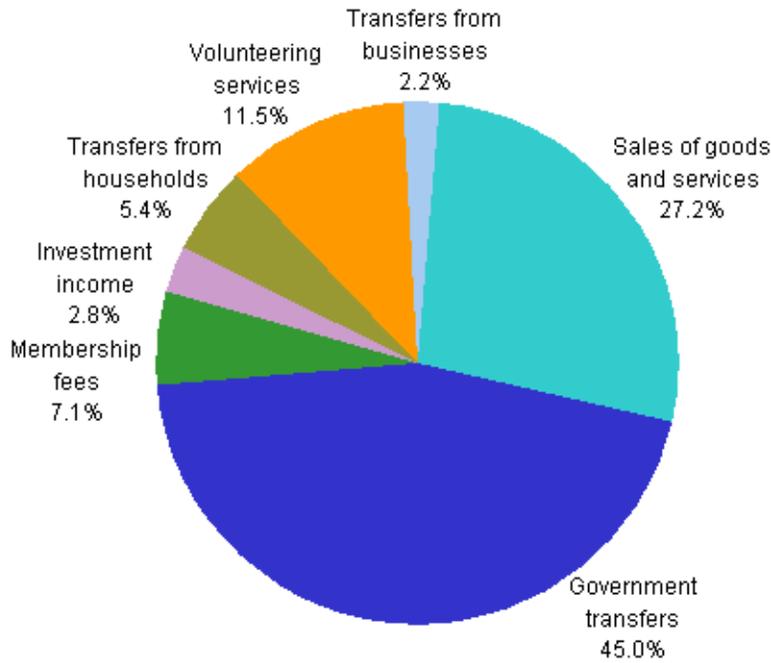
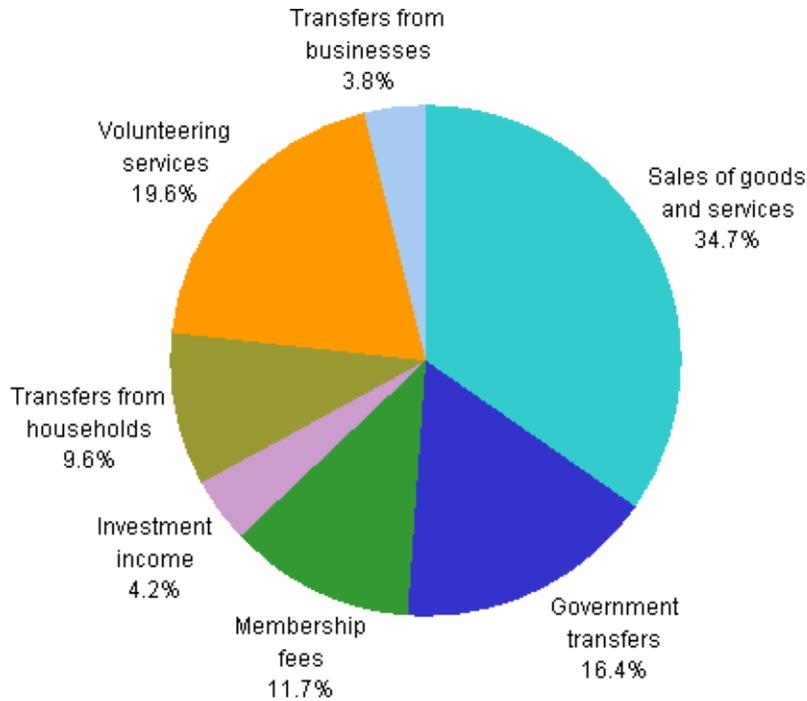


Figure 27
Sources of revenue, extended with volunteering: core non-profit sector, 2000



VI. Summary and conclusions

Non-profit organizations not only play an important role in the well-being of Canadians, they also constitute an economic force. Satellite Account estimates reveal that the size of both Canada's core and overall non-profit sectors exceeds that of certain key industries, regardless of whether the contribution of volunteers is included in the valuation.

Economic activity in the overall non-profit sector is dominated by hospitals, universities and colleges, which are classified to the government sector in core national accounts statistics. The generally smaller organizations, known as the core non-profit sector, function in a diverse array of fields and play an increasingly important role in society.

Over the 1997 to 2005 period, economic activity in both the overall and the core non-profit sectors outpaced that of the total economy, with GDP in the core segment growing significantly faster on average. As a result, by 2005, the core segment's share in the overall NPO sector had gained ground.

Organizations in the social services, development and housing, religion, and culture and recreation groups combined made up nearly two-thirds of core NPO economic activity in each of the nine years. Over the period, the large social services, and development and housing groups, and the considerably smaller ones of law, advocacy and politics, other education and research, environment, and philanthropic grew the fastest.

Hospitals, universities and colleges are the heavyweights of NPO sector revenue, with the overwhelming bulk of their revenue received from only two sources: government transfers and sales of goods and services. The composition of revenue sources was notably stable over the period, but hospitals, universities and colleges received increased revenue in the form of donations from households. The hospitals, universities and colleges share of donations from individuals nearly doubled over the period.

The core non-profit sector relies on a significantly broader set of revenue sources, with sales of goods and services ranking at the top of their list. While transfers from households remained the domain of the core segment, these organizations also obtain significant revenue from membership fees. The federal share of government transfers to the core sector rose over the period while the provincial share declined, although provincial governments remained, by far, the main providers of public funds to the non-profit sector.

Revenue in the core non-profit sector grew faster on average than revenue in the combined hospitals, universities and colleges group. The performance of the core segment can largely be explained by stronger average growth in many sources of income except donations from households and investment income.

Compensation of employees was the largest expense, particularly for hospitals, universities and colleges, whereas core non-profit organizations spent comparatively more on goods and services used in the production process. Over the 1997 to 2005 period, the difference between the non-profit sector's income and outlay produced positive saving which was concentrated in certain areas.

Volunteering represents a significant part of NPO activity, especially for the core segment. By including volunteering in GDP, to yield an extended measure, the value of GDP for the core segment increases by nearly 55% and that for the overall non-profit sector increases by 22%. The value of monetary and in-kind donations from households pales in comparison to the value of their volunteer services. Combining the value of volunteer work with these donations almost triples the importance of household transfers in overall sector revenue. As is the case for volunteering, the core non-profit sector received the bulk of donations from households.



At nearly 41%, the share of the value of volunteer work in total labour services is twice as large in the core segment as for the NPO sector as a whole. The use of volunteers relative to paid labour varies considerably by type of organization. The majority of volunteer work is concentrated in three fields of activity: culture and recreation, social services and religion, with these three groups accounting for nearly three-quarters of the total in the core segment. Large service providers in health and education rely more heavily on paid labour, as do business and professional associations.

The value of volunteer work declined between 1997 and 2000, due to a drop in hours volunteered. While fewer Canadians volunteered their services, a million less than three years earlier, those who did, invested more hours on average, partially mitigating this decline.

Serving as a barometer for the economic vitality of the non-profit sector, the satellite account has become an essential resource for non-profit organizations, policymakers at every level of government, academics, and experts worldwide. The analytical potential of the satellite account will increase each year as the time series is extended.



VII. Data tables

Table 1 Economic accounts: nonprofit sector¹

CANSIM Table 3880001

	1998	1999	2000	2001	2002	2003	2004	2005
	millions of dollars							
Production account								
Gross output	86,816	92,939	100,437	109,026	117,386	125,544	133,553	140,067
Intermediate purchases	29,535	32,615	36,460	39,570	43,268	46,562	50,397	53,097
Gross Domestic Product at basic prices	57,281	60,324	63,977	69,456	74,118	78,982	83,156	86,970
Wages, salaries and supplementary labour income	49,799	52,552	55,952	60,492	64,646	68,835	71,943	74,962
Taxes less subsidies on factors of production	1,381	1,407	1,451	1,597	1,737	1,820	1,944	2,054
Capital consumption allowances	3,896	3,989	4,436	4,886	5,200	5,377	5,817	6,299
Other operating surplus	2,205	2,376	2,138	2,481	2,535	2,950	3,452	3,655
Income and outlay account								
Income	91,105	96,788	107,784	112,863	117,926	126,971	137,918	146,678
Sales of goods and services	28,188	29,809	33,079	36,111	38,854	42,237	46,052	48,993
Membership fees	6,577	7,093	7,224	8,125	8,798	9,033	9,833	10,582
Investment income	2,713	2,842	3,351	3,167	2,662	3,192	3,435	3,653
Current transfers from:								
Households and businesses	6,994	7,258	9,276	8,330	8,622	9,421	10,505	11,125
Households	5,985	6,121	6,580	6,755	7,333	8,160	8,819	9,249
Businesses	1,009	1,137	2,696	1,575	1,289	1,261	1,686	1,876
Governments	46,633	49,786	54,854	57,130	58,990	63,088	68,093	72,325
Federal government	2,586	2,761	3,199	3,489	3,830	3,889	4,756	5,175
Provincial governments	43,948	46,921	51,632	53,340	54,850	58,803	62,806	66,558
Local governments	99	104	23	301	310	396	531	592
Outlay	85,586	91,603	99,435	108,063	116,471	124,616	132,316	138,839
Gross current expenditure on goods and services	83,548	89,381	96,975	105,409	113,561	121,338	128,691	134,798
Current transfers to other sectors	2,038	2,222	2,460	2,654	2,910	3,278	3,625	4,041
Saving (income less outlay)	5,519	5,185	8,349	4,800	1,455	2,355	5,602	7,839

1. Total sector income (outlay) is equal to the sum of incomes (outlays) in tables 2, 3 and 4 less transfers between nonprofit organizations.



Table 2 Economic accounts: hospitals¹
CANSIM Table 3880001

	1998	1999	2000	2001	2002	2003	2004	2005
	millions of dollars							
Production account								
Gross output	33,877	35,984	39,040	42,450	45,377	48,702	51,212	53,548
Intermediate purchases	8,894	9,823	10,882	12,158	13,445	14,708	15,884	17,013
Gross Domestic Product at basic prices	24,983	26,161	28,158	30,292	31,932	33,994	35,328	36,535
Wages, salaries and supplementary labour income	22,944	24,045	25,869	27,800	29,416	31,401	32,562	33,575
Taxes less subsidies on factors of production	379	397	428	458	483	510	534	545
Capital consumption allowances	1,660	1,719	1,861	2,034	2,033	2,083	2,232	2,415
Income and outlay account								
Income	32,988	35,005	39,603	40,827	42,767	46,306	49,600	52,299
Sales of goods and services	4,775	4,997	5,367	5,683	6,142	6,595	7,056	7,502
Investment income	147	128	145	112	94	112	76	108
Current transfers from:								
Households and businesses	212	142	136	244	216	224	282	312
Other nonprofit organizations	390	324	335	402	556	590	735	816
Governments	27,464	29,414	33,620	34,386	35,759	38,785	41,451	43,561
Provincial governments	27,446	29,399	33,605	34,371	35,746	38,772	41,441	43,551
Local governments	18	15	15	15	13	13	10	10
Outlay	33,592	35,652	38,609	42,191	45,027	48,444	50,861	53,104
Gross current expenditure on goods and services	33,246	35,318	38,279	41,850	44,661	48,058	50,460	52,653
Current transfers to other sectors	346	334	330	341	366	386	401	451
Saving (income less outlay)	-604	-647	994	-1,364	-2,260	-2,138	-1,261	-805

1. Hospitals include residential care facilities.



Table 3 Economic accounts: universities and colleges

CANSIM Table 3880001

	1998	1999	2000	2001	2002	2003	2004	2005
	millions of dollars							
Production account								
Gross output	16,823	17,739	18,996	20,616	22,201	23,744	25,138	26,762
Intermediate purchases	4,511	4,776	5,212	5,843	6,226	6,621	6,899	7,295
Gross Domestic Product at basic prices	12,312	12,963	13,784	14,773	15,975	17,123	18,239	19,467
Wages, salaries and supplementary labour income	10,979	11,565	12,332	13,192	14,247	15,344	16,310	17,414
Taxes less subsidies on factors of production	211	219	230	248	261	249	297	312
Capital consumption allowances	1,122	1,179	1,222	1,333	1,467	1,530	1,632	1,741
Income and outlay account								
Income	17,313	18,818	19,611	21,078	21,611	23,554	25,797	27,392
Sales of goods and services	5,261	5,723	6,293	6,926	7,637	8,385	9,093	9,563
Investment income	501	552	605	460	394	667	706	764
Current transfers from:								
Households and businesses	708	953	890	967	1,046	1,140	1,229	1,303
Households	260	329	582	634	654	718	775	822
Businesses	448	624	308	333	392	422	454	481
Other nonprofit organizations	897	582	710	841	787	831	899	953
Governments	9,946	11,008	11,113	11,884	11,747	12,531	13,870	14,809
Federal government	632	800	1,031	1,313	1,135	1,159	1,508	1,423
Provincial governments	9,306	10,200	10,074	10,563	10,604	11,364	12,354	13,378
Local governments	8	8	8	8	8	8	8	8
Outlay	17,146	18,104	19,466	21,223	22,900	24,600	26,083	27,754
Gross current expenditure on goods and services	16,391	17,223	18,433	20,080	21,627	23,132	24,480	26,043
Current transfers to other sectors	755	881	1,033	1,143	1,273	1,468	1,603	1,711
Saving (income less outlay)	167	714	145	-145	-1,289	-1,046	-286	-362



Table 4 Economic accounts: nonprofit sector excluding hospitals, universities and colleges

CANSIM Table 3880001

	1998	1999	2000	2001	2002	2003	2004	2005
	millions of dollars							
Production account								
Gross output	36,116	39,216	42,401	45,960	49,808	53,098	57,203	59,757
Intermediate purchases	16,130	18,016	20,366	21,569	23,597	25,233	27,614	28,789
Gross Domestic Product at basic prices	19,986	21,200	22,035	24,391	26,211	27,865	29,589	30,968
Wages, salaries and supplementary labour income	15,876	16,942	17,751	19,500	20,983	22,090	23,071	23,973
Taxes less subsidies on factors of production	791	791	793	891	993	1,061	1,113	1,197
Capital consumption allowances	1,114	1,091	1,353	1,519	1,700	1,764	1,953	2,143
Other operating surplus	2,205	2,376	2,138	2,481	2,535	2,950	3,452	3,655
Income and outlay account								
Income	42,091	43,871	49,615	52,201	54,891	58,532	64,155	68,756
Sales of goods and services	18,152	19,089	21,419	23,502	25,075	27,257	29,903	31,928
Membership fees	6,577	7,093	7,224	8,125	8,798	9,033	9,833	10,582
Investment income	2,065	2,162	2,601	2,595	2,174	2,413	2,653	2,781
Current transfers from:								
Households and businesses	6,074	6,163	8,250	7,119	7,360	8,057	8,994	9,510
Households	5,619	5,721	5,930	5,999	6,571	7,330	7,903	8,271
Businesses	455	442	2,320	1,120	789	727	1,091	1,239
Governments	9,223	9,364	10,121	10,860	11,484	11,772	12,772	13,955
Federal government	1,954	1,961	2,168	2,176	2,695	2,730	3,248	3,752
Provincial governments	7,196	7,322	7,953	8,406	8,500	8,667	9,011	9,629
Local governments	73	81	0	278	289	375	513	574
Outlay	36,135	38,753	42,405	45,892	49,887	52,992	57,006	59,751
Gross current expenditure on goods and services	33,911	36,840	40,263	43,479	47,273	50,148	53,751	56,102
Current transfers to other nonprofit organizations	1,287	906	1,045	1,243	1,343	1,420	1,634	1,770
Current transfers to other sectors	937	1,007	1,097	1,170	1,271	1,424	1,621	1,879
Saving (income less outlay)	5,956	5,118	7,210	6,309	5,004	5,540	7,149	9,005



Table 5 Income of nonprofit sector, by primary area of activity

CANSIM Table 3880002

	1998	1999	2000	2001	2002	2003	2004	2005
	millions of dollars							
Culture and recreation	6,142	6,559	7,331	7,906	8,360	8,918	9,489	9,970
Education and research	18,262	20,152	21,095	22,692	23,529	25,822	28,120	29,793
Health	34,937	36,787	41,193	42,295	44,176	47,361	50,949	53,981
Social services	6,559	7,164	7,813	8,792	9,545	10,487	11,249	11,742
Environment	539	562	614	710	708	772	820	833
Development and housing	6,456	6,273	6,985	7,405	8,025	8,753	9,566	10,888
Law, advocacy and politics	637	677	810	776	871	940	1,107	1,266
Philanthropic intermediaries and voluntarism promotion	2,829	2,922	4,607	2,956	2,818	3,161	3,705	4,404
International	791	967	915	949	1,033	1,169	1,210	1,317
Religion	6,465	6,372	6,641	6,882	7,091	7,325	7,524	7,936
Business and professional associations, unions	4,318	4,973	5,623	6,565	6,883	6,653	7,085	7,186
Not elsewhere classified	3,170	3,380	4,157	4,935	4,887	5,610	7,094	7,362
Total	91,105	96,788	107,784	112,863	117,926	126,971	137,918	146,678

Table 6 Income of nonprofit sector excluding hospitals, universities and colleges, by primary area of activity

CANSIM Table 3880002

	1998	1999	2000	2001	2002	2003	2004	2005
	millions of dollars							
Culture and recreation	6,142	6,559	7,331	7,906	8,360	8,918	9,489	9,970
Education and research	1,847	1,916	2,194	2,488	2,704	3,100	3,222	3,354
Health	3,231	3,005	2,876	2,877	3,031	2,830	3,349	3,811
Social services	5,665	6,266	6,862	7,752	8,479	9,302	9,983	10,430
Environment	539	562	614	710	708	772	820	833
Development and housing	6,456	6,273	6,985	7,405	8,025	8,753	9,566	10,888
Law, advocacy and politics	637	677	810	776	871	940	1,107	1,266
Philanthropic intermediaries and voluntarism promotion	2,829	2,922	4,607	2,956	2,818	3,161	3,705	4,404
International	791	967	915	949	1,033	1,169	1,210	1,317
Religion	6,465	6,372	6,641	6,882	7,091	7,325	7,524	7,936
Business and professional associations, unions	4,318	4,973	5,623	6,565	6,883	6,653	7,085	7,186
Not elsewhere classified	3,171	3,379	4,157	4,935	4,888	5,609	7,095	7,361
Total	42,091	43,871	49,615	52,201	54,891	58,532	64,155	68,756



Table 7 Gross Domestic Product at basic prices of nonprofit sector, by primary area of activity

CANSIM Table 3880002

	1998	1999	2000	2001	2002	2003	2004	2005
millions of dollars								
Culture and recreation	2,440	2,594	2,602	2,821	3,073	3,311	3,413	3,565
Education and research	13,071	13,850	14,767	15,888	17,198	18,394	19,581	20,856
Health	26,092	27,185	29,160	31,245	32,892	34,986	36,441	37,681
Social services	5,057	5,563	6,004	6,778	7,368	7,907	8,217	8,501
Environment	238	259	302	332	355	373	383	391
Development and housing	3,551	3,786	3,858	4,177	4,378	4,803	5,090	5,606
Law, advocacy and politics	332	356	368	392	440	475	514	535
Philanthropic intermediaries and voluntarism promotion	429	440	476	535	590	619	657	692
International	133	158	159	174	184	195	212	225
Religion	2,450	2,511	2,689	2,848	3,011	3,089	3,143	3,202
Business and professional associations, unions	1,976	1,956	1,750	2,206	2,397	2,224	2,406	2,522
Not elsewhere classified	1,512	1,666	1,842	2,060	2,232	2,606	3,099	3,194
Total	57,281	60,324	63,977	69,456	74,118	78,982	83,156	86,970

Table 8 Gross Domestic Product at basic prices of nonprofit sector excluding hospitals, universities and colleges, by primary area of activity

CANSIM Table 3880002

	1998	1999	2000	2001	2002	2003	2004	2005
millions of dollars								
Culture and recreation	2,440	2,594	2,602	2,821	3,073	3,311	3,413	3,565
Education and research	759	887	983	1,115	1,224	1,271	1,343	1,390
Health	1,818	1,773	1,808	1,840	1,875	1,983	2,135	2,223
Social services	4,348	4,815	5,198	5,891	6,453	6,916	7,196	7,424
Environment	238	259	302	332	355	373	383	391
Development and housing	3,551	3,786	3,858	4,177	4,378	4,803	5,090	5,606
Law, advocacy and politics	332	356	368	392	440	475	514	535
Philanthropic intermediaries and voluntarism promotion	429	440	476	535	590	619	657	692
International	133	158	159	174	184	195	212	225
Religion	2,450	2,511	2,689	2,848	3,011	3,089	3,143	3,202
Business and professional associations, unions	1,976	1,956	1,750	2,206	2,397	2,224	2,406	2,522
Not elsewhere classified	1,512	1,665	1,842	2,060	2,231	2,606	3,097	3,193
Total	19,986	21,200	22,035	24,391	26,211	27,865	29,589	30,968



Table 9 Hours volunteered, by primary area of activity

CANSIM Table 3880003

	1997	
	Millions of hours volunteered	Job equivalents ¹
Culture and recreation	282	144,009
Education and research	141	71,804
<i>Of which universities, colleges, primary and secondary education</i>	133	67,999
Health	93	47,368
<i>Of which hospitals and residential care facilities</i>	41	20,722
Social services	228	116,384
Environment	23	11,874
Development and housing	57	29,200
Law, advocacy and politics	34	17,126
Philanthropic intermediaries and voluntarism promotion	16	8,307
International	7	3,571
Religion	195	99,393
Business and professional associations, unions	11	5,640
Not elsewhere classified	25	12,791
Total	1,112	567,467

	2000	
	Millions of hours volunteered	Job equivalents ¹
Culture and recreation	273	139,484
Education and research	112	57,237
<i>Of which universities, colleges, primary and secondary education</i>	109	55,690
Health	97	49,329
<i>Of which hospitals and residential care facilities</i>	34	17,525
Social services	215	109,755
Environment	27	13,925
Development and housing	52	26,281
Law, advocacy and politics	41	20,721
Philanthropic intermediaries and voluntarism promotion	12	6,267
International	10	5,048
Religion	170	86,905
Business and professional associations, unions	22	11,354
Not elsewhere classified	25	12,601
Total	1,056	538,907

1. On a full-year full-time basis (49 weeks, 40 hours a week).



Table 10 Replacement cost value of volunteer work and paid labour compensation, by primary area of activity

CANSIM Table 3880004

	1997			
	Replacement cost value of volunteer work	Paid labour compensation	Total extended value of labour services	Ratio of volunteer work to total
	millions of dollars			percent
Culture and recreation	3,629	1,855	5,484	66.2
Education and research	1,825	11,370	13,195	13.8
<i>Of which universities, colleges, primary and secondary education</i>	1,728	10,843	12,571	13.7
Health	1,221	23,769	24,990	4.9
<i>Of which hospitals and residential care facilities</i>	534	22,355	22,889	2.3
Social services	2,964	3,191	6,155	48.2
Environment	292	181	473	61.8
Development and housing	752	2,325	3,077	24.4
Law, advocacy and politics	447	229	676	66.1
Philanthropic intermediaries and voluntarism promotion	220	309	529	41.6
International	91	99	190	48.0
Religion	2,464	1,823	4,287	57.5
Business and professional associations, unions	136	1,453	1,589	8.6
Not elsewhere classified	102	1,099	1,201	8.5
Total	14,143	47,703	61,846	22.9

	2000			
	Replacement cost value of volunteer work	Paid labour compensation	Total extended value of labour services	Ratio of volunteer work to total
	millions of dollars			percent
Culture and recreation	3,645	2,096	5,741	63.5
Education and research	1,514	13,124	14,638	10.3
<i>Of which universities, colleges, primary and secondary education</i>	1,473	12,332	13,805	10.7
Health	1,345	27,326	28,671	4.7
<i>Of which hospitals and residential care facilities</i>	478	25,869	26,347	1.8
Social services	2,853	4,187	7,040	40.5
Environment	374	243	617	60.6
Development and housing	694	3,108	3,802	18.3
Law, advocacy and politics	558	296	854	65.3
Philanthropic intermediaries and voluntarism promotion	177	384	561	31.6
International	134	128	262	51.1
Religion	2,292	2,166	4,458	51.4
Business and professional associations, unions	297	1,410	1,707	17.4
Not elsewhere classified	158	1,484	1,642	9.6
Total	14,041	55,952	69,993	20.1



VIII. Conceptual framework

The System of National Accounts

The *Satellite Account of Non-profit Institutions and Volunteering* is compiled within the framework of the Canadian System of National Accounts (SNA). The SNA is a comprehensive system for integrating economic statistics, ensuring they are exhaustive, consistent and comparable across countries and over time. Probably the most recognizable statistic from the System of National Accounts is the Gross Domestic Product (GDP), which measures the total unduplicated value of goods and services produced in the economy.

The Canadian national accounts have always accounted for the monetary transactions of non-profit institutions, but they have not been identified explicitly in published statistics. International guidelines for national accounting recommend that data be produced for a limited subset of non-profit institutions in standard national accounts statistics. This subset is called Non-profit Institutions Serving Households (NPISH).²⁶ As is the case in many other countries, this recommendation has not been implemented in Canada, and NPISH are included in the persons and unincorporated business sector in the Canadian national accounts. As per international guidelines, other non-profit institutions are found in the general government and business sectors, according to their characteristics. As a general rule, NPOs are classified to the government sector if they have significant ties to governments and receive significant government funding. They fall into the business sector if they exist to serve the needs of businesses or if they recover the majority of their costs through market sales.

Satellite accounts and the central SNA framework

In addition to recommending a standard, multi-purpose framework for compiling economic statistics, SNA guidelines allow for the development of "satellite accounts". Satellite accounts are separate accounting frameworks which expand the analytical capacity of the national accounts into specific areas of concern, without disrupting or overburdening the central SNA framework. They maintain strong connections with the central framework but allow the flexibility to introduce alternative concepts or classification systems more appropriate to a particular field. Because a strong link to the central framework is maintained, the satellite account estimates are fully comparable to standard economic aggregates, like the GDP.

Work to develop international guidelines for satellite accounts of non-profit institutions was pioneered by the Center for Civil Society Studies at Johns Hopkins University in close collaboration with the United Nations Statistics Division. These guidelines are now published in the UN *Handbook on Non-Profit Institutions in the System of National Accounts*.²⁷ Along with 10 other countries and many international experts, Statistics Canada contributed to the development of the *Handbook* through the *Global Non-profit Information System Project*. We are among the first countries to undertake its implementation.

As recommended in the *Handbook*, the Canadian *Satellite Account of Non-profit Institutions and Volunteering* identifies NPIs across all sectors of the economy. A set of economic accounts is compiled for the non-profit sector as a whole, as illustrated in the following table:

26. See *System of National Accounts 1993*.

27. See *Handbook on Non-Profit Institutions in the System of National Accounts*, United Nations (2003).



Figure 28
Non-profit institutions in the System of National Accounts

Type of institutional unit	Sectors in the Canadian SNA			Non-profit sector
	Corporations and government business enterprises	Governments	Persons and unincorporated businesses	
Corporations	C
Government units	...	G
Households	H	...
Non-profit institutions	N1	N2	N3	N = $\sum N_i$

Since voluntary contributions of time are a critical resource to the non-profit sector, the standard economic accounts are extended to include an estimate of the economic value of volunteer activity. This extension raises the value of non-profit economic activity above what would be measured if only monetary transactions were taken into account. Failure to account for the significant labour contribution of volunteers can be seen as an understatement of the true value of non-profit economic activity.

Defining the non-profit sector

The international definition of the non-profit sector adopted for the Canadian satellite account is based on a number of structural and operational criteria. The sector is composed of units that share the following characteristics. They are:

- 1 *Organizations*: institutionalized to some extent
- 2 *Not-for-profit and non-profit-distributing*: not existing primarily to generate profits and not returning any profits generated to owners or directors
- 3 *Institutionally separate from government*: not part of the apparatus of government and not exercising government authority in their own right
- 4 *Self-governing*: able to control their activities and not under the effective control of another entity
- 5 *Non-compulsory*: membership and contributions of time and money are not required or enforced by law or otherwise made a condition of citizenship

Because this definition is intended to be transferable across countries with varying political, social and legal structures, it does not restrict the non-profit sector to the Canadian tax or regulatory framework governing registered charities, non-profit organizations or tax-exempt corporations. The sector defined in this manner is also broader than the common conception of the charitable or philanthropic sector, encompassing a wide range of entities from food banks, social advocacy organizations and religious groups to sports clubs, membership organizations, and trade associations. Also included are large service-providers in the fields of health and education, such as hospitals and universities.



IX. Estimation methodology

The System of National Accounts provides a powerful integrating framework for economic statistics on the non-profit sector. A wide range of data sources are available on key dimensions of Canadian non-profit institutions, and these can be combined and integrated into an SNA framework to build satellite account estimates. Confronting multiple data sources in a comprehensive and coherent accounting system strengthens data quality and allows for the full exploitation of all available source data.

The standard economic accounts for the *Satellite Account of Non-profit Institutions and Volunteering* draw heavily on administrative files (tax data) to build estimates, while alternate sources are used for key segments of the non-profit sector or for specific variables in the account. The nonmarket extension, to assign a replacement cost value to voluntary labour contributions, is based on two primary sources, the National Survey of Giving, Volunteering and Participating and wage rates derived from the Canadian Census of Population.

Standard economic accounts

Compiling national accounts statistics on Canadian non-profit institutions required the development of an extensive infrastructure to integrate multiple administrative files and other sources. In Canada, there is no single comprehensive source of administrative data on non-profit institutions. Rather they are identifiable on a range of data files, none of which is exhaustive and each of which, taken individually, has important limitations. These files cover registered charities (the T3010 data file), non-profit institutions (the T1044 file), tax-exempt corporations (from T2 Corporate Income Tax returns and the Generalized Index of Financial Information), and public sector bodies eligible for rebates under the Goods and Services Tax system (the GST Public Sector Bodies Rebate File).

Administrative files containing individual tax returns are provided in raw, unedited form by the Canadian Revenue Agency. They are processed, edited and imputed at Statistics Canada and then merged and unduplicated via a unique identifier (the Business Number, assigned in the Canadian tax system). Industry codes are assigned via Statistics Canada's Business Register and wages and salaries for each employer are obtained from the T4 Statement of Remuneration and Benefits data file. Supplemental NPIs not found on the other administrative files are identified on the T4 file via their industry code according to the North American Industrial Classification System (NAICS).

With this infrastructure in place, the full universe of records is filtered to ensure that certain categories of entities that do not belong in the non-profit sector are eliminated. Examples of entities that appear on the administrative files due to their legal or tax-exempt status but which are out-of-scope according to the international definition include: public elementary and secondary schools and school boards, municipalities and municipal organizations, federal and provincial government entities, first nations government entities, pension funds, government business enterprises and other for-profit entities that may have tax-exempt status.

This universe of non-profit administrative records and its associated financial information is heavily exploited to build estimates for variables throughout the standard economic accounts. However, in a number of specific cases, either for particular variables or key segments of the non-profit universe, alternate sources are available. The most significant cases are summarized below. As a general rule, elements of the satellite account not listed here are estimated using the non-profit tax record universe described above.

Specific variables

Transfers (gifts) from households: the tax-receipted portion of household transfers is built from the point of view of the payer using tax returns of individuals (the T1 data file) while the non-tax receipted portion is based on non-profit tax filer information.



Transfers from governments: built from the point of view of the payer using federal and provincial public accounts information, surveys of municipalities and financial statements of municipal corporations.

Transfers from corporations: based on donations recorded on corporate tax returns. It is important to note that only amounts recorded as donations are included and any support to non-profit institutions recorded as a business expense is excluded as it cannot be separately identified.

Segments of the non-profit sector

Hospitals and residential care facilities: Comprehensive accounts for hospitals and public residential care facilities are compiled as part of the provincial government health subsector in the Canadian SNA. Census-type financial information on hospitals and residential care facilities is collected by the Canadian Institute for Health Information (CIHI) and Statistics Canada's Health Statistics Division and serves as the basis for these estimates.

Universities and colleges: Comprehensive accounts for universities and colleges are compiled as part of the provincial government education subsector in the Canadian SNA. Estimates are based on census-type surveys conducted by Statistics Canada's Centre for Education Statistics.

Elementary and secondary schools: Comprehensive financial statistics on private, non-profit elementary and secondary schools are compiled by Statistics Canada's Centre for Education Statistics.²⁸

Trade unions: Trade union dues (shown as membership fees) are reported on the T4 Statement of Remuneration and Benefits and this is the basis of satellite account estimates.

Political parties: Membership fees and expenditures of political parties are compiled directly from public financial statements of federal and provincial parties.

Nonmarket extension

For the nonmarket extension of the satellite account, a replacement cost value is assigned to hours volunteered by primary area of activity from the *National Survey of Giving, Volunteering and Participating (NSGVP)*. Since NSGVP estimates do not cover the Yukon, Northwest Territories and Nunavut, an estimate of hours volunteered for the Territories was added to arrive at a national figure.²⁹

The wage rate of community and social services occupations, derived from the 1996 Canadian Census of Population, is used in the valuation. Wage rates are indexed for inflation to the appropriate reference year and then adjusted to include employer contributions to Employment Insurance and the Canada and Quebec Pension Plans. They are applied by province to account for regional variations.³⁰

The wage rate for community and social services occupations was chosen as it is representative of the nature of work undertaken by volunteers and has been used in previous studies of the valuation of households' unpaid work.³¹ In the latest collection round for the survey conducted in the fall of 2004, new information was collected on hours volunteered by type of activity. This will enable an improved replacement cost valuation of volunteer activity, as specific activities can be matched to corresponding wage rates by occupation, taking into account the range of skills and contributions offered by volunteers. Hours spent volunteering on a board or committee could be assigned a wage rate in a managerial field, for example, while hours spent serving meals could be assigned a server's wage.

28. As mentioned previously, the satellite account excludes public elementary and secondary schools as they are out-of-scope for the non-profit sector. Only private, non-profit schools are included in this estimate.

29. The estimate is based on the population of the territories and a national average volunteer rate. It amounts to approximately 3 million hours in 2000.

30. The Canada average wage rate for reference year 2000 was estimated at \$13.35 per hour.

31. For further information on the concepts and principles surrounding households' unpaid work, see *Households' Unpaid Work: Measurement and Valuation*, Statistics Canada (1995).



It should be noted that NSGVP survey respondents are asked to report volunteering for any group or organization, and at present it is not possible to determine what portion of volunteering may benefit organizations outside the non-profit sector. Although most volunteering occurs through non-profit and voluntary organizations, some portion benefits government organizations (e.g., federal parks, police forces, municipal schools). Since it is not possible to differentiate these amounts, all hours volunteered reported on the NSGVP have been included in the nonmarket extension of the satellite account.

Classification by primary area of activity

Satellite account estimates for both the standard accounts and the nonmarket extension are classified by primary area of activity according to the International Classification of Non-profit Organizations (ICNPO). This classification was developed through the Johns Hopkins Comparative Non-profit Sector Project, when existing industrial classification systems were found to lack sufficient detail to adequately describe the activity of the non-profit sector. Appendix B provides a full description of the ICNPO classification system.



Appendix A: Reconciliation of satellite account estimates with the National Survey of Nonprofit and Voluntary Organization

It is a frequent practice at Statistics Canada to conduct comparative analysis of complementary information originating from alternate data sources. Such analysis is one of the many measures undertaken as added assurance that high standards of data quality are upheld.

The *National Survey of Nonprofit and Voluntary Organizations* (NSNVO) is a first-ever survey of non-profit and voluntary organizations in Canada, providing information on key characteristics such as the areas in which they work, the populations they serve, and the financial and human resources they employ. The survey also collects information on challenges facing organizations in their capacity to achieve their missions.

Extensive reconciliation analysis was undertaken to ensure that financial information collected on the NSNVO was consistent with estimates compiled in the *Satellite Account of Non-profit Institutions and Volunteering*. From the point of view of the NSNVO, this analysis was important in assessing the validity of entities included in the survey sample, and helped ensure that the universe covered by the NSNVO was in conformity with international concepts.

From the point of view of the satellite account, the reconciliation analysis enabled coverage to be supplemented for certain types of organizations not well represented in the data sources used to compile the estimates. Since organizations not covered were generally small, the impact in terms of financial weight was not substantial, amounting to an increase of roughly \$1.9 billion (2.2%) in the gross domestic product for the non-profit sector, and an increase of similar magnitude \$3.6 billion (2.4%) in revenues for 2005. Coverage adjustments were concentrated in ICNPO groups for culture and recreation, social services and philanthropic intermediaries.

Satellite account and NSNVO estimates could not be reconciled entirely, and differences remain between the two datasets. These differences are due to a range of factors, among them, different reference periods, conceptual and methodological differences, and varying classification procedures. Universe and coverage differences also remain in selected areas.³² As a result of the reconciliation analysis undertaken, however, the broad messages on the size and scope of the non-profit sector in economic terms coming out of the two programs are largely consistent.

32. For example, the NSNVO retains certain museums and art galleries in scope which are excluded from satellite account estimates. Satellite account estimates have more comprehensive coverage of hospitals, universities and colleges as they are not limited to those who register as charities or incorporate as non-profits.



Appendix B: The International Classification of Nonprofit Organizations (ICNPO)

Non-profit organizations in the satellite account are classified by primary area of activity according to the International Classification of Non-profit Organizations (ICNPO). It is the classification system recommended in the UN *Handbook on Non-profit Institutions in the System of National Accounts*. The ICNPO system groups organizations into 12 major activity groups, including a catch-all 'not elsewhere classified' category. These 12 major activity groups are further divided into 24 subgroups. Satellite account estimates are published at the major group level. These are briefly described below.

Group 1: Culture and recreation

Media and communications. Production and dissemination of information and communication; includes radio and TV stations; publishing of books, journals, newspapers and newsletters; film production; and libraries.

Visual arts, architecture, ceramic art. Production, dissemination and display of visual arts and architecture; includes sculpture, photographic societies, painting, drawing, design centers and architectural associations.

Performing arts. Performing arts centers, companies and associations; includes theatre, dance, ballet, opera, orchestras, chorals and music ensembles.

Historical, literary and humanistic societies. Promotion and appreciation of the humanities, preservation of historical and cultural artefacts and commemoration of historical events; includes historical societies, poetry and literary societies, language associations, reading promotion, war memorials and commemorative funds and associations.

Museums. General and specialized museums covering art, history, sciences, technology and culture.

Zoos and aquariums.

Sports. Provision of amateur sport, training, physical fitness and sport competition services and events; includes fitness and wellness centers.

Recreation and social clubs. Provision of recreational facilities and services to individuals and communities; includes playground associations, country clubs, men's and women's clubs, touring clubs and leisure clubs.

Service clubs. Membership organizations providing services to members and local communities, for example Lions, Zonta International, Rotary Club and Kiwanis.

Group 2: Education and research

Elementary, primary and secondary education. Education at elementary, primary and secondary levels; includes pre-school organizations other than day care.

Higher education. Higher learning, providing academic degrees; includes universities, business management schools, law schools, medical schools.

Vocational/technical schools. Technical and vocational training specifically geared towards gaining employment; includes trade schools, paralegal training and secretarial schools.



Adult/continuing education. Institutions engaged in providing education and training in addition to the formal educational system; includes schools of continuing studies, correspondence schools, night schools and sponsored literacy and reading programs.

Medical research. Research in the medical field; includes research on specific diseases, disorders, or medical disciplines.

Science and technology. Research in the physical and life sciences and engineering and technology.

Social sciences, policy studies. Research and analysis in the social sciences and policy area.

Group 3: Health

Hospitals. Primarily inpatient medical care and treatment.

Rehabilitation. Inpatient health care and rehabilitative therapy to individuals suffering from physical impairments due to injury, genetic defect, or disease and requiring extensive physiotherapy or similar forms of care.

Nursing homes. Inpatient convalescent care, residential care, as well as primary health care services; includes homes for the frail elderly and nursing homes for the severely handicapped.

Psychiatric hospitals. Inpatient care and treatment for the mentally ill.

Mental health treatment. Outpatient treatment for mentally ill patients; includes community mental health centers and halfway homes.

Crisis intervention. Outpatient services and counsel in acute mental health situations; includes suicide prevention and support to victims of assault and abuse.

Public health and wellness education. Public health promotion and health education; includes sanitation screening for potential health hazards, first aid training and services and family planning services.

Health treatment, primarily outpatient. Organizations that provide primarily outpatient health services e.g., health clinics and vaccination centers.

Rehabilitative medical services. Outpatient therapeutic care; includes nature cure centers, yoga clinics and physical therapy centers.

Emergency medical services. Services to persons in need of immediate care; includes ambulatory services and paramedical emergency care, shock/trauma programs, lifeline programs and ambulance services.

Group 4: Social services

Child welfare, child services and day care. Services to children, adoption services, child development centers, foster care; includes infant care centers and nurseries.

Youth services and youth welfare. Services to youth; includes delinquency prevention services, teen pregnancy prevention, drop-out prevention, youth centers and clubs and job programs for youth; includes YMCA, YWCA, Boy Scouts, Girl Scouts and Big Brothers/Big Sisters.



Family services. Services to families; includes family life/parent education, single parent agencies and services and family violence shelters and services.

Services for the handicapped. Services for the handicapped; includes homes, other than nursing homes, transport facilities, recreation and other specialized services.

Services for the elderly. Organizations providing geriatric care; includes in-home services, homemaker services, transport facilities, recreation, meal programs and other services geared towards senior citizens (does not include residential nursing homes).

Self-help and other personal social services. Programs and services for self-help and personal development; includes support groups, personal counselling and credit counselling/money management services.

Disaster/emergency prevention and control. Organizations that work to prevent, predict, control and alleviate the effects of disasters, to educate or otherwise prepare individuals to cope with the effects of disasters, or to provide relief to disaster victims; includes volunteer fire departments, life boat services, etc.

Temporary shelters. Organizations providing temporary shelters to the homeless; includes traveller's aid and temporary housing.

Refugee assistance. Organizations providing food, clothing, shelter and services to refugees and immigrants.

Income support and maintenance. Organizations providing cash assistance and other forms of direct services to persons unable to maintain a livelihood.

Material assistance. Organizations providing food, clothing, transport and other forms of assistance; includes food banks and clothing distribution centers.

Group 5: Environment

Pollution abatement and control. Organizations that promote clean air, clean water, reducing and preventing noise pollution, radiation control, treatment of hazardous wastes and toxic substances, solid waste management and recycling programs.

Natural resources conservation and protection. Conservation and preservation of natural resources, including land, water, energy and plant resources for the general use and enjoyment of the public.

Environmental beautification and open spaces. Botanical gardens, arboreta, horticultural programs and landscape services; organizations promoting anti-litter campaigns; programs to preserve the parks, green spaces and open spaces in urban or rural areas; and city and highway beautification programs.

Animal protection and welfare. Animal protection and welfare services; includes animal shelters and humane societies.

Wildlife preservation and protection. Wildlife preservation and protection; includes sanctuaries and refuges.

Veterinary services. Animal hospitals and services providing care to farm and household animals and pets.



Group 6: Development and housing

Community and neighbourhood organizations. Organizations working towards improving the quality of life within communities or neighbourhoods, e.g., squatters' associations, local development organizations, poor people's cooperatives.

Economic development. Programs and services to improve economic infrastructure and capacity; includes building of infrastructure like roads; and financial services such as credit and savings associations, entrepreneurial programs, technical and managerial consulting and rural development assistance.

Social development. Organizations working towards improving the institutional infrastructure and capacity to alleviate social problems and to improve general public well being.

Housing associations. Development, construction, management, leasing, financing and rehabilitation of housing.

Housing assistance. Organizations providing housing search, legal services and related assistance.

Job training programs. Organizations providing and supporting apprenticeship programs, internships, on-the-job training and other training programs.

Vocational counselling and guidance. Vocational training and guidance, career counselling, testing and related services.

Vocational rehabilitation and sheltered workshops. Organizations that promote self-sufficiency and income generation through job training and employment.

Group 7: Law, advocacy and politics

Advocacy organizations. Organizations that protect the rights and promote the interests of specific groups of people, e.g., the physically handicapped, the elderly, children and women.

Civil rights associations. Organizations that work to protect or preserve individual civil liberties and human rights.

Ethnic associations. Organizations that promote the interests of, or provide services to, members belonging to a specific ethnic heritage.

Civic associations. Programs and services to encourage and spread civic mindedness.

Legal services. Legal services, advice and assistance in dispute resolution and court-related matters.

Crime prevention and public policy. Crime prevention to promote safety and precautionary measures among citizens.

Rehabilitation of offenders. Programs and services to reintegrate offenders; includes halfway houses, probation and parole programs, prison alternatives.

Victim support. Services, counsel and advice to victims of crime.

Consumer protection associations. Protection of consumer rights and the improvement of product control and quality.



Political parties and organizations. Activities and services to support the placing of particular candidates into political office; includes dissemination of information, public relations and political fundraising.

Group 8: Philanthropic intermediaries and voluntarism promotion

Grant-making foundations. Private foundations; including corporate foundations, community foundations and independent public-law foundations.

Volunteerism promotion and support. Organizations that recruit, train and place volunteers and promote volunteering.

Fund-raising organizations. Federated, collective fundraising organizations; includes lotteries.

Group 9: International

Exchange/friendship/cultural programs. Programs and services designed to encourage mutual respect and friendship internationally.

Development assistance associations. Programs and projects that promote social and economic development abroad.

International disaster and relief organizations. Organizations that collect, channel and provide aid to other countries during times of disaster or emergency.

International human rights and peace organizations. Organizations which promote and monitor human rights and peace internationally.

Group 10: Religion

Congregations. Churches, synagogues, temples, mosques, shrines, monasteries, seminaries and similar organizations promoting religious beliefs and administering religious services and rituals.

Associations of congregations. Associations and auxiliaries of religious congregations and organizations supporting and promoting religious beliefs, services and rituals.

Group 11: Business and professional associations, unions

Business associations. Organizations that work to promote, regulate and safeguard the interests of special branches of business, e.g., manufacturers' association, farmers' association, bankers' association.

Professional associations. Organizations promoting, regulating and protecting professional interests, e.g., bar association, medical association.

Labour unions. Organizations that promote, protect and regulate the rights and interests of employees.

Group 12: [Not elsewhere classified]



Appendix C: Glossary of main terms

Capital consumption allowances

Allowances for the using up of fixed capital in the production process. Also referred to as depreciation expense.

Current expenditure

Expenses on current production (operating expenses) and current transfers to other sectors.

Current transfers

Unilateral transfers between transactors for which there is no good or service provided in return. Household transfers to the non-profit sector are payments in the form of charitable donations.. Governments transfers are in the form of grants.

Gross domestic product

The total unduplicated value of goods and services produced during a given period. For the economy as a whole, GDP refers to all goods and services produced in Canada's economic territory. For the non-profit sector specifically, it refers to the sector's contribution to Canada's GDP, and is measured as its gross output less its intermediate purchases. Also referred to as value added, output or economic activity.

Gross domestic product at basic prices

The basic price valuation of GDP includes the cost of production factors (labour and capital used in the production process) including net indirect taxes levied on these factors.

Gross output

The total value of gross production of goods and services by the non-profit sector, before the deduction of intermediate purchases.

Employment rate

The number of persons employed expressed as a percentage of the population 15 years of age and over.

Intermediate purchases

The value of goods and services used as inputs to a production process. The goods or services may be either transformed or used up in production. Excludes fixed assets whose consumption is recorded as capital consumption allowances.

Investment income

Interest, dividends and other investment income received on assets held by the non-profit sector.

Membership fees

Memberships, dues and association fees received by non-profit institutions.

Net indirect taxes on factors of production

Taxes less subsidies that apply to the employment of labour and ownership or use of land, structures and other assets used for production purposes.



Operating expenses

Wages, salaries and supplementary labour income, intermediate purchases, capital consumption allowances and net indirect taxes on factors of production.

Operating surplus

The surplus or deficit accruing from market production of non-profit institutions. Includes capital consumption allowances.

Other operating surplus

Operating surplus less capital consumption allowances.

Replacement cost value of volunteer work

Hours volunteered valued at replacement cost, that is, the cost of purchasing the same services on the paid labour market.

Sales of goods and services

Receipts derived from the sale of goods or the provision of services offered for sale in the course of operations. Receipts from charitable gaming, rental income and sales to government are included in this item.

Saving

Current income less current outlay.

Wages, salaries and supplementary labour income

Remuneration paid to employees in return for work done. Includes employers' social contributions, such as contributions to Employment Insurance, pension plans, workers' compensation, health and dental insurance schemes and disability insurance. Also referred to as compensation of employees or paid labour compensation.



Bibliography

- Commission of the European Communities, International Monetary Fund, Organisation for Economic Cooperation and Development, United Nations and World Bank (1993). *System of National Accounts, 1993*. Brussels/Luxembourg, New York, Paris, Washington, D.C. United Nations publication, Sales no. E.94.XVII.4.
- Day, K. and R.A. Devlin (1997). *The Canadian Nonprofit Sector*. CPRN Working Paper no 2. Ottawa: Canadian Policy Research Networks.
- Hall, M. and K. Banting (2000). "The Nonprofit Sector in Canada: An Introduction": In *The Nonprofit Sector in Canada: Roles and Relationships*. Edited by Keith Banting, Kingston: School of Policy Studies, Queen's University.
- Hall, M., L. McKeown and K. Roberts (2001). *Caring Canadians, Involved Canadians: Highlights from the 2000 National Survey of Giving, Volunteering and Participating*. Statistics Canada. Catalogue No. 71-542-XIE.
- Hall, M., et al. (2004). *Cornerstones of Community: Highlights of the National Survey of Nonprofit and Voluntary Organizations*. Statistics Canada. Catalogue no. 61-533-XWE.
- Hirshhorn, R. [ed.] (1997). *The Emerging Sector: In Search of a Framework*. CPRN Study no. 01. Ottawa: Canadian Policy Research Networks.
- McMullen, K. and G. Schellenberg (2003). *Mapping the Non-profit Sector*. CPRN Research Series on Human Resources in the Non-profit Sector no 1. Ottawa: Canadian Policy Research Networks.
- Reed, P. B. and Valerie J. Howe (1999). *Defining and Classifying the Nonprofit Sector*. Statistics Canada. Catalogue. no. 750048MIE-no.07.
- Salamon, L., Anheier, H., List, R., Toepler, S., Sokolowski, S., and Associates (1999). *Global Civil Society: Dimensions of the Nonprofit Sector*. The Johns Hopkins Center for Civil Society Studies, Baltimore MD.
- Saunders, R. (2004). *Passions and Commitment Under Stress: Human Resource Issues in Canada's Non-profit Sector – A Synthesis Report*. CPRN Research Series on Human Resources in the Non-profit Sector no 5. Ottawa: Canadian Policy Research Networks.
- Scott, K. (2003). *Funding Matters: The Impact of Canada's New Funding Regime on Nonprofit and Voluntary Organizations*. Ottawa: Canada Council on Social Development.
- Statistics Canada. *National Income and Expenditure Accounts, Quarterly estimates, System of National Accounts*. Catalogue no. 13-001-XIB.
- Statistics Canada. *National Income and Expenditure Accounts, Guide to the Income and Expenditure Accounts*. System of National Accounts. Catalogue no. 13-017-XWE.
- Statistics Canada (1989). *A User Guide to the Canadian System of National Accounts*. System of National Accounts. Catalogue no. 13-589-XPE.
- Statistics Canada (1995). *Households' Unpaid Work: Measurement and Valuation*. Studies in National Accounting. Catalogue no. 13-603E, no.3.
- Statistics Canada (2008). *Guide to the Public Sector of Canada*, Catalogue no. 12-589-XWE
- Tice, H. and Members of the NPI Handbook Test Group (2002). *Portraying the Nonprofit Sector in Official Statistics: Early Findings from NPI Satellite Accounts*. Paper prepared for the 27th General Conference of the International Association for Research in Income and Wealth, Djurhamn, Sweden, 18 to 24 August 2002.
- United Nations (2003). *Handbook of National Accounting: Handbook on Non-Profit Institutions in the System of National Accounts*. United Nations publication, Sales no. E.03.XVII.9.



Income and Expenditure Accounts technical series

The Income and Expenditure Accounts Division Technical Series (13-604) provide background information as well as in depth analysis on data reported in any of the following accounts: Income and Expenditure Accounts, Provincial Economic Accounts, Financial Flow Accounts, National Balance Sheet Accounts, Labour Income and the National Tourism Indicators. A list of the papers currently available is presented below. These papers are available on our website at www.statcan.gc.ca, by contacting us at 613-951-3810, by email to lead-info-dcrd@statcan.gc.ca or by writing to Client Services, IEAD, Statistics Canada, 21st floor R.H. Coats Building, 100 Tunney's Pasture Driveway, Ottawa, Ontario, K1A 0T6.

1. "Laspeyres, Paasche and Chain Price Indexes in the Income and Expenditure Accounts", reprinted from *National Income and Expenditure Accounts*, fourth quarter 1988.
2. "Technical Paper on the Treatment of Grain Production in the Quarterly Income and Expenditure Accounts", reprinted from *National Income and Expenditure Accounts*, first quarter 1989.
3. "Data Revisions for the Period 1985-1988 in the National Income and Expenditure Accounts", reprinted from *National Income and Expenditure Accounts*, first quarter 1989.
4. "Incorporation in the Income and Expenditure Accounts of a Breakdown of Investment in Machinery and Equipment", reprinted from *National Income and Expenditure Accounts*, third quarter 1989.
5. "New Provincial Estimates of Final Domestic Demand at Constant Prices", reprinted from *National Income and Expenditure Accounts*, fourth quarter 1989.
6. "Real Gross Domestic Product: Sensitivity to the Choice of Base Year", reprinted from *Canadian Economic Observer*, May 1990
7. "Data Revisions for the Period 1986 1989 in the National Income and Expenditure Accounts", reprinted from *National Income and Expenditure Accounts*, first quarter 1990.
8. "Volume Indexes in the Income and Expenditure Accounts", reprinted from *National Income and Expenditure Accounts*, first quarter 1990.
9. "A New Indicator of Trends in Wage Inflation", reprinted from *Canadian Economic Observer*, September 1989.
10. "Recent Trends in Wages", reprinted from *Perspectives on Labour and Income*, winter 1990.
11. "The Canadian System of National Accounts Vis-à-Vis the U.N. System of National Accounts", reprinted from *National Income and Expenditure Accounts*, third quarter 1990.
12. "The Allocation of Indirect Taxes and Subsidies to Components of Final Expenditure", reprinted from *National Income and Expenditure Accounts*, third quarter 1990.
13. "The Treatment of the GST in the Income and Expenditure Accounts", reprinted from *National Income and Expenditure Accounts*, first quarter 1991.
14. "The Introduction of Chain Volume Indexes in the Income and Expenditure Accounts", reprinted from *National Income and Expenditure Accounts*, first quarter 1991.
15. "Data Revisions for the Period 1987-1990 in the National Income and Expenditure Accounts", reprinted from *National Income and Expenditure Accounts*, second quarter 1991.



16. "Volume Estimates of International Trade in Business Services", reprinted from *National Income and Expenditure Accounts*, third quarter 1991.
17. "The Challenge of Measurement in the National Accounts", reprinted from *National Income and Expenditure Accounts*, fourth quarter 1991.
18. "A Study of the Flow of Consumption Services from the Stock of Consumer Goods", reprinted from *National Income and Expenditure Accounts*, fourth quarter 1991.
19. "The Value of Household Work in Canada, 1986", reprinted from *National Income and Expenditure Accounts*, first quarter 1992.
20. "Data Revisions for the Period 1988-1991 in the National Income and Expenditure Accounts", reprinted from *National Income and Expenditure Accounts*, Annual Estimates, 1980-1991.
21. "Cross-border Shopping Trends and Measurement Issues", reprinted from *National Income and Expenditure Accounts*, third quarter 1992.
22. "Reading Government Statistics: A User's Guide", reprinted from *Policy Options*, Vol. 14, No. 3, April 1993.
23. "The Timeliness of Quarterly Income and Expenditure Accounts: An International Comparison", reprinted from *National Income and Expenditure Accounts*, first quarter 1993.
24. "National Income and Expenditure Accounts: Revised Estimates for the period from 1989 to 1992", reprinted from *National Income and Expenditure Accounts*, Annual Estimates, 1981-1992.
25. "International Price and Quantity Comparisons: Purchasing Power Parities and Real Expenditures, Canada and the United States", reprinted from *National Income and Expenditure Accounts*, Annual Estimates, 1981-1992.
26. "The Distribution of GDP at Factor Cost by Sector", reprinted from *National income and Expenditure Accounts*, third quarter 1993.
27. "The Value of Household Work in Canada, 1992", reprinted from *National Income and Expenditure Accounts*, fourth quarter 1993.
28. "Assessing the Size of the Underground Economy: The Statistics Canada Perspective", reprinted from *Canadian Economic Observer*, May 1994.
29. "National Income and Expenditure Accounts: Revised Estimates for the period from 1990 to 1993", reprinted from *National Income and Expenditure Accounts*, first quarter 1994.
30. "The Canadian National Accounts Environmental Component: A Status Report", reprinted from *National Income and Expenditure Accounts*, Annual Estimates, 1982-1993.
31. "The Tourism Satellite Account", reprinted from *National income and Expenditure Accounts*, second quarter 1994.
32. "The 1993 International System of National Accounts: Its implementation in Canada", reprinted from *National Income and Expenditure Accounts*, third quarter 1994.
33. "The 1995 Revision of the National Economic and Financial Accounts", reprinted from *National Economic and Financial Accounts*, first quarter 1995.



34. "A Primer on Financial Derivatives", reprinted from *National Economic and Financial Accounts*, first quarter 1995.
35. "The Effect of Rebasing on GDP", reprinted from *National Economic and Financial Accounts*, second quarter 1996.
36. "Purchasing Power Parities and Real Expenditures, United States and Canada An Update to 1998", reprinted from *National Income and Expenditure Accounts*, third quarter 1999.
37. "Capitalization of Software in the National Accounts", *National Income and Expenditure Accounts technical series*, February 2002.
38. "The Provincial and Territorial Tourism Satellite Accounts for Canada, 1996", *National Income and Expenditure Accounts technical series*, April 2002.
39. "Purchasing Power Parities and Real Expenditures, United States and Canada", reprinted from *National Income and Expenditure Accounts*, first quarter 2002.
40. "The Provincial and Territorial Tourism Satellite Accounts for Canada, 1998", *National Income and Expenditure Accounts technical series*, June 2003.
41. "Government revenue attributable to tourism, 1998", *National Income and Expenditure Accounts technical series*, September 2003.
42. "Chain Fisher Index Volume Methodology", *National Income and Expenditure Accounts*, November 2003.
43. "Trends in provincial and territorial economic statistics: 1981-2002", *National Income and Expenditure Accounts*, November 2003.
44. "The 1997-2003 Revisions of the National Tourism Indicators", *National Income and Expenditure Accounts*, October 2004.
45. "A study of data revisions to the National Tourism Indicators", *National Income and Expenditure Accounts*, October 2004.
46. "Provincial and Territorial Economic Accounts", *National Income and Expenditure Accounts*, November 2004.
47. "Revisions to the Canadian National Tourism Indicators", *National Income and Expenditure Accounts*, January 2005.
48. "Canadian Tourism Satellite Accounts, 2000", *National Income and Expenditure Accounts technical series*, October 2005.
49. "Trends in Saving and Net Lending in the National Accounts", reprinted from *National Income and Expenditure Accounts*, third quarter 2005.
50. "Recent Trends in Corporate Finance: Some Evidence from the Canadian System of National Accounts", reprinted from *National Income and Expenditure Accounts*, fourth quarter 2005.
51. "Human Resource Module of the Tourism Satellite Account, 1997-2002", *National Income and Expenditure Accounts technical series*, March 2006.
52. "Canadian Tourism Satellite Account Handbook, *National Income and Expenditure Accounts technical series*, December 2007.



53. "Purchasing Power Parities and Real Expenditures, United States and Canada, 1992-2005", *National Income and Expenditure Accounts technical series*, February 2007.
54. "Recent Trends in Output and Employment", *National Income and Expenditure Accounts technical series*, February 2007.
55. "Human Resource Module of the Tourism Satellite Account, Update to 2005", *National Income and Expenditure Accounts technical series*, March 2007.
57. "Government Revenue Attributable to Tourism, 2000 to 2006", *National Income and Expenditure Accounts technical series*, September 2007.
58. "Canadian Tourism Satellite Account, 2002", *National Income and Expenditure Accounts technical series*, October 2007.
59. "Human Resource Module of the Tourism Satellite Account, Update to 2006", *National Income and Expenditure Accounts technical series*, April 2008.
60. "Government Revenue Attributable to Tourism, 2007", *National Income and Expenditure Accounts technical series*, November 2008.

