

METHODOLOGY FOR THE STATISTICAL SURVEY

This publication includes results derived from the statistical survey on workers, wages, revenues, expenses, investments, assets, liabilities, and other financial indicators for the year 2007, for which statistical questionnaire NI 1-01 (a,b)¹⁾ was used. The survey was conducted in reporting units classified to Sector S.15 'Non-profit institutions serving households' of the Nomenclature of Institutional Sectors and Subsectors.

Questionnaire NI 1-01 (a) using the combination of exhaustive and sample survey, collects data on small non-profit institutions employing fewer than 20 persons, which are allowed to keep single-entry accounting according to Section 38a of Act No. 563/1991 Coll. on Accounting, as amended (further on the Accounting Act) – questionnaire NI 1-01 (a) Enclosure No. 2., or institutions, which are obliged to keep double-entry accounting - questionnaire NI 1-01 (a) Enclosure No. 1. Questionnaire NI 1-01 (b) is intended for non-profit institutions employing 20+ persons; this is an exhaustive survey.

The statistical survey on small non-profit institutions is considerably more difficult in terms of grossing up. The number of reporting units exceeded 106 thousand in 2007 (of which roughly 85 thousand were active and compared to 2006 their number decreased by approximately 12 thousand). Values for the population of units are estimated on grounds of data collected from the sample (roughly 6 000 units). Each unit of the sample is given a specific (calculated) weight, which is further adjusted to specific kinds of non-response and calibrated, i.e. a gradual adjustment is made of opening (calculated) weights to the so-called closing weights needed for the calculations of estimates. In the calibration process, the average state number of insured employees and the number of economically active units in the reference year in the population is used.

Grossing up process of this statistical survey had to undergo a number of adjustments in 2005, regarding the sampling or specifying stratification functions for grossing up in connection with changes in the statistical survey. Grossing up is made with reference to legal forms, number of employees and industrial economic activities (Classification CZ-NACE).

For the sake of comparison, the tables of this publication contain data for three previous years, i.e. 2003 - 2007. Please note that the data on losses of intangible and tangible fixed assets do not contain data on liquidation of assets.

Since 2003, the Czech Statistical Office (CZSO) has been publishing data on the number of volunteers working in non-profit institutions. This is an important step with respect to the increasing importance of volunteering because valuation of volunteer work raises total production and gross value added. At present, a satellite account of non-profit institutions is being implemented in the CZSO in cooperation with the Centre for Non-profit Sector Research (CVNS). To date, a short form of the satellite account of non-profit institutions for 2002 – 2005 was published on the CZSO web pages (http://dw.czso.cz/pls/rocenka/rocenka.indexnu_sat). Since 2004, the shortened version of the satellite account has been extended by the valuation of volunteer work.

The non-profit institutions are not established to make profits – their activity and principal function lies in ensuring mutually beneficial activities for households. Activities like these are mostly activities that cannot be pursued effectively in any other way and that are indispensable for the development of civil society. They are essential to ensure primary and/or secondary social needs. The membership in these institutions is voluntary. Profits made by the institution, if any, are not distributed to its members or entities, which founded, manage or control the institution. If made, they are allocated to programmes and/or activities of the institution or to individuals for whom the institutions was established be that for charitable or philanthropic reasons or for the need to support a specific group of persons in their business policy or other areas of social life (such as education or health and social care).

Activities of the non-profit institutions serving households are non-market in nature, occasional sales resulting from the secondary economic activity account for less than 50 % of operating costs. In pursuing an economic (secondary) activity, one should bear in mind that the secondary activity must not be at the expense of the primary activity and that the revenue from the former must be used to

¹⁾ [modification compared to 2004 – statistical Questionnaire NI 1a-01 or NI 1b-01 \(according to the number of employees\) was sent to the reporting units](#)

support principal (non-profit) intentions of the institution. Main financial resources of the non-profit institutions serving households include subsidies and financial aid (from the government, households or foreign funds), membership dues, gifts or property income. Supplementary resources may come from occasional sales of goods and services, i.e. from secondary economic (taxed) activities. Over 50% of operating costs (linked with production and rendering of services in the framework of the principal activity) are financed and controlled by households.

Sector S.15 comprise the following institutions: associations (unions, clubs, movements, societies, trade unions, etc), incl. their organizational units, political parties, political movements, church organizations, foundations, endowment funds, generally beneficial companies, educational facilities, school legal persons, public schools (except for public universities), professional chambers, health establishments, associations of legal entities, associations of owners of dwelling units and hunting communities.

Updates of data on organizational components of civic associations in the Business Register are a longstanding problem, which is aggravated by the fact that these institutions have no duty to report their extinction. The CZSO realized a single survey of organizational units of associations in 2006 (Questionnaire RES-OJS). The aim of this survey was to verify the data in the Business Register. Based on this survey the Business Register was updated.

In 2007, the method of purposive sampling was used for the statistical survey on small non-profit institutions employing fewer than 20 persons. The statistical questionnaire NI 1-01 (a) was distributed to 5 458 small non-profit institutions, which were chosen from the total of 85 344 active units according to defined criteria (particularly by share of units in legal forms, individual industries, by importance and by number of employees) and that was 3 939 small non-profit institutions, which are still allowed to keep single-entry accounting based on an exemption from the Accounting Act and 1 519 small non-profit institutions which are obliged by the Accounting Act to keep double-entry accounting.

In total 2 945 units submitted questionnaire NI 1-01 (a), the response rate was 54,0 % in 2007 (in total 1 836 units, which are allowed to keep single-entry accounting, the response rate was 46,6 %; in total 1 109 units, which are allowed to keep double-entry accounting, the response rate was 73,0 %). This figure is very low or more precisely figure of small non-profit institutions, which keep single-entry accounting. Non-response imputation was made for all active units (i.e. those which were not included in the sample or those which were but failed to respond).

The statistical survey on non-profit institutions employing 20+ persons run in 2007 was exhaustive. The statistical questionnaire NI 1-01 (b) was sent to all 613 active units coming under institutional sector S.15, of which 555 responded. The response rate was 90,5 %, which is an excellent figure. Non-response imputation was made for active units that failed to respond.