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gospodarczy i zawodowy oraz społeczne jednostki wyznaniowe

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Preface

We would like to present a methodological report titled "Non-profit organizations: associations, foundations, business and professional associations and faith-based charities" prepared by the team of the Social Economy Research Center of the Statistical Office in Cracow and the Social Economy Research and Analysis Department of the Central Statistical Office in Warsaw. The purpose of this publication is to present the methodology of a survey of non-profit organizations carried out mainly on the forms SOF-1 „Report on activities of foundations, associations and similar social organizations”, SOF-4s Report on Activities of Business and Professional Associations and SOF-5 „Report on cooperation, management and Information activities of selected non-profit organizations”. The description of the survey in this report is based on the sheets of the Programme of statistical surveys of public statistics for 2017 and 2018, introduced by the Regulation of the Council of Ministers of 28 July 2016 on the programme of statistical surveys of public statistics for 2017 (Journal of Laws, 2016, item 1426, as amended) and by the Regulation of the Council of Ministers of 19 December 2017 on the Programme of statistical surveys of public statistics for 2018 (Journal of Laws, 2017, item 2471, as amended).

The methodology report provides basic information on the survey population, files, data collection tools, administrative and non-administrative data sources, variables and indicators, classifications employed, and methods of presenting and publishing survey results. The stages of the survey implementation are also described, starting from the creation of the survey's organizational assumptions, through various ways of contacting the surveyed units and obtaining their reports, to the methods of generalizing the results.

The report is addressed to those interested in the methodology of surveys of non-profit organizations, including reporting units and those using survey results published by public statistics.

We hope that this way of explaining the survey methodology will meet with favourable reception. We would be grateful for your comments and suggestions for changes, which in future editions of the survey will help to improve its methodology and adjust its scope to your needs.

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Cracow, December 2019

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Main abbreviations

BJS	Database of Statistical Units
CPV	Common Procurement Vocabulary
EFS	European Social Fund
NIP	Tax identification number
NUTS	Nomenclature of Territorial Units for Statistics Nomenclature des unités territoriales statistiques
OPP	Public benefit organization (PBO)
PBSSP	Program of statistical surveys of official statistics
PIT	Personal Income Tax
PKD	Polish Classification of Activity (NACE)
PS	Reporting Portal
SIB	Research Information System
NGO	Non-governmental organization

Introduction

Statistics Poland initiated the research on non-profit organizations in 1998 with a survey of foundations, associations and other social organizations. Subsequent editions of the survey were carried out in 1999, 2002 and 2006, but neither their results nor their methodology were not presented to external audiences. The first detailed description of the methodology of the survey was openly described in the study titled "PBSSP Survey 2008 1.04.01 (023) Foundations and associations and organizational units of the Catholic Church, other churches and religious associations" conducted by the Social Research Department of Statistics Poland in 2009. The Methodological Report updates and extends the description of the survey methodology covering the largest part of the non-profit sector community. Owing to the development of the non-profit field in the last 10 years, it was deemed necessary to explain the appropriate procedures and information in the form of a structured methodological notebook.

The survey 1.04.01 "Associations, foundations, business and professional associations and faith-based charities" aims at characterizing selected types of non-profit sector organizations: associations and similar social organizations, foundations, faith-based charities, as well as business and professional associations. It allows to determine their economic and social potential, the scope of their activities and conditions in which they undertake them. The developed information thus obtained is of service in drawing an account of non-commercial institutions as a separate document within the framework of national accounts; moreover, it finds use in monitoring indicators of, among others, social capital, social economy and implementation of the Act of aw on Public Benefit and Volunteer Work.

The first part of the study outlines both the subjective and objective scope of the survey. The second chapter describes data sources and the methodology of obtaining information. Data collection methods and variables used in the survey constitute the subject of the third and fourth chapter, respectively. The principles, according to which the research was organized are discussed in the fifth chapter, while the sixth chapter outlines the forms of presenting statistical data and making them available. Chapter seven contains a description of the survey evaluation.

The legal basis for the survey in question is the Act of June 29th 1995 on Official Statistics along with the annually issued Regulation of the Council of Ministers concerning the programme of statistical surveys of official statistics that determines the subjective and objective scope of the survey, as well as the types, forms and deadlines regarding availability of data.

1. Subjective and objective scope of survey

1.1 Subjective scope of survey

With regard to its survey of non-profit organizations, Statistics Poland adopted the international statistical definition of non-profits recommended by the United Nations¹. According to the definition, the non-profit sector includes entities that:

- are formalized to a sufficient degree (e.g. underwent registration by the appropriate authority) or at least possess fixed objectives, manner of operating and structure.
- are institutionally distinct and separate from government;
- are not oriented toward distributing profit (they do not distribute any possible surplus among their members, employees, etc.)
- are self-governing (leadership and character of activity are determined within the organization);
- are characterized by non-compulsory, voluntary participation in the organization's activity.

The concept of non-profit sector is often identified with the concept of non-governmental organizations defined in the Act of April 24th 2003 on Public Benefit and Volunteer Work. To a large extent the definition in the Act resembles the description of the idea of non-profit sector cited above. The following criteria overlap:

- formal nature (legal persons or entities without legal personhood established on the basis of legal provisions);
- separation from public administration (organizations not being units of the public finance sector as the regulations on public finance define it);
- non-profit character (organizations not operating for profit)².

According to both the regulation mentioned above and to the interpretation of the Act, the non-profit sector includes non-governmental organizations along with church bodies conducting public benefit activity. In the survey of associations, foundations, business and professional associations and faith-based charities, the following types of non-profit organizations are obliged to file reports:

- Foundations conducting activity on the basis of the Act of April 6th, 1984 on foundations;
- Associations with legal personality operating under the Act of April 7th 1989 Law on Associations, i.e. typical associations, associations unions, voluntary fire brigades, as well as sport clubs (pupils' sport clubs, other sport clubs and sport associations³);
- Social organizations similar to associations, i.e. entities to which the Law on Associations applies in certain areas, but whose functioning is regulated by separate laws (e.g. Polish Red Cross, Polish Allotment Association, Polish Hunting Association and hunting clubs)⁴;

¹ *Handbook on Non-Profit Institutions in the System of National Accounts*, United Nations, New York 2003, pp. 18–20, https://unstats.un.org/unsd/publication/seriesf/seriesf_91e.pdf (accessed: 24.04.2019).

² Act of April 24th 2003 on Public Benefit and Volunteer Work (consolidated text, Journal of Laws, 2018, item 450 as amended).

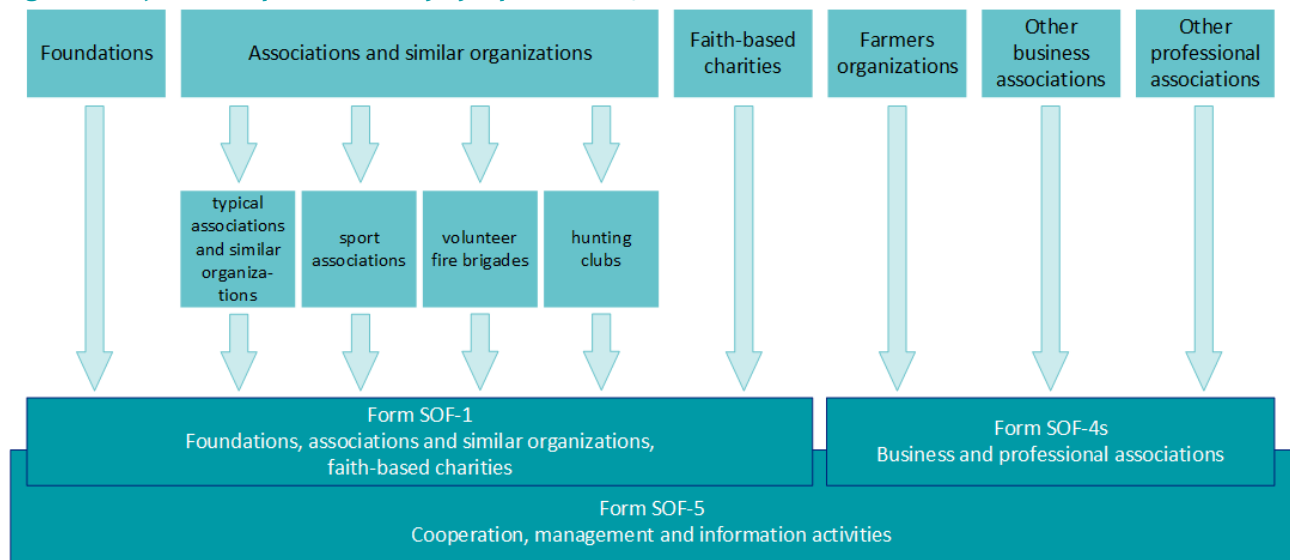
³ Refers to these sport clubs that do not undertake economic activity and are not registered in National Register of national economy organizations. Knowledge regarding these units is derived from the register of sport clubs administered by country governors. Legal personhood is acquired by entry to the register.

⁴ Since PBSSP 2020, country housewives' associations will be included in the survey. Pursuant of act from 2019, they constitute a separate social organization type.

- Faith-based charities, i.e. organizational units of the Catholic Church and other churches and religious associations, if their statutory objectives include carrying out public benefit activities⁵ (e.g. activities serving humanitarian, charitable and caring, scientific and educational purposes). Operating on the basis of regulations governing the relationship between the state and a given church or religious association or the Act of May 17th 1989 on the guarantees of freedom of conscience and religion. The study did not cover units that form the structure and administration of churches (e.g. parishes, churches, monasteries, bishop's curia, seminaries⁶);
- Business associations organizations operating under the Act of May 30th 1989 on chambers of commerce and the Act of March 22nd 1989 on crafts;
- Professional farmers' organizations operating under the Act of December 14th 1995 on the Chambers of Agriculture and the Act of October 8th 1982 on Socio-professional Organizations of Farmers;
- Professional associations of certain business entities operating under the Act of May 30th 1989 on professional self-government of certain business entities, including in particular entrepreneurs conducting activity in the field of transport, trade, catering and services and operating under separate acts, e.g. legal and medical professional self-governments⁷.

In addition, the scope of the survey includes ordinary associations and parish-based organizations of the Catholic Church. Data concerning these entities is collected every 2 years. Information about ordinary associations and parish-affiliated organizations is supplied by county offices and Institute of Catholic Church Statistics, respectively.

Figure 1. Subjective scope of the survey by reports: SOF-1, SOF-4s and SOF-5



⁵ Tasks enumerated in Article 4 of the Act of April 24th 2003 on Public Benefit and Volunteer Work (consolidated text, Journal Of Laws, 2018, item 450 as amended).

⁶ Churches and religious organizations in Poland, excluding the Catholic Church, come under annual Statistics Poland "Religious denominations in Poland" (1.22.01) survey, while the Catholic Church is the subject of annual survey "Statistics of the rites of the Catholic Church in Poland" (1.22.07).

⁷ Until PBSSP 2014 business and professional associations was, along with employers' organizations, subjected to another, separate survey (1.04.02.), after the decision of Statistics Council on the necessity of integrating data on trade union activity and employers' organizations, the report on business and professional associations became part of the 1.04.01. survey, thus widening its subjective scope.

Additionally, among the non-profit organizations surveyed, one can highlight a group of national and ethnic associations, grouping representatives of national and ethnic communities. These associations are studied with the help of a separate form.

1.2 Objective scope of survey

The objective scope of the survey includes the following issues:

- the scope of undertaken activity;
- membership, volunteer work;
- paid work;
- financial dimensions of activity;
- management and communication;
- cooperation with other organizations;
- conditions and determinants pertaining to the status of the organization of public benefit (PBO)
- activity undertaken by associations of representatives of national, ethnic or foreign minorities.

Characteristics of the scope of activity of non-profit organizations include, among others, information about their activity status, founders, territorial range of activity, fields of statutory activity, area where most funds are spent, forms of activity, performance of remunerated statutory activity or economic activity or character of communication activities (preparing and making reports available and ways of informing about activity). This thematic area also includes information about beneficiaries, types of activities undertaken for the benefit of individuals and organization of major events, as well as participation of organizations in European Social Fund (EFS) projects.

Among the information on membership and community service, issues concerning the association of natural persons and legal entities, membership dues, elections to the entity's governing body, members of collegiate bodies, involvement in community service by members and volunteers from outside the organization, and the use of work provided by persons delegated or obligated to work for the non-profit organization by another institution are included.

Paid work includes the state of employment in non-profit organizations as of 31.12. - full-time employment (on the basis of employment contracts) taking into account gender, age and membership in groups at risk of social exclusion as well as part-time employment (on the basis of civil law contracts). Information is also collected on employees for whom the unit was the main place of work, average employment per year and the impact of participation in the EFS on employment in the unit.

The financial aspects of activity describe the actions of the surveyed organizations from the point of view of their economic potential, including: income by sources (divided into public and non-public), the financial result of the unit for the year preceding the reporting year, the costs incurred (including salaries). They are supplemented with information about fixed assets owned and incurred investment outlays, distinguishing buildings, structures and premises.

Another area concerning the management of the unit includes the following information: activities aimed at motivating employees to work, members of the unit, attracting new members and volunteers, the composition of the management body by gender, seniority and its remuneration, participation of staff in training, method of accounting, consultation on plans of activities, preparation of an analysis of the needs of persons to whom the unit provided services. In addition, the characteristics also include the information activities of the unit, including: the preparation and availability of annual reports on activities and ways of informing about activities. The area of cooperation with other entities covers cooperation with public institutions, non-profit organizations, enterprises. It contains information about the frequency, goals, areas and barriers of cooperation, as well as characteristics and evaluation of cooperation with local government.

A separate part is devoted to organizations with the status of PBO. In the scope of interest of the study were the following issues: 1% personal income tax (PIT) collection, information campaign for 1% collection and spending, as well as considering specific goals of 1% spending indicated by taxpayers.

The characterization of the activities of associations bringing together representatives of national minorities, ethnic minorities or foreigners additionally includes the issues of cultural initiatives, knowledge about the unequal treatment of minority members and organizational links between the examined associations.

1.3 Data recipients

The data obtained in the survey meets the information needs of both non-profit organizations themselves and institutions supporting the development of civil society and the activities of non-profit organizations, including public benefit organizations. The results of the survey are used, among other things, to assess the effectiveness of social policy in this area. Ministries responsible for development and social policy have used the results of previous editions of the survey to monitor the Human Capital Operational Programme and the functioning of the Act of April 24th 2003 on Public Benefit and Volunteer Work. The data obtained in the survey were also used to develop a diagnosis of the situation for the purposes of: "The Civil Society Organizations Development Programme 2018-2030", "The National Programme for Social Economy Development until 2023, Social Solidarity Economy" and "The Strategy for Responsible Development for the period up to 2020 (including the perspective up to 2030)". Currently, this data is also used by the Chancellery of the Prime Minister and the National Freedom Institute, which is an executive agency responsible for supporting civil society, public benefit activities and volunteering. In turn, local government units find the data helpful in developing, among other things, an annual program of cooperation with NGOs.

Data determining the economic potential of non-profit organizations are used for other studies and analyses carried out by public statistics, such as: the compilation of national accounts by institutional sectors, the survey of employment in the national economy, the calculation of the national health account or the identification of entities conducting research and development activities⁸.

SOF series survey data are the main source of data on the non-profit institutions (S15) sector used by the national accounts. Although most of these organizations form the S15 sector, some of them, on the basis of ESA 2010 methodology, are reclassified to other institutional sectors, i.e.: foundations of the State Treasury and voluntary fire brigades are classified in the sector of general government (S13), business, professional and employers' associations due to their activities in favour of enterprises - in the sector of non-financial enterprises (S11), whereas a few entities enumerated by the National Accounts Department (e.g. the Polish Bank Association) - in the sector of financial enterprises. Among the remaining units the marketability test is carried out and those entities which in at least 2 consecutive observations cover more than 50% of their operating costs from market revenues are also classified in the sector of non-financial enterprises.

Table 1. Position of non-profit organizations covered by the 1.0401 survey within the framework of institutional sectors of national accounts

Types of organizations	Institutional sectors of national accounts			
	Non-financial corporations (S.11)	Financial corporations (S.12)	General government – central and local (S.13)	Non-profit institutions serving households (S.15)
Foundations	X		X	X
Associations	X	X	X	X
Similar social organizations				X
Faith-based charities				X
Business and professional associations	X	X		

⁸ Required during the creation of the sampling frame for research with this particular scope.

Information obtained by way of the survey may also help in international comparisons of economic and social resources as well as activity of non-profit organizations, according to the methodology outlined in *Handbook on Non-profit Institutions in the System of National Accounts* (United Nations 2003)⁹.

2. Type and method of survey

Survey 1.04.01. is implemented using statistical forms that are completed by covered organizations. Additionally, the survey compiles data obtained from administrative and non-administrative sources. It employs several report forms, the selection of which depends on the type of entity and the scope of its subject. Form SOF1 “Report on the activities of foundations, associations, and similar social organizations” has been in use every two years since the 2008 survey. Research form SOF-4 “Report on activities of business and professional associations and employers' organizations” has also been implemented in a 2-year cycle since 2010 and is run in parallel with SOF-1. In the Programme of Statistical Surveys of Official Statistics (PBSSP) 2018, a new version of this form has been introduced under the symbol SOF-4s “Report on activities of business and professional associations”.¹⁰ In PBSSP 2011, the survey was first implemented using Form SOF-5 “Report on cooperation, management, and outreach activities of selected non-profit organizations”, under the survey card dedicated to this form 1.04.05. Initially, the form covered a population consistent with Form SOF-1, then expanded to include the SOF-4 community, and since PBSSP 2015 has been integrated into a single survey card with Forms SOF-1 and SOF-4s and is implemented with them alternately every other year. Form SOF-5SN annex to the SOF-5 report for associations of national minorities, ethnic minorities or foreigners was integrated into the survey in question in PBSSP 2015 and since 2016 has been implemented as an annex to Form SOF-5.¹¹

The selection of units for reporting is conducted using two methods: the full coverage method and the representative method. The first method is used to select units for the survey file on form SOF-4s. In the survey carried out on the SOF-1 and SOF-5 forms, the representative method is used, but part of the scope of the survey is also covered by the full coverage survey (more detailed description in subchapter 2.2. of this report).

Figure 2. Types of reports in the field of non-profit organizations statistics by PBSSP years

2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
• SOF-1	• SOF-1 • SOF-4	• SOF-5	• SOF-1 • SOF-4 • SOF-1e • SOF-4e	• SOF-5	• SOF-1 • SOF-4 • SOF-1e • SOF-4e	• SOF-5 • SOF-5SN	• SOF-1 • SOF-4 • SOF-1/4e	• SOF-5 • SOF-5SN	• SOF-1 • SOF-4s • SOF-1/4e	• SOF-5 • SOF-5SN	• SOF-1 • SOF-4s • SOF-1/4e

Due to the need to generalize the data collected from organizations that have completed reports to the entire population of active non-profit organizations, an evidentiary survey is conducted in all provinces using the form: SOF-1/4e (“Record information on entities that have not completed the SOF-1 or SOF-4s report”). The purpose of this survey is primarily to identify the status of activity of entities that could not be contacted during the collection of SOF-1 and SOF-4s reports.

⁹ https://unstats.un.org/unsd/publication/seriesf/seriesf_91e.pdf

¹⁰ For employers' organization a separate version of report was designed (SOF-4p). Since PBSSP 2018, this version is implemented together with trade union reports within the research card 1.04.08 „Social dialogue partners – trade unions and employers' organizations”.

¹¹ In earlier implementations of PBSSP this survey was an independent one, bore the name „National Associations” and was implemented by means of SN research form.

Since 2010, the range of administrative data used in the survey 1.04.01 has been gradually extended at all stages of work: in the creation of the file for the survey, in the verification of the data from the reports, in the construction of the weights and imputation of missing responses, as well as directly for the development of the presented results. The characteristics of the administrative data sources used can be found in Chapters 2.1. and 3.2.

2.1. Sources of data for file creation

The primary source of data for creating files for statistical surveys in the area of non-profit organization statistics is the Database of Statistical Units (BJS). A detailed description of the selection of units for the survey is presented in subsection 2.2 of this report. In addition to information from the BJS, data from administrative sources that are provided by data custodians according to the provisions in the PBSSP for a given year are additionally used to create files for the survey conducted on the SOF-1 and SOF-4s¹² forms:

- data of powiat-level local governments and city offices with powiat status- obtained in the form of a list of registered and ordinary associations (without legal personality), supervised by these offices with regard to their seat; contact details and data on the activity status of associations are used for the file;
- data of the Ministry of Finance from the Tax Information System on PBOs, which received 1% of due tax in a given reporting year (for the previous year), data on corporate income tax payers and PIT; individual data on legal persons and non-corporate organizational units comes from the National Records of Taxpayers;
- data of the Ministry of Justice from the register of associations, other social and professional organizations, foundations, public health care units and from the register of entrepreneurs are employed to verify the status of PBOs and to reveal which organizations have registered business activity;
- data of the Ministry of Investment and Development data from the SL2014 IT System - on projects co-financed by the EFS, including beneficiaries, project value and period of their implementation; the information above serves to verify organizations participating in EFS projects;
- data of the Social Insurance Institution (ZUS) obtained from the Central Register of Contribution Payers and the Central Register of Insured Persons relating to units employing staff; it allows to determine the number of people working in a given unit; additionally, supplementary contact details are obtained from this source;
- data of the Ministry of National Education from the Educational Information System on bodies running educational institutions (i.e. schools, kindergartens); they are obtained in order to identify organizations running educational institutions.

2.2. Selection of unit for files

Non-profit organizations with legal personality characterized by a legal form consistent with the subject scope of the survey (see Figure 1), and characterized by a state of legal and economic activity defined in the BJS as „active units - conducting activities” as of December the 31st are selected and included in the file.

Due to the fact that some units do not update their activity status in official registers, in each edition of the survey it is necessary to assess the activity status based on the data sources mentioned in subsection 2.1. On this basis, units are removed from the survey frame drawn from the BJS when two conditions are simultaneously met:

- Powiat-level local governments and city offices with powiat status marked the given unit in the register of associations as one that ceased its activity, which could not be contacted or with no information about the status of its activity;

¹² The file for the survey implemented by means of the SOF-5 research form is created on the basis of the survey file for SOF-1 and SOF-4s forms.

- the unit did not generate revenues or costs¹³ per data from the Ministry of Finance and did not employ¹⁴ persons as indicated by the data from the Social Insurance Institution.

For example, in the 2016 survey, it was possible to reduce the number of units in the sampling frame by 22.5% from 151.7 thousand to 118.6 thousand. Using the sampling frame thus prepared for the survey file 1.04.01 on the SOF-1 form, units are selected in two stages: first, by means of purposive sampling, based on the criteria presented below; next, from the remaining part a stratified sample is drawn.

The units in the purposive sampling are covered by the full survey. This is dictated by the fact that they are entities with a high social or economic potential, or they constitute a group diverse enough to make random sampling inadvisable, as it would result in low precision of assessments, relative to the examined population. The following entities are qualified to be included in the SOF-1 survey on the basis of purposeful selection:

- entities that have registered business activity and at the same time either: had revenues exceeding PLN 100 thousand or employed up to 5 people;
- units with the PBO status, which have submitted full financial and activity-related reports to the National Freedom Institute;
- EFS project creators;
- entities employing more than 5 persons;
- faith-based charities;
- associations of national minorities, ethnic minorities and foreigners;
- units providing institutionalized social services:
 - Water Volunteer Rescue Service , Mountain Volunteer Search and Rescue as well as Tatra Volunteer Search and Rescue ¹⁵;
 - units which have contracts with the National Health Fund;
 - units which appear in social welfare survey files realized by means of forms: institutional foster care (PS-01 form), social welfare stationary facilities (PS-03 form), nurseries and children's clubs (OD-1 form);
 - units running social integration centers, vocational activity establishments and occupational therapy workshops;
 - units operating in research files with the symbol K referring to culture: artistic and entertainment (K-01 form), museums and institutions related to museums (K-02 form), art galleries (K-05 form), centers of culture, cultural centers and establishments, clubs and community centers (K-07 form) as well as public projection of movies (K-08 form);
 - units managing educational institutions as indicated in the Educational Information System database.

A sample is drawn from the remaining group of units that were not selected for the file based on the above criteria. The random sample for the Form SOF-1 survey is stratified and proportional. The strata are:

- **voivodships**, with the largest cities a separate category, i.e. Warsaw, Cracow, Łódź, Wrocław, Lublin, Gdańsk, Katowice, Szczecin and Poznań (25 groups); **within the voivodeship stratum, powiats** are drawn proportionally;
- **legal form**, i.e. foundations and associations and other social organizations (2 groups); **within the association stratum**, the following are proportionally drawn:
 - voluntary fire brigades;
 - hunting clubs;

¹³ Information refers to the preceding year.

¹⁴ Information refers to the year for which the respective study is implemented.

¹⁵ Units are selected from among entities possessing the right to provide water and mountain rescue services; the criterion is the name of the entity.

- sport clubs;
- other organizations.

The sample size is determined while assuming that the relative standard error of the estimated parameters should not exceed 5.0 percent. Due to the presence of 15.0 percent¹⁶ share of inactive units in the file and the presence of subjective data gaps, 20.0 percent more units are drawn in each stratum. Drawing an increased sample allows the targeted precision to be maintained. After the sample is drawn according to the above-mentioned assumptions, it is verified whether it contains the appropriate number of units from respective employment classes (0, 1-5) and unit location categories (gminas: urban, rural, urban-rural) to obtain representative data. The final SOF-1 file with both purposive and random sampling accounted for 28.5% of the unit counts in the 2018 operation.

To the file of the SOF-4s form, all business and professional associations units are selected. In contrast, the file of the survey conducted by means SOF-5 includes all entities in the SOF-1 and SOF-4s that reported in the previous year.

2.3. Generalization – accuracy and precision of estimates

Due to the fact that the completeness of the survey conducted on Forms SOF-1, SOF-4s, and SOF-5 falls short of 100.0%, and part of the SOF-1 and SOF-5 surveys are based on a sample, analytical weights are constructed into the result set. analytical weights are constructed to allow generalization of the obtained data to the whole population of active units and increase the precision of the results. The weights for the population covered by the full survey and the sample survey are created separately. For all units purposively selected for the survey, the original weight is 1. The units subject to random selection receive an initial weight, which is the quotient of the population of a given stratum by the size of the random sample. For the preparation of weights, the following strata are separated the following strata - subregion (72) and type of organization (6). In addition, in the survey conducted on the form SOF-5, the population of units is modified to take into account changes that occurred in the survey. Based on the update, counts of organizations in the given strata are added or subtracted.

Due to the fact that not all units submit data, i.e. they refuse to participate in the survey or were inactive during the reporting period, it is necessary to adjust the original weights. Before proceeding with the first adjustment, each unit participating in the survey is assigned a symbol to indicate survey participation or activity status.

For the purposes of the study, four categories of entity activity status were distinguished: (ra):

- ra₁, for active units that will submit the report;
- ra₂, for active units that will not submit the report;
- ra₃, used when the unit is not active;
- ra₄, for uncontacted units.

Regarding the uncontacted units, symbolized as (activity status ra₄), activity information from the SOF-1/4e records survey is used. If the evidentiary survey also fails to establish contact, such a unit is assumed to be inactive. Method of adjusting analytical weights in surveys conducted on Forms SOF-1, SOF-4s, and SOF-5 is unchanged. Analytical weights are prepared for each stratum separately. The first adjustment of the weights is carried out in each stratum according to the following formula:

$$w' = \text{weight} \times f_x$$

Where:

weight – the original weight of stratum x. It appears as a result of sampling units for the survey (description above), *f_x* – the activity adjustment coefficient for respective strata.

¹⁶ Value determined on the basis of results from previous survey editions.

The activity adjustment coefficient is calculated for each strata separately by applying the formula:

$$f_x = \frac{ra_1 + ra_2}{n - ra_4}$$

where:

n – the number of units comprising the respective stratum

The second correction is applied to neutralize missing responses in the respective strata. Weight correction is calculated using the following formula:

$$w'' = w' \times \frac{\sum w'}{\sum_{ra=1} w'}$$

where:

w' – weight of stratum x after the first correction

$\sum w'$ – sum of weights of stratum x after the first correction.

$\sum_{ra=1} w'$ – sum of weights of stratum x for units labelled with the ra_1 code.

Weights adjustment applies only to the units labelled with the ra_1 code, i.e. to active units that submitted the report. The described procedure of constructing and adjusting weights is also used in other surveys conducted by Statistics Poland.

3. Characteristics of data collection tools

3.1 The forms of the 1.04.01 survey

Among the data collection tools used in Survey 1.04.01 Associations, foundations, business and professional associations, and faith-based charities in the 2017 PBSSP and 2018 PBSSP were forms:

- SOF-1 “Report on activities of foundations, associations and similar social organizations”;
- SOF-4s “Report on activities of business and professional associations”;
- SOF-1/4e “Record information on entities that did not complete a SOF-1 or SOF-4s report”;
- SOF-5 “Report on cooperation, management, and information activities of selected non-profit organizations”;
- SOF-5SN “Appendix to SOF-5 report for associations of national, ethnic, or foreign minorities”.

Forms SOF-1 and SOF-4s used in parallel in a single survey cycle are, on the one hand, consistent enough to ensure comparability of key socio-economic variables, while on the other hand, they take into account a number of detailed questions, which allows to illustrate the specificity of the units they cover, which they refer to. In turn, data collected in the following year on the SOF-5 form are mainly supplement the information collected in the SOF-1 and SOF-4s. Form SOF-5SN was modified and included in the 1.04.01 survey as an appendix to Form SOF-5. The previous edition of Form SOF-5SN prior to 2015 included a separate survey: national and ethnic associations on Form SN-01. Form SOF-1/4e, on the other hand, is a statistical survey completed by interviewers in all voivodships. It is used to obtain data needed to generalize the results and to verify the quality of the SOF-1 and SOF-4s during the baseline survey. Below, the scopes of respective forms are presented in detail.

Form SOF-1 is used to obtain information characterizing the largest grouping in the non-profit sector, i.e. foundations, associations and similar social organizations, to determine their economic and social potential, as well as directions, forms and addressees of their activities. The structure of the form includes seven sections:

- Section I - Basic information about the entity's activities - includes questions about the field, scope, form and nature of the reporting entity's activities, as well as the most serious problems in the organization's operations / functioning;
- Section II - Participation in EFS projects - defines the nature of participation in projects co-financed by the EFS and its impact on employment in the organization;
- Section III - Recipients of the unit's statutory activities (beneficiaries, persons under care) - aims to obtain data on the type and number of beneficiaries of the organization's activities and the type of activities undertaken for individual recipients;
- Section IV - Members, volunteer workers and other unpaid persons performing services within the unit - is to collect information on the number of members and volunteers and their community service;
- Section V - Employed on the basis of employment and civil law contracts - specifies the scale of employment on the basis of employment and civil law contracts;
- Section VI - Fixed Assets, Investment Expenditures - contains questions about fixed assets owned and investment expenditures incurred;
- Section VII - Revenues and expenses of the unit - is used to collect data on revenues and expenses of the business;
- Record Data - contains basic contact information of the organization.

The scope of the SOF-1 and SOF-4s is consistent, but due to the specificity of the activities of the business and professional associations, some questions have been adapted to this group. In SOF-4s, unlike in SOF-1, questions about the type and form of statutory activity (section I) and about the recipients of the unit's activities (section II) have been constructed. The form is comprised of:

- Section I - Basic information on the entity's activities - designed to collect data on the industry, scope, form and nature of the reporting entity's activities;
- Section II - Recipients of the unit's statutory activity (beneficiaries) - designed to obtain information on the type of beneficiary groups of the organization's activities;
- Section III - Members, volunteer workers and other unpaid persons performing services within the unit - which includes questions on the number of members and volunteers and their work;
- Section IV - Employed on the basis of employment contracts and under civil law contracts - stating employment on the basis of employment contracts and under civil law contracts;
- Section V - Participation in EFS projects - describing the nature of participation in projects co-financed by the EFS and its impact on employment in the organization;
- Sections VI and VII, together with the record data, are consistent with the SOF-1 form in their entirety.

Form SOF-1/4e is used for the registration survey and applies to reporting units previously covered by the baseline survey that did not file SOF-1 or SOF-4s and for which the status of legal and economic activity was not determined during the survey. The questionnaire consists of two main sections:

- Section I - Implementation of the Follow-Up Study - is supportive in nature, collecting information on the methods and sources used to contact the reporting unit during the evidentiary study and the final outcome of contact attempts made;
- Section II - Information about the reporting unit that did not file the SOF form - includes basic information about the reporting unit, including: the reason for not filing the report, the status of its legal and economic activity at the time of the audit examination, its employment status, and basic contact information

The scope of the SOF-5 form includes additional data not collected on the SOF1 and SOF-4s to include issues related to the surveyed organizations' cooperation, outreach, and management activities. It consists of the following sections:

- Section I - Unit Activity Status - contains filter questions on basic information about unit activity;
- Section II - Management of the unit - deals with management of the unit on three levels: human resources, operations and assets;
- Section III - General data on cooperation of the unit with other entities - is used to collect information with which entities and for what purpose the surveyed units cooperated, and whether this cooperation was accompanied by specific barriers;
- Section IV - Cooperation with public administration (state and self-government administration and their subordinate units) - this section is used to collect detailed data on cooperation and its evaluation at several levels;
- Section V - Cooperation with non-governmental organizations, etc. - is used to gather detailed data on the number of organizations with which the reporting unit cooperated and the main field of this cooperation;
- Section VI - Cooperation with enterprises - is used to collect detailed data on, among other things, the number of enterprises with which the unit has cooperated, the form of such cooperation and the benefits derived by enterprises;
- Section VII - Information activities of the unit - is to obtain data on the communication of the organization with the external environment of the organization and the transparency of the activities undertaken;
- Section VIII - PBOs - contains questions directed to organizations with PBO status, regarding the use of the 1% income tax mechanism;
- Registration Data - contains basic contact details of the organization.

The SOF-5SN Annex is addressed to associations for representatives of national and ethnic minorities and foreigners. The collected data provide information on their type, number of members, distribution in the country and statutory activities. Data on this annex are collected on a voluntary basis.

Model reporting forms are presented in Appendix 3 of this notebook.

3.2 Other sources of data

In addition to data from SOF-1, SOF-4s, and SOF-5 reports, the study uses data from administrative and non-administrative sources, which are detailed in Table 2.

Table 2. Administrative and non-administrative data sources used in the 1.04.01 survey

Administrative data custodian	Source of administrative and non-administrative data	Description and type of administrative data
powiat-level local governments and city offices with powiat status	Register of supervised associations (where the unit is seated) by the powiat-level governor or president of a city with powiat status	Data are obtained in the form of a list of associations supervised by powiat-level governor or president of a city with powiat status having jurisdiction over the seat of the association. These data are used to compile information on the number of active ordinary associations and the supervision activities conducted.

Institute for Catholic Church Statistics	Survey of Catholic Church parish-based organizations	Data from the Institute of Catholic Church Statistics from a survey of parish Catholic Church organizations conducted for the Statistics Poland every two years. The survey is conducted with the help of SOF-1 consistent survey form on a representative sample of parishes. The data complements the subject coverage of non-profit organizations. In addition, information from the Census of Parishes, a complete survey conducted every 5 years, is used for the survey. The parish census information is used to determine the number of entities and weight the results from the sample survey.
Ministry of Finance	Tax Information System	The scope of data refers to PBOs that received 1% of due tax, data on corporate income tax payers. Unit data on legal persons and organizational units without legal personality come from the National Taxpayers Register. The collections allow for quality control of the survey data. They are used for imputation, data estimation and verification of analytical weights. They are used, among other things, to determine the number of organizations that have obtained revenues, the correction of total revenues, 1% tax and costs of the surveyed organizations.
		Data about PIT taxpayers donating 1% of their tax to Public Benefit Organizations. On the basis of the data it is possible to present the basic characteristics (e.g. demographic variables) of people transferring 1% of the tax.
		Use of individual data on PIT payers who do not run their own business (e.g., the tax identification number (NIP) of the employing entity, the TERYT identifier of the taxpayer's place of residence, the number of persons employed under employment contracts and civil-law contracts, the gross total of salaries of persons employed under employment contracts and civil-law contracts).
	Using unit data from report Rb-28S on execution of budget expenditures of a local government unit, obtained in the study "Gross domestic product and its elements on a regional basis" (1.67.07). The report presents full details of expenditures incurred by the local government unit in accordance with the applicable budget classification and taking into account the lapse of time for which it is prepared.	
Central Subjects Register in the National Taxpayer Register	Use of individual data on legal persons and organizational units without legal personality with regard to e.g: NIP, number in the National Official Register of National Economy Entities, full name, date of commencement of activity, cessation of legal existence or de-registration, type of activity and address of the registered office, for correspondence and places of business, which were obtained from the "Survey of the System of Statistical Units – sampling frames" (1.80.01).	

Table 2. Administrative and non-administrative data sources used in the 1.04.01 survey (continued)

Ministry of Finance	Tax Information System	The scope of data refers to PBOs that received 1% of due tax, data on corporate income tax payers. Unit data on legal persons and organizational units without legal personality come from the National Taxpayers Register. The collections allow for quality control of the survey data. They are used for imputation, data estimation and verification of analytical weights. They are used, among other things, to determine the number of organizations that have obtained revenues, the correction of total revenues, 1% tax and costs of the surveyed organizations.
		Data about PIT taxpayers donating 1% of their tax to Public Benefit Organizations. On the basis of the data it is possible to present the basic characteristics (e.g. demographic variables) of people transferring 1% of the tax.
		Use of individual data on PIT payers who do not run their own business (e.g., the tax identification number (NIP) of the employing entity, the TERYT identifier of the taxpayer's place of residence, the number of persons employed under employment contracts and civil-law contracts, the gross total of salaries of persons employed under employment contracts and civil-law contracts).
		Using unit data from report Rb-28S on execution of budget expenditures of a local government unit, obtained in the study "Gross domestic product and its elements on a regional basis" (1.67.07). The report presents full details of expenditures incurred by the local government unit in accordance with the applicable budget classification and taking into account the lapse of time for which it is prepared.
	Central Subjects Register in the National Taxpayer Register	Use of individual data on legal persons and organizational units without legal personality with regard to e.g: NIP, number in the National Official Register of National Economy Entities, full name, date of commencement of activity, cessation of legal existence or de-registration, type of activity and address of the registered office, for correspondence and places of business, which were obtained from the "Survey of the System of Statistical Units – sampling frames" (1.80.01).
Ministry of Justice	National Court Register	Data are provided in the form of a register of associations, other social and professional organizations, foundations and public health care facilities, as well as a register of entrepreneurs. On their basis, among other things, quality control of the survey data is performed. They are also used to prepare an information memo on PBOs.
Ministry of Investment and Development	Central IT System SL2014	The collection contains unit data on projects co-financed from EFS, including data on beneficiaries, value of projects, period of their implementation. On the basis of the above information, data on participation of non-profit organizations in EFS projects obtained from SOF forms are verified and additional calculations are made for publication, e.g. on the number of units participating in EFS projects, value and duration of projects.
National Freedom Institute – Center for Civil Society Development ¹⁷	PBO financial and activity-related reports system	A full database containing information from factual (both full and simplified) and financial reports prepared by PBOs.

¹⁷ New data custodian. Until 2018, data in question was administered by the Ministry of Family, Labour and Social Policy.

Table 2. Administrative and non-administrative data sources used in the 1.04.01 survey (continued)

<p>The State Fund for Rehabilitation of Disabled People</p>	<p>System of Supplementary Financing and Reimbursement Servicing</p>	<p>The data collected pertain to employers who receive a disability wage subsidy and include the following information: TIN, full name, number of employees employed by the employer on a employment contract by degree of disability, their total hours of work, and total wage costs by degree of disability of the employees. In addition, data are presented by: foundations, the Catholic Church, other churches and religious associations, associations, social organizations not separately listed, employers' organizations, business and professional associations, and trade unions, and presents information on, among other subjects, the average state of employment for the 12 months preceding the reporting period: total, persons with disabilities.</p>
<p>Social Insurance Institution</p>	<p>Central Register of Contribution Payers</p>	<p>Data from the Central Register of Contributors and the Central Register of Insured enable us to determine the number of units employing workers and to obtain additional contact details. They enable quality control of survey data. They are used for imputation and estimation of employment data. In addition, they are used to directly determine the age structure of people employed in the surveyed organizations as well as the number of employed disabled and retired people. Currently, work is underway to develop a methodology for calculating the number of employed persons by main place of work and the average number of full-time equivalents. In the future, it is planned to use this data source for the calculation of other employment variables, which may contribute to the abandonment of questions on statistical forms.</p>
	<p>Central Register of Insured</p>	
<p>Public Procurement Office</p>	<p>Public Procurement Bulletin</p>	<p>Data from the Public Procurement Database, concerning:</p> <ul style="list-style-type: none"> • contract notices by section: <ul style="list-style-type: none"> • ordering party i.e. name and contact details, • subject matter of the contract: name of the contract, type, code of the Common Procurement Vocabulary (CPV), subject matter of the contract, • information of a legal, economic, financial and technical nature, e.g. terms and conditions of participation, grounds for exclusion • procedure, i.e. the mode of contract award. • contract award notices broken down into sections: <ul style="list-style-type: none"> • contracting authority, i.e. name and contact details, • subject matter of the contract: name of the contract, type, CPV code, subject matter of the contract • procedure, i.e. contract award mode • contract award, i.e. total contract value, contractor's details.

3.3. Data acquisition techniques

The basic form of data collection from units subject to the reporting obligation in the survey is the electronic form placed in the Reporting Portal (PS) on the website of Statistics Poland¹⁸. The implementation of the survey begins at the end of March and the beginning of April by sending to the units information about the reporting obligation. To the units with an active account in the NP the notification is sent automatically from the NP, and to other entities the notification is sent by e-mail. In the latter case, the correspondence includes a report form with a cover letter that includes information about the reporting obligation, the deadline for submitting the data, and a temporary login and password to activate the account in the BJS. Organizations for which an email address cannot be established are informed of the survey via a letter sent by regular mail. For entities with less than 5

¹⁸ Refers to SOF-1, SOF-4s, SOF-5 and SOF-5SN research forms. The evidentiary survey, owing to its unique characteristics, is not implemented by means of the Reporting Portal.

employees, it is acceptable to submit data in paper form by sending a completed report to the address of the Statistical Office in Cracow.

Table 3. Deadlines for the transfer of data of the statistical edition of the 1.04.01 survey in accordance with PBSSP 2017 and 2018

Research form	Legal basis	Deadline
SOF-1	PBSSP for 2018	2019.04.30 with data for 2018
SOF-4s		2019.04.29 with data for 2018
SOF-1/4e		2019.10.14 with data for 2018
SOF-5	PBSSP for 2017	2018.04.29 with data for 2017
SOF-5SN		

In order to ensure that the survey is as complete as possible, reminders are sent to entities that have not submitted their reports within the prescribed time-limit: either automatically from the FVC or via e-mail or telephone to rapporteurs without an active account on the Reporting Portal.

Data from reports that arrive by mail and e-mail are recorded by statisticians in the Survey Information System (SIB). The process of checking the logical and accounting accuracy and quality of the data takes place both in the PS, at the stage of filling in the reports, and in the SIB at the time of recording. Reports that are found to have missing data or outliers are clarified on an ongoing basis and completed by telephone with the persons responsible for completing the forms.

At the end of September and the beginning of October interviewers from various statistical offices conduct a survey using the SOF-1/4e form. Contact with the unit that did not fill in the SOF-1 or SOF-4s and determination of its legal and economic activity as well as collection or supplementation of its registration and contact data is usually conducted through a telephone interview or a face-to-face interview in the unit's premises.

4. Variables present in the survey

4.1. Definitions of terms used

Public benefit activity is a socially useful activity conducted by non-governmental organizations or units with equivalent rights in the sphere of public tasks as defined in the Act of April 24th 2003 on Public Benefit and Volunteer Work ¹⁹.

Statutory activity is the basic activity of a non-profit organization, serving the realization of goals for which the organization was established. The goals and methods of realization of these activities are specified in the statute or an analogous document defining the mission of the organization. Statutory activity can be conducted in a free of charge or paid form. This activity is not of economic nature.

A non-governmental organization is a legal person or an organizational unit without legal personality, to which a separate act grants legal capacity, meeting the conditions:

¹⁹ Act of April 24th 2003 on Public Benefit and Volunteer Work (consolidated text, Journal of Laws, 2018, item 450).

- is not a public finance sector entity in the meaning of the Public Finance Act or an enterprise, research institution, bank and commercial law company that is a state or local government legal person;
- is not operating for profit.

Non-governmental organizations include: foundations, associations (registered or ordinary), other social organizations similar to associations, operating on the basis of professional laws or international agreements (e.g. hunting clubs, Polish Red Cross), business and professional associations, employers' organizations, trade unions, political parties.

Unit with rights equivalent to a non-governmental organization is an organization fulfilling at least one criterion listed below:

- a legal person or an organizational unit acting on the basis of regulations on the relationship between the State and the Catholic Church in the Republic of Poland, the relationship between the State and other churches and religious associations, and guarantees of freedom of conscience and religion, if its statutory goals include conducting public benefit activity;
- is an association of local government units;
- is a social cooperative;
- is a company (e.g. a joint-stock company, a limited liability company or a sport club that is a company operating under the provisions of the Sports Act of June 25th 2010, which does not operate for profit and earmarks its entire income for the implementation of its statutory objectives, and does not distribute its profits among its shareholders or employees²⁰).

Non-paid statutory activities are all kinds of activities of a non-profit organization in accordance with its statute, for which recipients do not pay a fee. This form of activity can also be directed to the wider community or environment, such as firefighting, feeding animals.

A recipient of statutory activities is a natural or legal person who receives goods or services as part of the statutory activities of a non-profit organization. The goods or services are provided free of charge or for a fee calculated in such a way as to bring only cost recovery. The recipient can also be a member of the organization.

Paid statutory activity is a form of statutory activity carried out by a non-profit organization in which it is permissible to charge fees to beneficiaries, but which at most represent reimbursement of the cost of producing goods or services.

A public benefit organization is a non-governmental organization or an entity equal to it in rights, registered in the National Court Register with the status of PBO. Such an organization carries out public benefit activities and may benefit from tax exemptions and privileges according to the rules set out in the Law on Public Benefit and Volunteer Work .

Volunteer work is unpaid and voluntary work performed in one's free time in order to achieve social goals, also called voluntary work or non-profit work. Involvement in voluntary work involves devoting one's free time and can be both formal (e.g. in non-governmental organizations, religious communities or public institutions) and informal (e.g. individual work for the benefit of the community, natural environment). In non-profit organizations social work is performed by members or other individuals who perform tasks free of charge in order to further the statutory activity of the organization.

A volunteer is an individual who voluntarily and without compensation devotes his or her free time to provide services or produce goods for the benefit of an organization, institution, individual or natural environment.

4.2. Characteristics of variables

In the 1.04.01 survey, the following variables are present:

- **dependent:** e.g. number of employees with employment contracts, number of employees with civil law contracts, number of memberships of natural persons, number of memberships of legal persons, number of social workers;
- **independent:** e.g. type of organization, territorial division.

²⁰ Ibidem.

- **metric (quantitative):**
 - as of December the 31, e.g., number of memberships of natural persons, employment of employees based on employment relationship, value of fixed assets;
 - during the reference year from January the 1 to December the 31, e.g., revenues and expenses, average number of full-time employees;
 - for the previous fiscal year, e.g. total financial result of the organization at the end of the previous year, income from 1% personal income tax for the previous year;
- **non-metric (qualitative):** e.g. status of legal and economic activity, type of activity, founder of the unit.

A complete list of all variables found in the study is presented in Annex 1.

4.3. Measures, indicators and their calculation

W badaniu występują wskaźniki, jako:

- percentage of units displaying a specific characteristic (e.g. type of organization, fields of statutory activity);
- the arithmetic mean of a given quantity - in the case of quantitative data;
- the median.

For income and expense variables, the arithmetic mean is calculated over the entire population, while for other variables, such as employment, membership, or voluntary work, the arithmetic mean is calculated over the number of units exhibiting the specified characteristic, i.e., where the phenomenon occurred.

The indicators developed for SOF-1 and SOF-4s are presented below. They refer to:

persons employed:

- average number of persons employed on the basis of employment contract (as at 31 December)
- the median number of persons employed under an employment contract (as at December 31st);
- the average employment under an employment contract (during the reporting year);
- average number of FTEs per organization with employment relationship (during the reference year);
- median number of FTEs per organization with employment relationship (during the reporting year);
- average number of persons employed under civil law contracts for whom the unit was the main place of employment (during the reporting year);

memberships of natural persons:

- average number of natural persons members;
- median number of natural persons members;

volunteer workers:

- average number of volunteer workers;
- median number of volunteer workers.

In turn, the indices based on data collected by means of the SOF-5 research form are:

- non-profit management professionalization index - this is a synthetic index calculated on the basis of sub-indices concerning enumerated management functions²¹;

²¹ The detailed description of the method of index construction was attached to the methodological report as an annex.

- network social capital index - this is a synthetic index calculated on the basis of sub-indices which concern dimensions of cooperation (connections)²².

4.4. Classification systems

In the survey of non-profit organizations: associations, foundation, business and professional associations and faith-based charities the following classifications are used:

- **Polish Classification of Activity (NACE) 2007** introduced by the Regulation of the Council of Ministers of 24 December 2007 on the Polish Classification of Business Activity. PKD 2007 was developed on the basis of statistical classification of economic activity NACE Rev. 2 and is used to determine the type of paid statutory activity and economic activity of the surveyed business and professional associations. For the activities of foundations, associations and similar social organizations, it is used to determine economic activities.
- **The International Classification of Non-Profit Organizations** was developed by Johns Hopkins University, an American university from Baltimore (USA) and is used in international comparative studies and in satellite accounts of the non-profit sector. The International Classification of Non-Profit Organizations lists 12 universal groups of fields of activity, which are divided into particular fields:
 - Culture and recreation;
 - Education and research;
 - Health;
 - Social services;
 - Environment;
 - Development and housing;
 - Law, advocacy and politics;
 - Philanthropic intermediaries and voluntarism promotion;
 - Religion;
 - Business and professional associations, unions;
 - International activities;
 - Activities not elsewhere classified.

5. Organization of survey

5.1 The role of the author's and cooperating units in survey

The author of the survey is the Social Surveys Department of the Statistics Poland and the unit responsible for its implementation is the Research Center for Social Economy at the Statistical Office in Cracow. The survey is prepared in cooperation with the Programming and Coordination of Statistical Surveys Department of Statistics Poland and with the Statistical Information Center.

The responsibilities of the staff of the Social Economy Surveys and Analyses Division in the Social Survey Department include all stages of initiating, programming, planning and coordinating the survey, as well as supervision of its implementation. In particular, the Department initiates and coordinates work related to research tools design and the use of administrative and non-administrative sources. It also supports and monitors the survey implementation by supervising its quality. The employees of the Department consult and approve specimens of paper forms, control and result tables as well as IT assumptions pertaining to research

²² Ibidem

and data control. They also participate in testing the electronic form and in training implementers. After the survey is finalized, they control the quality and completeness of the collections, analyse the causes of missing responses, and provide commentary on the consistency of results. The Department is also responsible for the initiation and coordination of both result and analytical publications, planning and substantive supervision of data processing, and the employees actively participate in work on result sets and perform statistical analyses.

The employees of Research Center for Social Economy at the Statistical Office in Cracow design the template of the research form and assumptions for registration. Also, they design formal, logical and accounting control of the electronic form for the SIB and for the active PDF form, and test these forms. Besides, they are involved in the preparation of schematas for control tables and their result counterparts. During the implementation of the survey, the employees monitor the completeness level of the survey, contact the reporting unit with regard to error clarification, check and correct data, and analyse its completeness and quality. Additionally, they calculate control and result tables in line with to previously prepared schemata. Also, they create tables for the Local Data Bank and prepare a nationwide completeness report along with a survey report.

5.2 Basic principles for the organization of survey – division of tasks

A detailed timetable of the survey organization, including data collection and processing, development of control and result tables, making results accessible and handling of data sets is included in the schedule of the survey with the use of specific reports, created by the Programming and Coordination of Statistical Surveys Department of Statistics Poland.

The following stages lead to the completion of the survey:

1. Preparation of files - the process of creating files has been described in detail in chapter 2 of this report. In accordance with the division of responsibilities between individual organizational units, files for survey 1.04.01 are prepared by employees of the Statistical Office in Cracow so as to match the type of forms in the File Generator application and then are placed in SIB. The exception is the SOF-1/4e file which, due to the nature of the survey, is prepared directly in SIB.
2. Coordination of data collection - each type of form and its associated file has a primary coordinator responsible for completing the survey using that particular report. As a large number of units participate in the survey, the units in the SOF-1, SOF-4, and SOF-5 files undergo additional divided by voivodship with so-called provincial coordinators providing oversight.
3. Preparation of data collection tools - it consists of updating them, i.e. adding new questions, clarifying the content of questions and explanations or removing some questions and preparing the data collection application.
4. Printing of forms and distribution of survey materials - the process of distributing survey materials is described in detail in subsection 3.3. of this notebook. This stage also involves posting the application on the Reporting Portal.
5. Controlling data accuracy and quality at the stage of filling in the form and registering it in the SIB application. Valid data on legal and economic activity along with contact information obtained during the survey are entered into the BJS on an ongoing basis.
6. Obtaining data from administrative and non-administrative sources in accordance with PBSSP.
- 7.

6. Data presentation method

6.1 Forms, frequency and dates of results publications

The resulting information is disseminated and made accessible in accordance with the provisions of the PBSSP and the publication schedule of Statistics Poland. The first information to be published after the end of the survey presents basic data on the activities of non-profit organizations (collected in SOF-1 and SOF-4s) and their cooperation with other entities and selected aspects of management (SOF-5). A full set of information based on

the survey results is contained in analytical publications issued in the year following the survey year. On the other hand, the results of the survey characterising the activity of PBOs and the functioning of the 1% tax mechanism for PBOs are made public in the first quarter of the year following the year of the survey in the SOF-5 form.

A list of all forms of publications related to the survey 1.04.01 issued since 2009 is presented in Annex 2. They are accessible in electronic form on the Statistics Poland website²³. Moreover, the results of the survey can be found in the Local Data Bank, in the section "Non-profit sector" and in the collective publications of the Statistics Poland, among others, the Statistical Yearbook of the Republic of Poland.

6.2 Sections, criteria and methods of grouping the presented data

In the result tables the following groupings of non-profit organizations are employed:

1. According to the legal and organizational form:
 - a. Associations and similar social organizations, including ordinary associations and social organizations, sport clubs, voluntary fire brigades and hunting clubs;
 - b. foundations;
 - c. faith-based charities;
 - d. business and professional associations, including farmers' organizations, other business associations, and other professional self-government.

Apart from the legal and organizational forms mentioned above, PBOs along with social economy entities (the latter since the 2016 reporting year) acquire their own categories.

2. By territorial division on the voivodship level (including cities of more than 500 thousand inhabitants) and according to NUTS 1 and 2 classification (in the case of SOF-1 and SOF-4s surveys also by NUTS 3 statistical subregions).
3. By type of locality where the organization is seated: urban areas (with county rights, other in urban gminas, in urban-rural gminas) or rural areas.
4. By employment class:
 - a. Organizations without paid personnel;
 - b. organizations with personnel employed only on the basis of civil contracts;
 - c. organizations with personnel employing on the basis of employment contract
 - 1–5 employees;
 - 6–19 employees;
 - 20 employees and more.

In the survey conducted on the SOF-1 and SOF-4s, additional groupings are used:

1. By type of statutory activity conducted and by economic activity:
 - a. organizations conducting unpaid mission related activity only;
 - b. organizations conducting paid mission-related activity, no economic activity;
 - c. organizations conducting economic activity, no paid mission-related activity;
 - d. organizations conducting paid mission-related activity, and economic activity.
2. By type of main area of statutory activity defined on the basis of the primary (most important) field of activity:
 - a. sport, tourism, recreation, hobbies;
 - b. rescue services;
 - c. social and humanitarian services;
 - d. culture and arts;
 - e. education and research;

²³ <http://stat.gov.pl/obszary-tematyczne/gospodarka-spoleczna-wolontariat/>

- f. health;
 - g. prevention, health promotion, blood donation²⁴;
 - h. environment;
 - i. hunting;
 - j. employment assistance;
 - k. local social and economic development;
 - l. law, advocacy, civil rights, politics;
 - m. support for institutions, non-governmental organizations and citizens' initiatives;
 - n. other activities, of which international and religion activities.
3. By revenue class:
 - a. revenues up to PLN 1 thousand;
 - b. revenues higher than PLN 1 thousand up to PLN 10 thousand;
 - c. revenues higher than PLN 10 thousand up to PLN 100 thousand;
 - d. revenues higher than PLN 100 thousand up to PLN 1 million;
 - e. revenues higher than PLN 1 million.
 4. By sources of revenue and their structure:
 - a. public funds total;
 - b. market revenues:
 - from economic activity;
 - paid mission-related activity;
 - interest and dividends;
 - public procurement or contracts with the National Health Fund;
 - c. non-market revenues:
 - public funds:
 - from local government (including these from open offer competitions);
 - from central government (including these from open offer competitions);
 - from EU and abroad;
 - 1% PIT income tax;
 - private funds:
 - donations and transfers;
 - public collections;
 - membership dues;
 - other.
 5. By form of activity conducted:
 - a. organizations providing services:
 - unpaid (developing cooperation between organizations and institutions, mobilizing and educating the public opinion, representing and protecting the rights of the organizations/entity's members, other groups of people, society, organizations, enterprises, etc.);
 - paid;
 - b. organizations providing material assistance:
 - unpaid transfer of material goods (including money) to persons in need, or purchase of services for them;
 - financial assistance of activities undertaken by organizations, institutions, firms;
 - c. organizations engaged in production, manufacturing goods.
 6. By maximum territorial scope of activity: nearest neighbourhood, gmina, powiat, voivodship, Poland in total, abroad.
 7. By membership and voluntary work:
 - a. organizations with affiliated natural persons;

²⁴ All organizations belonging to professional and business self-government are classified under this field of activity.

- b. organizations with affiliated legal persons;
 - c. organizations benefitting from volunteer work.
8. By the form of participation in the European Social Fund (EFS) projects:
- a. Organizations participating in EFS project, including:
 - as project initiator/creator;
 - as partner or subcontractor;
 - as ultimate recipient;
 - b. organizations which influenced the number of jobs by participating in the EFS projects, including:
 - organizations which created new jobs;
 - organizations which retained jobs.
9. According to the most serious barriers in activity:
- a. organizations declaring at least one of the following problems occurring:
 - difficulties in raising capital;
 - insufficient social support;
 - insufficient number of volunteers;
 - problems caused by law and legal procedures;
 - problems in dealing with public administration;
 - problems within the organization;
 - difficulties in dealing with other organizations;
 - difficulties in finding employees;
 - other.
10. By founders:
- a. natural person;
 - b. public administration: central and local, other public organizations (e.g. schools, hospitals);
 - c. non-profit sector organizations: religious and secular organizations;
 - d. commercial sector organizations (e.g. private enterprises).
11. By ownership of fixed assets:
- a. organizations owning fixed assets;
 - b. organizations incurring expenditures (outlays), including buildings, structures and premises.
12. By beneficiaries:
- a. children and youth, including those at risk of social exclusion;
 - b. disabled persons;
 - c. elderly persons;
 - d. poors;
 - e. dependent, chronically or terminally ill persons;
 - f. unemployed;
 - g. single parents;
 - h. persons recovering from addiction;
 - i. victims of violence;
 - j. homeless.
13. By type of activities undertaken on behalf of individual persons:
- a. recreational services
 - b. rescue services;
 - c. trainings, courses;
 - d. consultancy and specialist counselling services;
 - e. material assistance;
 - f. education;
 - g. therapeutic help/assistance;

- h. financial assistance;
- i. food aid;
- j. spiritual support, prayer;
- k. medical treatment, rehabilitation;
- l. crisis intervention;
- m. care services, nursing;
- n. temporary shelter, accommodation;
- o. other activities

For data obtained by means of SOF-5 research form, the following groupings of non-profit organizations are added:

1. By type of cooperation partner:
 - a. with public institutions;
 - b. with commercial organizations;
 - c. with non-profit sector organizations.
2. By type of cooperation with public administration:
 - a. units cooperating with institutions of central or local government;
 - b. purpose of cooperation with public administration:
 - financial and non-financial cooperation;
 - financial only;
 - non-financial only;
 - c. units cooperating with institutions of local government;
 - d. type of office, which was most important cooperation-wise: voivodship-level local government, powiat-level local government, gmina/town-level local government;
 - e. units participating in gmina-level social consultations.
3. by assessment of cooperation with public administration:
 - a. organizations cooperating with local administration;
 - b. average and general assessment of cooperation with local administration, including among others:
 - availability of information regarding the activity of local government;
 - knowledge regarding the situation and conditions in which NGOs operate;
 - availability of financial resources for NGOs;
 - transparency of cooperation rules (consulting, resources transfer etc.);
 - competences of officials in direct contact with the organizations;
 - effective use of public funds with regard to cooperation with organizations;
 - openness towards initiatives and proposals of organizations;
 - inviting organizations into the process of planning and resolution of important decisions;
 - c. average assessment of trust towards this agency of local government, which was the most important cooperation partner from the perspective of conducting statutory activity of the organization.
4. According to goals and barriers of cooperation with public administration, enterprises and other organizations.
5. According to knowledge in the field of solutions applied by local administration concerning cooperation with the non-profit sector.
6. By field and type of cooperation:
 - a. organizations cooperating with enterprises:
 - initiator of establishing cooperation;
 - field of cooperation;
 - forms of cooperation with enterprises;
 - b. organizations cooperating with other NGOs:
 - fields of cooperation.
7. According to the implementation of reporting obligations and information activities:
 - a. organizations making financial and factual reports, only factual reports or only financial reports;

- b. organizations making factual reports public, organizations making financial reports public:
 - in the seat of the organization;
 - on the organization's website;
 - by dispatch to sponsors/grantees;
 - other way of dissemination;
- c. organizations conducting information and promotional activities, including the use of:
 - print, radio, television;
 - Internet;
 - other means (meetings, flyers, posters, publications, etc.);
- d. organizations spending financial resources to promote their activities.
- 8. By income and information activities of active non-profit organizations with PBO status:
 - a. organizations taking advantage of the opportunity to raise 1%, including:
 - organizations conducting an information campaign to raise funds from 1%;
 - entities spending money in order to raise 1%;
 - entities that have raised funds with 1%;
 - b. organizations for which donors indicated specific goals of spending the 1 %;
 - c. organizations meeting the goals indicated by the donors of the 1% tax;
 - d. organizations expecting taxpayers to indicate specific goals for the use of the 1 % tax allocation;
 - e. organizations conducting information and promotional activities, including the use of:
 - press, radio, television;
 - Internet;
 - other means (meetings, leaflets, posters, publications, etc.);
 - f. organizations spending financial resources to promote their activities.
- 9. according to selected aspects of employment and motivational activities:
 - a. organizations with employees based on an employment relationship;
 - b. organizations with individuals as members;
 - c. organizations using community service provided by people from outside the organization;
 - d. organizations that undertake motivational activities:
 - employees employed by the organization;
 - members of the organization;
 - individuals from outside the organization;
 - e. organizations declaring participation of managers, members, employees and volunteers in training.
- 10. according to selected aspects of management:
 - a. average percentage of organization managers characterized by length of service in the organization:
 - less than 2 years;
 - 2 to 5 years;
 - more than 5 years;
 - b. average percentage of persons managing the organization who receive remuneration for their work;
 - c. organizations maintaining accounting records, including through:
 - a person with formal accounting qualifications performing their work for a fee;
 - a person with a formal accounting qualification who performs his or her work unpaid;
 - an unqualified person;
 - d. organizations with financial reserves for investments or contingencies;
 - e. organizations consulting with partners on the design of activities undertaken, including:
 - with the recipients of the entity's activities (beneficiaries);
 - with members;

- with employees;
 - consulting institutions;
 - other persons or institutions involved in the activities of the organization;
- f. organizations creating and applying minimum standards of services provided;
- g. organizations creating and using documents other than the statute (strategy, action plan) defining the goals and tasks of the unit in a longer perspective than one year.

7. Evaluation of survey

In order to improve the quality of statistical surveys, in accordance with Internal Ordinance No. 35 of the President of Statistics Poland of December the 28th 2011 on measuring, evaluating and monitoring the quality of statistical surveys in official statistics services, a quality report on the survey is created after its completion. The report includes a description of the main aspects of quality: relevance, accuracy, timeliness and punctuality, accessibility and clarity, comparability, coherence, response burden, confidentiality and transparency. The report also contains a summary including ideas for improvement that could raise survey quality. To add, the survey implemented on forms SOF-4 and SOF-5 underwent the so-called quality review²⁵. Reviews of that kind took place in 2016. (SOF-4) and in 2017. (SOF-5). Based on these, the weaknesses and strengths of the survey were identified and improvement actions were formulated.

The accuracy of the data, determined by coverage, measurement, processing, and nonresponse errors is influenced by the fact that non-profit organizations surveyed in Survey 1.04.01 exhibit particular features. The described entities often change legal and economic activity without indicating it formally in official registers. This results in incomplete validity of data during the creation of the survey frame and file. Moreover, there arises the necessity to determine the number of active entities within the survey. In the case of SOF-1 and SOF-5 forms, sampling errors are estimated for the key variable, i.e. the number of active entities. Despite the use of administrative data sources in the survey to remove inactive entities from the file, during the research, from a few to several percent of such entities were identified (depending on the edition). These were classified as over-coverage errors. In contrast, undercoverage errors were identified at the level of a few percent.²⁶

Due to the need to assess the entire set of active organizations more precisely, a registration survey is conducted in all voivodships with the help of the SOF-1/4e form ("Registration information on entities that have not completed the SOF-1 or SOF-4 report"). The purpose of this survey is to identify the status of activity of the entities that could not be contacted when collecting SOF-1 and SOF-4 reports. During the registration survey, information obtained concerns first and foremost the status of legal and economic activity, reasons for failing to submit reports, as well as current and valid contact details of the organization. In addition, the activity status data assist in adjusting the analytical weights for the outcome set.

Non-response errors involved both subjective and objective lack of response. Subjective non-response was associated with refusals to participate in the survey - in the most recent 2017 SOF-5 report, this error occurred at approximately 4.0 percent, while during the 2016 SOF-1 and SOF-4 editions, it exceeded 10.0 percent.

As a means to reduce the data precision errors associated with the objective non-responses, data imputation is applied for key variables of revenue, expenses, and employment. In the case of the 2016 data from SOF-1 and SOF-4 forms, data imputation affected approximately 10.0%²⁷ of the entities in the data set. Imputation is performed for entities with data gaps in revenue, cost, or employment:

²⁵ The quality review is defined as a periodic, planned and documented process of assessment of a survey or a set of surveys. The quality review aims at determining strengths and weaknesses of a particular survey along with presenting good practices and improvement suggestions. All activities thus reviewed are performed by public statistics participating in implementing various stages of the survey.

²⁶ Based on the verification of entities registered in the National Court Register (possessing their own number in this register and missing registration of said entities in the National Register of National Economy Organizations.

²⁷ Value calculated for these reports with missing data for at least one variable.

1. In case of lack of data for the entire section, unit data from Ministry of Finance (regarding income and costs from CIT-8) and from Social Insurance Institution (regarding employment in Central Register of Insured) are used for imputation. They constitute the basis for determining and assigning the value of total revenues, costs and employment. The dominant structure of revenues, costs and employment for each stratum is then determined, with strata established according to the type of organization and employment class. Using the structure in a particular stratum as reference, the amount of revenues, costs, and number of employees is estimated and assigned to a particular unit.
2. If “in total” values were supplied but the complete structure of revenues, costs, and employment is missing, the dominant structure of revenues, costs and employment is determined for each stratum. Strata are established by type of organization and class of employment. On the basis of values in total and the established structure for each stratum, detailed categories of revenues, costs and number of employees are estimated.
3. If data is missing only in individual categories of income, costs and employment, the specific value of the category of income, costs and employment is imputed on the basis of the average determined for the group of units in a given stratum.

Together with researchers from the Department of Statistics at the Cracow University of Economics, other methods of imputation of missing information are being tested, with the objective of applying imputation method that provide the best precision.

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Annexes

Annex 1. List of variables

Annex 2. Publishing activities in the years 2009–2018

Annex 3. Questionnaires

Annex 4. Summary

Annex 5. Construction of management professionalization and networking social capital indexes