SOCIAL AND ECONOMIC SIZE OF ITALIAN VOLUNTARY ORGANIZATIONS

Nereo Zamaro

For additional information please contact:

Nereo Zamaro
Istat Italian Statistical Office
Central Government Service
Via Tuscolana, 1782
00173 Rome (I)

E-mail  zamaro@istat.it
Phone  +39 6 72976442
        +39 6 72900908
Fax  +39 6 7218999

This paper is placed on the following websites:

www.stat.gov.pl
www.econ.nyu.edu/dept/iariw
SUMMARY

In this paper are presented several findings taken from the second survey on Italian “voluntary organizations” (VOs), led by the Istat, the Italian statistical office, in 1999.

VOs are only a small subset of nonprofit institutions operating in this country but, in spite of their bounded nature of organizations predominantly based on voluntary and free participation, they are very significant both in terms of the economic activities they are able to perform and as a form of structured social encounter and political local mobilization.

In the first paragraph the issue of a statistical definition of “nonprofit institution” is dealt with. Following the SNA1993 definition and classification system, we argue, the distinctive economic weight and function of nonprofit institutions is lost. We consider that, moreover, thanks to the recent new legislation on “social cooperatives”, “voluntary organizations”, “not-for-profit social welfare organizations”, and the growing number of nonprofit organizations emerging via the implementation of new administrative sectional registers, such a loss can distort the official statistical representation of the economic and social contribution of this institutional field to the Italian economy.

In the second paragraph the survey questionnaire is briefly presented mainly in order to show the subject matters and the kind of variables we tried to measure in the 1999 survey. In the further paragraph a few descriptive data on VOs will be presented. In the fourth paragraph we shall discuss the results of a double multivariate analysis (“correspondances multiples” and cluster analysis) of the same data in order to demonstrate to what extent measures of structural economic and social size are linked to measures representing some relevant behavioral patterns of Italian VOs.

1. Voluntary organizations as nonprofit institutions

Official statistics, in many countries, is now moving its initial steps in the field of measurement of nonprofit institutions. Demands for systematic, updated and reliable official statistical figures on nonprofit institutions are not only coming from policy makers and public opinion leaders. For different reasons, the academic circles as well seem to be today much more concerned than in the recent past with the understanding the economic and the social behavioral patterns of nonprofit organizations. But inside and outside the official statistics realm and in spite of the growing amount of surveys led, in different countries and for different purposes, on this topic several questions on definition and classification issues are still under critical scientific debate.

Disputes are possibly even stronger in those countries in which a not clear cutting legal framework has been established in order to identify and separate nonprofit from for profit institutions. Italy is one of these countries and the legal status of nonprofit institutions has not yet been codified by one single framing law. Within the still operating Italian Code Civil, whose publication goes back to 1942, for instance, no reference is made to “nonprofit organizations”, but only to “associations without any profit purpose”. In the same Code these organizations, and to a certain extent ambiguously (Colombo Ragghianti, 2000), are kept aside from “business” or “for profit companies”. Following the Code, while the former are founded and managed not with the intention of organizing a stable business enterprise, the latter are founded mainly with this purpose. Often the “associations” are not encapsulated within a legal status and their purpose is not making profits for those who own, finance or control them. “Companies”, on the
other side, do have a legal status and are usually organized to be profitable for those who own, finance or control them.

Taking this definition as a guide for research we would identify as nonprofit organizations only those organizations performing a very marginal, if any economic activity. As a result, statistics based on the narrow definition of the Code, would systematically underestimate not only the economic size, but as well the broader function played by nonprofit institutions within the Italian society.

During the last decade three laws were approved by the Italian Parliament to discipline private institutions like “social cooperatives” (law 381/1991), “voluntary organizations” (law 266/1991), and to regulate the “not-for-profit social welfare organizations” (law 460/1997 on the so called: “organizzazioni non lucrative di utilità sociale”). These three are supposed to be all institutional forms within whose framework people managing them are obliged to operate within a limited number of action fields (those supposed to be “socially valuable”) and to follow the “non distribution constraint” rule but, meantime, they are also allowed to make profits. In other words, the institutions legitimately adopting one or the other of these three organizational forms, and regardless of the kind of legal status they adopt (becoming an association or a company), of the kind of ownership they actually depend upon (public or private), and of the way they perform their organizational activity (like a business enterprise or not), are formally allowed to freely enter contractual obligations and to sell the services and/or the products they produce to their clients in the market and at a market price. They are then recognized to act, under these conditions, as reliable economic organizations. But they are, in fact, “nonprofit institutions”.

Furthermore, thanks to the new regulations, in many different public administrations, basic administrative registers, to enlist these nonprofit organizations, were set up. The main information for statistical purposes recorded in these registers were information about organization’s name and addresses. This was enough an information to start a new series of statistical investigations. Before that the only official statistical information gathered on nonprofit institutions in Italy were processed taking the statistical data sets coming either from the 1991 Census on public institutions, or from a multipurpose sample survey on Italian families’ daily life in which a few questions about civil and social participation were addressed to respondents. On behalf of the Italian official statistics community this basic statistical information was believed to be as much as required to respond to the needs of the standard statistical production in this field and to those related to it (mainly the national accounting estimates). However, in both cases the kind of data gathered did not allow for a complete and systematic statistical representation of nonprofit organizational patterns (economic activities, functioning, employment, clients served), and of the characteristics of people involved, as members or as volunteers, in their daily operations. Furthermore, considering the highly volatile organizational environment of most nonprofit, mainly new, and/or young and/or small organizations, these data could not be effectively used to describe them regularly
from year to year. Finally, the data were not only out of date, but also uncertain, lacking and, because of this, systematically downsizing the economic and the social weight of nonprofit organizations within the Italian society.

To a certain extent this kind of statistical oversight is due to the definitions adopted in order to identify and measure nonprofit institutions. The matter deserves some more attention for the purposes of this paper. From the point of view of official statistics and, in particular, taking as a main reference the conceptual framework driving the production of national accounts’ statistics it seems to be easy to establish when an institution could be identified as a “nonprofit institution”.

In fact, within the framework of the System of National Accounts (SNA93, § 4.54) handbook, nonprofit institutions are defined as:

“...legal or social entities created for the purpose of producing goods and services whose status does not permit them to be a source of income, profit, or other financial gain for the units that establish, control or finance them. In practice their productive activities are bound to generate either surpluses or deficits but any surpluses they happen to make cannot be appropriated by other institutional units.”

Thanks to this definition an institution can be qualified as a nonprofit when, taking into account its status, it is possible to ascertain that it does not distribute its surpluses to any other institutional unit. Namely, this set of institutions, for statistical measurement purposes, should be not only stable and codified -- at least in relative terms depending on the regional institutional frames, but also they have individually to be recognized as institutional units with some legal status. The legal status is supposed to be what makes an institutional unit capable of autonomous and responsible economic action. In this way an institutional unit is defined (SNA,1993, 4.2) as

“an economic entity that is capable, in its own right, of owning assets, incurring liabilities and engaging in economic activities and transactions with other entities”

Even considering the SNA approach useful and effective for several economic analysis purposes, the SNA applied to the analysis of nonprofit institutions has been criticized in many different occasions (Anheier, Rudney and Salamon, 1993; Anheier and Salamon, 1998). The SNA seems to be mainly vulnerable on two grounds. First of all it does not allow for a clearly cutting distinction between private and public nonprofit institutions, and between these two sectors and the field of nonprofit institutions as such (Rudney and Anheier, 1996). Secondly, even if within the SNA1993 nonprofit institutions can not only make profits, but also be producers of goods and services for the market1, it is implied that

---

1 Cfr.SNA1993, § 4.162: “...NonProfit Institutions may be (...) market producers if they provide services for which they charge prices or fees that are economically significant.”). And, reinforcing the lack of institutional identity of nonprofit institutions within the SNA1993 framework, the same paragraph later goes on stressing that: “NPIs that are market producers are classified as belonging to one or another of the corporate sectors.”
nonprofit institutions usually do not rely on stable organizational structures and that their revenues are mainly depending not on sales, but on private or public subsidies or other free monetary contributions. So to speak, they are not supposed to be economically significant units. This consequence comes from a sort of taken for granted assumption that can be expressed as follows: nonprofit institutions are normally playing only a very marginal market role within the national economies. At the end of SNA1993 § 4.161 this idea is made explicit:

“The majority of NPIs, however, are likely to be non-market producers that provide goods or services to other institutional units either free or at prices or fees that are not economically significant.”

Later and consequently nonprofit institutional identity is furthermore diluted:

“Non-market NPIs may be divided into those controlled and mainly, or entirely, financed by government units and the remainder. The latter are described as “NPIs serving households” (NPISHs) and constitute a separate sector within the System. NPIs serving enterprises belong to the corporate or general government sectors…”

(SNA1993 § 4.162)

This formal solution, of course, pushes nonprofit institutions either in the residual corner of economically insignificant institutional units or, for those supposed to be economically relevant, in some sort of “sector limbo” where no room for any “sector identity” is left to them.

The lacking statistical identity of nonprofit institution is one of the main reasons explaining why for so many years almost no systematic, internationally standardized and stable statistics have been produced in this field and, consequently and also the social and political broader functions of nonprofit institutions could have been obscured.

In Italy VOs have been disciplined by law since 1991. The enlistment in the regional directories is granted when the applying organization:

- is mainly grounded on participants voluntary and free job;
- hires regular workers only within narrow limits (i.e. only to make operations stable and to settle the activities performed by the organization at a public standard requirement);
- establishes, in the agreement act or in the constitution chart of the organization, the nonprofit purpose and a set of democratic principles regulating the member’s participation to the governing organization’s boards and the rules for membership (admission and exclusion criteria, obligations and rights, associative charges);
- abides by the obligation to keep a financial budget in which private and public contributions received and expenses made are reported.

Because of this regulation Italian VOs whose structures are institutionalized within the regional directories (Zamaro, 1999), possibly are employing very few people and, for the fulfillment of their purposes, they try to mobilize much more
volunteers’ participation. Therefore, since the contribution of the Italian VOs in terms of employment opportunities offered should be very small and consequently being their economic relevance negligible, they could smoothly be considered by the national accountant’s as “household serving institutions”.

Irrespective of the choices made by the national accountants’ community, however, the number of VOs enlisted within the regional directories has steadily and strongly increased. In 1995 they were 8,343, they became 10,097 in 1996 (+21%) and in 1997 they reached the number of 11,710 (+19.4%), growing to 13,657 in 1998 (+23.3%) and, finally, in 1999 the organizations enlisted were 15,316 (+19.9%).

These figures show that, in the backstage of official economic scene, a dense nonprofit organizations’ population was springing up and was vigorously crowding the Italian institutional environment, but the figures show as well that most of what was happening run the risk to stand unknown. This paper’s aim is to demonstrate that statistical data on Italian VOs, in spite of their economic smallness, show how useful would be not hiding them under the label of the “household sector”, but to identify and measure them as “nonprofit institutions”.

1. Survey and data analysis design
The statistical data used in this paper come from a survey on VOs enlisted in the regional administrative directories on VOs at the end of 1997. The field survey was led in 1999. The whole organization’s population counted 11,710 units. The survey questionnaires were mailed. The respondents looking for technical advise and support while filling it, could ask for advise to the research team just making a free phone call to the Istat, and 79.7% of the questionnaires were sent back. After a systematic direct check, the questionnaires of 93.9% of the respondent’s population were considered valid for statistical treatment.

The questionnaire was divided in two main sections. The first section was devoted to gather some basic information to improve the data quality of statistical archives and to items on organization’s formal structures. The second section was laid down in four areas: one about human resources and logistic endowments; the second on the kind of activities performed (sector, services offered, operating structures), clients served, organizational change and inter-organizational links; the next on volunteers (age, education, employment status by gender; amount of time committed to the organization’s functioning; training facilities offered); the last area addressed questions to measure the economic size and the main organization’s revenue sources and expenditure items.

In this paper to briefly analyze the statistical information at hand, two multivariate analysis have been implemented: a multiple correspondence analysis and a cluster analysis. The multiple correspondence analysis is basically an exploratory technique useful for describing associations among variables, in practice often taken from survey’s questions response items (Lebart, Morineau, Piron, 1995; Clausen, 1998; Maureau, Doudin, Cazes, 2000). In the Annex 1 the
processed variables are listed. They are distinguished between variables contributing to the definition of the two dimensions and to the location of variables’ values, and in this case they are are called active variables, and supplementary variables, that is points without weight and not influencing neither the total inertia, nor configuration of dimensions produced through the analysis.

The aim of this analysis was to assess the association among variables measuring the organizational size of Vos, namely the amount of revenue and the number of participating volunteers, and the kind of organizational structure (acting within larger groups or as an isolated unit); the kind and the number of external organizational connections in which their leaders (with other VOs) or the organization as such (with other institutional units) were involved; and finally the formal involvement to interest groups (usually federations, leagues, unions of associations and the like).

The driving hypothesis was that the structural differences among organizations were not random, but that (h1) the organizations’ size was influenced by the degree of institutional openness to their organizational environment and that (h2) VOs could be statistically classified in different, heterogeneous organizational groups.

The correspondence analysis has been supplemented with a hierarchical cluster analysis [using Ward’s criteria (Lebart, Morineau, Piron, 1995)] aiming at gauging the size and the main characters of organizational groups thus identified.

2. Data and measures: morphology, activities and resources of voluntary organizations

2.1 Toward a morphologic analysis

For VOs, territorial localization’s differences matters. In fact the distribution of organizations throughout the country is not random. The majority of them (59.9%) is located in the North, while 22.3% operates in the Centre and 17.8% in the South. In order to obtain a better indicator of territorial VOs diffusion, the number of organizations can be rated with the number of inhabitants in the same geographical area. However, standardized territorial differences appear to be anyway very strong. In fact while the ratio between the number of organizations and the resident population equals 2 organizations per 10,000 inhabitants for Italy as a whole, it grows to 2.7 for the North, 2.4 for the Centre and steps to 1 for the South.

Besides geographical differences, organizations are also sharply characterized by “demographic” differences. The main group (34.9%) is aged less than 6 years,

---

2 NORTH includes: Piedmont, Valle d’Aosta, Lombardy, Liguria, Trentino-Alto Adige, Veneto, Friuli-Venezia Giulia, Emilia-Romagna; CENTRE includes: Tuscany, Umbria, the Marches, Latium; SOUTH includes Abruzzo, Molise, Campania, Apulia, Basilicata, Calabria, Sicily and Sardinia.
30.9% was born between 1981 and 1991, and the remaining part of the population was born before, but only 7.3% before 1950. On the other hand, the distribution of organizations by legal form shows the existence of a significant number of associations with a legal status (67.3%), while the associations without a legal status (29.1%) are much less represented and organizations adopting the form of cooperative and foundation are very few indeed (3.6%). In relative terms, there are neither territorial differences nor age differences among organizations in taking on a specific legal form rather than another one.

Structural organizational differences can be descriptively analyzed considering, first of all, whether the VOs act as independent units or they act as members of larger organizational groups, that is sharing, in some way, with other units (autonomous or not) the same organization’s name and mission. Organizations, then, can be distinguished among “independent” units, that is autonomous institutions without any parental link with other organizations, and “grouped” organizations acting in different organizational positions as a “leader organization” (that is with depending peripheral organizations, but not linked to other groups), an “intermediate” (counting on peripheral dependencies, and being a member of an organizational group) or a “rank and file organization” (without peripheral dependencies, and being a member of an organizational group). While the independent are 48.6%; the other three kinds of structures, following the order, count 8.6%, 6.3% and 36.5%. The organization’s groups occur relatively more often in the Centre and in the South than in the North of Italy.

![Figure 1 - Voluntary organizations by social size](image)

These organizations, of course, show also differences of social size, that is differences measurable in terms of number of volunteers participating to their daily operations. Half of VOs operate with a very little number of volunteers (less than 22), but, as the average number of volunteers per organization is 50
Figure 2 - Voluntary organizations by economic size
(in Italian lire)

Figure 3 - Voluntary organizations by field of activity
there also organizations with more than 60 volunteers (16.4%). The organizations settled in the North and in the Centre tend to operate with a higher number of volunteers, 51 and 55 units, while in the South the average number of volunteers is 43.

2.2 Economic size and activities
The aggregate amount of revenue recorded by VOs is 1,300 billion lire (671.4 million Euro). Considering the economic size of VOs, almost the same kind of biased size differences portrayed on social size emerge.

The revenue of about 50% is less than 20 million lire (about 10,300 Euro), but as the average revenue per organization is 112 million (about 57,800 Euro), there also organizations (10.4%) with a revenue of more than 200 million lire (about 103,300 Euro).

Their sources of financing are quite diversified as well: 19.8% of the organizations declare to finance themselves “exclusively with private funds”, 33.7% “mostly with private funds”, 35.8% “mainly with public funds” and 5.7% “exclusively with public funds”\(^3\). Private financing tends to be more relevant in the field of social welfare, education and recreational and cultural activities. Public financing is more relevant for organizations mainly working in the fields of health and environmental protection. Furthermore, financing is quite diversified by regional areas. The organizations working in the South rely exclusively on private funds more frequently than in the other areas, while in the Center the number of organizations based exclusively on public entrances is relatively higher than in the other areas.

However if the real aggregate economic figures are considered, 48.4% of Vos budget comes from public sources\(^4\) and that amount tends to grow for the organizations located in the northeastern and southern regions and for those working in the fields of arts and museums (72.7%), advocacy (58%), environmental protection (57.5%), sports (54.5%), civic protection (52.4%) and recreational services (50.4%). Higher private support is given to organizations working in the fields of education (53.8%), health (52.1%) and social welfare (51.8%).

Most of the Italian VOs operate in health (37.6%) and social welfare (28.7%), while the others work in fields like recreational activities (12.3%), civil protection (9.3%), environment (3.4%), education (2.9%), advocacy (2.7%), sport (1.7%) and culture (1.4%). About 60 percent of the VOs tend to be specialized in one field of activity, but their supply of social services is more diversified: two thirds of them, in fact, offer more than one social service to their clients (among the social services offered there are moral attendance and support, cultural and leisure activities, blood donation).

\(^3\) And, to reach 100%, 5.1% did not answer to this question.
\(^4\) From private sources 50.9%, missing response 0.7%.
Finally, a half of the organizations directly takes care of people. They take care of about 2,500,000 people (the majority being sick people, elders and children) and tend to be specialized in offering their social services only to a single target group. In particular, 44.6% of the organizations taking care of people offer theirs social services to one kind of needy people, while 22% assists four or more kinds of needy people. Organizations that directly take care of people are localized mostly in Southern Italy (60% of the organizations of this area take care of people).

2.3 Volunteers and volunteering
Approximately 597,000 volunteers, but only 6,028 employees, are involved in the activities of Italian VOs. As expected, in these organizations the formally hired employees are very few: if the overall average number of employees is 0.5 and grows only to 4.9 considering those organizations with employees (1,228). Employees work mostly in larger organizations, mainly located in the Center of the Country, operating in the field of health and social welfare.

Unlike for employees, the geographical distribution of volunteers is very similar to that of the organizations, therefore showing a higher concentration in the Northern Italy than elsewhere.

As in the case of the organizations, in order to obtain an indicator of territorial diffusion, the number of volunteers was standardized with the number of inhabitants in the same geographical area. The ratio between the number of volunteers and the resident population is 103 volunteers per 10,000 inhabitants for Italy as a whole, 140 for the North, 129 for the Centre and 43 for the South.

Figure 4- Volunteers by education level

- Primary school certificate: 38.0%
- Lower secondary school certificate: 12.1%
- No formal education: 0.8%
- University degree: 11.1%
- Upper secondary school certificate: 38.0%
VOs operate with volunteers of all the age groups, although involvement of volunteers is concentrated in the middle-age (45.1% of the volunteers is between 30 and 54 years old). It has to be noted that the relative weight of volunteers of the latter class is much greater than the Italian population in the same age group (35.5%). Volunteers under 30 (27.7%) and over 54 (27.2%) are relatively less numerous. In the Italian population these two age groups count 35.2% and 29.3% of people and, therefore, either older volunteers or younger ones are less than proportional with respect to the Italian population. However, by subtracting the individuals under 15 from the Italian population, young people between 15 and 29 years become 24.1%, middle-ages individuals are 41.5% and older ones are 34.4%. Therefore, the relative weight of all age groups becomes closer to the distribution of the population over 14.

In the distribution by age group and gender, differences between males and females are not remarkable, although there are relatively more women among older volunteers (+2.1% of women over 54) and relatively more men in their middle age (+1.2% of men between 30 and 54).

With respect to the working status almost the half of the volunteers are employed (48.2%), 18.3% are pensioners, 12.5% students and 10.8% in housewife position. Remarkably lower shares are found for unemployed (4.3%), first job seekers (4.1%) and people in other condition (1.7%). In the Italian population over 14 the quota of employed people is equal to 41.8%, job seekers (unemployed and first job seekers) are 5.6%, pensioners 33.5%, students 6% and housewives 13.1%. Therefore the relative weights of employed and student volunteers with respect to the Italian population over 14 are significantly higher.

Looking at the educational level, 12.1% of the volunteers owns a primary school certificate, 38% have a certificate of upper secondary school and the same share has a certificate of lower secondary school; and 11.1% has a university degree. Therefore, the level of education of Italian volunteers seems to be pretty low.

**Figure 5 - Volunteers by working status**

![Figure 5](image)

However, considering the composition of the Italian population over 14 by educational level, it turns out that the share of Italians owing a certificate lower than that of upper school is 70.4%, people with a certificate of upper school are
23.2% and graduated are 6.4%. Thus, Italian volunteers show a good level of education compared to the Italian population over 14.

Among the volunteers women have a higher educational level, since 12.6% of them has a university degree and 42.3% a certificate of upper secondary school.

Regarding the way in which they operate in VOs a distinction is made between volunteers who are involved in such activities in systematic way (being their activity weekly or monthly planned) and those who do it occasionally (being their participation not planned). Because of this classification, our set of volunteers is composed by two groups: systematic volunteers, who are 57.7% of the total, and occasional ones, who represent 42.3%. The relative shares of systematic and occasional volunteers are the same by geographical area, except for the South where the former are more frequent (they constitute 62.3% of the volunteers of this area). With regard to the field of activity, systematic volunteers are relatively more frequent in Recreational activities (63.7%), Health (62.7%) and Social Welfare (61.4%). This result is strengthened when considering the average number of systematic and occasional volunteers per organization.

In order to obtain an estimation of the whole employment produced by VOs (Moreschi, 1999), volunteers should be added to employees, but as the first are not really hired workers the calculation cannot be done in a straightforward manner. Therefore, to obtain the whole employment produced by VOs two steps are needed:

- first, calculating the labour units equivalent to full time workers for volunteers (i.e. the amount of workers that it would be necessary to obtain a supply of services equivalent to that one offered by the volunteers);
- second, adding these “equivalent” labour units to employees.

To carry out the first step it has been assumed that:

- every volunteer operating in systematic way dedicates to the voluntary activity 22 hours and 30 minutes a month\(^5\);
- every volunteer operating in occasional way dedicates to the voluntary service activity 7 hours and 45 minutes a month on average\(^6\).

Therefore, it is possible to compute the standard labour units, that is the ratio between the number of hours provided on average by every systematic and occasional volunteer per month and the number of contractual hours of a full time worker per month. As a good approximation for all fields of activity, the number of contractual hours of a full time worker operating in Health sector (36 hours a week) is taken as a reference. Thus, we calculate the following standard labour units:

\(^5\) This amount of hours has been obtained by calculating the molthly average of hours supplied in every organization by systematic volunteers.

\(^6\) This amount of hours has been obtained by calculating the monthly average of hours supplied in every organization by occasional volunteers.
1. Standard labour unit for every systematic volunteer = $\text{Slu (sys)} = 0.187$
2. Standard labour unit for every occasional volunteer = $\text{Slu (occ)} = 0.053$

In order to calculate the equivalent labour units, that is the amount of full time workers that it would be necessary to employ to obtain the same services supplied by the volunteers (systematic and occasional), it is necessary to multiply the standard labour units for the number of volunteers:

3. $\text{Elu (sys)} = \text{Slu (sys)} \times \text{number of systematic volunteers} = 53,288$
4. $\text{Elu (occ)} = \text{Slu (occ)} \times \text{number of occasional volunteers} = 13,481$

Furthermore, by adding the two figures, we obtain the equivalent labour units of the whole population of volunteers:

5. $\text{Elu (tot)} = \text{Elu (sys)} + \text{Elu (occ)} = 66,769$

To obtain an estimation of the employment produced by Italian VOs now it is possible to add the volunteers, in terms of equivalent labour units, to the employees. By doing so, the result is an employment of 72,987 units. This amounts to the 0.36% of the total of Italian employees in the same year.

3. Voluntary organization’ size and inter-organizational patterns
   For the purposes of this paper the of multiple correspondence analysis output discussed will be limited to the first two dimensions, representing 23.34% of total inertia explained by variables selected for analysis.

   The main dimension (1), is defined by a social-size variable ($\text{VF, F, M, VMVOL} =$ number of volunteers involved in the VO) contributing 25.5% to the definition of the axis and by another variable gauging the extent to which an organization is open to external cooperation [number of external links ($\text{NExtCoop, OneExtCoop, MExtCoop} =$ agreements, contracts, pacts, and so forth signed by the focal organization and other external partners) this variable contributes to the definition of the first axis 21.3%]. The second dimension displays the structural form adopted by the organization distinguishing those operating within formal groups of organizations and those without them ($\text{GROUP-INDE}$). The variable contributes 37.6% to the definition of this axis.

   Looking at the Figure 6, the analysis output display shows that the points defined by the active variables are well scattered through the space forming a sort of star-shaped form, with four peaks. Following the displayed representation, four organizational groups can easily be recognized:

   1. high-left: organizations with the smallest revenue volume, with very few volunteers involved and without any external inter-organizational relationship;
   2. low-left: organizations’ groups with very few external relationships;
3. low-right: organizations with the highest revenue volume and number of volunteers involved, with their leaders involved in other VOs activities and the organization itself largely interlocked;
4. high-right: very “independent” organizations, with a medium-size budget and number of volunteers involved.

**Figure 6: Multiple correspondence analysis graphical display: dimensions 1 and 2 (the supplementary variables are printed in bold characters)**

Following the suggestions coming from the supplementary variables, in the first group tend to be located the organizations whose budget is completely dependent on private sources, without any relationship with public administrations and with any other kind of organization, rooted in southerner Italian regions, and whose leaders spend their volunteering time only inside the organization they manage. The second group count the organizations mainly working in the field of health, mainly located in the central and northerner regions of the Country, born 20-30 years ago, and whose budget depends exclusively on public sources. Within the third group are gathered those organizations born either before 1968 or between 1978-1987, whose budget depends mainly on public sources, strongly cooperating with external public and nonprofit institutions. In the final group are found mainly organizations born during the last 10 years, in the North-East regions, working as a whole in very different sectors, and whose budget in mainly made with private contributions.
The four groups characterization cannot be maintained as such considering the cluster analysis results (Table 1). This analysis has been processed taking the factorial points produced trough the multiple correlation analysis previously performed. The new clusters are three and they can be characterized as follows:

1. In the first group, the most crowded (44% of respondent organizations), are gathered the organizations with the following salient traits: they were born between 1968 and 1977; are not federated; mobilize only a limited or very limited number of volunteers; are linked or cooperate with no more than one kind and a single other organization (but usually not with nonprofit units and public institutions; their leaders are isolated from other organizations; work mainly in the field of health, and the budget they can count on is very thin. This group synthesizes the characters displayed thanks to the multiple correspondence analysis in the first and in the second group mentioned above.

2. The second group, in which 19% of VOs can be found, is mainly represented by units with the largest budget and able to mobilize the most of volunteers per-organization; they were born either before 1968 or from 1977 through 1987; they are localized in the central regions, tend to operate within an organizational group frame but, in this case they also tend to rely upon a dense network of inter-organizational relationships with organizations of many kinds (mainly public and nonprofit); the main sector of activity is health, but also welfare services and the sources of revenue are - in the two cases possibly – either mainly public o private.
In this group can be recognized the organizations described in the third group above mentioned (low-right).

3. Finally, the third ensemble, gathering 37% of VOs, is characterize by independent, but federated units, born during the last ten years mainly in the North-East regions, they involve in their daily actions a good number of volunteers, and each operate in different sectors; they can count on a limited budget coming mainly or exclusively from private sources.
This presentation relates to the fourth above mentioned group of Vos and from the details showed via the cluster analysis a contradiction also emerges between the poor economic size of these organizations and the number 1) of volunteers involved in their activities and 2) of inter-organizational links backed up by VOs.

4. Final remarks
In this paper a statistical analysis on the structures, behavioral patterns and economic outputs of Italian VOs has been sketched. The economic size of Italian VOs possibly are per sé not so relevant from a national accountants point of view. But the aim of this paper was not that of mobilizing the interest of national accountants on this ground. Italian Vos are only a small part of the Italian nonprofit sector and, given the institutional constraints on eligibility of VOs for
<table>
<thead>
<tr>
<th>First cluster items</th>
<th>Within the cluster</th>
<th>Second cluster items</th>
<th>Within the cluster</th>
<th>Third cluster items</th>
</tr>
</thead>
<tbody>
<tr>
<td>% (44%)</td>
<td>% (19%)</td>
<td>% (37%)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>97.41 71.46</td>
<td>Not federated</td>
<td>Revenue range: more than 25,000 Euro</td>
<td>71.39 28.54</td>
<td></td>
</tr>
<tr>
<td>49.61 28.38</td>
<td>Less than 13 volunteers</td>
<td>More than 45 volunteers</td>
<td>92.98 48.6</td>
<td></td>
</tr>
<tr>
<td>51.82 33.90</td>
<td>Formal links with external organizations: no</td>
<td>Formal links with external organizations: yes many</td>
<td>42.48 24.09</td>
<td></td>
</tr>
<tr>
<td>52.05 34.05</td>
<td>Cooperation with external organizations: with none</td>
<td>Cooperation with external organizations: yes with many</td>
<td>50.11 30.78</td>
<td></td>
</tr>
<tr>
<td>59.56 41.03</td>
<td>No relationships with public administrations</td>
<td>Organized in a group</td>
<td>41.84 31.31</td>
<td>Location: North East</td>
</tr>
<tr>
<td>69.72 51.40</td>
<td>Organized in a group</td>
<td>Relationships with public administrations: many</td>
<td>50.5 39.96</td>
<td>Relationships with other nonprofit institutions: yes, many</td>
</tr>
<tr>
<td>77.20 60.05</td>
<td>No relationships with other nonprofit institutions</td>
<td>Relationships with other nonprofit institutions: yes many</td>
<td>55.34 44.98</td>
<td></td>
</tr>
<tr>
<td>49.59 37.54</td>
<td>Main activity sector: health</td>
<td>Not federated</td>
<td>59.96 50.61</td>
<td>Cooperation with external organizations: yes, many</td>
</tr>
<tr>
<td>29.75 22.68</td>
<td>13-21 volunteers</td>
<td>Revenue source: mainly public</td>
<td>26.29 19.74</td>
<td>Revenue range: 2,501-6,500 Euro</td>
</tr>
<tr>
<td>27.45 21.22</td>
<td>Formal links with external organizations: yes one</td>
<td>Main activity sector: health</td>
<td>25.73 19.62</td>
<td>Revenue range: 6,501-25,000 Euro</td>
</tr>
<tr>
<td>20.39 15.34</td>
<td>Cooperation with external organizations: yes one</td>
<td>Year of birth: before 1968</td>
<td>33.17 28.77</td>
<td>Relationships with public administrations: yes, many</td>
</tr>
<tr>
<td>8.32 5.67</td>
<td>Revenue source: only public</td>
<td>Revenue source: only mainly private</td>
<td>22.2 19.76</td>
<td>Revenue source: only private</td>
</tr>
<tr>
<td>23.29 19.76</td>
<td>Revenue source: only private</td>
<td>Location: Center</td>
<td>22.01 19.67</td>
<td>Revenue range: 0-2,500 Euro</td>
</tr>
<tr>
<td>73.07 69.03</td>
<td>Leader external network: none</td>
<td>Revenue source: mainly private</td>
<td>3.78 2.94</td>
<td>Main activity sector: recreational</td>
</tr>
<tr>
<td>22.17 19.74</td>
<td>Revenue range: 2,501-6,500 Euro</td>
<td>Main activity sector: social welfare</td>
<td>30.55 28.75</td>
<td></td>
</tr>
<tr>
<td>24.73 22.26</td>
<td>Location: Center</td>
<td>Location: North West</td>
<td>30.55 28.75</td>
<td></td>
</tr>
<tr>
<td>31.24 28.64</td>
<td>Location: North West</td>
<td>Location: North West</td>
<td>30.55 28.75</td>
<td></td>
</tr>
</tbody>
</table>
enlistment into the regional administrative directories, they are the least economically relevant part of this “institutional sector”. At the Italian statistical office a census on nonprofit business and institutions is now underway and Italian VOs amount only to 5% of this nonprofit provisional statistical population.

The paper’s aim was mainly to show how, recognizing for nonprofit institutions a specific institutional identity, a statistical detailed and systematic measurement also for the less stable and weakest organizations could be made. That is, exactly those organizations supposed to be less suitable for statistical investigation.

Furthermore, to show the kind of reliable data can be gathered, in the paper has been discussed the results of two multivariate techniques applied in order to analyze the degree of organizational homogeneity of Italian VOs’ population. The analysis showed that at least three diverse organization’s groups among VOs could be statistically identified. They are displayed in a fourfold space defined by the intersection of two dimensions: the first determined by variables weighting the degree of openness toward the VOs institutional environment of both organizations and leaders; the second based on the structural characterization of Vos with respect to their internal organizational profile and their membership to larger networks of organizations whose purpose is the public support of VOs “political interests”.

A significant association as been found between the kind and the number of inter-organizational links recorded by the respondent organization and a bigger social and economic organization’ size. Moreover, smaller VOs tend to be isolated and part of larger, and indeed very crowded, bureaucratic organizations, relatively more specialized than VOs working in other fields, operating within a strongly institutionalized environment, and performing strongly regulated services and outputs (i.e. organs’ or blood donation). Bigger organizations, by contrast, tend to be part of larger inter-organizational networks of independent organizations, they are internally less bureaucratized, to operate in a more diversified environment, producing a larger set of services for a more diversified set of target groups.

References

Anheier H. and L. M. Salamon, 1998

Anheier H., G.Rudney and L.M. Salamon, 1993

Clausen S-S, 1998
Colombo G.M. e S. Ragghianti, 2000
*Enti non commerciali e ONLUS. Aspetti contabili e fiscali*, Giuffrè Editore, Milano.

Lebart L., M. Morineau, M. Piron, 1995,

Moreau J., Doudin P.-A., P. Cazes, 2000

Moreschi B., 1999

Rudney G. and Anheier H., 1996

United Nations, 1993

Zamaro N., 1999
Annex 1

List of variables and labels used in the multiple correspondence analysis:

A) List of the variables contributing to the definition of the dimensions in the multivariate multiple correspondence analysis process (labels and full presentation)

<table>
<thead>
<tr>
<th>Variable</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>VS Bud</td>
<td>Budget [very small (up to 2,500 Euro); small (over 2,500 up to 6,000 Euro); medium (over 6,000 up to 25,000 Euro); very huge (over 25,000 Euro)]</td>
</tr>
<tr>
<td>SB Bud</td>
<td>Volunteers’ number [very few (up to 12); few (13-21); many (22-45); very many (more than 45)]</td>
</tr>
<tr>
<td>Me Bud</td>
<td></td>
</tr>
<tr>
<td>VH Bud</td>
<td></td>
</tr>
</tbody>
</table>

B) List of the supplementary variables not influencing the multivariate multiple correspondence analysis process (labels and full presentation)

<table>
<thead>
<tr>
<th>Variable</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>NoLPA</td>
<td>Organizations cooperating or not with one or more public administrations</td>
</tr>
<tr>
<td>OneLPA</td>
<td></td>
</tr>
<tr>
<td>MaLPA</td>
<td></td>
</tr>
<tr>
<td>Pr On</td>
<td>Income sources (private only; mostly private; mostly public; public only)</td>
</tr>
<tr>
<td>Most Pr</td>
<td></td>
</tr>
<tr>
<td>Most Pu</td>
<td></td>
</tr>
<tr>
<td>Pu On</td>
<td></td>
</tr>
<tr>
<td>Ncoop NP</td>
<td>Organizations cooperating or not with other nonprofit institutions</td>
</tr>
<tr>
<td>YCoop NP</td>
<td></td>
</tr>
<tr>
<td>Health</td>
<td>Main activity sector (health, leisure, other sectors)</td>
</tr>
<tr>
<td>Leisure</td>
<td></td>
</tr>
<tr>
<td>Res Sec</td>
<td></td>
</tr>
<tr>
<td>NW Reg</td>
<td>Location area (north west; north east; central; south and islands)</td>
</tr>
<tr>
<td>NE Reg</td>
<td></td>
</tr>
<tr>
<td>Cen Reg</td>
<td></td>
</tr>
<tr>
<td>Sou Reg</td>
<td></td>
</tr>
<tr>
<td>68-77</td>
<td></td>
</tr>
<tr>
<td>78-87</td>
<td></td>
</tr>
<tr>
<td>88-97</td>
<td></td>
</tr>
</tbody>
</table>