


Socio-economic impact of NGOs

Methodological recommendations
For the establishment of a satellite
account,
Multiplier calculations
And estimation of induced impacts

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October, 2022

The material has been prepared in the framework of the project "Research on the Civil Society Organisations Sector in Latvia 2020-2024", implemented with the support of Iceland, Liechtenstein and Norway through the EEA and Norway Grants Programme "Active Citizens Fund". The Civic Alliance-Latvia is responsible for the content of this material.

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Summary

The third or social economy sector, which includes civil society, non-governmental organisations, social enterprises, voluntary work, etc. could become increasingly important in countries geared towards peaceful and sustainable development. It can provide “good jobs”, the political action that is so important to people, and effective solutions in areas of importance to society as a whole, including often improving or replacing public services provided by general government. However, the system of national accounts used by countries to record economic activity within their national territory provides incomplete information on the institutions included in the social economy sector and does not allow policy makers to gain a comprehensive picture of the sector’s performance.

In Latvia, non-profit organisations serving households generated gross value added of €133 million in 2020. This amounted to EUR 2.2 billion, which represented 0.45% of GDP. However, NPOs serving households represent only a small share of non-governmental organisations. There are also related institutions which do not qualify as NPOs but whose objectives are similar to those of NPOs and which would fall within the broadly defined NPO sector (e.g. social enterprises). In contrast, the value added generated by voluntary work carried out within non-governmental organisations is not included in the system of national accounts at all. Data for other countries show that, when aggregated across all blocks of the social economy, its share of GDP can exceed 5%, which is equivalent to the share of, for example, the forestry sector in the Latvian economy.

In order to accurately record economic activity within the social economy sector, the United Nations calls on countries to set up a dedicated satellite account. This collects information on all non-profit organisations, related institutions and organisations included in the satellite account, as well as on volunteer work carried out directly. Data on turnover, sources and uses of income, value added and information on the assets and liabilities of organisations can be transferred from the System of National Accounts to the Social Economy Satellite Account. In turn, by complementing the information contained in the national accounts with a labour force survey tailored to volunteering, data on the volume and value of employment and volunteering can also be obtained.

Input-output tables from the national accounts and multipliers for the economic sectors represented by the organisations included in the social economy satellite account can be used to measure the indirect impact of the social economy sector. Knowing the distribution of output, value added and employment of the social economy sector across economic sectors also allows the calculation of the indirect impact of the sector in terms of output, value added and employment.

The indirect impact that can be calculated through multipliers is, however, largely a technical measure that will not show the potential long-term impact of the social economy sector both on GDP and on quality of life more broadly defined. The social economy sector is too diverse to measure the impact at a macro level. Instead, the focus can be on case studies of organisations and their role in more narrowly defined sectors of the social economy. Profiles of organisations’ activities can be largely built on data extracted from various state-run registers, but external experts can be brought in to assess their impact and select the most useful solutions for society, and expertise in different sectors of the social economy can gradually be developed under the auspices of the Civic Alliance-Latvia.

Introduction

Civil society, non-governmental organisations, social enterprises, voluntary work, etc., collectively referred to by the United Nations as the third or social economy sector, are a set of broadly defined social organisations and activities. In the process of setting up accounting systems, definitions inevitably become more precise, as decisions have to be taken as to whether certain organisations and activities are to be included in the accounts or not. Within the framework of this report and the methodologies it proposes, the social economy sector is initially defined broadly, testing the limits of inclusion of organisations and activities, but maintaining the general setting of independence from government, the avoidance of profit-sharing and financial gain as the main motivation for activity, the orientation towards social objectives and the creation of social value, and the need for at least a minimum of formality or organisation. However, the sector as a whole is made up of interconnected blocks (e.g. voluntary work outside organisations, non-profit organisations serving households, social enterprises, etc.) which can also be analysed separately.

Such a broadly defined social economy sector is likely to play an increasingly important role in countries oriented towards peaceful and sustainable development. After the Second World War, Hannah Arendt, in her formulation of the human condition on earth, highlighted, against the background of work necessary for human survival and work that creates lasting values, political action that embraces human diversity and the freedom to launch new initiatives within this diversity.¹ Dani Rodrik and Charles Sabel call on public actors to focus on “good jobs”, characterised by good and stable pay, a supportive working environment with opportunities for personal development, and the freedom to take initiative and responsibility. They stress that even developed economies themselves create fewer “good jobs” than would be desirable from a societal point of view, and see a need to involve public players in the creation of “good jobs”.² The social economy is where both the policy actions highlighted by Arendt and the ‘good jobs’ promoted by Rodrik and Seibl can be realised. It is therefore important to understand the size of the sector and the opportunities for growth.

¹ Arendt, H. 1958. *The Human Condition*. Chicago: The University of Chicago Press.

² Rodrik, D. and C. Sabel. 2019. *Building a Good Jobs Economy*. HKS Working Paper. <https://i.mp/2G5tnvX>

1. Non-governmental organisations in the system of national accounts

The broadly defined role of the non-governmental organisation (NGO) sector in providing various essential services to society (e.g. education, health, advocacy, etc.) and in improving the well-being of the population has been widely described and documented.³ NGOs are also an integral part of the national economy. However, in the System of National Accounts, which countries use to record economic activity within their national territory, information on NGOs is scattered and, in some cases, incomplete. Using national accounts data, it is now relatively easy to calculate or find information on the share of different economic sectors in the national economy or the number of people employed in them. It is also possible to compare these data with the situation in other countries, since the principles, on which the national accounts are drawn up, are unified.⁴ For example, in 2019, Latvia's forest sector, which covers forestry and logging as well as the production of wood and wood products, accounted for 5% of Latvia's GDP. This was higher than the EU-27 average, where the share of the forest sector in GDP was only 0.5% over the same period. This is useful information for policy makers to use, for example, when forecasting the size of the workforce needed for the sector, when analysing EU-level regulatory changes relevant to the sector and their potentially diverging impacts across Member States, and in other cases. No similar information is currently available for the NGO sector.

To some extent, reliable and comprehensive data on the NGO sector could be as, if not more, useful to policy makers than information on commercial companies, as many NGOs work towards objectives that are also relevant to policy makers. NGOs work to promote socially and economically inclusive national development, improved public governance, environmental sustainability, advocacy on behalf of vulnerable people, and to improve many other areas of public concern. NGOs also often find solutions that are very effective and can replace public services, while at other times the activities chosen or services offered are less useful. It would therefore be very useful to understand what NGOs do in each country and what their contribution to the economy is.

From the perspective of aggregate data, there has been a long-standing effort to complement GDP with measures that more accurately reflect the well-being and quality of life of people in different areas, for example in terms of environmental sustainability and the distribution of wealth and income generated by society.⁵ Better accounting for the activities of the NGO sector is in line with this trend and is also increasingly being implemented in many countries around the world.

The System of National Accounts calculates data from a variety of data sources - annual accounts of enterprises and organisations, labour force and household surveys, and data from various national and local authorities. Based on these data sources and estimates, the national accounts provide a mutually consistent set of macroeconomic indicators that provide an

³ See for example Enjolras, B., L. M. Salamon, K. H. Sivesind, A. Zimmer. 2018. The third sector as a renewable resource for Europe. Concepts, Impacts, Challenges and Opportunities. Cham, Switzerland: Palgrave Macmillan, Switzerland.

<https://doi.org/10.1007/978-3-319-71473-8>

⁴ United Nations. 2009. System of National Accounts 2008. Sales No. E.08.XVII.29.

⁵ Stiglitz, J. E., J. P. Fitoussi, M. Durand. 2018. Beyond GDP: Measuring What Counts for Economic and Social Performance. Paris: OECD Publishing. <https://doi.org/10.1787/9789264307292-en>

overall picture of a country's economic situation. Statistical units, or economic agents capable of carrying out economic activity, are grouped in the System of National Accounts using two types of structural breakdown: economic sectors and institutional sectors. The sectoral breakdown, which is described in detail for NGOs in Latvia in a study published by Providus in 2021, shows what statistical units do. The production process is analysed, the resources used in the sectors are listed, intermediate consumption and output are recorded. By contrast, the institutional breakdown focuses on the income of economic operators, the sources of investment needed for their activity and the objectives of their activity. The two breakdowns are compatible and integrated.

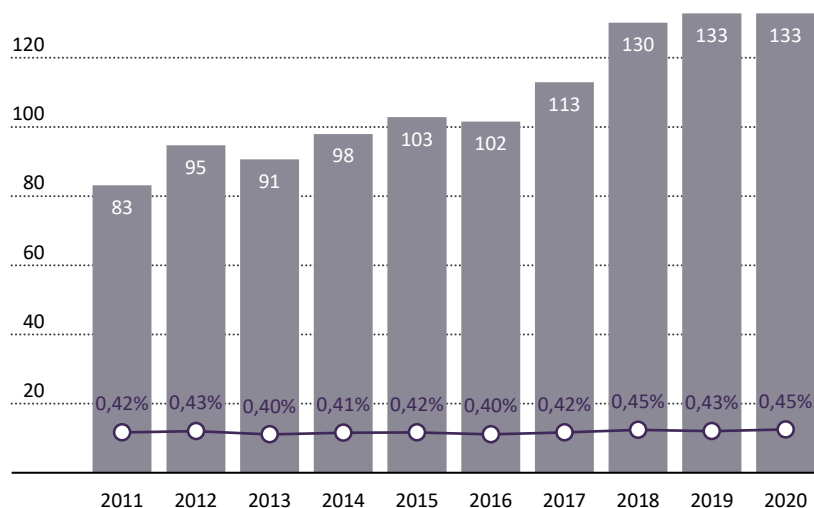
The System of National Accounts distinguishes between six institutional sectors:

- **Non-financial corporations**
Includes statistical units whose main activity is the production of goods (e.g. producers of construction materials) and the provision of non-financial services (e.g. providers of ICT services) which are sold on the market at economically significant prices.
- **Financial corporations**
Consists of statistical units which are also market producers but whose main activity is the provision of financial services (e.g. Bank of Latvia, commercial banks, insurance companies, etc.).
- **General government**
Comprises all statistical units controlled by central government (e.g. ministries, National Police, National Health Service, etc.) or local government (e.g. Riga City Council, Ventspils Digital Centre, Sigulda Hospital, etc.) and which, in addition to their politically defined tasks, are involved in the provision of services (and possibly the production of goods) intended for individual or collective consumption and which are mainly sold outside the market (hence the general government sector does not include Latvia's State Forests, Latvenergo, etc., state-owned corporations which mostly sell their products on the market).
- **Households**
Includes the economic activities of the population as consumers and entrepreneurs (i.e. units not registered in the commercial register of the Register of Enterprises of the Republic of Latvia).
- **Non-profit organisations serving households**
Includes non-profit organisations which are not market producers and which are not controlled by the general government. They offer their services and goods outside the market for free or at below-market prices, but derive their income mainly from voluntary contributions, from payments made by the general government, and from real estate. This sector includes types of organisations such as trade unions, professional or scientific societies, consumer associations, political parties, churches, religious communities, as well as cultural, recreational and sports clubs, charitable, support and relief organisations. However, some of these organisations sell their services and goods on the market and are therefore classified as non-financial (or in some cases financial) corporations and included in the respective institutional sectors of corporations.
- **Rest of the world**

Consists of statistical units that are non-resident in relation to Latvia.⁶

Information available in the Latvian System of National Accounts shows that in 2020 the gross value added of non-profit organisations serving households amounted to EUR 133 million. THIS WOULD AMOUNT TO EUR 133 MILLION. Compared to 2011, it has increased by 60% in real prices, but has not changed significantly in relation to GDP, remaining in a range between 0.4% and 0.45% of GDP.

Figure 1 Gross value added of non-profit organisations serving households in Latvia 2011-2020 (EUR million and % of GDP)



Source: Central Statistical Office (CSO)

In the System of National Accounts, the unifying feature of non-profit organisations is their status, which prevents the founders, controllers or funders of non-profit organisations from deriving income, profit or other financial benefit from the existence of the non-profit organisation. However, the institutional sector of non-profit organisations serving households only collects information on a fraction of non-profit organisations. The most important limitation is the division of NPOs in terms of how they market their products. If NPOs sell their products wholly or mainly on the market at economically significant prices, regardless of their legal status and objectives, they are classified as non-financial or financial corporations within the system of national accounts. Similarly, the institutional sector of non-profit organisations serving households excludes non-profit organisations that provide their services to enterprises rather than households (e.g. professional associations or research and testing laboratories set up under their auspices, chambers of commerce, employers' associations, etc.) and non-profit organisations that are controlled by the government (e.g. by appointing the management of the organisation, establishing restrictive contractual relationships or using government funding to influence the activities of the organisation).⁷

In addition, there are organisations (affiliated institutions) that do not qualify as a non-profit organisation, i.e. they generate some degree of financial benefit for their founders or investors, but their objectives are similar to those of a non-profit organisation and they would

⁶ United Nations. 2009. *Op. Cit.*

⁷ United Nations. 2009. *Op. Cit.*

fall within the broadly defined NGO sector (e.g. social enterprises, cooperatives, credit unions, etc.).

In the System of National Accounts, these organisations are usually classified as non-financial or financial corporations. However, when looking at the resources used by NGOs, it is important to be aware that they often have a significant amount of voluntary work, which is conceptually counted in the national accounts system, but whose value is treated as an own cost, which is therefore zero. Consequently, the value added of volunteering is not fully reflected in the System of National Accounts.

In order to address these shortcomings and to more accurately account for the contribution of the NGO sector to the national economy, the United Nations (UN) recommends the creation of a satellite account for the social economy, the so-called third sector. This would more accurately record the activities of non-profit organisations, the work of related institutions, and the proper accounting and valuation of voluntary work.⁸ At least 33 countries around the world have committed to or have already set up such satellite accounts.⁹ An analysis of the data collected so far shows that on average the contribution of the NGO sector and volunteering to the economy is 4.5% of GDP, while in relatively high-income countries (e.g. Canada, Belgium, Israel, New Zealand, Japan, etc.) it often exceeds 5% of GDP¹⁰, which would be equivalent to the contribution of the Latvian forest sector to the Latvian economy mentioned above. Similarly to Latvia, our closest neighbours, Estonia and Lithuania, have not yet established social economy satellite accounts. However, data are available for e.g. Poland¹¹ and Norway.¹² A comparison of the share of non-profit organisations serving households in GDP, for which information is available for Latvia, Poland and Norway, shows that it is lower in Latvia than in Norway (-1 pp) and also in Poland (-0.1 pp). It is clear that a more broadly defined NGO sector will contribute more in Latvia, but it is not possible to estimate exactly how much more, as this depends on the cost and revenue structure of NGOs and the current distribution across institutional sectors, as well as on the volume of volunteering.

⁸ United Nations. 2018. Handbook of National Accounting: Satellite Account on Non-profit and Related Institutions and Volunteer Work. Series F, No. 91, Rev. 1

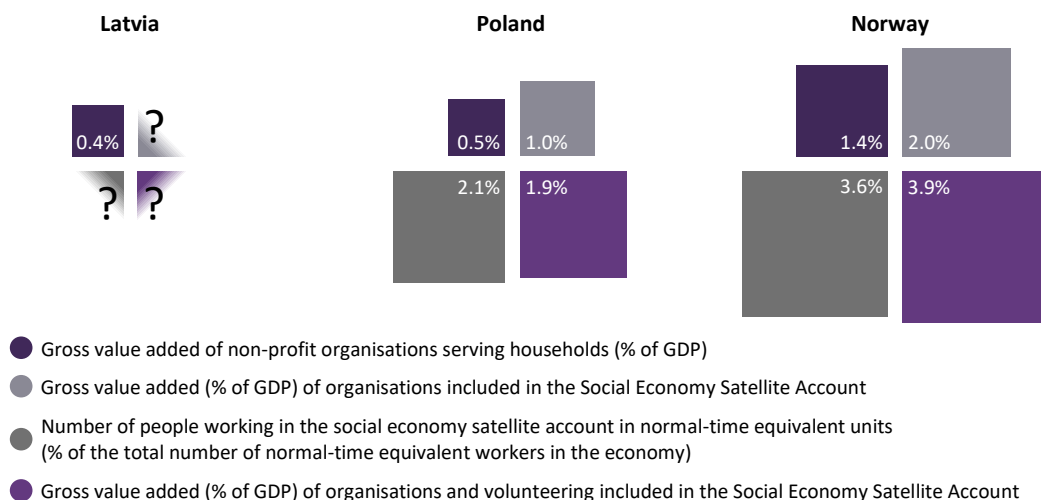
⁹ Johns Hopkins Center for Civil Society Studies. 2021. UN TSE Sector Handbook Project (1999-2021). <http://ccss.jhu.edu/research-projects/un-tse-sector-handbook/>

¹⁰ Salamon, L. M., S. W. Sokolowski, M. A. Haddock *et.al.* 2017. Explaining Global Civil Society: A Social Origins Approach. Baltimore: Johns Hopkins University Press.

¹¹ Główny Urząd Statystyczny. 2021. Social Economy Satellite Account for Poland 2018. <https://stat.gov.pl/en/experimental-statistics/social-economy/social-economy-satellite-account-for-poland-2018,5,1.html>

¹² Statistisk sentralbyrå. 2020. Satellite account for nonprofit institutions. <https://www.ssb.no/en/nasjonalregnskap-og-konjunkturer/nasjonalregnskap/statistikk/satellitregnskap-for-ideelle-og-frivillige-organisasjoner>

Figure 2 NGOs' contribution to GDP and employment in 2018



Source: Central Statistical Office (CSO), Główny Urząd Statystyczny (GUS), Statistisk sentralbyrå (SSB)

Overall, the National Accounts system contains data in disaggregated form that would be useful for policy makers to better understand the functioning of the NGO sector and possibly improve and expand the use of solutions offered by NGOs, but the way these data are structured in the National Accounts system does not currently allow them to be retrieved and used without additional data processing within the system.

2. Social Economy Satellite Account

One of the strengths of the System of National Accounts, at least in its most recent update in 2008, is its flexibility. The System of National Accounts allows national statistical administrations to vary and expand to some extent the ways in which data are collected within the system, by focusing more intensively on a particular section of the national economy, by interpreting an accounting principle differently, or by using new data sources. Satellite accounts are usually set up to implement this expansion.¹³ For example, in Latvia the Central Statistical Office maintains a tourism satellite account, which collects information on tourism and the main performance indicators of related industries.¹⁴

Historically, the system of national accounts in the context of NGOs has focused most on non-profit organisations. However, there are a number of similar terms that are more common in other contexts, such as non-governmental organisations, civil society, charities, voluntary organisations, social enterprises, etc. The UN Guide to the Satellite Account for the Social Economy points out that these organisations may have different legal forms and may operate in very different sectors, but that three essential features can be identified which unite them and distinguish them from other statistical units included in the System of National Accounts:

- They are **private** organisations (i.e. they are not controlled by general government);
- Their activities are directed towards the achievement of some **some social or public objective** rather than profit-making or maximising the return on financial investment (they produce goods or offer services that are useful to society as a whole and, in doing so, are likely to generate income, but they are not profit-oriented);
- Their involvement is **voluntary** (based on free will, without deception, fraud or coercion).

The totality of these organisations constitutes the statistical units of the social economy satellite account. The social economy satellite account also includes voluntary work, which does not formally meet the definition of a statistical unit, but is closely linked to the operating principles of the above-mentioned organisations and broadens the understanding of production in the system of national accounts. Volunteering is often carried out within the organisations to be included in the social economy satellite account, but households may also volunteer directly (e.g. during clean-up activities).¹⁵

This section of the report will initially describe the statistical units to be included in the Social Economy Satellite Account – non-profit organisations, affiliated institutions and volunteering. The criteria and algorithms used to determine the organisations and volunteering volumes to be included in the account will then be presented. Finally, the information that can potentially be extracted from the national accounts will be listed.

¹³ United Nations Economic Commission for Europe. 2019. In-depth Review of Satellite Accounting. ECE/CES/2019/18. https://unece.org/DAM/stats/documents/ece/ces/2019/ECE_CES_2019_18-G1910795E.pdf

¹⁴ Central Statistical Office. 2022. Tourism satellite accounts (general indicators). https://data.stat.gov.lv/pxweb/lv/OSP_PUB/START_NOZ_TU_TUS/?tablelist=true

¹⁵ United Nations. 2018. *Op. Cit.*

2.1 Non-profit organisations

The Social Economy Satellite Account covers a wider range of non-profit organisations than the non-profit sector serving households, which is distinguished among institutional sectors in the System of National Accounts. Non-profit organisations in the Social Economy Satellite Account may engage in the production of goods and services, selling them on the market at economically significant prices. However, the income generated by these activities cannot be channelled by the NPO to its founders, members, directors or other shareholders. There should also be restrictions that, when a non-profit organisation is dissolved, its assets are diverted to similar organisations and that they are not transformed into profit-making organisations. The Social Economy Satellite Account excludes non-profit organisations controlled by the general government.¹⁶

2.2 Related institutions

The authors of the Guide to the Social Economy Satellite Account also recommend that consideration be given to including in the Satellite Account information on organisations (related institutions) that are similar to, but do not fully meet, the definition of a non-profit organisation, as they may generate profits and channel them to the founders, members, investors or management of the organisation. However, such financial benefit must be strictly limited and subordinate to the social or public objectives of the organisation. Conceptually, these restrictions should be such that the organisations in question are not attractive to profit-maximising investors. In practice, the authors argue that organisations should retain at least 50% of profits, if any, in the organisation and direct them towards the achievement of the organisation's social objectives.

Three types of organisations can be distinguished, some of which could be classified for inclusion in a social economy satellite account. Firstly, there are **cooperatives** with social or public objectives which do not allow or severely restrict the transfer of the profits generated to the members of the cooperative. In the context of the System of National Accounts, cooperatives differ from profit-maximising organisations in that their governance is democratic (each member has one vote in decision-making), members are both owners and customers, and they often provide services to members on a fee-for-service basis. Second, the social economy satellite account could include **profit-sharing credit unions and other mutual societies**, which, like cooperatives, bring together members who collectively seek to improve their economic situation, but unlike cooperatives, manage risk by building up collective savings. Finally, the social economy satellite account should also include **social enterprises**, which, while using market mechanisms and business methods to create individually or socially useful products, are essentially in the business of generating social impact and solving a social problem, by avoiding (or at least strictly limiting) the transfer of profits to their owners or investors.¹⁷

2.3 Voluntary work

Volunteering must also meet certain criteria to be included in the Social Economy Satellite Account. First, it must primarily benefit others, not the volunteer. In addition, the beneficiaries cannot be members of the worker's household or immediate family. Voluntary work cannot

¹⁶ United Nations. 2018. *Op. Cit.*

¹⁷ United Nations. 2018. *Op. Cit.*

be occasional, i.e. it must continue for a significant period of time - at least one hour in a relatively short reference interval (e.g. four weeks). Finally, it must be based on free will and cannot be remunerated or compensated, although volunteers may receive token gifts, small stipends not exceeding one third of the local tariff rate (e.g. to cover transport or living costs), and small compensation in kind (e.g. free lunches).¹⁸

Unlike non-profit organisations and related institutions, for which most of the information is available in the national accounts and for which the establishment of a satellite account mainly involves their precise identification followed by the extraction of the necessary data from the national accounts, data on volunteering volumes and related information needed to properly measure the contribution of volunteering to the national economy are not freely available. The ILO recommends that centrally conducted labour force surveys, supplemented by a special question annex, should be used to obtain data on volunteering. However, where this is not possible, the information needed can also be partly obtained through a time-use survey¹⁹ or special population surveys²⁰. For the valuation of volunteering, the ILO recommends using the replacement cost method, which calculates the value of volunteering using data on what it would cost the employer to hire a worker to carry out the volunteering.²¹

2.4 Algorithms for including organisations and volunteering in a social economy satellite account

To facilitate the selection of organisations to be included in the Social Economy Satellite Account, the authors of the Account Design Guide have drawn up an algorithm with five questions to be asked sequentially about the activities of the organisations (see Figure 3). Using this algorithm, any of the organisations can be classified as either to be included or excluded from the Social Economy Satellite Account. The questions are about the degree of institutionalisation of the organisation (the organisation does not have to be legally registered but must be permanent with a meaningful internal structure), governance (the organisation must be able to commit itself), voluntariness (participation in the organisation's activities cannot be coerced), limitation of profit distribution (at least 50% of the organisation's profits should remain in the organisation and be directed towards the organisation's social objectives) and control (the organisation cannot be controlled by the general government).

The social economy satellite account usually includes various social service providers controlled by NGOs (schools, universities, training centres, hospitals, day centres, nursing homes, carers of abandoned children, etc.), providers of subsidised goods and services to the disadvantaged (soup kitchens, transport and financial services), environmental organisations, research and scientific service providers, community organisations, advocacy organisations, trade unions, professional or scientific societies, consumer associations, political parties,

¹⁸ United Nations. 2018. *Op. Cit.*

¹⁹ Centralised time-use surveys are, however, relatively rare. Eurostat invites EU Member States to organise such surveys approximately every 10 years, and the latest guidelines were published in 2019, but many Member States have not yet decided whether to participate. Latvia did not participate in the previous round of surveys and the last time-use survey in Latvia was carried out in 2003 (more information on this is available here: <https://stat.gov.lv/lv/statistikas-temas/iedzivotaji/dzives-kvalitate/publikacijas-un-infografikas/1385-latvijas>).

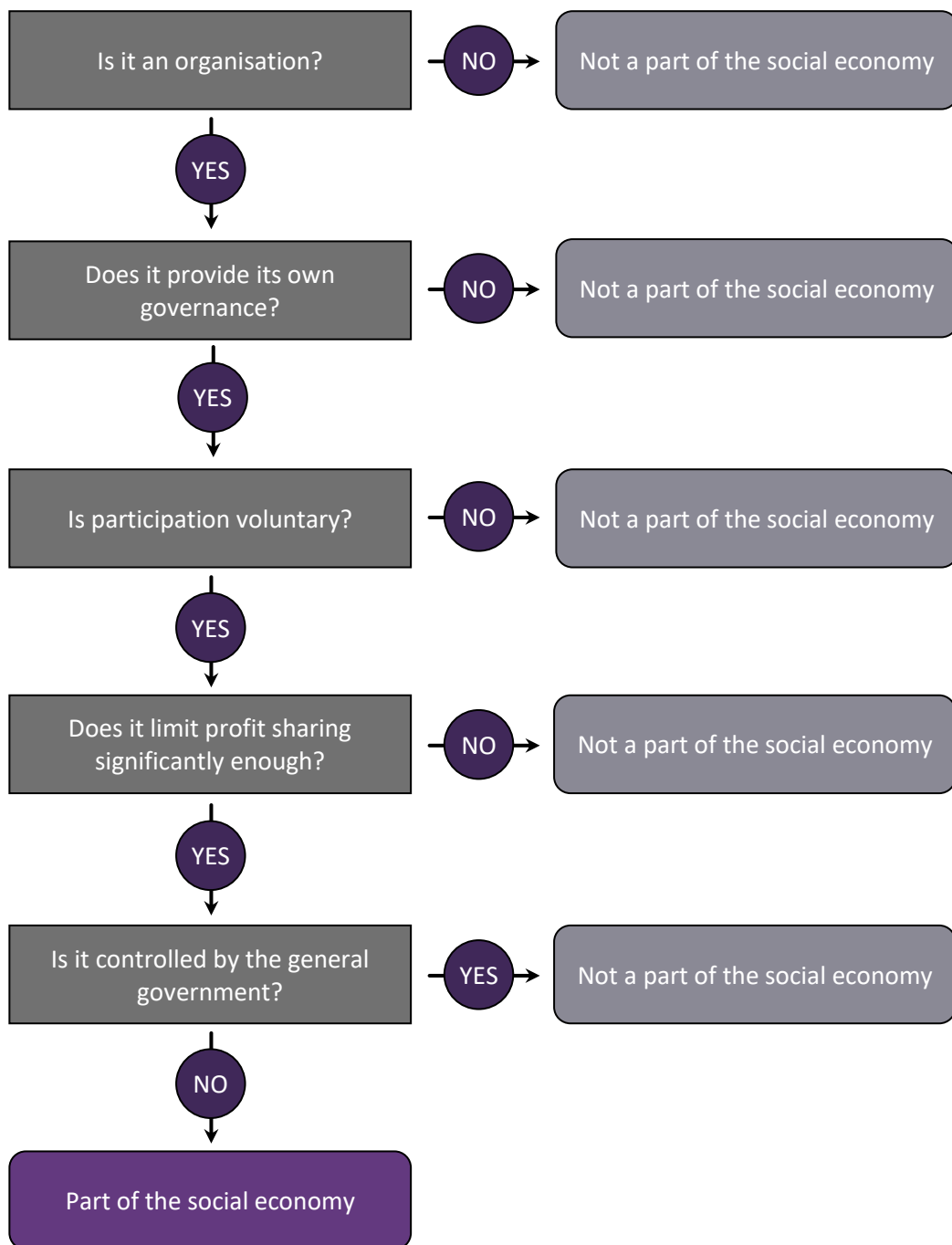
²⁰ In Latvia, the contribution of volunteering to the economy was measured by a population survey in 2011 at 0.65% of GDP. Analytical Research and Strategy Laboratory. 2011. Opportunities for the development of volunteering in Latvia and its contribution to the national economy. <https://www.izm.gov.lv/lv/media/4036/download>

²¹ International Labour Organization. 2011. Manual on the Measurement of Volunteer Work. Geneva: International Labour Office.

churches, religious communities, as well as cultural, recreational and sports clubs, charitable, support and relief organisations, voluntary organisations, social enterprises, micro-credit providers and credit unions, among others. The developers of the algorithm point out that in some cases it may be difficult to make decisions on organisations that are on the borderline of the profit-sharing limit and formally meet the criteria, but are more profit-driven than socially oriented in nature. Similarly, in some cases it may be difficult to assess whether organisations are under the control of the general government, for example where the organisation is wholly dependent on government funding.²²

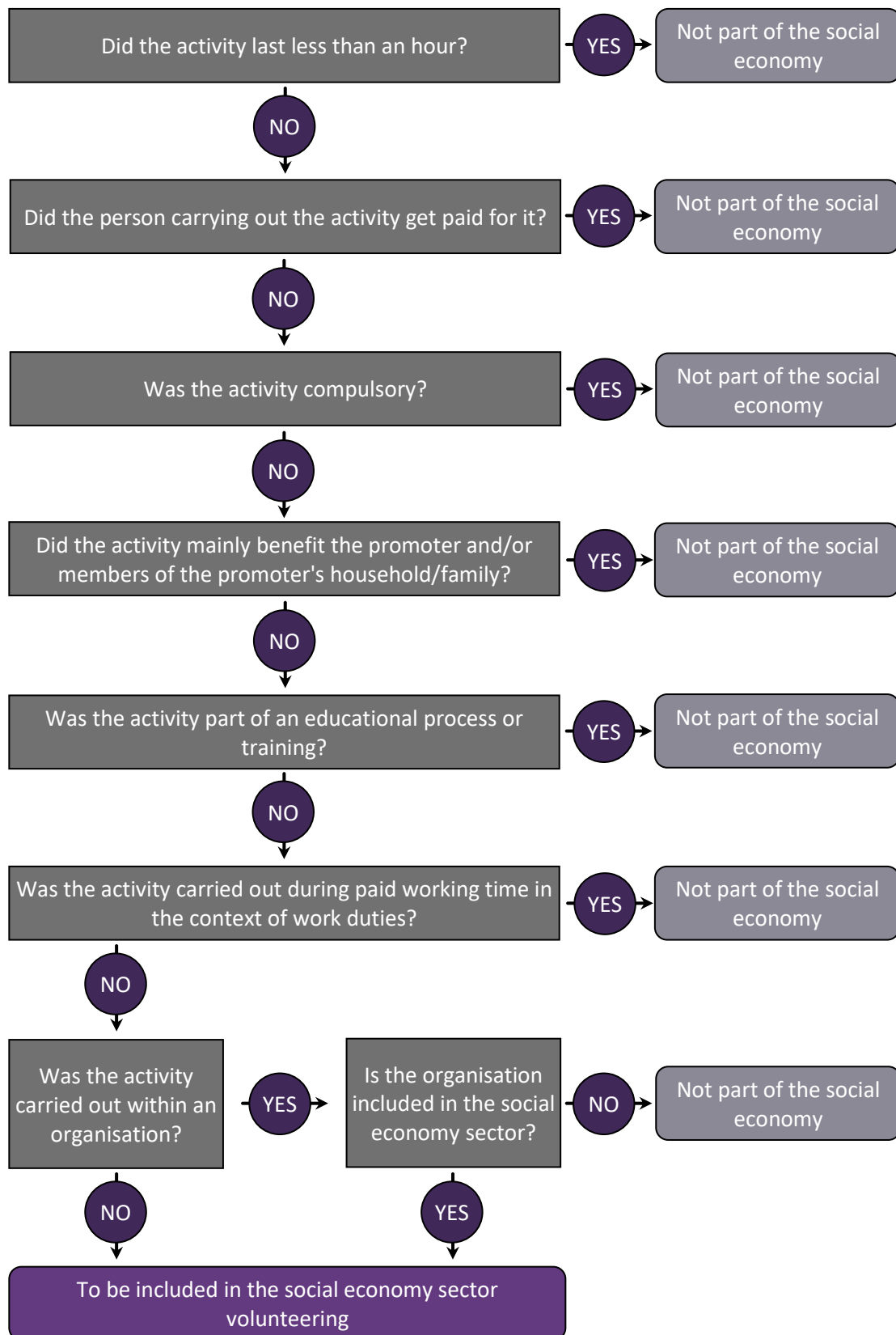
²² United Nations. 2018. *Op. Cit.*

Figure 3 Algorithm for selecting organisations to be included in the social economy sector



Source: United Nations. 2018. *Op. Cit.*

Figure 4 Algorithm for selecting volunteering to be counted in the social economy sector



Source: United Nations. 2018. *Op. Cit.*

A similar algorithm with a sequence of questions is also available for selecting volunteering cases to be included in the social economy satellite account (see Figure 4). For volunteering, the questions are duration (the volunteering case must take at least one hour), remuneration (the volunteering must be unpaid, except for a marginal remuneration covering the costs of the work), compulsory (the volunteering is an uncoerced choice on the part of the volunteer), the beneficiaries (cannot be members of the volunteer's household or immediate family), the institutional framework (volunteering is not considered to be activities carried out during an educational process or paid work) and the organisation (volunteering can be carried out directly or through satellite organisations of the social economy).

Typical examples of volunteering to be included in a social economy satellite account are unpaid work for NGOs, religious organisations, trade unions, professional organisations, etc., helping neighbours or strangers without remuneration, taking part in clean-ups or neighbourhood clean-ups, taking care of ownerless animals (also outside specially created organisations), organising cultural, social or religious events (outside organisations), providing pro bono professional services, etc. On the other hand, helping family members, participating in cultural events, court-ordered community service, occasional help (e.g. giving directions to strangers), volunteering for profit-oriented organisations (e.g. during for-profit music festivals) and other similar activities are not classified as voluntary work.²³

2.5 Information to be included in the Social Economy Satellite Account

Most of the information to be included in the Social Economy Satellite Account – data on the main variables – is available in the System of National Accounts. Therefore, the construction of the satellite account mainly involves the selection of the organisations to be included in the social economy sector described above and the recalculation of the indicators to be included in the account according to the set of selected organisations. The data to be carried over are broadly representative of the organisations' operating principles and activities – production, consumption and asset accumulation.

In the System of National Accounts, flow data are separated from balance sheet values, and the authors of the Guide to the Development of a Social Economy Satellite Account recommend that this principle be maintained. The first step is therefore to transfer to the social economy satellite account the information to be included in the current account covering the production of goods and services, the generation of income, the subsequent distribution and redistribution of income, and the use of income – its consumption or accumulation, as appropriate. The main data fields to be carried over (names of the relevant transactions and balance sheet items) are summarised in Figure 5. The accumulation account, on the other hand, provides information on changes in the balance sheets of organisations, focusing on their assets, liabilities and net worth. This account should carry information available from the System of National Accounts on transactions in capital and financial assets, as well as information on other changes in assets and revaluations of balance sheet values. A list of the most relevant data fields to be transferred to the accumulation account for the social economy satellite account is shown in Figure 6.²⁴

²³ United Nations. 2018. *Op. Cit.*

²⁴ United Nations. 2018. *Op. Cit.*

Figure 5 Current account data fields to be transferred from the System of National Accounts

NQF account	Transaction/balance sheet item names	NQF code 2008
Production	Output	P1
	Market output	P11
	Output for own final consumption	P12
	Non-market output	P13
	Intermediate consumption	P2
	Gross value added	B1g
	Consumption of fixed capital	P51c
	Net value added	B1n
Income generation	Compensation of employees	D1
	Taxes on production and imports	D2
	Subsidies	D3
	Gross operating surplus	B2g
Primary income distribution	Property income	D4
	Gross primary income balance	B5g
Secondary distribution of income	Other social security benefits	D622
	Miscellaneous current transfers	D75
Use of income	Gross disposable income	B6g
	Final consumption expenditure	P3
	Gross saving	B8g
Redistribution of income in kind	Social transfers in kind	D63

Figure 6 Accumulation account data fields to be transferred from the System of National Accounts

NQF account	Transactions/flows/balance sheet item names	NQF code 2008
Capital	Gross capital formation	P5g
	Gross fixed capital formation	P51g
	Consumption of fixed capital	P51c
	Change in stocks	P52
	Acquisitions less disposals of valuables	P53
	Acquisitions less disposals of non-produced assets	NP
	Capital transfers receivable	D9r
	Capital transfers payable	D9p
	Net lending (+) / net borrowing (-)	B9
Transactions in financial assets and liabilities	Net acquisition of financial assets	
	Monetary gold and special drawing rights (SDRs)	F1
	Currency and deposits	F2
	Debt securities	F3
	Loans	F4
	Equity and investment fund units or shares	F5
	Insurance, pension and standard guarantee schemes	F6
	Financial derivatives and employee stock options	F7
	Other accounts receivable/payable	F8
Other changes in assets	Involvement of assets in the economy	K1
	Withdrawal of non-produced assets from the economy	K2
	Catastrophic losses	K3
	Unrequited confiscations	K4
	Other changes in volume not elsewhere classified	K5
	Changes in classification	K6
	Other changes in volume, total	
Net change in value arising from other changes in the volume of assets	B102	

Revaluation	Non-financial assets	AN
	Financial assets	AF

Source: United Nations. 2018. *Op. Cit.*

In order to adapt the information contained in the System of National Accounts to the specificities of the social economy sector, it would be useful to clarify and expand certain indicators. First, the different sources of income (including capital transfers) of social economy sector organisations would need to be recalculated and detailed. Secondly, the non-market output of all social economy sector organisations should be estimated using the same methodology as is already used to estimate the non-market output of non-profit organisations serving households in the System of National Accounts.²⁵

The Social Economy Satellite Account should also include comprehensive information on the sector's workforce, highlighting both paid and voluntary work. A list of labour force indicators to be included in the satellite account is given in Figure 7.

Figure 7 Labour force indicators to be included in the Social Economy Satellite Account

Indicator name	Code
Employment, number of workers	ECNT
Employment, number of normal-time equivalent workers	EFTE
Volunteers, number of workers	VCNT
Volunteers, hours worked	VHRS
Volunteers, number of normal-time equivalent workers	VFTE
Calculated value of volunteering, EUR	VVAL

Source: United Nations. 2018. *Op. Cit.*

Finally, the data collected in the Social Economy Satellite Account can be broken down by sector. The authors of the guide to creating a satellite account recommend using the 2017 International Classification of Not-for-Profit Organisations and the Third or Social Economy Sector (ICNP/TSO). The sections and groups of the classification are summarised in Figure 8. Other classifications of NGOs exist but are compatible with the ICNP/TSO classification and are also relatively easy to apply. The authors therefore recommend using the INCP/TSO where possible, which will, among other things, facilitate international comparison of data.²⁶

²⁵ United Nations. 2018. *Op. Cit.*

²⁶ United Nations. 2018. *Op. Cit.*

Figure 8 Organisations to be included in the Social Economy Satellite Account and voluntary activities (ICNP/TSO)

Section	Group	Name
Section A: Culture, communication and leisure activities		
	A10	Culture and arts
	A20	Sport and recreation
	A30	Information and communication services
	A90	Cultural and artistic services n.e.c.
Section B: Educational services		
	B10	Pre-primary, primary and secondary education
	B20	Higher education
	B30	Other education
	B90	Educational services n.e.c.
Section C: Human health services		
	C10	Ambulatory health services
	C20	Hospitals
	C30	Nursing and home care services
Section D: Social services		
	D10	Individual and family services
	D20	Children's day centre services
	D30	Emergency and relief services
	D40	Vocational rehabilitation services for people with employment difficulties
	D90	Social services not elsewhere classified
Section E: Nature conservation and animal welfare activities		
	E10	Management and protection of natural resources
	E20	Animal health and welfare
	E90	Nature conservation and animal welfare activities n.e.c.
Section F: Community and economic development, housing activities		
	F10	Housing and infrastructure construction
	F20	Community and economic development activities
	F30	Housing management and maintenance
	F40	Utilities and waste management
	F50	Indigenous self-government
	F90	Community and economic development, housing activities n.e.c.
Section G: Civic, advocacy, political and international activities		
	G10	Civic, advocacy and social participation activities
	G20	Political activities
	G30	International activities
	G90	Civic, advocacy, political and international activities n.e.c.
Section H: Philanthropic intermediaries and promotion of volunteerism		
	H10	Grant-giving foundations
	H90	Other philanthropic intermediaries and promoters of voluntarism
Section I: Religious congregations and associations		
	I10	Religious congregations
	I90	Other religious associations
Section J: Business, professional and labour organisations		
	J10	Business and employers' associations
	J20	Professional associations
	J30	Trade unions
	J90	Business, professional and labour organisations not elsewhere classified
Section K: Professional, scientific, accounting and administrative services		
	K10	Scientific research and testing services
	K20	Professional services
	K30	Management and administrative services
	K90	Professional, scientific, accounting and administrative services n.e.c.
Section L: Other activities		

Source: United Nations. 2018. *Op. Cit.*

3. Multipliers

Any sector of the economy, including the social economy sector described above, in its entirety or in its individual sections, does not exist on its own, but is integrated into the overall economic structure. The interrelations between sectors are summarised in the input-output tables of the System of National Accounts. They show, on the one hand, how much a particular sector uses the goods or services produced by other sectors in the production process and, on the other hand, how much the output of the selected sector is used in the production of other sectors. Input-output tables can be used to calculate sectoral output value multipliers, which show how much the total output of an economy would increase if demand for the output of a sector increased by one unit. Similarly, value-added and employment multipliers can be determined, as well as the impact of an increase in sectoral output on total value added and employment in the economy (in normal-time equivalent terms).²⁷

Accordingly, multipliers can be used to calculate the indirect contribution of an economic sector to the national economy in terms of output, value added and employment (in normal time equivalent terms). Input-output tables are published by both the Central Statistical Office and Eurostat. The OECD also publishes multipliers of the value of production that could be used to calculate indirect effects.²⁸ It should be noted, however, that the input-output tables use a sectoral rather than an institutional sectoral breakdown. This means that in the case of the social economy sector, the organisations included will need to be broken down by the economic sectors they represent using the NACE Rev. 2 classification and the multipliers for the sectors will need to be used proportionally in the calculations. It should also be noted that the input-output tables illustrate the monetary relationships between sectors. Consequently, the estimates of volunteering included in the social economy satellite account could not be used in the calculation of indirect effects. Of course, the demand for goods and services from other sectors that results from volunteering would appear in the indirect impact calculations, but since volunteers are not remunerated for their work, their individual consumption would not be affected and, consequently, the aggregate economy would not be affected.

Finally, it should be understood that, in an input-output context, the relative contribution of sectors to the economy is determined by their share in the national economy and their linkages with other sectors, which are summed up in the multiplier values. This is a relatively technical view that does not take into account the potential long-term impact of different sectors on both GDP and the broader quality of life. As mentioned above, the positive impact of the social economy sector often takes the form of these additional long-term benefits.

²⁷ Miller, R. E. and P. D. Blair. 2009. *Input-Output Analysis*. 2nd Ed. Cambridge: Cambridge University Press.

²⁸ OECD. 2021. Input-Output Tables. <https://www.oecd.org/sti/ind/input-outputtables.htm>

4. Impact caused

To talk meaningfully about the induced impact of the social economy sector, it is first necessary to narrow the focus. On the one hand, the organisations included in the sector operate in different sectors which, from a societal perspective, have to deal with different, often only tangentially related, challenges. On the other hand, the social sector may also play a different role in different sectors compared to the general government and private sectors. For example, analyses of the activities of advocacy and civil society organisations in Section G of the ICNP/TSO classification are likely to be conducted differently from those of conservation organisations in Section E. The activities of advocacy organisations could be analysed in a systemic way, using the situation in public administration as a context. In contrast, an assessment of the performance of conservation organisations could focus on environmental sustainability, highlighting their contribution to the achievement of a set of societally relevant environmental objectives and indicators. On the other hand, the objectives pursued and initiatives implemented by specific organisations will also differ significantly. It is therefore important, when designing a framework for analysing the impact of the social economy sector, to also be able to highlight the situation in specific social areas (i.e. the sectors mentioned above), as well as the activities and contributions of specific organisations to the achievement of objectives of relevance to society.

This section will first propose a way of collecting information on organisations. It will then outline ways in which this information could be used in the analysis, both to help organisations better understand what has been done so far and what is potentially possible, and to build expertise on specific sectors and the goals they pursue.

4.1 Methodological recommendations for collecting organisational-level data and conducting case studies

Many countries have NGO registers, which not only provide basic information on the legal form, registered address and founders of NGOs, but also more detailed data on their objectives and performance. The information contained in such registers can be useful for the organisations themselves, for policy-makers and for society at large. In countries where donations from individuals play a significant role in the income structure of NGOs and where the number of individuals involved is relatively large (e.g. USA), NGO registers have a wide range of users and therefore a wide range of funding opportunities. NGOs are interested in attracting donors, while potential donors are looking for giving opportunities that best suit their personal charitable objectives. NGOs are therefore willing to invest both financial and human resources to prepare information of interest to potential donors and to make it easily accessible to the public. Donors, on the other hand, view support to NGOs as investments, which in this case do not generate profits but help to achieve social objectives that are important to donors. Potential donors are also willing to pay for the analysis of NGOs' activities in the registers in order to improve their investment portfolios. For example, Candid, a US-based information services provider specialising in social economy sector analysis, which has collected data on 2.8 million registered NGOs in the US, generates about half of its income from service fees and the other half through various grants and donations.²⁹ In addition to improving the efficiency of NGO funding, publicly available information on NGO activities

²⁹ Candid. 2022. About Us. <https://candid.org/about>

contributes to the transparency of the sector and facilitates the work of financial control bodies. Consequently, NGO registers often also receive funding from general government.

In smaller markets, funding options for NGO registers are more limited and not all solutions have been successful. Some essentially act as monitoring mechanisms for organisations, provide only general information on NGOs and the social economy sector as a whole, and impose bureaucratic burdens on organisations rather than assist their activities. Through such tools, policy makers may be able to identify NGOs with weaknesses, but it is the unscrupulous NGOs that have the greatest incentive to spend resources to meet some formal criteria. Identifying the most useful services provided by NGOs to society, on the other hand, takes a back seat in the monitoring tools and is ineffective. In the Czech Republic, for example, the Association of Public Benefit Organisations AVPO offers a fee-based evaluation mechanism for Czech NGOs, which aims to highlight those NGOs that manage the financial resources they raise in an efficient, transparent way and in line with their statutory missions.³⁰

Other solutions offer benefits that are disproportionate to their maintenance costs and lose functionality soon after they are set up, as data is not updated or is removed altogether. For example, in Ireland, the Benefacts database of non-profit organisations, set up with public funding in 2016, was wound up in early 2022 when the Irish government concluded that there was no need to continue the project in its current form and opted to provide Benefacts with annual public funding of around €1 million. The Government decided to reallocate Benefits funding of €1 million to other purposes.³¹

Continuity is crucial, as many of the services and activities provided by NGOs only have a long-term impact. In order to ensure continuity of registers or databases, this needs to be thought about from the design stage of the tool. It is also important that the collection of relatively simple data does not create additional burdens for NGOs. Therefore, as far as possible, data should be collected from reports submitted to the general government and local authorities - NGO registration documents, annual reports, statistical forms, etc. In England and Wales, for example, the register of charities is maintained by the Charity Commission for England and Wales, a public body independent of government departments, which was substantially reformed in 2006 but was founded in the 19th century. The register contains key information on the activities, finances and governance of charities and is freely accessible to all.³² In Italy, where the third reform of the governance of the social economy sector is underway, the most widely used NGO database to date is maintained by an independent platform, Italia non profit. It extracts only basic information from government-maintained registers, which are less detailed and well structured in Italy than in the UK, and invites NGOs to submit other data along with various evaluations of their activities. The information submitted is verified, processed and presented by Italia non profit in an easily understandable form.³³

Based on the experience of other countries, the data that would be needed to profile NGOs and organisations in the broader social economy sector are summarised in Figure 9. Much of this should be retrievable from information held by various government and local authorities,

³⁰ AVPO. 2022. Značka spolehlivosti. <https://www.znackaspolehlivosti.cz/>

³¹ Hillard, M. 2022. Company assessing country's non-profit sector shuts after funding withdrawal. The Irish Times, Fri, Jan 21, 2022. <https://www.irishtimes.com/news/social-affairs/company-assessing-country-s-non-profit-sector-shuts-after-funding-withdrawal-1.4782366>

³² Charity Commission for England and Wales. 2022. Central Register of Charities. <https://register-of-charities.charitycommission.gov.uk/>

³³ Italia non profit. 2022. Chi siamo. <https://italianonprofit.it/chi-siamo/>

which organisations already regularly submit. The basic information (name, contact details, etc.) describing the organisation could be published simultaneously as an initial statement of membership of the NGO or the broader social economy sector and as an invitation to organisations to develop more detailed profiles of their activities. If organisations respond to this call, they should first review the information available to public players and, where necessary, clarify and supplement it, thereby encouraging ownership of the profile.

Figure 9 Data for profiling NGOs and social economy sector organisations

Information section	Indicators, benchmarks and descriptions
Basic information	Name, address and contact details, registration number, date of registration, status of the public benefit purpose, legal form, field of activity (from the classification)
Brand	Logo, website, social networks
Persons	Officials, beneficial owners (where applicable)
Employees	Number of employees, demographics, income ranges, volunteers
Financial data	Statement of revenue and expenditure
Balance sheet	Balance sheet assets and liabilities
Description of activities	Mission, objectives and strategies to achieve them, beneficiaries of support or outputs, activities, geographical coverage
Outputs and impact	Services provided/produced, performance, impact evaluations, quality audits

This start of mutual cooperation could also be used to encourage organisations to undertake, or in cases where they are already doing so, to share a more in-depth assessment of the impact of their activities. In spring 2022, the Latvian Social Entrepreneurship Association has published a guide to implementing social impact management for youth organisations and social enterprises, which could be useful as a roadmap for implementing different social impact management approaches.³⁴ However, two relatively simple tasks could be sufficient to initially profile organisations: establishing the rationale for the organisation’s impact and collecting performance measures already accumulated.

- 1 Justification of the impact of the organisation’s activities**

A logically justified explanation of how the activity proposed by the organisation is likely to have an impact on one or more objectives of relevance to society – what services or goods are produced and how their existence improves the existing situation. The explanation should necessarily include: (1) descriptions of the services offered or goods produced; (2) a sequential illustration of how the products could impact on one or more of the societally relevant objectives; (3) a vision of how the impact could be measured. The explanation should also include a description of the beneficiaries of the aid/product as well as background information or context.³⁵

³⁴ Latvian Social Entrepreneurship Association. 2022 Guide to Social Impact Management. <https://sua.lv/rokasgramata-socialas-ietekmes-parvaldibai/>

³⁵ The definition of the rationale for organisations’ impact activities is based on Nesta. 2012. Standards of Evidence for Impact Investing. <https://www.nesta.org.uk/report/standards-of-evidence-for-impact-investing/> A similar analysis of the fit between the mission and activities of organisations is recommended by Meehan III, W. F. and K. S. Jonker. 2017. Engine of Impact: Essentials of Strategic Leadership in the Nonprofit Sector. Stanford, CA: Stanford University Press.

2

Cumulative measures of output and performance

Data showing the output of organisations or describing their performance. The relevant measures for specific organisations will vary, but some examples that organisations could give include the monetary value of scholarships awarded to organisations supporting studies and/or the income of students receiving scholarships after graduation, the number of animals adopted from shelters by animal health and welfare organisations and/or estimates of the number of ownerless animals, the number of unemployed trained by organisations involved in training the unemployed and/or the proportion of unemployed trained who have received job offers. At this stage of NGO profiling, organisations are not required to develop new measurements, but to share evidence of impact already accumulated, which could, for example, be made available in the performance reports submitted to the organisations' Boards.³⁶

4.2 Industry and NGO performance

Individual NGOs may lack the capacity to carry out a full dynamic analysis of the social area or sector they represent, while also assessing the contribution of the NGO's own activities. Therefore, studies of induced impacts are often carried out at sector level and can then be used to evaluate specific NGO activities. For example, the UK National Council for Voluntary Organisations (NCVO) produces and publishes an annual UK Civil Society Almanac which, among other things, analyses the activities of organisations by sector.³⁷

The Civic Alliance-Latvia (CAL) could take on a similar role in Latvia and gradually develop expertise in different sectors of the social economy that could be used to assess the impact of specific NGO activities. In the short term, it is unlikely that the CAL will be able to analyse all sectors, but it could select at least a few. For example, the CAL has historically focused on advocacy and civil society organisations, which could be one of the sectors to be analysed. It could also work with NGOs that have already developed sector-level expertise, such as conservation NGOs, and use this expertise to assess the impact that specific NGOs in the sector have had on achieving conservation objectives. Finally, a sector where a relatively large number of NGOs are interested in developing impact management could also be analysed in more depth. In any case, it would be useful to carry out simultaneous evaluations for several organisations in a sector and to analyse the results not only at the level of the specific organisation but also in the context of the sector or field as a whole, which would increase the potential for transferring good practices and learning from each other.

Impact evaluations could involve external experts to help companies design studies to generate data that show how users of the organisations' services or products have changed - their behaviour, well-being or quality of life. Alternatively, attempts could be made to collect data on target groups who have not used the services or products offered by the organisation and compare them with the organisation's customers. The final phase of the evaluations could also analyse the cost-effectiveness of the services and products delivered by the organisations and the possibilities of delivering services and products of equivalent quality in other locations

³⁶ The definition of cumulative measures of output and performance is based on the information specified by Candid, which NGOs are required to submit in order to receive a platinum performance transparency assessment.

³⁷ NCVO. 2021. UK Civil Society Almanac 2021. <https://www.ncvo.org.uk/news-and-insights/news-index/uk-civil-society-almanac-2021/#/>

and to a wider range of users. If possible, this gradual gathering of evidence of positive impact could also be subordinated to the attraction of funding.³⁸

4.3 Technical solution

The CAL establishes and maintains a database of the SLO/NGO sector with up-to-date information on the organisations' activities, including financial flows and balance sheet data (see Figure 9). The database could be developed as a virtual platform, freely accessible to any interested party and thus contribute to the transparency of the sector. As far as possible, the information for the database should be extracted from registers and databases held by various government and local authorities. Basic information (name, contact details, etc.) could be published on a virtual platform as an initial indication of membership of the SLO/NGO sector and as an invitation to organisations to develop more detailed profiles of their activities. If organisations respond to this invitation, they should first review the information available to public players and, where necessary, update and complete it, thus encouraging ownership of the creation of their profile. Organisations should also prepare impact statements and share the performance measures they have already accumulated. This would also be effective for those organisations that do not have the resources to set up and maintain their own website. The technical capabilities of the platform would allow to display information on what organisations have done in an attractive and easily understandable way – background information, key activities and financial information, as well as achievements. The platform would allow the user to select organisations using a number of criteria and to compare organisations.

In a second phase, the platform could be used to carry out a more in-depth assessment of the organisation's performance in the context of the social economy sectors they represent, with the help of external experts. Organisations could also be awarded different levels of 'trustmarks' to signal to the public and potential supporters that the organisation in question is acting according to good governance principles. The concept of such a trust mark would achieve the objective of self-regulation and control, as well as being an opportunity to demonstrate responsible operational behaviour to the public.

³⁸ Nesta. 2012. *Op. Cit.*

Abbreviations

UN	United Nations
CAL	Civic Alliance-Latvia
CSO	Central Statistical Office
GDP	Gross Domestic Product
ILO	International Labour Organisation
NSA	National System of Accounts
NGO	Non-governmental organisations
NCVO	National Council for Voluntary Organisations
PBO	Public benefit organisations

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