



**NESDB**

Office of the National Economic  
and Social Development Board

**JOHNS HOPKINS**

U N I V E R S I T Y

# **บัญชีองค์กรไม่แสวงหากำไรของประเทศไทย**

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Non-Profit Institutions Satellite Account of Thailand  
2006-2008 Edition

Supported by the Johns Hopkins University  
under the guideline of the Handbook on Nonprofit Institutions in the System of National Accounts  
developed by the Johns Hopkins University Center for Civil Society Studies  
in cooperation with the United Nations Statistics Division

## Preface

The Satellite Account of Non-Profit Institutions of Thailand (NPIs) is considered to be the first official publication in Thailand of its kind. Compilation of the NPI Satellite Account was inaugurated under an agreement between the Office of the National Economic and Social Development Board (NESDB) and The Johns Hopkins University Center for Civil Society Studies (JHU/CCSS). The NESDB has formed the working group responsible for the pilot work under supervision of the advisory committee, comprising representatives from relevant agencies from both the public and private sectors. In particular, compilation of Satellite Account of Non-Profit Institutions of Thailand was completed in compliance with the United Nations *Handbook on Non-Profit Institutions in the System of National Accounts*, developed by JHU/CCSS in cooperation with the United Nations Statistics Division (UN *NPI Handbook*).

As one of the satellite accounts in the System of National Accounts (SNA), the NPI account aims to provide more detail and address the crucial roles of the nonprofit institutions sector other than that provided in the conventional SNA. Therefore, the account of NPIs can be used as a valuable tool and provide information for economic and social planning.

Publication of the NPIs covers three years of data series 2006 – 2008 and includes backgrounds, objectives, conceptual framework, and compilation results. Additionally, the publication also indicates some limitations and lessons learned from compilation as well as recommendations for future development.

The NESDB would like to express our gratitude to JHU/CCSS in providing technical and financial support, the advisory committee, experts, participants from the focus group seminar, and various data sources. We are pleased to publish the first and official NPI satellite account with the hope that this publication will provide information for fulfilling economic and social assessment in various aspects.



(Arkhom Termpittayapaisith)  
Secretary-General  
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December 2010

## Acknowledgements

The Non-Profit Institutions Satellite Account of Thailand series, carried out from 2006 to 2008, is considered to be the first official publication in Thailand of its kind. It was accomplished in compliance with the United Nations *Handbook on Non-Profit Institutions in the System of National Accounts*, developed by the Johns Hopkins University Center for Civil Society Studies (JHU/CCSS) in cooperation with the United Nations Statistics Division. The Office of the National Economic and Social Development Board (NESDB) formed a working group to carry out the NPI compilation under the supervision of an advisory committee. Contributing agencies were from both the public and private sectors, namely Chulalongkorn University – Center for Peace and Conflict Studies, National Institute of Development Administration – Center for Philanthropy and Civil Society, Ministry of Social Development and Human Security – Office of the National Commission of Social Welfare, National Statistical Office, and the representatives from the NESDB - Community Economic Development and Income Distribution Office and National Accounts Office.

The NESDB gratefully acknowledges the JHU/CCSS for both technical and financial assistance especially Professor Dr. Lester M. Salamon, Director; Ms. Megan Haddock, Project Coordinator; and JHU/CCSS staff. We also recognize to the great contribution and recommendations received from the advisory committee, experts, and participants from the focus group seminar. In particular, we are indebted to organizations providing valuable data sources so as to accomplish the NPI compilation and attain the international standard requirement recommended in the UN *NPI Handbook*.



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Nonprofit organizations have been playing increasingly important roles in Thailand and other countries throughout the world, yet these organizations have long been the invisible subcontinent on the social and economic landscape of most countries due to a lack of basic data. The publication of an official United Nations *Handbook on Nonprofit Institutions in the System of National Accounts* in 2003 created the opportunity to change this situation by encouraging countries to produce regular "satellite accounts" on this set of institutions.

With the publication of this "Non-Profit Institutions Satellite Account of Thailand," by the National Economic and Social Development Board (NESDB), Thailand becomes the first country in Southeast Asia to carry out the mandate of this UN *Handbook*. In doing so it joins a select group of other countries that have implemented this *Handbook*, including Canada, the United States, France, Belgium, Japan, Australia, New Zealand, the Czech Republic, and Mozambique, and provides an important demonstration to other countries of the feasibility of putting the nonprofit sector more explicitly on the economic map of this region.

The completion of this initial satellite account on nonprofit institutions represents a crucial first step toward the creation of a permanent system for documenting the considerable contributions of the nonprofit sector to Thai social and economic life. In the process, it will bring this set of institutions to the attention of government policy-makers, the press, and the public at large; equip government ministries and private donors to make more effective use of this set of institutions in addressing the country's health, education, economic development, and environmental challenges; and enable civil society organizations to represent themselves more effectively to government and the public, and understand and cope with the trends affecting their work.

It has been our privilege to cooperate with the NESDB on this work over the past five years. We have been impressed by the dedication and professionalism of NESDB staff and grateful for the commitment to this effort on the part of NESDB leadership. We are also grateful to the Sasakawa Peace Foundation, which provided both Johns Hopkins University and the NESDB with financial support that allowed this work to go forward. We hope the Thai nonprofit sector will benefit from this initiative not only immediately but for years to come.

We thank our colleagues at the NESDB for taking the leadership in this collaboration and we look forward to working with them on future updates of these data.

Lester M. Salamon  
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Resigned to be the Chair of National Human Rights Commission of Thailand

## Abstract

The Non-Profit Institutions Satellite Account of Thailand (NPIs) is considered to be the first official publication of its kind in Thailand. The purpose of NPI Satellite Account compilation is to study and present the important roles of non-profit organizations in terms of economic activities beyond their social service delivery which have been continuously contributing to the society. At present, various types of non-profit organizations such as Civil Society Organizations, Public Interest Nongovernment Organizations, Nongovernment Organizations (NGO) and Philanthropic Organizations have contributed a significant part in supporting the government sector.

The NPIs compilation had been formulated under the framework of the Letter of Agreement between the Office of the National Economic and Social Development Board (NESDB) and the Johns Hopkins University Center for Civil Society Studies (JHU/CCSS), initiated on July 30, 2008 and lasting for a period of three years, ending December 31, 2010. Moreover, the account has been compiled following the guidelines set forth in the United Nations *Handbook on Non-Profit Institutions in the System of National Accounts* developed by JHU/CCSS in cooperation with the United Nations Statistics Division, and the compilation process has also been prepared under the supervision of an advisory committee, comprising representatives from relevant agencies both public sector and private sector.

In addition, the NPI satellite account has been done in compliance with the 1993 System of National Account (1993 SNA). Therefore, this can be regarded as the satellite account of the 1993 SNA, which shows the relationship of economic transactions of specific areas in depth in order to make its use more efficient. A three-year period from 2008 to 2010 is presented, and extends its output wider than in the 1993 SNA by including both non-market NPIs that provides goods and services to households free or at prices that are not economically significant and market NPIs that sell most or all output at prices that are economically significant. The NPIs satellite account additionally includes the measurement of volunteer work.

The study results show that there were 70,792 non-profit organizations in Thailand in 2006 which can be classified by the International Standard Industrial Classification (ISIC) into 4 sectors: Education, Human health activities, Social work activities without accommodation and Activities of Membership Organizations. The Activities of Membership Organizations are considered to be the most important sector with its share of 70.1 percent of total NPIs, including religious organizations or temples. The Social Work sector and Education sector accounted for 28.7 percent and 1.2 percent respectively, whereas the Health sector has the smallest ratio of only 0.03 percent.

The importance of NPIs in the economic perspective can be determined by the size of NPI contribution to the GDP, which is equivalent to 0.8 percent of the country's GDP. The NPIs' contribution to value added, or GDP, in 2006 amounted at Baht 61,872 million. This figure increased to Baht 66,555 million in 2007 and Baht 72,111 million in 2008. Economically, Social Work activities showed the highest share, contributing 30.6 percent to the NPIs' GDP, followed by the Health activities which posted nearly the same rate of 29.1 percent. It should be noticed that the NPIs in Health activities have the smallest number among the total NPI organizations, however, they generated the second largest share of the contribution to value added, or GDP, of the NPIs. This result of the Health activities is mainly due to private hospitals which are considered to be the market NPIs, whereas all organizations in Social Work activities are non-market NPIs.

Furthermore, the Activities of Membership Organizations sector had the highest number of organizations, containing 70.1 percent of the total number of NPIs. However, most of these are non-market NPIs, including religious organizations, therefore the share of the value added, or GDP, of this sector was only 24 percent of NPIs' GDP, ranking third after the Social Work activities sector and the Health activities sector. The smallest share of the NPI contribution to value added, or GDP, is the Education sector which is valued only at 16.3 percent of the NPIs' GDP. The education sector consists mostly of religious schools, special schools, and education welfare schools, which have been classified as non-market NPIs, while some schools are market not-profits, except for universities. Most of their sources of revenue are obtained from the government subsidies and private sector transfers.

It should be noted that the sources of revenue for the NPIs in Thailand came mostly from private donations, which comprised 52.6 percent share of total revenue. Government support accounted for only 7.0 percent of total revenue, and the remaining balance came from the sale of goods and services, property income and foreign grants and transfers.

For NPIs expenditures, the majority is operating expenses. A significant part of the expenses were final consumption expenditures which accounted for an average of 38.2 percent to total expenses per year. The final consumption expenditure of NPIs is considered to be the benefits households derive through NPIs activities in both normal and disaster situations.

The value of volunteer work is estimated from number of volunteer working hours from the Time Use Survey compared to the wages of the community sector from the Labor Force Survey. In the case of Thailand, some of the work monks in religious organizations conduct is also included in the amount of volunteer work measured. The value of volunteer work in Thailand was valued at Baht 77,480 million in 2006, which increased to Baht 80,029 million in 2008. The NPIs contribution to GDP including the value of volunteer work increases to an average of 1.6 percent per year higher than the average of 0.8 percent without the volunteering estimation.

It can be seen that NPIs Satellite Account provides various useful information which can be used as an important economic tool for policy making and decision taking in the relevant aspects. In addition, this is useful for the NPIs sector itself for the improvement of their economic activities to go along with their social service delivery which have been already played an important role in the country.



# Contents

	<b>Page</b>
<b>Preface</b>	<b>i</b>
<b>Acknowledgements</b>	<b>ii</b>
<b>Letter from the Johns Hopkins Center for Civil Society Studies</b>	<b>iii</b>
<b>Advisory committee</b>	<b>iv</b>
<b>Abstract</b>	<b>vi</b>
<b>Contents</b>	<b>ix</b>
<b>1 Introduction</b>	<b>1</b>
1.1 Background	1
1.2 Objective	3
1.3 Conceptual framework and definition	3
1.4 Coverage	5
<b>2 Methodology</b>	<b>7</b>
2.1 The Standard accounts	7
2.2 Valuation	9
2.3 Classification	11
2.4 Methodology	12
2.5 Sources of data	16
<b>3 Summary of results</b>	<b>17</b>
3.1 Overall information	17
3.2 NPIs Satellite Account in 2006 – 2008	19
<b>4 Putting Thailand into International Comparative Perspective by the Johns Hopkins Center for Civil Society Studies</b>	<b>32</b>
<b>5 Summary and conclusion</b>	<b>39</b>
4.1 Summary of the study	39
4.2 Summary of Limitations, Lessons learned and Recommendations	40
<b>Bibliography</b>	<b>44</b>
<b>Appendix 1: Glossary of main terms</b>	
<b>Appendix 2: ISIC Rev.4</b>	
<b>Appendix 3: Statistical tables</b>	

# Chapter 1 Introduction

## 1.1 Background

The System of National Accounts, or SNA, is a set of accounts representing all economic transactions in monetary terms at the aggregate level. The system has been recorded follow the standard accounts and has been classified by international standard in order to illustrate the relationship among economic transactions in various circumstances of each country. In addition, SNA has been developed and revised continually to be up to date and meet the needs of data users since the economic situations have evolved rapidly all the time. The first version was developed in 1953, so called the System of National Accounts, 1953 (1953 SNA). It was revised to be more complete to the System of National Accounts, 1968 (1968 SNA). The third revision is the System of National Accounts in 1993 (1993 SNA) was considered to be the most comprehensive version. At present, the latest version of the System of National Accounts to be developed is the 2008 SNA, however, its main concepts are still consistent with 1993 SNA. The first two versions were developed by Statistic Division of United Nations whereas the last two have been revised in cooperation among five international organizations: United Nations (UN), International Monetary Funds (IMF), World Bank (WB), Organization for Economic Co-operation and Development (OECD), and Commission of the European Communities (CEC).

The compilation of national accounts of Thailand, for which the Office of National Economic and Social Development Board (NESDB) is responsible, is based on the mixture of the first 3 versions of SNA. However, the system is in a process of development to meet the 1993 SNA standard. The distinct feature of the 1993 SNA is to divide the country's economy into five economic sectors: Non-financial corporations, Financial corporations, Government, Households, and Non-Profit Institutions Serving Households. Interestingly, the 1993 SNA recommends countries produce the Satellite Accounts or sub-accounts of the SNA in order to measure the economic transactions outside the production boundary regarding the 1993 SNA. Moreover, the main purpose of the satellite accounts is to provide specific information about concerned topics more in depth than the provided by the SNA in order to support more effective use for planning, policy making and other related aspects.

The Non-Profit Institutions (NPIs) satellite account is considered to be one among various kinds of satellite accounts of the SNA, including Tourism accounts, Environment accounts, Education accounts, and Health accounts. While NPIs are considered to be important institutions which play a crucial role in the societies with activities that differ across countries, however, its definitions and coverage have not been clearly identified in the SNA handbook. Hence, the Statistic Division of United Nations in corporation with the Johns Hopkins University Center for Civil Society Studies (JHU/CCSS) developed the **Handbook on Non-Profit Institutions in the System of National Accounts** (UN *NPI Handbook*) in order to provide guild lines for the development of the NPI satellite account of the country. This leads to meet the international standard of the central framework of SNA and can be compared across countries. Moreover, JHU/CCSS has continuously supported countries to implement this UN NPI Handbook.

Based on the JHU/CCSS information, there are 34 countries which have committed to implement the UN NPI Handbook, 11 of which have completed and published their NPIs satellite accounts: Australia, Belgium, Canada, Czech Republic, France, Israel, Japan, New Zealand, Norway, Mozambique, and United State of America. Thailand is the 12<sup>th</sup> country to publish and release the results of the account.

Since 2006, the NESDB has joined the JHU/CCSS NPI project and set up an advisory committee, comprising the representative from the relevant agencies both public sector and private sector following the recommendation of the JHU/CCSS. Moreover, the compilation process has been carried out under the Letter of Agreement between NESDB and JHU/CCSS which was signed on 30<sup>th</sup> July, 2008. The project period covers almost 3 years, ending December 2010.

This publication presents the results of NPI satellite account of Thailand which is considered to be the first version in the country based on the guidelines of the UN NPI Handbook, in cooperation with JHU/CCSS and under the supervision of the advisory committee as mentioned earlier. The report consists of 2 main parts, all information about backgrounds, objectives, conceptual framework, coverage, methodology, data sources, and summary of the results are explained in the first part. The second part shows the statistical tables of the satellite account classified by International Standard Industrial Classification (ISIC Rev.4) which cover three years of data series 2006-2008.

## 1.2 Objectives

To study and present the important roles of the non-profit institutions, whose activities have been seen to progressively contribute to the society and effectively support the government's works. The account has been measured in monetary term in order to compare it to the whole economy of the country as well as to provide international comparisons. The coverage of NPI satellite account has been expanded to cover volunteer work. Volunteering, now, has come to play a more crucial role in society, however, particularly for NPIs. Thus, including the output of volunteer work in the account provides a more complete picture of the NPIs from both an economic and social perspective and allows all concerned parties - especially policy-makers - to apply it as an efficient tool for planning, policy-making, or any other related topics. Moreover, the study results can also be used for the improvement of Thailand's SNA in certain areas.

## 1.3 Concepts and Definitions

According to the System of National Accounts, 1993, the definition of non-profit institutions is described as below:

*“Non-profit institutions are 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.”*

Moreover, the Handbook on Non-Profit Institutions in the System of National Accounts developed by JHU/CCSS provides the definition of NPIs that includes all entities that are<sup>1</sup>:

1) Organizations: means that the entity has some institutional reality. However, it also includes informal organizations.

2) Not-for-profit and non-profit-distribution: means that NPIs that do not exist primarily to generate profits, either directly or indirectly, and are not primarily guided by commercial goals and considerations. NPIs may have surplus, but any such surplus must be not distributed, they are used in the NPIs activities themselves.

3) Institutionally separate from government: means that NPI is not part of government and does not exercise government authority. However, NPIs can receive financial support from government and it may have public officials on its board.

<sup>1</sup>

Definition of NPIs in detail is available in the Handbook on Non-Profit Institutions in the System of National Accounts, on the JHU/CCSS's website, [ccss.jhu.edu](http://ccss.jhu.edu).

4) Self-governing: means that an NPI is able to control its own activities and is not under the control of any other entity.

5) Non-compulsory: means that membership and contributions of time and money are not enforced by law or otherwise made a condition of citizenship.

In practice, organizations which meet the above definitions are Non-profit service providers, Non-government organizations (NGO), Arts and culture organizations, Sports clubs, Advocacy groups, Foundations, Community based or grass roots associations, Political parties, Social clubs, Unions, Business and Professional associations, and Religious congregations.

In SNA terms, these NPIs activities fall into two main groups: Non-market NPIs and Market NPIs.

- Non-market NPIs can be called Non-Profit Institutions Serving Households (NPISHs) in 1993 SNA terms. These NPIs are organizations that provide goods and services to households free or at prices that are not economically significant. These kinds of NPIs in Thailand include foundations, associations, religious organizations, political parties, etc.

- Market NPIs are NPIs that can make profit or have as their aim to produce goods and services for sale in the market at prices that are economically significant. In the case of Thailand, it includes some private schools, private universities, and private hospitals.

## 1.4 Coverage

The compilation of the non-profit institutions of Thailand covers all two kinds of NPIs described above. It can be seen that their activities are included in all five economic institutions regarding the 1993 SNA which depends on each kind of activity. For instance, market NPIs that produce goods and services to the market may be treated under the non-financial corporation sector or financial corporation sector, depending on their main activities as well as non-market NPIs whose activities serving households fall into non-profit institutions serving households sector. Therefore, it can be said that all activities of NPIs are already included in the SNA statistic or GDP. However, the SNA itself is unable to provide a clear picture of the NPIs activities.

The UN NPI Handbook provides the following table (table1) which shows the sectoring of each type institutional unit both NPIs and non NPIs.

**Table 1 Sectors of the system**

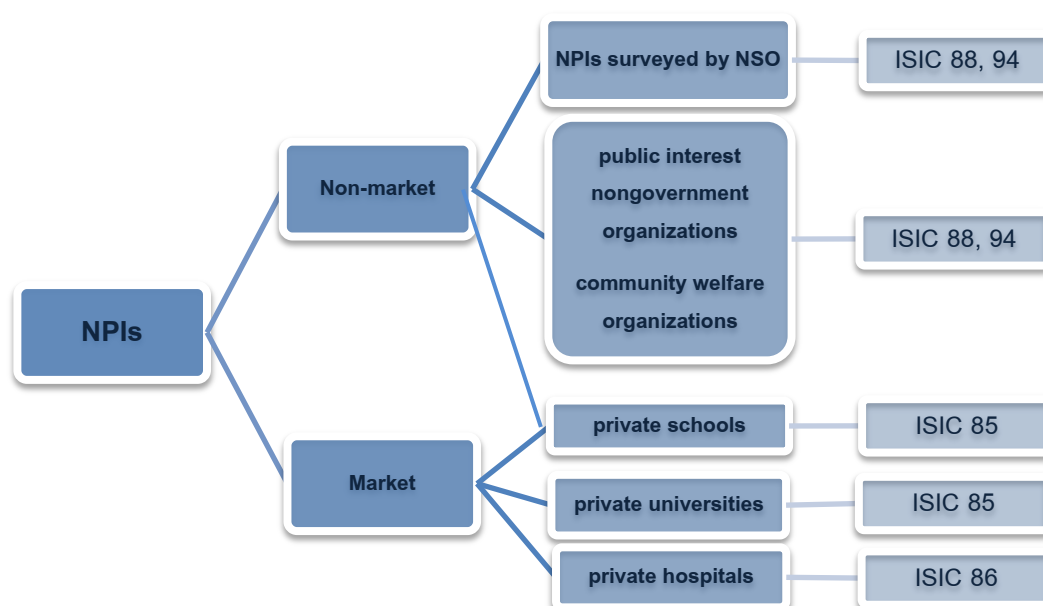
(Types of institutional unit)	sectors of the system					Non-Profit Institutions
	Non-Financial Corporations Sector	Financial Corporations Sector	Government Sector	Households Sector	Non-Profit Institutions Serving Households sector	
Corporations	C1	C2				
Government			G			
Households				H		
Non-Profit Institutions	N1	N2	N3	N4	N5	$N = \sum N_i$

C1 = non-financial corporation, C2 = financial corporation. G = Government, H = household, N = non-profit institution

In the case of Thailand, NPISHs is the largest group of NPIs in term of number of organizations. It covers all NPIs surveyed by National Statistical Office (NSO), the so-called survey on private non-profit organizations. The survey result in 2006 indicated that there are 65,457 organizations which can be classified by 7 types based on their works. They are welfare organizations, cremation organizations, trade associations, employer associations and labor unions, religious organizations, political parties, and international organizations. In addition, the NPI satellite account of Thailand is extended the NSO coverage including public interest nongovernment organizations from the Ministry of Social Development and Human Security, and community welfare organizations from Community Organizations Development Institute as well as the Thai Red Cross Society.

However, based on the observation from JHU/CCSS that the framework of NSO's survey and additional organizations mentioned above seem to cover only non-market NPIs or NPISHs, whereas the NPIs Handbook recommends also including market NPIs, the satellite account also extended its scope to cover market NPIs, including private schools, private universities, and private hospitals.

**Figure 1 Coverage of NPIs Satellite account of Thailand**



## Chapter 2 Conceptual framework and Methodology

As described in chapter 1, the non-profit institutions satellite account of Thailand has been compiled based on the UN NPI Handbook developed by JHU/CCSS in cooperation with United Nations. The standard accounts, or tables of non-profit institutions satellite account, provided in the Handbook have been applied with its value in Baht terms, presenting the relationships among various economic transactions of the country. The details of tables, which are mostly based on the 1993 SNA, including valuation and classifications, are explained below.

### 2.1 The standard accounts

The account used for the compilation of non-profit institutions satellite account base is table 1.<sup>2</sup> The aggregate NPI sector mentioned in the UN NPI Handbook, consistent with the 1993 SNA standard account, consists of 2 main parts:

**2.1.1 Part A** shows the sequence of accounts of all 4 accounts which are based on the 1993 SNA integrated economic accounts.

It should be noted that the SNA or national accounting is based on the principle of double entry, as in business accounting. The SNA utilized the term “resources” which is on the right side of the accounts to represent the amount of the economic value of units or sectors identified. The left side of the accounts is termed “uses” which relates to transactions that reduce such amount (detailed information of the rules of accounting is available in the UN System of National Accounts 1993 and the UN Handbook on Non-profit Institutions in the System of National Accounts).

The sequence of accounts is summarized below.

1) **Production account (Account I)** is the first in all sequence of accounts, presenting the output of production which is recorded under resources side and its inputs (intermediate consumptions) which are under the uses side. It is designed to focus on value added, the difference between output and intermediate consumptions, or express in the account as balancing item.

2) **Distribution and use of income accounts (Account II)** is decomposed into:

(1) Generation of income account (**Account II.1.1**) shows the components of value added such as compensation of employees, net indirect taxes, and operating surplus.

(2) Allocation of primary income account (**Account II.1.2**) expresses property income receipts and payments in addition to the operating surplus.

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<sup>2</sup> According to the UN NPI Handbook, the NPI satellite account consists of 6 tables.



(3) Secondary distribution of income account (**Account II.2**) describes sources of income, including both operating income and current transfers. The account shows current transfers receipts under “resources” and current transfers payments under “uses.” Moreover, it also shows the social contribution related to the social security fund as well as social benefits to the employees.

(4) Redistribution of income in kind account (**Account II.3**) explains the value of social welfare goods and services provided by government or NPISHs to households free or at not economically significant prices, such as medical treatments, education, free food and clothing, etc.

(5) Use of disposable income account (**Account II.4.1**) records the allocation of disposable income between final consumption and saving.

(6) Use of adjusted disposable income account (**Account II.4.2**) shows net income of each economic institutional sector which can be used for consumption and saving.

3) **Accumulation accounts (Account III)** are flow accounts that present the changes in asset, liabilities, and net worth.

(1) Capital account (**Account III.1**) shows changes in net worth due to saving and capital transfer, investment, and net lending/net borrowing between economic institutional sectors.

(2) Financial account (**Account III.2**) records resources and uses of financial assets and liabilities and net lending/net borrowing between economic institutional sectors which will be equal to the capital account.

(3) Other changes in volume of assets account (**Account III.3.1**) shows change in assets and liabilities in volume terms that result from causes rather than economic transactions or change in prices, such changes may occur due to natural disaster.

(4) Revaluation account (**Account III.3.2**) records change in value of assets and liabilities due to price changes rather than change in transactions or volumes.

#### 4) **Balance Sheet (Account IV)**

(1) Opening balance sheet (**Account IV.1**) records assets and liabilities as well as the wealth of various economic institutional sectors at the beginning of the accounting period.

(2) Change in balance sheet (**Account IV.2**) records change in assets and liabilities as well as the wealth of various institutional sectors during the accounting period.

(3) Closing balance sheet (**Account IV.3**) records assets and liabilities as well as the wealth of various economic institutional sectors at the ending of the accounting period.

**2.1.2 Part B** contains other variables, including number of workers, work hours, number of volunteers, and compensation of employees.

However, this publication of the non-profit institutions satellite account of Thailand compiles and presents only the 2 first accounts; production account, and distribution and use of income account. Accumulation accounts and balance sheet have not yet been completed due to data constraints.

Moreover, for presentation of the data tables, the two mentioned accounts have been rearranged into 22 tables as shown in appendix 3 in this publication.

## **2.2 Valuation**

Output of the non-profit institutions satellite account has been valued wider than that in SNA in order to express the roles of NPIs in various circumstances, it, however, can still compare to central framework of economic system or SNA. In this regard, three versions of valuation are applied for the compilation of NPIs satellite account.

1) ***SNA basis*** values output and other variables of NPIs based on the standard System of National Accounts (SNA).

2) ***With non-market output of market NPIs*** follows the SNA basis and adds the estimation of non-market output of market NPIs from NPI is the SNA corporations sectors such as private schools, private universities, and private hospitals.

3) ***With non-market output of market NPIs and volunteer labor*** is to combine SNA basis and the estimation of non-market output of market NPIs together with the imputed value of volunteer labor contributed to NPIs.

**Table 2 Standard accounts of Non-profit institutions satellite account**

	Total NPIs, SNA basis		Total NPIs with non-market output of market NPIS		Total NPIs with volunteer labor and non-market output of market NPIS	
	U	R	U	R	U	R
<b>Part A : SNA transactions, other flows and stocks</b>						
<b>Account I : Production account</b>						
<b>Account II : Distribution and use of income accounts</b>						
II.1 Primary distribution of income account						
II.1.1 Generation of income accounts						
II.1.2 Allocation of primary income accounts						
II.2 Secondary distribution of income account						
II.3 Redistribution of income in kind account						
II.4 Use of income account						
II.4.1 Use of disposable income account						
II.4.2 Use of adjusted disposable income account						
<b>Account III : Accumulation accounts</b>						
III.1 Capital account						
III.2 Financial account						
III.3 Other change in assets account						
III.3.1 Other changes in volume of assets account						
III.3.2 Revaluation account						
<b>Account IV : Balance sheets</b>						
IV.1 Opening balance sheet						
IV.2 Change in balance sheet						
IV.3 Closing balance sheet						
<b>Part B : Other Variables</b>						
<b>Employment</b>						
<b>A. Paid</b>						
1. Number						
2. FTE (Full time equivalent employment)						
3. Compensation of employees						
<b>B. Volunteer</b>						
4. Number						
5. FTE						
6. Compensation of employees						
<b>C. Total compensation of employees</b>						

U=Uses, R= Resources

Source: Handbook on Non-Profit Institutions in the System of National Accounts

## 2.3 Classification

The NPIs Handbook provides an international classification to identify each NPI by economic activity. The so-called “International Classification of Non-Profit Organizations” or ICNPO<sup>3</sup>, consists of 12 economic groups. They are (1) Culture and recreation (2) Education and research (3) Health (4) Social services (5) Environment (6) Development and housing (7) Law, advocacy and politics (8) Philanthropic intermediaries and voluntarism promotion (9) International (10) Religion (11) Business and professional associations, union and (12) Not elsewhere classified.

However, the Statistic Division of United Nations has revised the International Standard Industrial Classification from revision 3.1 to revision 4 (ISIC Rev. 4), especially the identification of NPIs activities in order to support the compilation of NPI satellite accounts. Thus, for international comparison, JHU/CCSS now recommends using ISIC Rev.4 instead of ICNPO for classifying of the account.

ISIC Rev.4<sup>4</sup> contains 21 sections, disaggregated into 88 divisions which are divided further to 238 groups and 419 classes. In the case of Thailand, the operation process of NPIs has been treated into 3 sections from total 21 sections:

- 1) Section P: Education
- 2) Section Q: Human health and social work activities
- 3) Section S: Other services activities.

However, for some sections, it is found that NPIs activities fall into many different divisions. To make the presentation of NPIs activities more clear, and to better reflect the country’s society as well as to support the efficient use of the account, ISIC Rev.4 has been applied to classify NPIs of Thailand into divisions. Section Q: Human health and social work activities have been separated into 2 divisions: that is division 86 (Human health activities) and division 88 (Social work activities without accommodation). Section S: Other services activities, which cover activities of NPIs in only one division or division 94 (Activities of membership organizations).

Furthermore, based on the National Statistical Office’s (NSO) survey on NPIs which is regularly conducted every 5 years (more recently in 2006), NPIs have been classified by type into 7 groups, comprising (1) social welfare services (2) cremation associations (3) trade associations, chamber unions (4) employer associations, labor unions (5) religious organizations (6) political parties and (7) international organizations.

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<sup>3</sup> More details of ICNPO are available in the UN NPI Handbook on the JHU/CCSS website

<sup>4</sup> See appendix 2

Consequently, two classifications mentioned previously are applied for classifying NPIs in the satellite account. For ISIC Rev.4, NPIs are classified into 4 divisions (hereafter “sectors”): (1) Education (2) Human health (3) Social work activities and (4) Activities of membership organizations. The country’s classification, which contains 9 types of organizations, includes the 7 NSO types and adds two more types (schools and hospitals).

## 2.4 Methodology

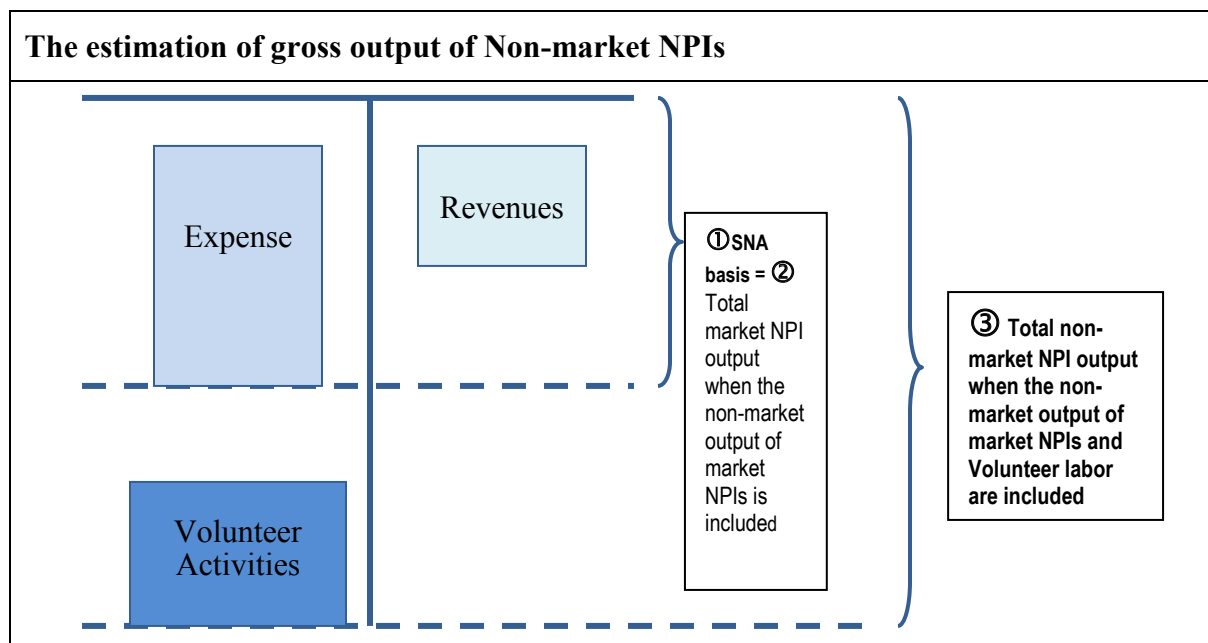
The recording of NPIs' economic transactions in the standard accounts are valued and shown in three versions as described in the valuation topic. The method used for compiling NPIs is summarized by focusing on the main areas below:

1) Gross output and Value Added: identifying NPIs into two groups, that is Non-market NPIs and Market NPIs due to the fact that the method used for their compilations are different.

(1) Non-market NPIs: These NPIs provide goods and services to households free or at prices not economically significant. They mostly rely on donations and government subsidies for their funding. Therefore, the cost approach has been applied to estimate their output and value added. There is no estimation of the non-market output of market NPIs in this case, therefore, output in version 1 is equal to version 2 or  $\textcircled{1} = \textcircled{2}$ .

- Gross output = The summation of total expenses.
- Value added = Gross output – Intermediate consumption or  
= the summation of compensation of employees, land rent, and  
consumption of fixed capital.
- Intermediate consumption is inputs used up in the production process.

**Figure 2 The estimation of gross output of Non-market NPIs**



Source: Textbook for the country focused training course in Data Management (Inventory and Non-profit Institutions)

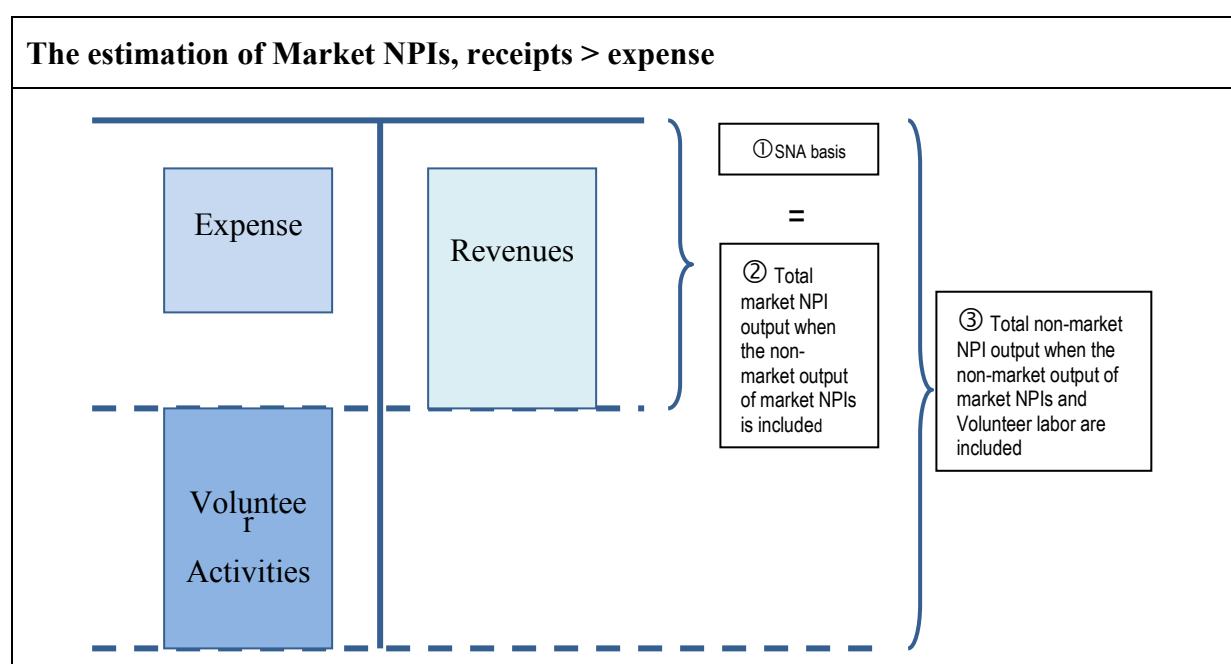
The groups of organizations falling into the Non-market NPIs group contains all non-profit organizations under the survey frame by NSO, public interest nongovernment organizations, community welfare organizations, and the Thai Red Cross Society. Their output estimation, based on the NPIs Handbook together with a technical paper on “Inventory and Non-profit Institutions” by Economic and Social Research Institute, Cabinet Office, Japan, reveals that the gross output and value added estimation method regarding SNA (Version 1) is the same as method used for satellite accounts in version 2 (see figure 2).

(2) Market NPIs produce goods and services at market prices, however, their profit cannot be distributed to the owners. Groups of NPIs that fall into the market NPIs group are some private schools, some private hospitals, and some private universities. For output estimation, two kinds of market NPIs are emphasized:

- Receipts greater than total expenses or sales exceed total costs of production.
  - Gross output = Receipts or sales
  - Value added = Gross output – Intermediate consumption

The same results is obtained for market NPIs in which sales are greater than total costs for the estimation based on SNA basis or version1 and when non-market output of market NPIs are included in version 2 as illustrated in the following figure, that ① is equal to ②.

**Figure 3 the estimation of gross output of market NPIs, sales exceed total costs.**



Source: Textbook for the country focused training course in Data Management (Inventory and Non-profit Institutions)

- Receipts less than total expenses or sales less than total costs of production.

The different outcome obtained for market NPIs in which sales are less than total costs.

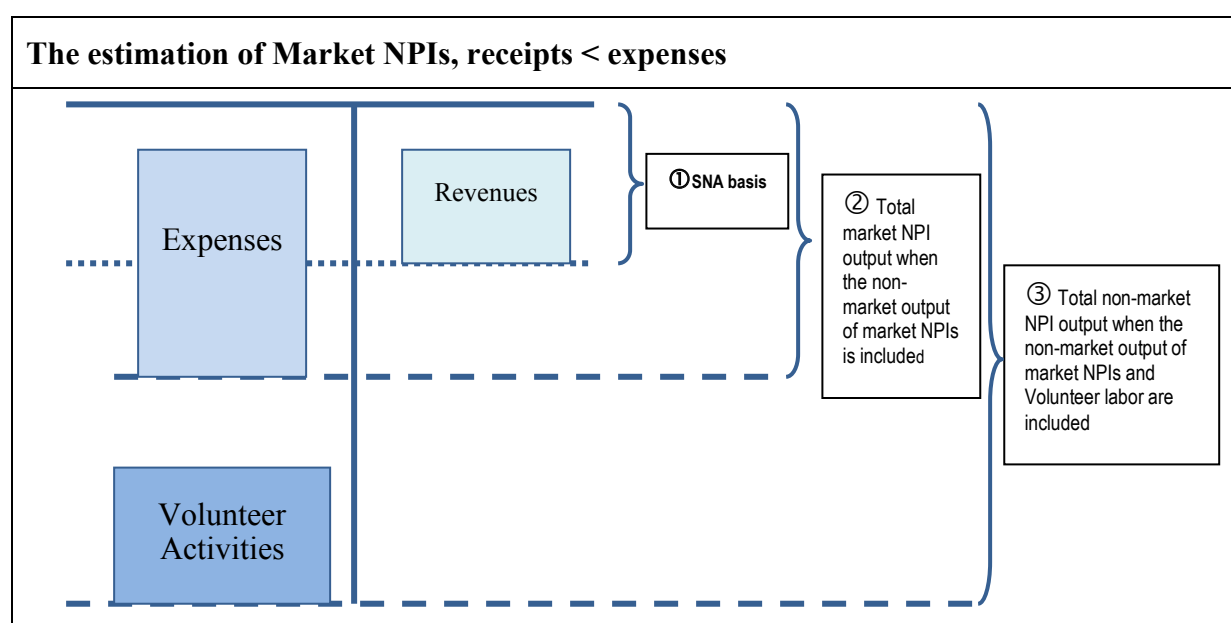
① SNA basis:

- Gross output = Receipts or sales
- Value added = Gross output – Intermediate consumption.

② When non-market output of market NPIs are included, cost approach is applied:

- Gross output = Total expenses or total costs.
- Value added = Gross output – Intermediate consumption or  
= summation of compensation of employees, land rent, and consumption of fixed capital.

**Figure 4 the estimation of gross output of market NPIs, sales less than total costs.**



Source: Textbook for the country focused training course in Data Management (Inventory and Non-profit Institutions)

## 2) The estimation of volunteer work, concepts and methodology

(1) the Manual on the Measurement of Volunteer Work developed by the International Labor Organization in cooperation with JHU/CCSS<sup>5</sup> to study and formulate a methodology for measuring volunteer work has defined volunteer work as “Unpaid non-compulsory work; that is, time individuals give without pay to activities performed either through an organization or directly for others outside their own household.” Thus, the activity must constitute work (i.e., produce goods or services), be unpaid, not primarily benefit one’s own household, be non-compulsory, and can be either formal or informal.

(2) Where household or organizational surveys do not measure volunteering, the NPI Handbook recommends using information gathered from Time Use Surveys to estimate the amount of volunteer work. Two types of information are mentioned: number of volunteer hours; and wage. It indicated that “volunteer hours are meant those hours that are spent in the following categories of the United Nations Trial International Classification for Time Use Statistics (ICATUS) (United Nations, 2000), comprising:

61. Communication organized construction and repairs: buildings, roads, dams, wells etc.
62. Community organized work: cooking for collective celebrations etc.
63. Volunteering with/for an organization (which does not involve working directly for individuals).
64. Volunteer work through organization extended directly to individuals and groups.

<sup>5</sup> Forthcoming 2011, see The Global Volunteer Measurement Project at [ccss.jhu.edu](http://ccss.jhu.edu)



(3) As a result, two kinds of information are applied for the estimation of volunteer work in the account: first, number of volunteer hours from Time Use Survey (TUS) conducted by the NSO; and second, average wage from Labor Force Survey also from NSO. The replacement cost approach is used to value volunteer work in the NPI satellite account of Thailand.

(4) Volunteer work in religious organizations, here referred to as temples, are obtained by imputing the value of the work provided free to the household. This important information is from the Organization of National Buddhism, and the replacement cost approach is also applied.

## **2.5 Sources of Data**

Data used for NPIs compilation are obtained from various data sources as follows:

- 1) Survey on private non-profit organizations 2001 and 2006, survey on private hospitals 2006, labor force survey, and time use survey from National Statistical Office.
- 2) Income statement of private hospitals from stock market of Thailand 2006-2008.
- 3) Additional surveys on NPIs, covering data in 2006-2008.
- 4) Income and expenditure or income statement of NPIs from Ministry of Interior.
- 5) Relevant information of private schools and private universities from Ministry of Education and Ministry of University Affairs.
- 6) Number of public interest nongovernment organizations from Ministry of Social Development and Human Security.
- 7) Number of community welfare organizations from Community Development Institute.
- 8) The Thai Red Cross Society.
- 9) Government expenditures on private schools subsidies and current transfers to NPISHs from National Accounts Statistics.

## Chapter 3 Summary of results

### 3.1 General information

In 2006, an NSO survey of non-profit institutions in Thailand counted 65,457 organizations, and categorized them into 7 types: Social welfare service organizations; Cremation welfare associations; Trade associations and Chamber of commerce; Employer associations, Labor associations and Labor union government enterprise officer associations; Religious organizations; Political organizations; and International organizations. The survey indicated that these organizations generate 130,681 employees, representing a significant increase from the 106,724 employees identified in the previous survey in 2002. The 2006 survey also identified 792,517 volunteers, including religious professionals (such as priests, monks, and imams) and unpaid workers. Religious organizations were found to be the largest group of NPIs, representing a 63.2 percent of the total NPIs organizations in 2006. In term of employees, more than a half of total paid workers worked in social welfare service organizations, whereas most of volunteers were in religious organizations, due to the inclusion of religious professionals and other unpaid workers.

**Table 3 Number of employees, volunteers, and non-profit organizations**

Type of organizations	Employees (thousand)		Volunteer (thousand)		NPIs (unit)		Ratio (%)	
	2002	2006	2002	2006	2002	2006	2002	2006
<b>Total</b>	<b>106.724</b>	<b>130.681</b>	<b>1,069.0</b>	<b>792.5</b>	<b>55,805</b>	<b>65,457</b>	<b>100.0</b>	<b>100.0</b>
1 Social welfare	59.224	83.405	614.1	295.3	15,761	16,768	28.2	25.6
2 Cremation associations	9.557	7.629	17.8	37.1	3,411	3,762	6.1	5.8
3 Trade associations etc.	3.530	3.508	2.8	5.8	758	1,051	1.4	1.6
4 Employer associations etc.	3.145	16.131	24	16.4	1,537	2,374	2.8	3.6
5 Religious organization	29.711	18.271	409.6	437.6	34,254	41,371	61.4	63.2
6 Political organization	0.562	0.145	0.3	0.1	32	42	0.1	0.1
7 International organization	0.995	1.592	0.1	0.1	52	89	0.1	0.1

Source: National Statistical Office

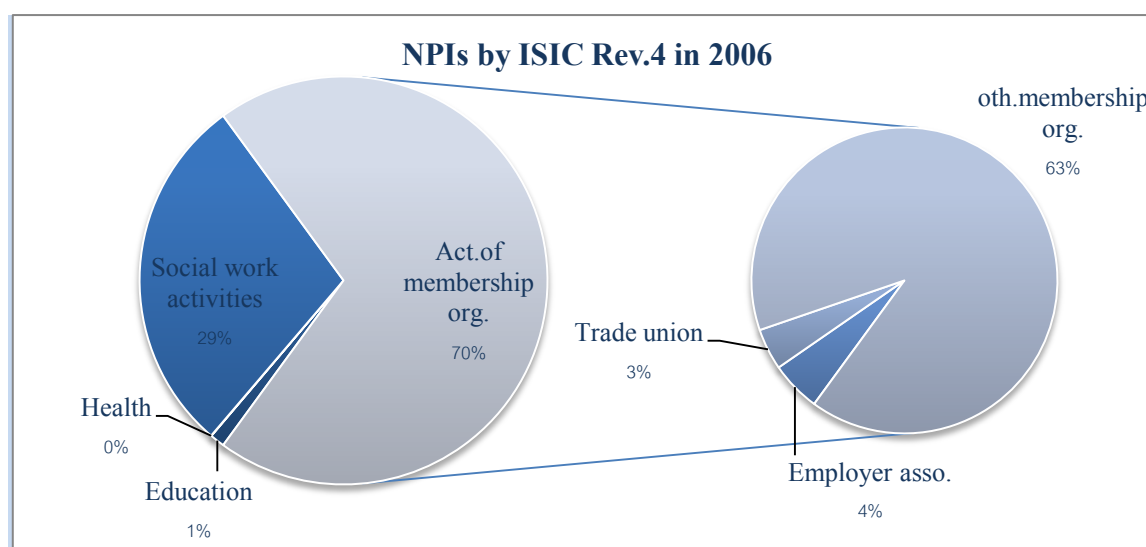
According to the UN NPI Handbook, NPIs cover not just those covered under the NSO's survey, mentioned above, but also considerable numbers of non-market NPIs. It is important to note that there are 5,336 organizations to be added to NSO framework for the estimation of the NPIs satellite account, comprising public interest organizations (2,183 organizations); community welfare organizations (2,305 organizations); private schools and universities (829 organizations); and private hospitals, including the Thai Red Cross Society, giving a total number of 70,792 organizations in 2006, which can be classified by ISIC rev.4 as below.

**Table 4 Non-profit institutions in 2006 classified by ISIC Rev.4<sup>6</sup>**

ISIC Rev.4 Division	Title	No. of Organizations (unit)	Ratio (%)
	<b>Total</b>	<b>70,792</b>	<b>100.0</b>
<b>85</b>	<b>Education</b>	<b>829</b>	<b>1.2</b>
<b>86</b>	<b>Human health activities</b>	<b>19</b>	<b>0.03</b>
<b>88</b>	<b>Social work activities without accommodation</b>	<b>20,328</b>	<b>28.7</b>
<b>94</b>	<b>Activities of membership organizations</b>	<b>49,616</b>	<b>70.1</b>
941	Activities of business, employers and professional membership organizations	2,643	3.7
942	Activities of trade union	2,170	3.1
949	Activities of other membership organizations	44,803	63.3
	• Activities of <i>religious organizations</i>	14,968	21.1
	• Activities of <i>political organizations</i>	44	0.06
	• Activities of <i>other membership organizations n.e.c., i.e. cremations, education supporting foundations, etc.</i>	29,791	42.1

As can be seen that NPIs activities are involved in 4 activity groups according to ISIC Rev.4 as shown in table 4 above; education, human health activities, social work activities, and activities of membership organizations. Most of them are included in the activities of membership organizations sector, which accounted for 70.1 percent of the total NPIs in 2006. The group comprises activities of religious organizations and various associations. The second largest group is social work activities, with a 28.7 percent share of the total organizations, followed by education and human health activities organizations.

**Figure 5 Share of NPIs organizations in 2006 by ISIC Rev.4**



<sup>6</sup> See detailed explanations of ISIC Rev.4 in appendix 2

## 3.2 NPIs satellite account in the 2006-2008 period

### 3.2.1 Overall results

Total output of NPIs was valued at Baht 94,488 million in 2006, and it increased to Baht 103,727 million, and Baht 114,426 million in 2007, and 2008, respectively. This resulted in a value added, or GDP, generated by NPIs amounting to Baht 61,872 million, Baht 66,555 million, and Baht 72,112 million in 2006, 2007, and 2008, respectively. Notably, the NPI contribution to GDP grew by 7.6 percent in 2007 which markedly increased by 8.4 percent in 2008, compared to a slowdown trend of the country's economy in 2008. The contribution of NPIs to total GDP is equivalent to an annual average of 0.8 percent over the 2006 to 2008 period.

*However, it should be noted here that all information in money terms presented in the NPIs satellite account in this report refers to nominal terms or at current market prices only. They have not been adjusted to eliminate the changes in their prices.*

In terms of employment, measuring from compensation of employees (CE) of NPIs (wages and salaries and various welfares), representing the main component of NPI value added with its value at Baht 40,081 million in 2006, increased continually to Baht 42,026 million or by 4.9 percent in 2007 and Baht 45,295 million or by 7.8 percent in 2008. The proportion of CE to VA of NPIs accounted for 63.5 percent on average during the three year period. It can be seen that more than a half of value added generated by NPIs was due to compensation of employees, which is due in large part to the labor intensive productions of NPIs, which implies that NPIs can be another source of job creation in the country's economy.

**Table 5 GDP, CE and OS of NPIs, and total GDP**

(million Baht)	2006	2007	2008
<b>Total GDP at current market prices</b>	<b>7,844,939</b>	<b>8,525,197</b>	<b>9,080,466</b>
<i>Growth rate (%)</i>		8.7	6.5
GDP NPIs	61,872	66,555	72,112
<i>Growth rate (%)</i>		7.6	8.4
<b>Ratio of GDP NPIs/Total GDP (%)</b>	<b>0.79</b>	<b>0.78</b>	<b>0.79</b>
CE of NPIs	40,081	42,026	45,295
<i>Growth rate (%)</i>		4.9	7.8
<b>Ratio of CE /VA or GDP NPIs (%)</b>	<b>64.78</b>	<b>63.15</b>	<b>62.81</b>
OS of NPIs	5,170	6,184	6,813
<i>Growth rate (%)</i>		19.6	10.2
<b>Ratio of OS /VA or GDP NPIs (%)</b>	<b>8.4</b>	<b>9.3</b>	<b>9.5</b>

On the other hand, operating surplus (OS) showed small value of Baht 5,170 million in 2006 and Baht 6,813 million in 2008, which represents a significant increase in its share of the contribution to value added of NPIs from 8.4 percent in 2006 to 9.5 percent in 2008, or accounted for 9.0 percent on average over the period. The small contribution of NPIs operating surplus to its total value added partly resulted from not-for-profit activities of most NPIs which do not exist primarily to generate profits, such operating surplus obtained only from market NPIs including private universities and private hospitals. As described in the previous chapter, this surplus must be given back to the mission of organizations, and not distributed to their owners or members.

Apart from operating surplus, the main sources of income for NPIs were from donations, contributions, government subsidies as well as property income that can be used to produce goods and services to households and communities. It can be seen that total revenue of NPIs in 2006 amounted to Baht 263,119 million, increased to Baht 306,363 million in 2008, indicating an annual average growth rate of 10.1 percent during the period. At the same time, total expenses showed a value of Baht 205,671 million, which grew to Baht 234,790 million in 2008, obtaining the saving of NPIs sector in 2006 of a value of Baht 57,447 million, which expanded to Baht 71,573 million in 2008, or its saving accounted for an annual average of 4.3 percent to total saving of the country over the 2006 to 2008 period.

**Table 6 Saving**

	Saving (million Baht)			Ratio (%)			
	2006	2007	2008	2006	2007	2008	Average
<b>Total saving</b>	<b>1,360,012</b>	<b>1,678,024</b>	<b>1,579,160</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
- Corporations & state enterprises	462,139	625,031	640,147	34.0	37.2	40.5	37.4
- Households & NPIs	416,775	683,319	707,950	30.6	40.7	44.8	39.2
- Government	475,859	367,616	276,815	35.0	35.0	21.9	24.3
<b>NPIs saving</b>	<b>57,447</b>	<b>70,589</b>	<b>71,573</b>	<b>4.2</b>	<b>4.2</b>	<b>4.5</b>	<b>4.3</b>

Sources: National Income of Thailand 2009 edition, NPIs satellite account of Thailand

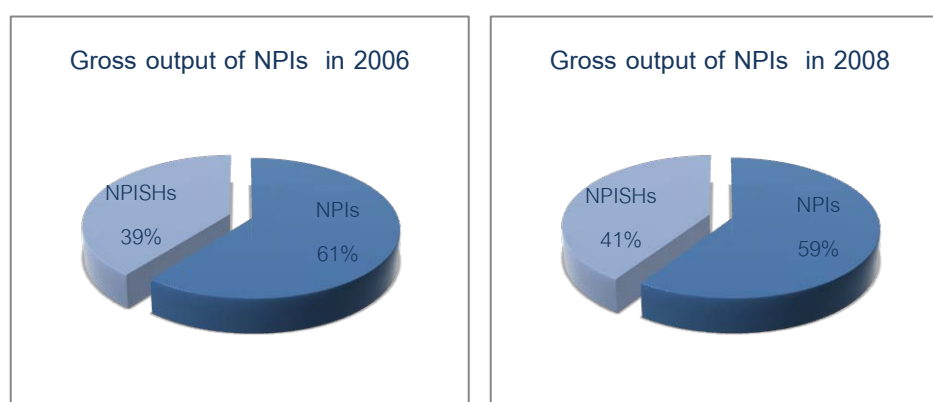
### 3.2.2 Non-Profit Institutions: Focusing on Non-Profit Institutions Serving Households or NPISHs

Non-Profit Institutions Serving Households, or NPISHs, are treated as one economic institutional sector among five institutional sectors according to the 1993 SNA<sup>7</sup> as described in chapter 1. Importantly, NPISHs, which cover all non-market NPIs, can be disaggregated from the NPIs satellite account. This revealed that its output amounted to Baht 61,577 million in 2006, and increased to Baht 78,521 million in 2008, representing a 65.2 percent and 68.6 percent share of total output in 2006 and 2008, respectively. In terms of value added, or GDP, NPISHs accounted for Baht 38,422 million in 2006, increased continuously to Baht 41,490 million in 2007 and Baht 46,524 million in 2008. Value added at current market prices generated by NPISHs grew noticeably by 12.1 percent in 2008, higher than that of its 8.0 percent growth in 2007.

**Table 7 Gross output and Value added of NPIs and NPISHs**

Economic institutions	Gross output			Value added		
	2006	2007	2008	2006	2007	2008
NPIs (million Baht)	94,488	103,727	114,426	61,872	66,555	72,112
Growth rate (%)		9.8	10.3		7.6	8.4
NPISHs (million Baht)	61,577	68,686	78,521	38,422	41,490	46,524
Growth rate (%)		11.5	14.3		8.0	12.1
<b>Ratio of NPISHs to NPIs (%)</b>	<b>65.17</b>	<b>66.22</b>	<b>68.62</b>	<b>62.10</b>	<b>62.34</b>	<b>64.52</b>

**Figure 6 NPI in 2006 and 2008**



7

Five economic institutions consist of non-financial corporations, financial corporations, government, households, and NPISHs.

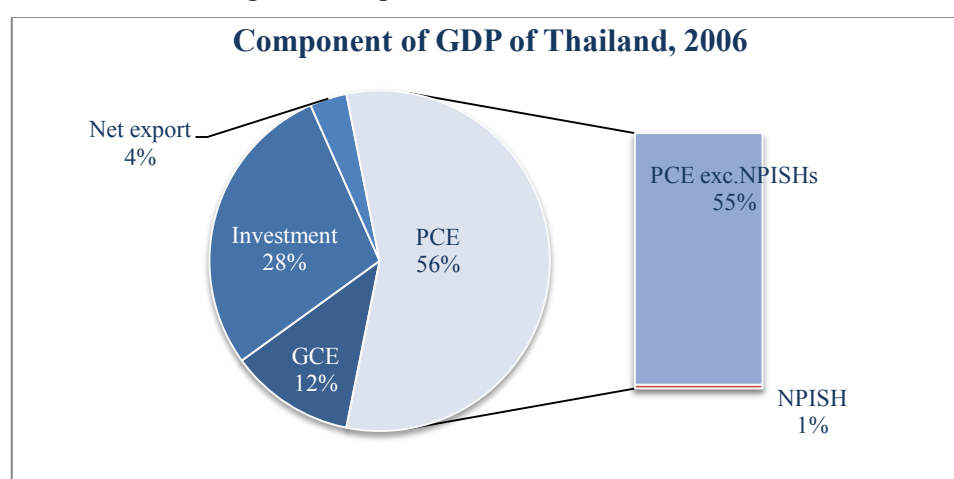
Additionally, expenses of NPIs on specific activities and on their production provided to households without charge, or at not economically significant prices (known as transfers of individual non-market goods or services), is considered to be another source of information for welfare analysis as it reflects the benefit households receive from NPIs. Though this expense is first treated as final consumption expenditure of NPISHs, however, this consumption falls finally into households sector to obtain actual households final consumption. Final consumption expenditure of NPISHs in 2006 showed the value of Baht 75,864 million, which expanded to Baht 89,083 million in 2008, and was equivalent to approximately 1.7 percent and 1.8 percent to total final consumption expenditures of households in 2006 and 2008, respectively.

**Table 8 Components of GDP of Thailand**

At current prices (million Baht)	2006	2007	2008
Private consumption expenditure (PCE)	4,379,070	4,555,199	4,999,605
- Final consumption expenditure of NPISHs	75,864	78,366	89,083
Government consumption expenditure (GCE)	925,987	1,039,270	1,120,842
Investment	2,203,967	2,249,651	2,492,332
Net export	273,782	715,093	232,745
Gross Domestic Product, (GDP)	7,844,939	8,525,197	9,080,466
Ratio of NPISHs to PCE (%)	1.7	1.7	1.8

Source: National Income of Thailand, 2009 edition

**Figure 7 Component of GDP of Thailand, 2006**



### 3.2.3 Non-Profit Institutions: Sources of revenue and expenses

Total revenue of NPIs in 2006 was valued at Baht 263,119 million, which expanded to Baht 306,363 million in 2008, represented a remarkably increase by an annual average rate of 10.1 percent during 2006-2008. The main sources of revenue came from donations or so-called current transfers in SNA terms, from private, government, and international organizations with its share, on average, of 58.2 percent to total revenue over the 2006-2008 periods. The remaining revenue was derived from the market sale of goods and services (36.6 %), and property income (5.2 %). It may also be noted that, private donations, including corporations and individuals, play a crucial role in total donations to NPIs in Thailand, and comprise a share of 47.1 of total revenue, whereas government support represented the less significant contribution to total revenue with its share of 8.3 percent on average over the three year period.

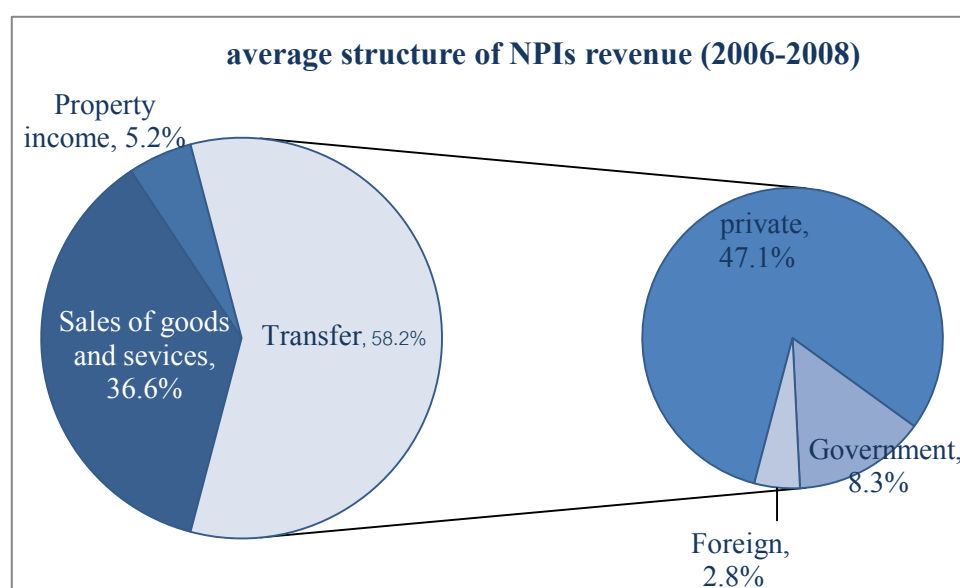
**Table 9 Revenue and Expense of NPIs**

	2006	2007	2008	Average ratio (%)	Average growth (%)
<b>Revenue (million Baht)</b>	<b>263,119</b>	<b>284,011</b>	<b>306,363</b>	100.0	10.1
Sales of goods and services	94,488	103,727	114,426	36.6	10.0
Current transfer receives	155,169	165,575	175,705	58.2	6.4
<i>Private</i>	<i>125,664</i>	<i>134,068</i>	<i>141,748</i>	47.1	6.2
<i>Government</i>	<i>21,931</i>	<i>23,430</i>	<i>25,328</i>	8.3	7.5
<i>Foreign transfer and grants</i>	<i>7,575</i>	<i>8,077</i>	<i>8,629</i>	2.8	6.7
Property income	13,462	14,709	16,233	5.2	9.8
<b>Expense (million Baht)</b>	<b>205,671</b>	<b>213,421</b>	<b>234,790</b>	100.0	6.9
Operating expense	89,318	97,543	107,612	45.1	9.8
Current transfer payments	37,386	33,856	34,488	16.2	-3.8
Interest paid and rents	1,024	1,207	1,164	0.5	7.2
Final consumption expenditure	77,943	80,815	91,525	38.2	8.5

On expenditure side, as can be seen from the table shown above, the predominant expenditure for NPIs was operating expenses, representing 45.1 percent of total expenses on average over the period. Consequently, final consumption expenditures, which is finally counted as actual consumption of households as described earlier, played the second largest role of total expenses with a share of 38.2 percent, close to the largest contribution of operating expenses. Current transfer payments (16.2%), and interest paid and rents (0.5%) were the remaining components of expenses.



**Figure 8 Average structure of revenue of NPIs**



### 3.2.4 Non-Profit Institutions: Comparison by sector

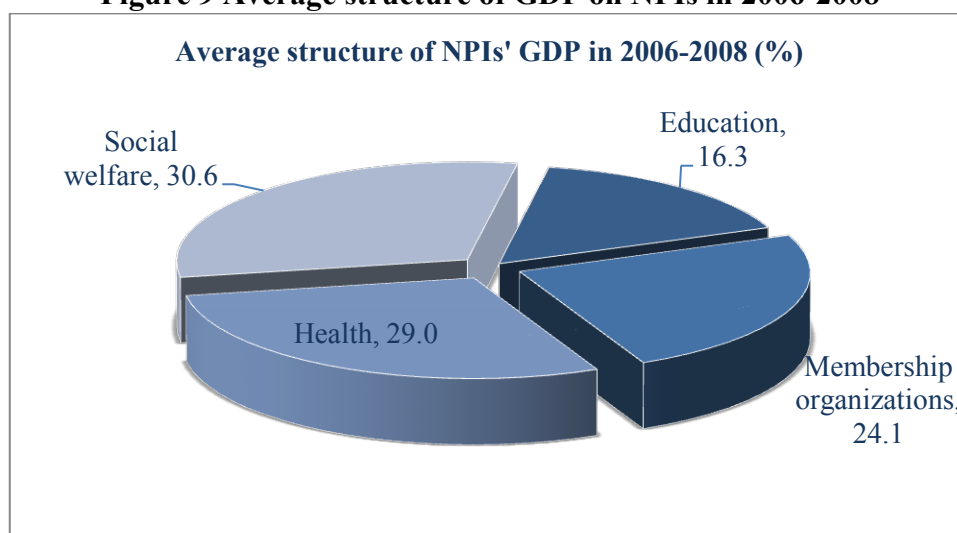
As explained in the previous chapter, NPIs activities in Thailand fall into 4 sectors or 4 divisions according to ISIC Rev. 4, including Education, Human health activities, Social work activities, and Activities of membership organizations. From a macro-economic perspective, social work activities play an important role, using its contribution to value added, or GDP, as a measure, which accounted for 30.6 percent on average throughout the three year period, along with human health activities with its share of 29.0 percent. In addition, activities of membership organizations, the largest group in terms of number of organizations, accounted for 24.1 percent, and the smallest contribution was education's 16.3 percent share.

**Table 10 GDP of NPIs classified by ISIC Rev.4**

ISIC Rev.4	Value added or GDP of NPIs (million Baht)			Average (%)	
	2006	2007	2008	Structure	Growth
1. Education	10,248	10,967	11,394	16.3	5.5
2. Human health activities	18,149	19,703	20,380	29.0	6.0
3. Social work activities	19,158	19,545	22,683	30.6	9.0
4. Membership organizations	14,317	16,341	17,656	24.1	11.1
<b>Total</b>	<b>61,872</b>	<b>66,556</b>	<b>72,113</b>	<b>100.0</b>	<b>8.0</b>

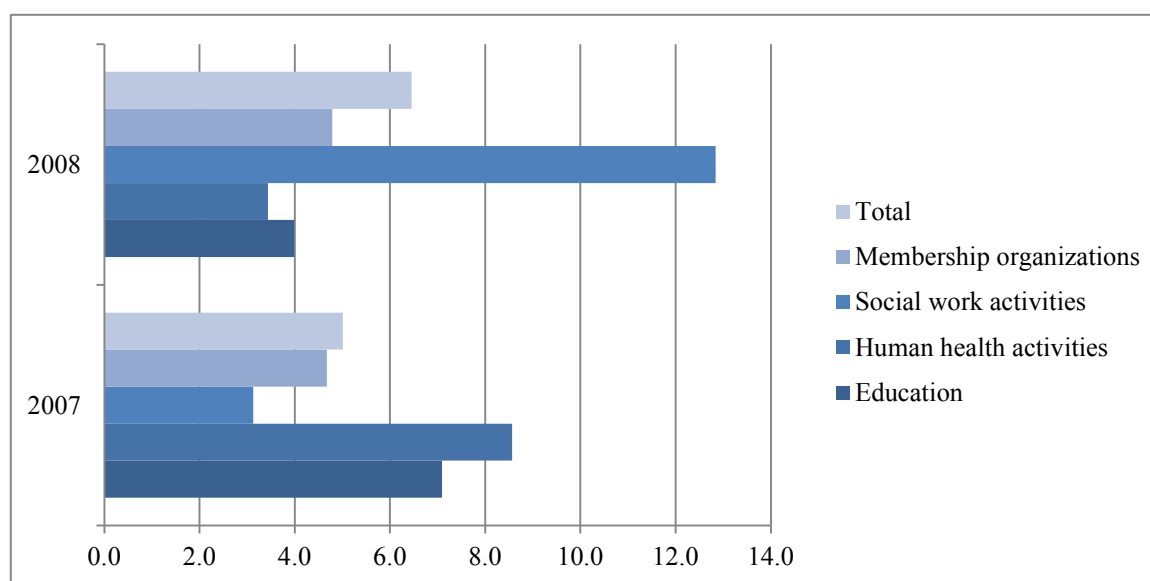
(1) Social work activities consist of a variety of foundations, associations, non-government organizations, community welfare organizations, etc that mainly work in the area of social welfare, representing an overall outputs amounting to Baht 30,771 million and Baht 37,429 million, and which led to their overall value added or GDP valued at Baht 19,158 million and Baht 22,683 million in 2006 and 2008, respectively, which represents an increase on average of 9.0 percent over the period. Even though the number of social welfare organizations is lower than the number of membership organizations, which contains the largest number organizations, the value added generated by social work organizations represented the highest share of the overall GDP of NPIs which is equal to 30.6 percent. This share was close to the 29.0 percent share by human health activities, which was the smallest group due largely to the fact that all organizations involved in social work activities were non-market NPIs, which do not seek to generate profits as their main aim, whereas health organizations contain market output NPIs which charge economically significant prices or fees.

**Figure 9 Average structure of GDP on NPIs in 2006-2008**



(2) Human health activities contain the activities provided by some private hospitals which are considered NPIs according to the UN NPI Handbook. This includes 18 private hospitals and the Thai Red Cross Society; the overall output was valued at Baht 23,953 million in 2006, which increased to Baht 26,902 million in 2008. The value added or GDP of NPI private hospitals amounted to Baht 18,149 million and Baht 20,380 million in 2006 and 2008, respectively, or grew by, an average of 6.0 percent annually throughout the 2006 to 2008 period. As described above, the contribution of health activities appeared to be the second largest behind social work activities, even though, they contained the smallest number of organizations. Obviously, they also played an important role from a macro-economic perspective, mainly owing to their aim to produce goods and services at market prices and re-invest their profits for the organizations' activities. This led to the continuous expansion of the organizations' production. As a result, market NPIs are found to be important groups in NPIs sector for efficiency supporting not only to their groups but also for the NPIs sector as a whole.

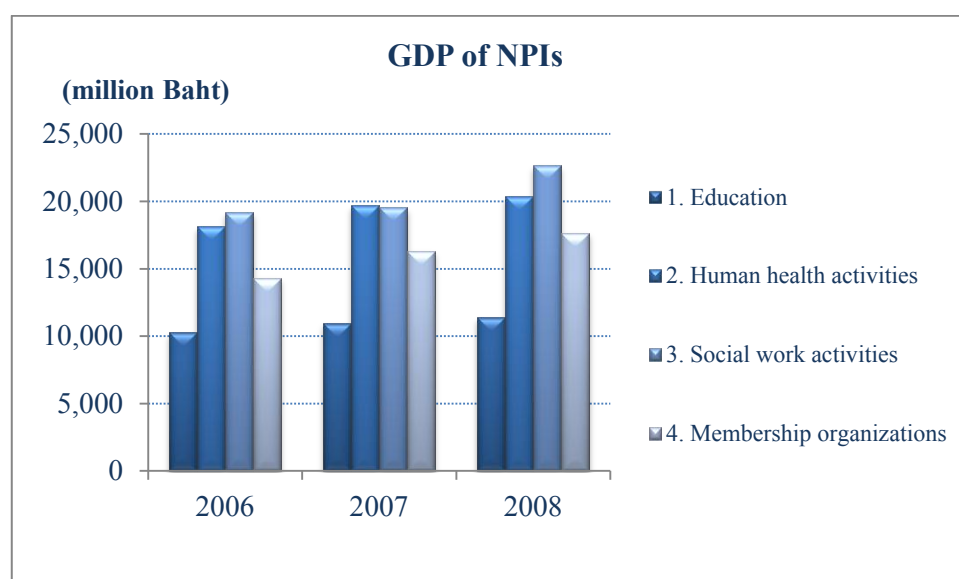
**Figure 10 Growth rate of Value added or GDP of NPIs in 2007 and 2008 (%)**



(3) Activities of membership organizations consist of various groups of NPIs such as employers and professional associations, religious organizations, cremation welfare associations, and other membership organizations. In 2006, overall output of this sector accounted for Baht 25,026 million, and rose to Baht 33,973 million in 2008, which led to an increase of their value added from Baht 14,317 million in 2006 to Baht 17,656 million in 2008, or grew by an average of 11.1 percent annually during the 2006-2008, period faster than that of all 3 sectors (social work activities, 9.0%; health activities, 6.0%; and education, 5.2%). In term of their contributions, membership organizations ranked the third of all four sectors. The main groups of organizations in this sector were religious organizations and advocacy groups which are treated as non-market NPIs, thus their contribution seem to be less important from an economic perspective, compared to that of other organizations.

(4) Education includes private schools - both formal and informal education - in particular, welfare education, religious study, and special education; and some private universities. The overall output valued at Baht 14,738 million in 2006, and Baht 16,122 million in 2008, resulting in an overall contribution to value added or GDP of NPIs in education at Baht 10,248 million in 2006, which expanded to Baht 11,394 million in 2008, or increased by 5.5 percent on average during the period. Obviously, its contribution to overall NPIs proved to less significant given its share, on annual average, of only 16.0 percent to overall GDP on NPIs as a result in part of the fact that most education organizations are under the government responsibility, as can be seen from the high proportion of government budget allocation each year.

**Figure 11 Value added or GDP of NPIs**



### 3.2.5 Non-Profit Institutions: Overall GDP comparison by relevant sectors

In order to compare to the GDP of the country by sector, social work activities and activities of membership organizations need to be combined into the other community<sup>8</sup> sector to be consistent with the classification of country's GDP as shown in the following table. Therefore, three economic sectors i.e. education, human health activities, and other community are presented.

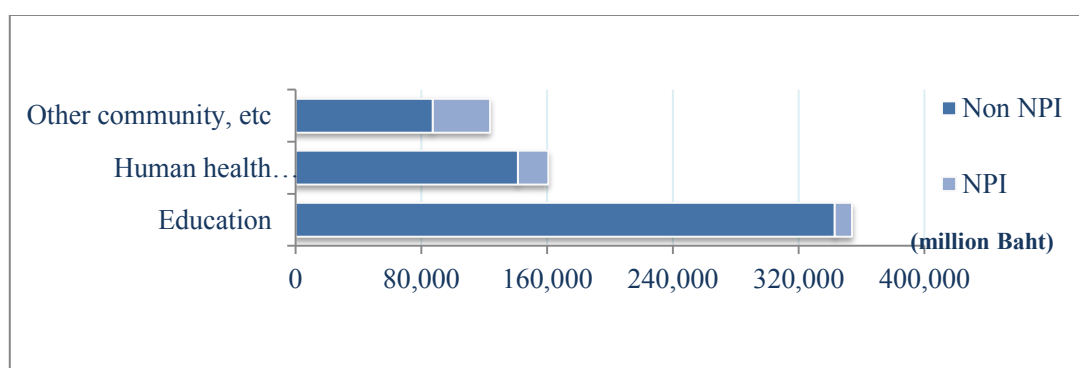
**Table 11 GDP of NPIs and country's GDP by industry**

Industry	Country's GDP (million Baht)			GDP of NPIs (million Baht)			Average ratio (%)
	2006	2007	2008	2006	2007	2008	
1.Education	316,829	360,446	384,444	10,248	10,967	11,394	3.1
2.Human health activities	150,013	163,924	168,839	18,149	19,703	20,380	12.1
3.Other community, etc	128,680	119,513	123,353	33,475	35,886	40,339	29.6
<i>Social works</i>				19,158	19,545	22,683	
<i>Membership organizations</i>				14,317	16,341	17,656	
<b>Total</b>	<b>595,522</b>	<b>643,883</b>	<b>676,636</b>	<b>61,872</b>	<b>66,556</b>	<b>72,113</b>	<b>10.5</b>

<sup>8</sup> Refer to Section O: Other community, social and personal service activities, in ISIC Rev 3.1

Focused on three sectors showed in table 11, it was found that value added generated by non-profit sector accounted for an annual average of 10.5 percent to GDP on these three industries during 2006-2008. NPIs in the other community sector, according to the country's GDP classification, performed well contributing 29.6 percent or by nearly one third of total value added of this sector, on average over the period, followed by human health activities (12.1%), and education (3.1%). Although the overall economic contribution of non-profit sector presented only 0.8 percent to total GDP on average annually throughout the period, concentrating on the role NPIs play within specific fields may provide better indication of the performance of NPIs.

**Figure 12 Value added or GDP of NPI by industry in 2006**



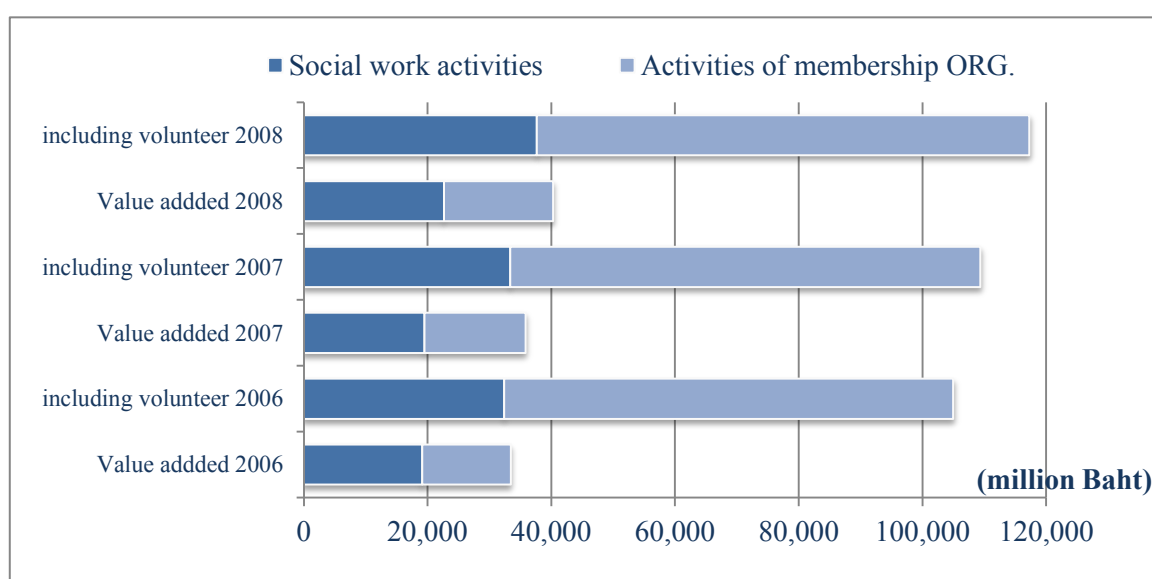
### 3.2.6 Non-Profit Institutions: Including volunteers

When combining the value of volunteer work, the GDP of NPIs represented the value of Baht 133,428 million, Baht 140,116 million, and Baht 149,161 million in 2006, 2007, and 2008, respectively. The contribution to overall GDP was an average of 1.6 percent annually over the three year period, twice as high as that of 0.8 percent without the volunteer work estimate. Most volunteers were in Activities of membership organizations, followed by Social work activities. Two types of information have been used to estimate the value of volunteer works: work hours and average wage.

**Table 12 GDP of NPIs, including volunteer (million Baht)**

NPIs	GDP of NPIs, excluding volunteer			GDP of NPIs, including volunteer		
	2006	2007	2008	2006	2007	2008
1.Education	10,248	10,967	11,394	10,304	11,035	11,475
2.Human health activities	18,149	19,703	20,380	18,149	19,703	20,380
3.Social work activities	19,158	19,545	22,683	32,402	33,415	37,706
4.Activities of membership organizations	14,317	16,341	17,656	72,573	75,963	79,600
<b>Total</b>	<b>61,872</b>	<b>66,555</b>	<b>72,112</b>	<b>133,428</b>	<b>140,116</b>	<b>149,161</b>
<b>GDP</b>	7,844,939	8,525,197	9,080,466	7,988,051	8,672,317	9,234,562
<b>Ratio to GDP</b>	<b>0.79</b>	<b>0.78</b>	<b>0.79</b>	<b>1.67</b>	<b>1.62</b>	<b>1.62</b>

**Figure 13 GDP of NPIs, including volunteer in 2006-2008**

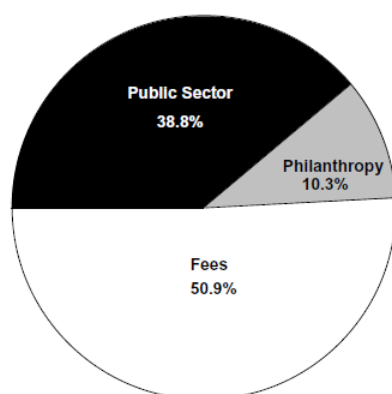


### 3.2.7 Non-Profit Institutions: International comparison

From the 11 countries which developed their NPIs satellite accounts according to the guidelines outlined in the UN NPI Handbook, the size of GDP of NPIs, considered from its contribution to overall GDP, varies across countries from the lowest share at 0.9 percent to the highest share of 6.6 percent during the 1997 to 2008. Thailand's contribution of NPI (excluding volunteer) is equivalent to 0.8 percent in 2006, and its share remained stable from 2006 to 2008. The smaller contribution resulted partially from not-for-profit NPIs base and most of them are small organizations. NPI, which performed well in term of macro-economic were only health service activities according to Thailand's NPIs satellite account.

In addition, according to the Global Civil Society At-a-Glance report, major sources of income of NPIs in 1995, on average of 26 countries, are fees (50.9%), followed by public sector or government (38.8%) and private philanthropy (10.3%).

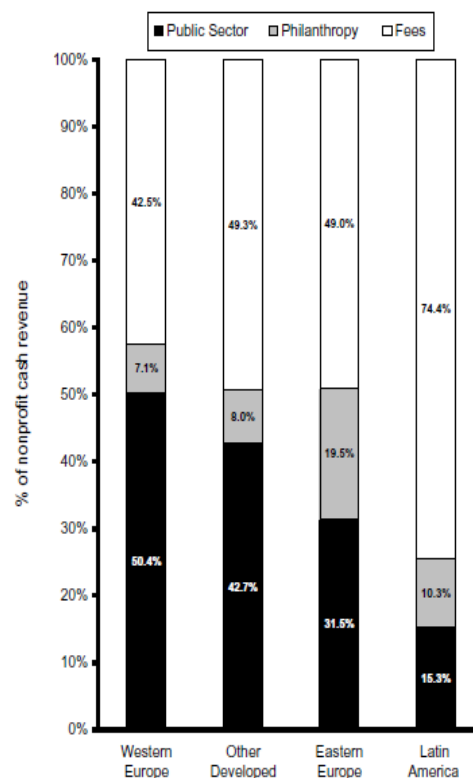
**Figure 14 Sources of revenue in 1995  
( 26 country average)**



Source: The Johns Hopkins Comparative Nonprofit Sector Project

Source: The John Hopkins Center for Civil Society Studies

**Figure 15 Sources of revenue in 1995  
by region**

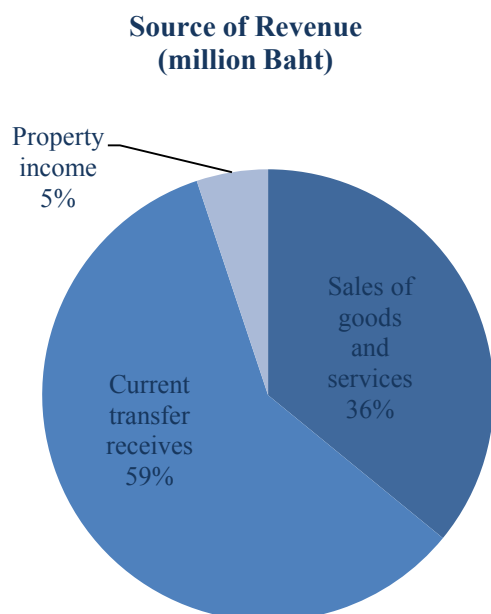


Source: The Johns Hopkins Comparative Nonprofit Sector Project

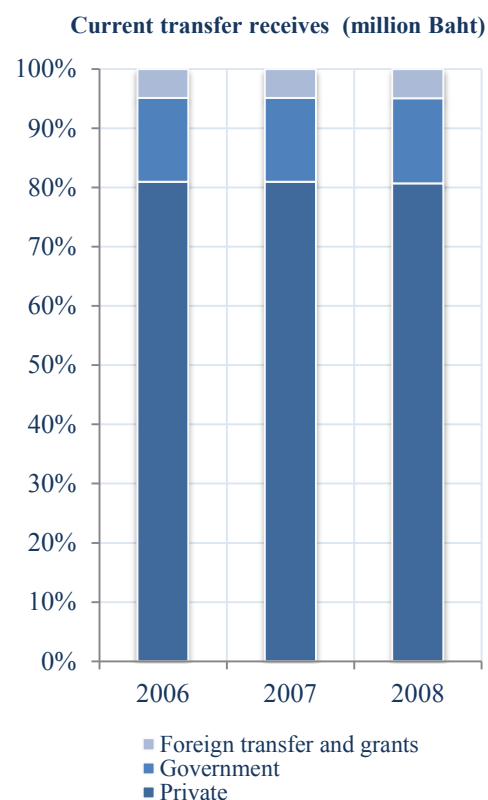
Source: The John Hopkins Center for Civil Society Studies

Figure 15 above showed that the sources of revenue vary among regions in 1995. In Western Europe, government spending accounted for more than half of total income of NPIs (50.4%), followed by fees and charges (42.5%), and private philanthropy (7.1%) whereas government contributed only 31.5 percent of total income in Eastern Europe which its main sources of income was fees and charges with its share of 49.3 percent. Moreover, the majority of sources of NPIs revenue came from fees and charges which accounted for 74.4 percent in Latin America in 1995 while public sector accounted for 15.3 percent, followed closely by private philanthropy by 10.3 percent.

**Figure 16 Sources of revenue of Thailand in 2006**



**Figure 17 Current transfer receives of Thailand**



In contrast, NPIs satellite account of Thailand revealed that private philanthropy was the largest source of revenue, accounting for 47.7 percent to total revenue of NPIs in 2006, however, this share declined continuously to 46.2 percent in 2008 whereas share of fees and charges, the second source, up from 35.9 percent in 2006 to 37.3 percent in 2008.



## Chapter 4 Putting Thailand into International Comparative Perspective

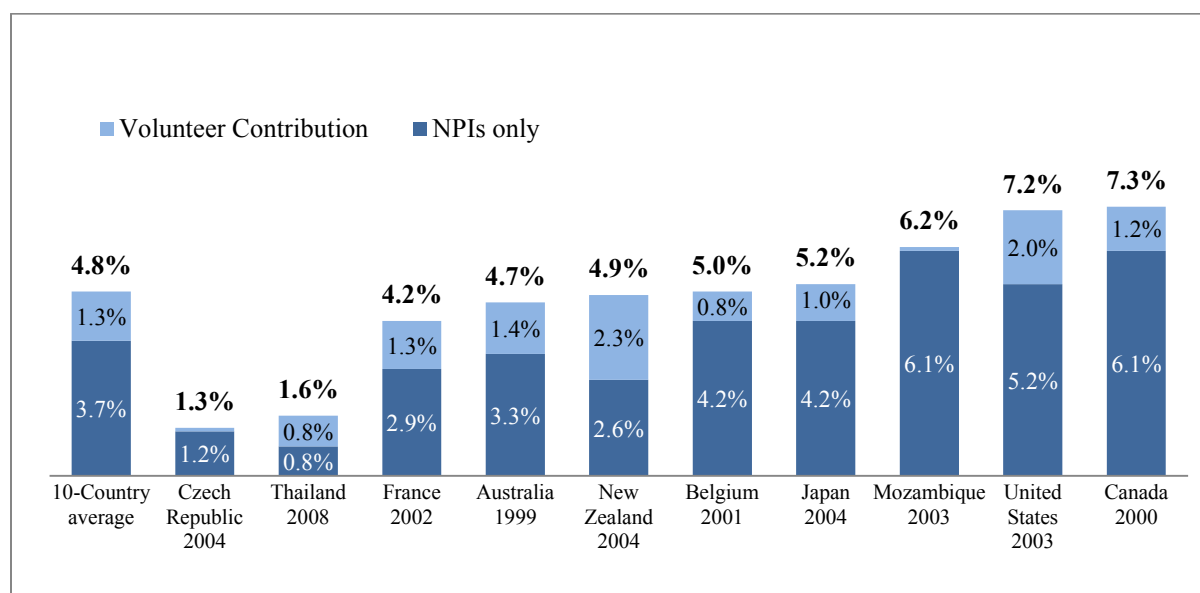
### By the Johns Hopkins Center for Civil Society Studies

#### Putting Thailand into International Comparative Perspective

The NPI satellite account reveals a nonprofit institutions sector that represents a significant economic force in Thailand. The total nonprofit sector value added in Thailand, including the value of volunteers, translates into a nonprofit sector that accounted for approximately 1.6 percent of the aggregate value of the economy in 2008.

While quite sizable, the GDP contribution of Thailand's NPI sector falls at the low end of other countries that have so far implemented the UN NPI Handbook. Thus as shown in the figure below, at 1.6 percent, the Thai NPI sector's contribution to GDP exceeds that of the Czech Republic, but is only a third as great as the 4.8 percent average for the 9 other countries for which NPI satellite account data are available. This may reflect in part, however, the lack of coverage of the unregistered, organizations in the Thai satellite account data.

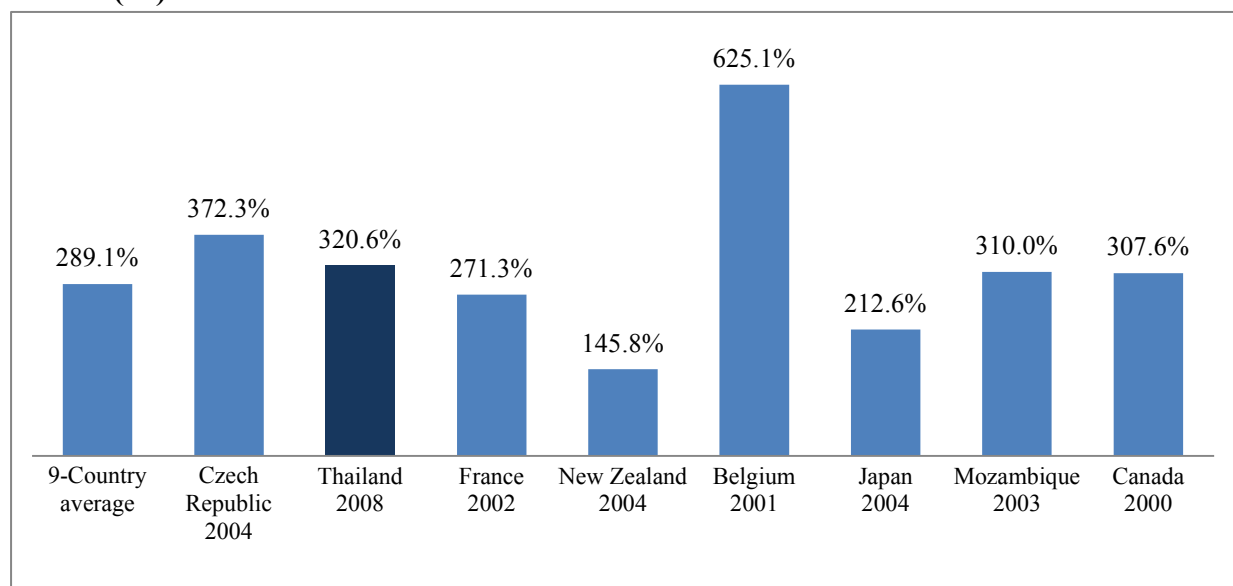
**Figure 16 NPI Share of GDP, 1997 – 2008 (%)**



Source: The Johns Hopkins Center for Civil Society Studies.

The nonprofit sector that comes into view in the NPI satellite account is much larger in Thailand than previously understood. Once volunteers and the nonprofit institutions that had been allocated to the other sectors are included, the full NPI sector is three times as large as that reported previously in the Nonprofit Institutions Serving Households (NPISH) account. This pattern follows in other countries, demonstrating that the Thai experience is similar to that seen elsewhere.

**Figure 17 NPISH share of NPI sector gross value added Share of S15 in Total NPI GVA. (%)**



Source: The Johns Hopkins Center for Civil Society Studies.

The **table** below places the Thai nonprofit sector's economic contribution in context by comparing it with other economic sectors that make a significant contribution to Thailand's Gross Domestic Product (GDP). As this figure shows, the contribution of NPIs to Thailand's GDP is not far below that of the construction, and utilities industries.

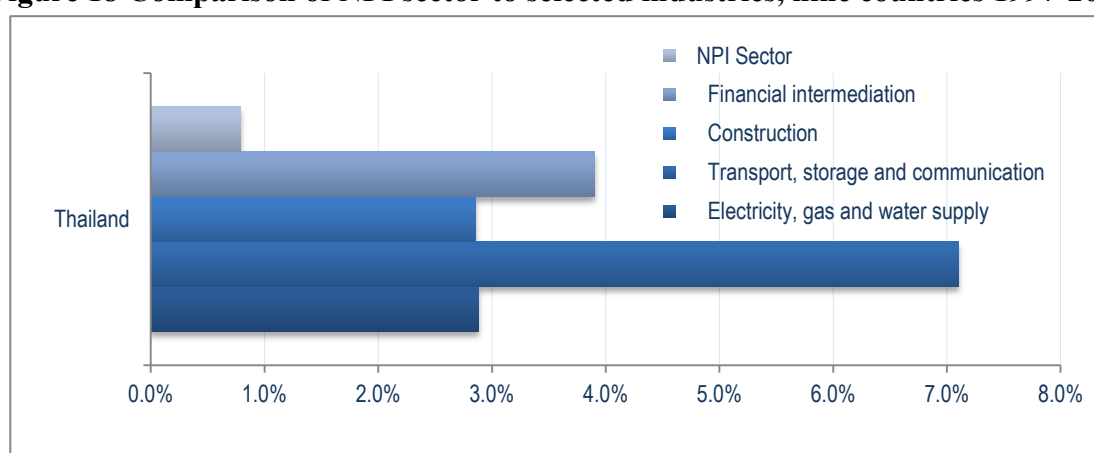
**Table 13 Comparison of NPI sector to selected industries, nine countries 1997-2008**

	Australia 1999	Belgium 2004	Canada 2003	Czech Republic 2005	France 2002	Japan 2004	New Zealand 2004	Thailand 2008	United States 2005	9-country Average
Shares of total economy GDP										
NPI Sector	3.3	4.6	6.6	1.3	2.9	4.2	2.6	0.8	5.1	3.5
Selected industries										
Electricity, gas and water supply	2.3	1.9	0.7	3.8	1.5	2.6	2.8	2.9	2.0	2.3
Construction	6.2	4.3	3.5	5.9	4.7	6.6	4.7	2.9	4.9	4.9
Transport, storage and communication	7.8	7.3	3.8	9.2	5.8	6.9	7.2	7.1	5.7	6.7
Financial intermediation	6.4	5.4	3.2	2.9	4.3	6.8	6.3	3.9	7.7	5.2
Shares of total economy compensation of employees										
NPI Sector	5.3	8.4	11.3	2.7	4.4	8.1	4.4	1.7	7.7	6.0
Selected industries										
Electricity, gas and water supply	1.2	1.4	1.4	2.0	1.2	1.3	0.0	2.7	0.8	1.3
Construction	5.5	4.8	6.8	6.2	5.2	9.1	0.0	4.0	5.6	5.2
Transport, storage and communication	7.2	8.5	7.5	8.1	6.9	6.8	0.0	6.0	5.6	6.3
Financial intermediation	7.3	5.7	6.3	3.4	4.9	4.4	0.0	6.9	7.7	5.2

NOTE: Data for Australia and France do not reflect statistical revisions since the publication of the satellite accounts in 2002 and 2006, respectively.

NOTE: Volunteering data for the Czech Republic, France, and the United States are CCSS CNP estimates.

Source: The Johns Hopkins Center for Civil Society Studies.

**Figure 18 Comparison of NPI sector to selected industries, nine countries 1997-2008**

Source: The Johns Hopkins Center for Civil Society Studies.

When focused on particular industries, the share of NPI contribution to value added is larger than the overall NPI contribution. The NPI contribution to Health and social work value added is 31.6% including the value of volunteers, higher than that in New Zealand, France, the Czech Republic, and Australia.

**Table 14 Share of NPI Sector in total gross value added for education, health and social work, 1997-2008 (%)**

	Australia 1999	Belgium 2004	Canada 2003	Czech Republic 2005	France 2002	New Zealand 2004	Thailand 2008	7- country Average
Share of NPI sector in gross value added								
Education	22.4	1.9	37.7	19.1	8.2	8.8	3.0	16.4
Health and social work	18.3	51.7	81.7	2.1	24.5	16.0	25.5	32.4
Share of NPI sector in gross value added								
Education	24.7	1.7	37.1	17.4	8.2	16.1	3.0	17.5
Health and social work	25.2	49.3	82.4	1.8	24.5	20.5	31.6	33.9

NOTE: Data for Australia and France do not reflect statistical revisions since the publication of the satellite accounts in 2002 and 2006, respectively.

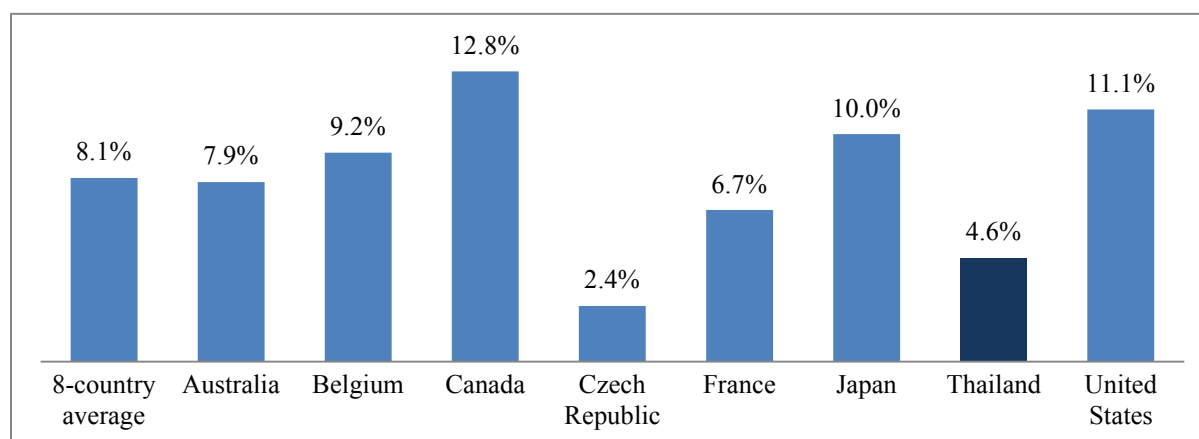
NOTE: Volunteering data for the Czech Republic, France, and the United States are CCSS CNP estimates.

Source: The Johns Hopkins Center for Civil Society Studies.

Because many nonprofit institutions do not sell their products at economically significant prices, contribution to GDP is not always an accurate indicator of the size of the sector. The size of the nonprofit sector can also be measured in terms of the compensation paid to employees, and the value of volunteer work. As of 2008, nonprofits in Thailand employed nearly 235,000 full-time equivalent (FTE) paid workers. In addition, these organizations engaged about 2.6 million volunteers.

From this perspective, the role of nonprofit institutions in Thailand takes on a greater importance. Nonprofits in Thailand engage about 4.6% of the population in work, both paid and volunteer, which emphasizes a larger role than the 1.6 % of GDP reported above.

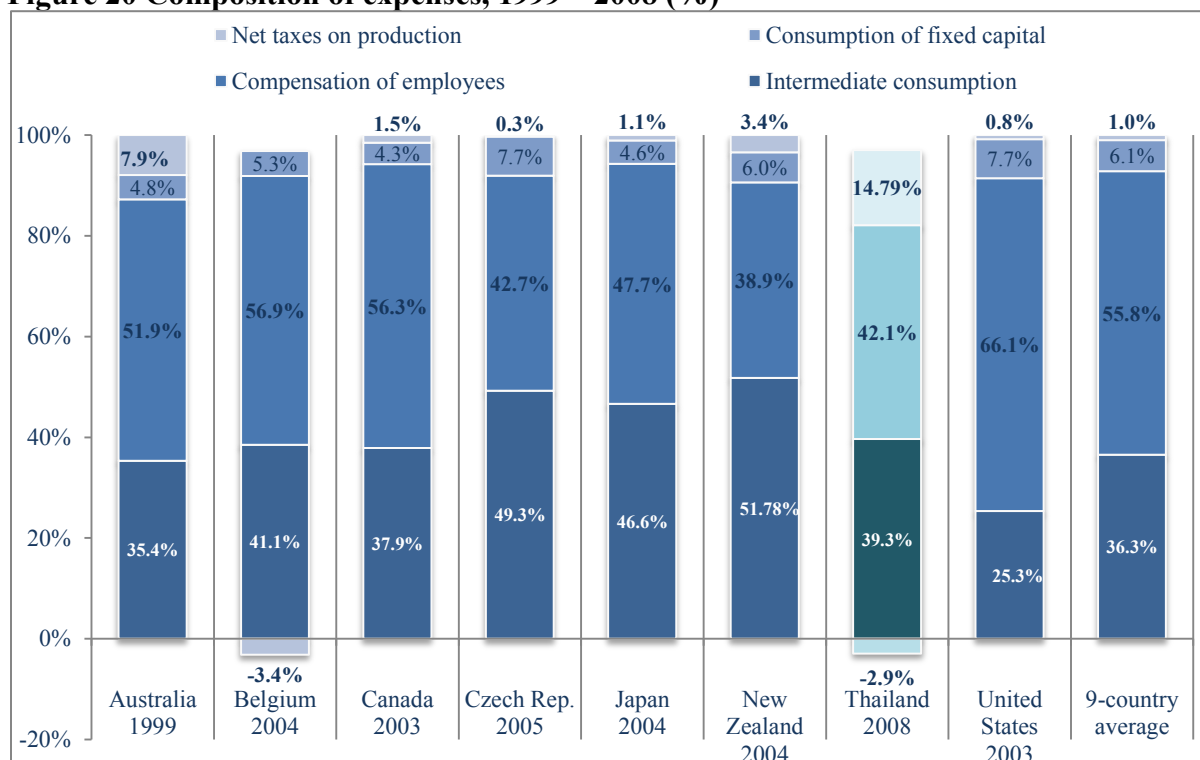
**Figure 19 NPI share of total compensation of employees, 1997 – 2003 (%)**



Source: The Johns Hopkins Center for Civil Society Studies

In fact, Thailand's 42% of nonprofit institutions expenditures in Thailand are spent on the compensation of employees, a percentage that is on par with amounts seen in other countries that have implemented the *UN NPI Handbook*.

**Figure 20 Composition of expenses, 1999 – 2008 (%)**



Source: The Johns Hopkins Center for Civil Society Studies.

The value of volunteering in Thailand represents a greater portion of the nonprofit sector than that found in other countries that have implemented the *UN NPI Handbook*. The table below shows that the value of volunteering represents 52 percent of the gross value added of the nonprofit sector, 63 percent of the compensation of employees, and 35 percent of the income from private philanthropy (compared to the average of 56 percent).

**Table 15 Volunteering: Imputed value of volunteering as percent of expanded measures of NPI GVA, compensation, and income from philanthropy (%)**

Country	Gross Gross value added including volunteers	Compensation of employees including volunteers	Income from private philanthropy including volunteers
Australia, 1999	31.05	34.26	72.59
Belgium, 2001	18.19	18.98	73.56
Canada 1997	20.37	22.65	67.29
2000	17.55	19.69	60.22
Czech Republic 2004	8.45	10.21	9.52
France, 2002	30.17	35.35	--
Japan, 2004	20.43	20.34	66.30
New Zealand, 2004	47.64	55.92	63.48
<b>Thailand, 2008</b>	<b>51.65</b>	<b>62.98</b>	<b>35.21</b>
United States, 2003	29.49	32.72	55.41
Average	27.50	31.31	55.96

Source: Australian Bureau of Statistics (1999), Institute des comptes nationaux, (2006), Statistics Canada (2005), Yamauchi (2006) and authors' calculations.

NOTE: Data for Australia and France do not reflect statistical revisions since the publication of the satellite accounts in 2002 and 2006, respectively.

NOTE: Volunteering data for the Czech Republic, France, and the United States are CCSS CNP estimates.

Source: The Johns Hopkins Center for Civil Society Studies

Though the NPI sector in Thailand may seem small compared to that found in other countries, the data below show that it is growing at a rate much faster than that seen elsewhere. The change in the NPI sector contribution to GDP in Thailand during the 2006-2008 periods grew at a rate of 8.0 %. This is larger than the rates witnessed in Belgium, Canada, Japan, and the United States.

**Table 16 Change in NPI gross value added vs. change in GDP**

Country	Initial year	Final year	Number of periods	NPI Sector GVA			Total Economy GDP		
				Initial	Final	Growth rate	Initial	Final	Growth rate
Belgium	2000	2004	4	10,142	13,285	7.0	251,741	289,509	3.6
Canada	1997	2003	6	55,292	80,305	6.4	882,733	1,213,408	5.4
Czech Republic	2002	2005	3	24,077	38,136	16.6	2,464,432	2,994,396	6.7
Japan	2000	2004	4	17,426,300	20,704,178	4.4	504,118,800	498,280,400	-0.3
<b>Thailand</b>	<b>2006</b>	<b>2008</b>	<b>2</b>	<b>61,872</b>	<b>72,112</b>	<b>8.0</b>	<b>7,844,939</b>	<b>9,080,466</b>	<b>7.6</b>
United States	1997	2006	9	386	666	6.2	8,304	13,195	5.3
Average, all countries						8.1			4.7
United States real GVA (NIPA table 1.3.6)	1997	2006	9	430	500	1.7	8,704	10,301	1.9

NOTE: Data for Australia and France do not reflect statistical revisions since the publication of the satellite accounts in 2002 and 2006, respectively.

NOTE: Volunteering data for the Czech Republic, France, and the United States are CCSS CNP estimates.

Source: The Johns Hopkins Center for Civil Society Studies

Nearly half (48 percent) of NPI funding in Thailand is self-generated through the sale of goods and services.<sup>9</sup> Included here are tuition payments to private schools and fees paid to medical facilities. Philanthropic transfers from households and businesses account for another 21 percent of revenue, and government payments account for 19 percent.

The **table** below compares the revenues of Thai nonprofit institutions to those of other countries that have completed a “satellite account” on the NPI sector in accord with the UN *NPI Handbook*.

Several important conclusions emerge regarding the funding of Thailand’s nonprofit institutions. In the first place, the fee portion of nonprofit income in Thailand is slightly above the 9-country average (47.8 percent vs. 42.8 percent). Secondly, the government share of nonprofit income in Thailand, at 19.4 percent, is considerably below the 35.5 percent 9-country average. The government share of NPI revenue reported here is likely understated, however, because government purchases from NPIs are included in fees and cannot be separately identified.

**Table 17 Composition of NPI sector revenue including volunteers by field, nine countries 1997-2008**

	Australia 1999	Belgium 2001	Canada 2000	Czech Republic 2004	Japan 2004	New Zealand 2004	United States 2003	Thailand 2008	9-country Average
<b>Shares of total revenue, NPI sector, including volunteers</b>									
Fees and charges	47.2	33.4	36.1	29.3	55.9	45.6	51.7	47.8	42.8
Government payments	23.9	50.2	44.8	49.9	35.4	6.4	38.1	19.4	35.5
Income from private philanthropy	28.9	15.3	19.1	20.7	8.7	44.3	10.2	23.1	21.0
Other	0.0	1.1	0.0	0.0	0.0	3.6	0.0	9.6	0.7

NOTE: Data for Australia and France do not reflect statistical revisions since the publication of the satellite accounts in 2002 and 2006, respectively.

NOTE: Volunteering data for the Czech Republic, France, and the United States are CCSS CNP estimates.

Source: The Johns Hopkins Center for Civil Society Studies

<sup>9</sup> The fact that fees and charges comprise such a large share of the income of NPIs in Thailand may explain why the size of the NPI sector in this report is so much greater than that provided in the regular SNA reports. Under SNA 1993 rules, those NPIs that receive more than 50 percent of their income from the sale of goods and services are considered to be market NPIs and are classified to the corporate sector of the SNA rather than the Nonprofit Institutions Serving Household (NPISH) sector, which is the only place that NPIs show up in the standard accounts

## Chapter 5 Summary and Conclusions

### 5.1 Summary of the study

The non-profit sector has long provided goods and services to households and communities free or at prices that are not economically significant. This sector continues to create an essential contribution to the economy and society through a variety of activities such as education, health, social welfare services, and religious activities which can efficiently support the government's work. Their roles evolve continuously, not only on the social side, but also in economic terms - the sector continues to increase in size and make significant contributions as can be seen from the satellite account results. The study results revealed that the non-profit sector accounted for approximately 0.8 percent of the overall economy in 2006 and this share remained stable over the 2006 to 2008 period. Interestingly, its economic contribution markedly increased to approximately 1.6 percent throughout the three year period after adding the value of volunteer work.

In terms of activity areas, the social work field played a crucial role contributing 30.6 percent of the total NPI contribution to GDP along with health service activities which represented a share of 29.0 percent, followed by activities of membership organizations (24.1 %) and education (16.3%).

In addition, the majority of NPI revenue came from private philanthropy, including both donations from corporations and households. The remainders were government support, sales of goods and services, property income, and foreign grants and transfers. Moreover, the non-profit sector appears to be another source of job creation since the information on employment showed favorable growth; the number of employees<sup>10</sup> grew drastically in line with a significant increase in compensation of employees. Even though, the ratio of compensation of employees to value added of NPIs sector tended to slightly decline, it still presented the high rate of ratio during the period. This is partly due to the labor-intensive production of NPIs activities. However, to improve NPIs economic contribution to go along with their strong society contribution, more diversity of NPIs activities may be necessary as well as their performance development. This could lead to an efficient increase in their value added generation to the whole economy which will also be supported to the improvement of the society as a whole. It is important to note that the majority of NPIs presented in the account are social welfare and membership organizations, representing non-market NPIs that do not exist primarily to generate profits.

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<sup>10</sup> Refer to NSO information in 2002 and 2006, data in 2007 and 2008 are not available.



In order to present the full picture of the NPIs performance, volunteer work carried out by NPIs need to be added. Thus, this study emphasized the roles of NPIs in macro economic perspective in order to investigate its impact to the economy and compare the results among the implementing UN NPI Handbook countries. Hopefully, the satellite account, which intends to provide another NPIs perspective, can be utilized as useful indicators for both public and private sector, and in both economic and social aspect in order to support the country's development. In particular, it may be used as a tool for policy makers to improve the social inequality in the country, leading to sustainable development of country as a whole.

## **5.2 Summary of Limitations, Lesson Learned, and Recommendations**

### **5.2.1 Some limitations**

1) The responsibility for gathering information on NPIs around the country, on monetary terms in particular, rests in various government agencies depending on their purposes and the laws. In other words, there is no single key government agency to take responsibility for all NPIs, leading to difficulties of data collection for the survey work as well as account compilation and analysis.

2) The frame of NPIs, both registered and unregistered NPIs, from various government agencies is not up to date. Moreover, many informal or unregistered NPIs have not been included in the survey frames.

3) The survey on NPIs from National Statistical Office, which is considered to be the core NPIs, has been effectively used in the estimation of the NPIs satellite account. It is, however, conducted only once every five years. Furthermore, in order to improve the account estimation and classification to attain the UN NPI Handbook's recommendations, the survey forms should be reviewed for the next survey in order to collect more detailed data.

4) Definitions, scopes and some specific techniques for developing the satellite account have already been identified and provided in the UN NPI Handbook. However, in practice, some additional clarifications are needed, e.g., the clear definitions between government sector and NPI sector<sup>11</sup>.

5) Identifying NPIs industry classifications based on ISIC Rev.4 presented some limitations due to a divergence of NPIs activities within individual organizations. Some organizations may produce many different services which vary across ISIC codes each year. Importantly, to some extent, the international classification may not always best reflect the country situations.

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<sup>11</sup>

In Thailand, there are public organizations which are treated in government sector regarding the SNA, however based on the NPIs manual, it is unclear whether or not they are NPIs classified in the government sector. Their sources of revenue are from government support and their own generated income.

### 5.2.2 Lessons learned

#### 1) Basic Data

(1) The data framework for the NPIs satellite account compilation needs to be updated regularly, and its coverage extended to include all informal non-profit organizations, gathered by the relevant agencies in order to improve data quality to obtain more up-to-date and more complete accounts.

(2) At present, the measurement of volunteering is not included in the labor force, or other household survey, resulting in difficulty estimating its size and value. The active cooperation between JHU/CCSS and International Labor Organization (ILO) to develop recommendations for including the measurement of volunteering in the labor force survey of the country is expected to bring about the improvement of the NPIs satellite account compilation and analysis. Moreover, at present, information on volunteering, along with government funding to various community organizations through district welfare funding, have been collected and reported regularly by the Ministry of Social Welfare and Human Security which also expects to be used for compilation and analysis.

(3) Tax data, or other relevant administrative records, needs to be used more efficiently, as they have already been used as the main data sources in some countries.

2) To estimate volunteer work by using information on work hours and work types from the “Time Use Survey” together with information on average wages from the “Labor Force Survey.” Both surveys were conducted by the NSO, and now need to be reviewed in depth in order to ensure consistency of conceptual frameworks and definitions with that identified in the account, in particular, the coverage of volunteers and types of volunteer work.

3) There is a downward trend in NPIs private donations from both domestic and foreign grants which were the major sources of revenue of NPIs. Thus, new sources of revenue have been created to make profits under some non-market NPIs, however, these special activities have not yet been included in this account due to lack of their financial data.

4) The advantage of the field surveys is to recognize the real situations of various NPIs in different areas which are considerably valuable for applying to the account compiling and analysis, as well as to be the guild-lines for future development. However, it seems difficult to obtain a high response rate when collecting NPI financial data.

5) The ISIC Rev. 4 classification focuses on economic activities, however in fact, some NPIs produce a variety of outputs or contain various activities which can be changed every year.

#### 6) Dissemination and Utilization of NPIs satellite account

(1) The account should include clear concepts and definitions of specific topics or concerned items in the report, for instance, market and non-market NPIs. Data tables should be set in a convenient format, and easy to understand along with the key result stressed and necessary explanations.

(2) The limitations encountered during the compilation process that may affect to the results should be suitably provided to the users.

(3) In the case that the pilot project on NPIs satellite account appears to be a useful tool for various aspects, a permanent agency may be needed to take responsibility for continual regular compiling and dissemination.

### 5.2.3 Some recommendations

#### 1) Recommendations for the account compilation

(1) The concerned surveys and data collection for NPIs satellite account compilation need to be reviewed in various areas such as classification, data frame, coverage, and details of main items in order to obtain the precise and complete set of account regarding the international standard.

(2) For future development, the improvement of the second part or part B: Other variables which contain important information on employment are necessary and useful for analytic and policy-related purposes and to assist the accuracy of core variables in the standard account in part A. In addition, to complete the full sequences of accounts in part A, the accumulation account and balance sheet in particular are also important. The NPIs satellite account in real terms or at constant prices should also be further developed for more precise comparisons and analysis.

(3) To promote and cooperate with non-profit organizations to recognize the benefits of the account and provide necessary related information for accurate account compilation and to assist users to fully and extensively utilize the account.

(4) To authorize the key agency for data collecting, database management, and NPIs satellite account compiling and dissemination.

## 2) Policy recommendations

(1) To encourage people to recognize their rights and civic duty in supporting community work, and to permit the civil society, the community, and the people to broadly participate in public works in order to be an effective mechanism for the country's development.

(2) To promote people's social values and public consciousness to recognize the usefulness of giving, donations, and contribution both in monetary term and time.

(3) To encourage private corporations to cooperate with and increase their roles on the social side, adjusting the government function to be supporters and facilitators. Reviews of Tax measures involving private donations may be one supporting strategy.

(4) To encourage government to recognize the important role the nonprofit sector plays in the delivery of services to the public, and more effectively utilize nonprofits for the delivery of government services.

(5) To support the organizations themselves to change their behaviors from donations bases to producers who can generate their own income and plow back into the mission of organizations.

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## **Appendix 1: Glossary of main terms**

## GLOSSARY OF MAIN TERMS

Definition	
System of National Accounts	Accounting system to which the various economic and other accounts to accounts linked to describe the relationship through economic transactions that occur. The displayed data flow (Flow) of transactions that occur in one fiscal year. Which may be increased or decreased? The economic situation in different periods and display the balance (Stock) at any time point. To see all the available wealth at the time.
Satellite Accounts	Study in depth and made specific matters. To show the flow of transactions.
Gross output	The value of goods and services made in the period a year.
Value added	The difference between production values. And expenses intermediate used in the production process.
Intermediate cost	Cost of production of goods and services. To be used in their production process. To get new products and services. The products and services are provided. Used for the following in the process (within 1 year)
Operating surplus	Income or returns received from the operation of (net).
Compensation of employee	Compensation of employee is the total remuneration, in cash or in kind, payable by enterprises to employees in return for work done by the latter during the accounting period consist of Wages and salaries and compensation and social security contributions paid by employers (Employers' social contributions).
Consumption of fixed capital	Depreciation of fixed assets. Due to degeneration Obsolete or damaged over time.
Other taxes on production	Production taxes paid by entrepreneurs to the government. Arising from the production of goods and services, including land tax fixed asset tax. License fee. And taxes on pollution caused by manufacturing
Property Income	Income or benefits. Arising from property such as land rental interest, dividend and interest from investments. Benefits from the Fund on Social Security and so on.



Definition	
Disposable Income	Real income that can be used to pay for the consumer.
Saving	The remaining portion of its revenue from spending.
Transfer	Grant is without hope of return. It is a combination of cash and goods.
Other current transfer	Other features include online transfer funds between government agencies. Transfers between countries. Transfers between households. Net premiums and net benefit for the insurance program.
Social transfers in kind	Households receive benefits in the form of goods and services, including education and health services.
Social assistance benefits in cash	To social security benefits paid in cash to households. By the government or non-profit institutions (NPISHs), this is not paid from the Social Security program.
Social security benefits in cash	Benefits paid by Social Security Fund to the household in cash in case of illness, childbirth unemployment, etc..
Social benefits in kind	Benefits paid by Social Security Fund in the form of goods and services, including medical care, dental surgery, medical devices, eyeglasses, etc..
Final Consumption	Value of goods and services used in final consumption, which are not included in the expenditure on the purchase of fixed assets of value and cost of investment.
FTE (Full-time equivalent employment)	The amount of work full-time practice. By the number of hours worked divided by the number of working hours per year of full-time training duty.

## **Appendix 2: ISIC Rev.4**

## ISIC Rev.4

The International Standard Industrial Classification of All Economic Activities (ISIC), Revision 4 consists of 21 sections, identified by alphabet A-U. They are disaggregated into 88 divisions, indicated by numeric codes at the two digits level and further categorized into 238 groups or at the three digits level. The greatest level has been called as class, at four digit level which comprises 419 classes. The structure and codes of ISIC Rev.4 are summarized as below.

Sections	Divisions	Description
A	01-03	Agriculture, forestry and fishing
B	05-09	Mining and quarrying
C	10-33	Manufacturing
D	35	Electricity, gas, steam and air conditioning supply
E	36-39	Water supply; sewerage, waste management and remediation activities
F	41-43	Construction
G	45-47	Wholesale and retail trade; repair of motor vehicles and motorcycles
H	49.53	Transportation and storage
I	55-56	Accommodation and food service activities
J	58-63	Information and communication
K	64-66	Financial and insurance activities
L	68	Real estate activities
M	69-75	Professional, scientific and technical activities
N	77-82	Administrative and support service activities
O	84	Public administration and defense; compulsory social security
P	85	Education
Q	86-88	Human health and social work activities
R	90-93	Arts, entertainment and recreation
S	94-96	Other service activities
T	94-98	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use
U	99	Activities of extraterritorial organizations and bodies

For detail information of ISIC Rev.4, please see Statistical Papers, Series M, No.4, Rev. 4 “International Standard Industrial Classification of All Economic Activities (ISIC), Revision 4” (United Nations publication).

Non Profit Institutions in the satellite account are classified by ISIC Rev.4 as mentioned above which covers only 4 sections as below:

## 1. Section P : Education

This section includes education at any level or at any profession by oral, written, radio, television, and other means of communication. It covers education by the different institutions in the regular school system at its different levels as well as adult education, literacy programmes etc. It also includes military schools and academies, prison schools etc. at their respective levels. Moreover, this section includes both public and private education.

Division	Group	Class	Description
85			Education
	851	8510	Pre-primary and primary education
	852		Secondary education
		8521	General secondary education
		8522	Technical and vocational secondary education
	853	8530	Higher education
	854		Other education
		8541	Sports and recreation education
		8542	Cultural education
		8549	Other education n.e.c.
	855	8550	Education support activities

## 2. Section Q : Human health and social work activities

### 86 : Human health activities

This division includes activities of short- or long-term hospitals, general or specialty medical, surgical, psychiatric and substance abuse hospitals, sanatoria, preventoria, medical nursing homes, asylums, mental hospital institutions, rehabilitation centre, leprosaria and other human health institutions which have accommodation facilities and which engage in providing diagnostic and medical treatment to inpatients with any of a wide variety of medical conditions. It also includes medical consultation and treatment in the field of general and specialized medicine by general practitioners and medical specialists and surgeons. It includes dental practice activities of a general or specialized nature and orthodontic activities. Additionally, this division includes activities for human health not performed by hospitals or by practicing medical doctors but by paramedical practitioners legally recognized to treat patients.

Division	Group	Class	Description
86			Human health activities
	861	8610	Hospital activities
	862	8620	Medical and dental practice activities
	869	8690	Other human health activities
87			Residential care activities
	871	8710	Residential nursing care facilities
	872	8720	Residential care activities for mental retardation, mental health and substance abuse
		8730	Residential care activities for the elderly and disabled
		8790	Other residential care activities
88			Social work activities without accommodation
	881	8810	Social work activities without accommodation for the elderly and disabled
	889	8890	Other social work activities without accommodation

### 3. Section S: Other service activities

#### 94 : Activities of membership organizations

This division includes activities of organizations representing interests of special groups or promoting ideas to the general public. These organizations usually have a constituency of members, but their activities may involve and benefit non-members as well. The primary breakdown of this division is determined by the purpose that these organizations serve, namely interests of employers, self-employed individuals and the scientific community (group 941), interests of employees (group 942) or promotion of religious, political, cultural, educational or recreational ideas and activities (group 949).

Division	Group	Class	Description
94			Activities of membership organizations
	941		Activities of business, employers and professional membership organizations
		9411	Activities of business and employers membership organizations
		9412	Activities of professional membership organizations
	942	9420	Activities of trade unions
	949		Activities of other membership organizations
		9491	Activities of religious organizations
		9492	Activities of political organizations
		9499	Activities of other membership organizations n.e.c.
95 *			Repair of computers and personal and household goods
96 *			Other personal service activities

\*Details of groups and classes are not shown here due to not relate to NPIs activities.

## Non-Profit Organizations in 2006

Classifications Code		Descriptions	No. Of organizations		Total
ICNPO*	ISIC rev.4		Non-market NPIs	Market NPIs	
<b>Total</b>			<b>70,764</b>	<b>28</b>	<b>70,792</b>
Group 2	85	Education	368	461	829
2100	8510	Pre-primary and primary education	368	450	818
2100	8521	General secondary education			
2300	8522	Technical and vocational secondary education			
2200	8530	Higher education		11	11
Group 3	86	Human health activities	2	17	19
3100	8610	Hospital activities	2	17	19
3400	8620	Medical and dental practice activities			
3400	8690	Other human health activities			
Group 4	88	Social work activities without accommodation	20,328		20,328
4100-4300	8890	Other social work activities without accommodation	20,328		20,328
	94	Activities of membership organizations	49,616		49,616
Group 11	941	Activities of business, employers and professional membership organizations	2,643		2,643
11100	9411	Activities of business and employers membership organizations	2,187		2,187
11200	9412	Activities of professional membership organizations	456		456
Group 11	942	Activities of trade unions	2,170		2,170
11300	9420	Activities of trade unions	2,170		2,170
Group 5, 7, 8, 9, 10, 12	949	Activities of other membership organizations	44,803		44,803
10100	9491	Activities of religious organizations	14,968		14,968
7300	9492	Activities of political organizations	44		44
8100	9493	Grant making and giving activities	-		-
12100	9494	Activities of human rights organizations	7		7
5100-5200	9495	Activities of environmental, conservation and wildlife organizations	54		54
7100, 7200, 8200, 9100, 12100	9499	Activities of other membership organizations n.e.c.	29,730		29,730

\* ICNPO : International Classification of Non-Profit Organizations

## **Appendix 2: ISIC Rev.4**



## **Statistical Tables**

# Statistical Tables

	<b>Pages</b>
<b>Economic Accounts</b>	
Table 1. Economic accounts: Nonprofit sector	1
Table 2. Economic accounts: Education	2
Table 3. Economic accounts: Human health	3
Table 4. Economic accounts: Other social work activities without accommodation	4
Table 5. Economic accounts: Activities of membership organization	5
Table 6. Economic accounts: Non-Profit Institutions Serving Households (NPISHs)	6
Table 7. Gross value added classified by ISIC Rev.4 and type of organizations	7
<b>Satellite Account</b>	
Table 8. Gross output and Gross value added (SNA and SA basis): nonprofit sector	8
Table 9. Gross output and Gross value added: Education	8
Table 10. Gross output and Gross value added: Human health	9
Table 11. Gross output and Gross value added: Other social work activities without accommodation	9
Table 12. Gross output and Gross value added: Activities of membership organization	10
<b>Supporting Tables</b>	
<b>Income</b>	
Table 13. Income: nonprofit sector	11
Table 14. Income: Education	12
Table 15. Income: Human health	13
Table 16. Income: Other social work activities without accommodation	14
Table 17. Income: Activities of membership organization	15
<b>Expenditure</b>	
Table 18. Outlay: nonprofit sector	16
Table 19. Outlay: Education	17
Table 20. Outlay: Human health	18
Table 21. Outlay: Other social work activities without accommodation	19
Table 22. Outlay: Activities of membership organization	20

## **Economic Accounts**

**Table 1. Economic accounts: Nonprofit sector<sup>1</sup>**

	2006	2007	2008
	Millions of Baht		
<b>Production account</b>			
Gross output	94,488	103,727	114,426
Intermediate consumption	32,616	37,171	42,314
Gross Domestic Product at current market prices	61,872	66,555	72,112
Wages, salaries and supplementary labor income	40,081	42,026	45,295
Taxes less subsidies on production	3,540	3,858	4,086
Consumption of fixed capital	13,081	14,487	15,917
Other operating surplus	5,170	6,184	6,813
<b>Income and outlay account</b>			
<b>Income</b>	<b>263,119</b>	<b>284,011</b>	<b>306,363</b>
Sales of goods and services	94,488	103,727	114,426
Investment income	13,462	14,709	16,233
Current transfers from:	155,169	165,575	175,705
Households and businesses	125,664	134,068	141,748
Governments	21,931	23,430	25,328
Foreign grants and transfers	7,575	8,077	8,629
<b>Outlay</b>	<b>205,671</b>	<b>213,421</b>	<b>234,790</b>
Gross current expenditure on goods and services	168,285	179,565	200,301
Current transfers to other sectors	37,386	33,856	34,488
<b>Saving (Income less outlay)</b>	<b>57,447</b>	<b>70,589</b>	<b>71,573</b>

1. Total sector income (outlay) is equal to the sum of incomes (outlays) in tables 2, 3, 4 and 5

**Table 2. Economic accounts: Education**

	2006	2007	2008
	Millions of Baht		
<b>Production account</b>			
Gross output	14,738	15,711	16,122
Intermediate consumption	4,490	4,745	4,728
Gross Domestic Product at current market prices	10,248	10,967	11,394
Wages, salaries and supplementary labor income	8,403	9,100	9,260
Taxes less subsidies on production	3,194	3,486	3,653
Consumption of fixed capital	926	933	943
Other operating surplus	-2,275	-2,552	-2,461
<b>Income and outlay account</b>			
<b>Income</b>	<b>24,768</b>	<b>25,768</b>	<b>26,512</b>
Sales of goods and services	14,738	15,711	16,122
Investment income	290	270	333
Current transfers from:	9,740	9,786	10,057
Households and businesses	9,389	9,403	9,655
Governments	351	383	403
Foreign grants and transfers	0	0	0
<b>Outlay</b>	<b>20,414</b>	<b>21,422</b>	<b>22,098</b>
Gross current expenditure on goods and services	20,414	21,422	22,098
Current transfers to other sectors	0	0	0
<b>Saving (Income less outlay)</b>	<b>4,354</b>	<b>4,345</b>	<b>4,413</b>

**Table 3. Economic accounts: Human health**

	2006	2007	2008
	Millions of Baht		
<b>Production account</b>			
Gross output	23,953	25,906	26,902
Intermediate consumption	5,803	6,204	6,522
Gross Domestic Product at current market prices	18,149	19,703	20,380
Wages, salaries and supplementary labor income	8,402	8,602	8,816
Taxes less subsidies on production	110	110	111
Consumption of fixed capital	2,192	2,254	2,178
Other operating surplus	7,445	8,736	9,275
<b>Income and outlay account</b>			
<b>Income</b>	<b>30,690</b>	<b>33,515</b>	<b>34,459</b>
Sales of goods and services	23,953	25,906	26,902
Investment income	614	728	684
Current transfers from:	6,123	6,881	6,873
Households and businesses	4,397	5,045	4,679
Governments	1,726	1,836	2,194
Foreign grants and transfers	0	0	0
<b>Outlay</b>	<b>23,570</b>	<b>23,835</b>	<b>25,364</b>
Gross current expenditure on goods and services	19,566	20,435	21,221
Current transfers to other sectors	4,004	3,399	4,143
<b>Saving (Income less outlay)</b>	<b>7,120</b>	<b>9,681</b>	<b>9,095</b>

**Table 4. Economic accounts: Other social work activities without accommodation**

	2006	2007	2008
	Millions of Baht		
<b>Production account</b>			
Gross output	30,771	32,636	37,429
Intermediate consumption	11,613	13,091	14,747
Gross Domestic Product at current market prices	19,158	19,545	22,683
Wages, salaries and supplementary labor income	15,537	15,656	18,524
Taxes less subsidies on production	147	157	196
Consumption of fixed capital	3,475	3,731	3,963
Other operating surplus	0	0	0
<b>Income and outlay account</b>			
<b>Income</b>	<b>129,562</b>	<b>137,786</b>	<b>148,203</b>
Sales of goods and services	30,771	32,636	37,429
Investment income	11,071	11,722	12,141
Current transfers from:	87,720	93,428	98,633
Households and businesses	65,351	69,778	73,589
Governments	16,422	17,366	18,389
Foreign grants and transfers	5,947	6,285	6,654
<b>Outlay</b>	<b>86,562</b>	<b>82,616</b>	<b>90,787</b>
Gross current expenditure on goods and services	78,718	79,122	89,194
Current transfers to other sectors	7,844	3,494	1,593
<b>Saving (Income less outlay)</b>	<b>43,000</b>	<b>55,170</b>	<b>57,417</b>

**Table 5. Economic accounts: Activities of membership organization<sup>1</sup>**

	2006	2007	2008
	Millions of Baht		
<b>Production account</b>			
Gross output	25,026	29,473	33,973
Intermediate consumption	10,709	13,132	16,317
Gross Domestic Product at current market prices	14,317	16,341	17,656
Wages, salaries and supplementary labor income	7,739	8,668	8,696
Taxes less subsidies on production	89	104	126
Consumption of fixed capital	6,488	7,569	8,834
Other operating surplus	0	0	0
<b>Income and outlay account</b>			
<b>Income</b>	<b>78,099</b>	<b>86,942</b>	<b>97,189</b>
Sales of goods and services	25,026	29,473	33,973
Investment income	1,486	1,989	3,075
Current transfers from:	51,586	55,479	60,141
Households and businesses	46,527	49,843	53,824
Governments	3,431	3,844	4,342
Foreign grants and transfers	1,628	1,792	1,975
<b>Outlay</b>	<b>75,125</b>	<b>85,548</b>	<b>96,541</b>
Gross current expenditure on goods and services	49,587	58,586	67,789
Current transfers to other sectors	25,538	26,962	28,752
<b>Saving (Income less outlay)</b>	<b>2,973</b>	<b>1,394</b>	<b>648</b>

*1. Total sector income (outlay) is equal to the sum of incomes (outlays) in cremation association, trade association, employer association, religious organization, political organization and international organization..*



**Table 6. Economic accounts: Non-Profit Institutions Serving Households<sup>1</sup> (NPISHs)**

	2006	2007	2008
	Millions of Baht		
<b>Production account</b>			
Gross output	61,577	68,686	78,521
Intermediate consumption	23,155	27,196	31,997
Gross Domestic Product at current market prices	38,422	41,490	46,524
Wages, salaries and supplementary labor income	26,615	28,155	31,532
Taxes less subsidies on production	1,515	1,706	1,869
Consumption of fixed capital	10,292	11,628	13,123
Other operating surplus	0	0	0
<b>Income and outlay account</b>			
<b>Income</b>	<b>220,286</b>	<b>238,704</b>	<b>260,404</b>
Sales of goods and services	61,577	68,686	78,521
Investment income	12,875	14,132	15,597
Current transfers from:	145,834	155,886	166,285
Households and businesses	116,936	125,028	133,014
Governments	21,391	22,850	24,712
Foreign grants and transfers	7,507	8,008	8,559
<b>Outlay</b>	<b>174,776</b>	<b>180,902</b>	<b>201,769</b>
Gross current expenditure on goods and services	137,697	147,489	167,994
Current transfers to other sectors	37,080	33,413	33,775
<b>Saving (Income less outlay)</b>	<b>45,509</b>	<b>57,802</b>	<b>58,635</b>

*1. Total sector income (outlay) is equal to the sum of incomes (outlays) in non-market NPIs exclude trade association.*

**Table 7. Gross value added classified by ISIC Rev.4 and type of organizations**

	2006	2007	2008
	Millions of Baht		
<b>Gross value added</b>			
<b>By ISIC Rev.4</b>	<b>61,872</b>	<b>66,555</b>	<b>72,112</b>
Education	10,248	10,967	11,394
Human health	18,149	19,703	20,380
Other social work activities without accommodation	19,158	19,545	22,683
Activities of membership organization	14,317	16,341	17,656
<b>By type of organizations</b>	<b>61,872</b>	<b>66,555</b>	<b>72,112</b>
Education	10,248	10,967	11,394
Human health	18,149	19,703	20,380
Other social work activities without accommodation	19,158	19,545	22,683
Cremation association	1,265	1,349	1,442
Trade association	734	689	650
Employer association	577	710	874
Religious organization	11,250	13,081	14,150
Political organization	43	42	43
International organization	448	470	496

## **Satellite Account**

**Table 8. Gross output and Gross value added (SNA and SA basis): nonprofit sector <sup>1</sup>**

	2006	2007	2008
	Millions of Baht		
<b>Gross output</b>			
National Accounts Basis	94,488	103,727	114,426
Market NPIs	31,379	33,430	34,156
Non-market NPIs	63,109	70,297	80,269
NPI Satellite Account Basis	170,575	182,189	196,315
Non market output of market producers	99,019	108,632	119,266
Volunteer services	71,555	73,557	77,049
<b>Gross value added</b>			
National Accounts Basis	61,872	66,555	72,112
Market NPIs	22,716	24,377	24,937
Non-market NPIs	39,156	42,178	47,175
NPI Satellite Account Basis	137,959	145,018	154,001
Non market output of market producers	66,404	71,461	76,953
Volunteer services	71,555	73,557	77,049

*1. Gross output and gross value added are equal to the sum of gross output and gross value added in tables 9, 10, 11 and 12*

**Table 9. Gross output and Gross value added: Education**

	2006	2007	2008
	Millions of Baht		
<b>Gross output</b>			
National Accounts Basis	14,738	15,711	16,122
Market NPIs	11,149	11,453	11,454
Non-market NPIs	3,589	4,258	4,667
NPI Satellite Account Basis	19,325	20,684	21,043
Non market output of market producers	19,270	20,616	20,962
Volunteer services	55	68	81
<b>Gross value added</b>			
National Accounts Basis	10,248	10,967	11,394
Market NPIs	7,109	7,314	7,373
Non-market NPIs	3,139	3,652	4,021
NPI Satellite Account Basis	14,835	15,940	16,316
Non market output of market producers	14,780	15,872	16,235
Volunteer services	55	68	81

**Table 10. Gross output and Gross value added: Human health**

	2006	2007	2008
	Millions of Baht		
<b>Gross output</b>			
National Accounts Basis	23,953	25,906	26,902
Market NPIs	20,229	21,976	22,702
Non-market NPIs	3,723	3,930	4,200
NPI Satellite Account Basis	23,953	25,907	26,902
Non market output of market producers	23,953	25,906	26,902
Volunteer services	0	0	0
<b>Gross value added</b>			
National Accounts Basis	18,149	19,703	20,380
Market NPIs	15,607	17,063	17,564
Non-market NPIs	2,543	2,640	2,815
NPI Satellite Account Basis	18,149	19,703	20,380
Non market output of market producers	18,149	19,703	20,380
Volunteer services	0	0	0

**Table 11. Gross output and Gross value added: Other social work activities without accommodation**

	2006	2007	2008
	Millions of Baht		
<b>Gross output</b>			
National Accounts Basis	30,771	32,636	37,429
Market NPIs	0	0	0
Non-market NPIs	30,771	32,636	37,429
NPI Satellite Account Basis	44,015	46,504	52,453
Non market output of market producers	30,771	32,636	37,429
Volunteer services	13,244	13,868	15,023
<b>Gross value added</b>			
National Accounts Basis	19,158	19,545	22,683
Market NPIs	0	0	0
Non-market NPIs	19,158	19,545	22,683
NPI Satellite Account Basis	32,402	33,413	37,706
Non market output of market producers	19,158	19,545	22,683
Volunteer services	13,244	13,868	15,023

**Table 12. Gross output and Gross value added: Activities of membership organization <sup>1</sup>**

	2006	2007	2008
	Millions of Baht		
<b>Gross output</b>			
National Accounts Basis	25,026	29,473	33,973
Market NPIs	0	0	0
Non-market NPIs	25,026	29,473	33,973
NPI Satellite Account Basis	83,282	89,095	95,917
Non market output of market producers	25,026	29,473	33,973
Volunteer services	58,256	59,622	61,944
<b>Gross value added</b>			
National Accounts Basis	14,317	16,341	17,656
Market NPIs	0	0	0
Non-market NPIs	14,317	16,341	17,656
NPI Satellite Account Basis	72,573	75,963	79,600
Non market output of market producers	14,317	16,341	17,656
Volunteer services	58,256	59,622	61,944

*1. Total sector income (outlay) is equal to the sum of incomes (outlays) in cremation association, trade association, employer association, religious organization, political organization and international organization.*

**Supporting Tables**  
**Income**

Table 13. Income: nonprofit sector <sup>1</sup>

	2006	2007	2008
	Millions of Baht		
<b>Total NPIs</b>			
<b>Income</b>	<b>263,119</b>	<b>284,011</b>	<b>306,363</b>
Sales of goods and services	94,488	103,727	114,426
Investment income	13,462	14,709	16,233
Current transfers from:	155,169	165,575	175,705
Households and businesses	125,664	134,068	141,748
Governments	21,931	23,430	25,328
Foreign grants and transfers	7,575	8,077	8,629
<b>Market NPIs</b>			
<b>Income</b>	<b>42,833</b>	<b>45,306</b>	<b>45,959</b>
Sales of goods and services	32,911	35,041	35,904
Investment income	587	577	635
Current transfers from:	9,336	9,689	9,420
Households and businesses	8,728	9,040	8,734
Governments	540	580	615
Foreign grants and transfers	68	69	70
<b>Non-market NPIs</b>			
<b>Income</b>	<b>220,286</b>	<b>238,704</b>	<b>260,404</b>
Sales of goods and services	61,577	68,686	78,521
Investment income	12,875	14,132	15,597
Current transfers from:	145,834	155,886	166,285
Households and businesses	116,936	125,028	133,014
Governments	21,391	22,850	24,712
Foreign grants and transfers	7,507	8,008	8,559

1. Total sector income (outlay) is equal to the sum of incomes (outlays) in tables 14, 15, 16 and 17.



**Table 14. Income: Education**

	2006	2007	2008
	Millions of Baht		
<b>Total NPIs</b>			
<b>Income</b>	<b>24,768</b>	<b>25,768</b>	<b>26,512</b>
Sales of goods and services	14,738	15,711	16,122
Investment income	290	270	333
Current transfers from:	9,740	9,786	10,057
Households and businesses	9,389	9,403	9,655
Governments	351	383	403
Foreign grants and transfers	0	0	0
<b>Market NPIs</b>			
<b>Income</b>	<b>19,178</b>	<b>19,819</b>	<b>19,601</b>
Sales of goods and services	11,149	11,453	11,454
Investment income	216	195	247
Current transfers from:	7,813	8,171	7,899
Households and businesses	7,608	7,954	7,676
Governments	205	217	224
Foreign grants and transfers	0	0	0
<b>Non-market NPIs</b>			
<b>Income</b>	<b>5,590</b>	<b>5,949</b>	<b>6,911</b>
Sales of goods and services	3,589	4,258	4,667
Investment income	74	75	85
Current transfers from:	1,927	1,615	2,158
Households and businesses	1,781	1,449	1,979
Governments	147	166	179
Foreign grants and transfers	0	0	0

Table 15. Income: Human health

	2006	2007	2008
	Millions of Baht		
<b>Total NPIs</b>			
<b>Income</b>	<b>30,690</b>	<b>33,515</b>	<b>34,459</b>
Sales of goods and services	23,953	25,906	26,902
Investment income	614	728	684
Current transfers from:	6,123	6,881	6,873
Households and businesses	4,397	5,045	4,679
Governments	1,726	1,836	2,194
Foreign grants and transfers	0	0	0
<b>Market NPIs</b>			
<b>Income</b>	<b>20,636</b>	<b>22,425</b>	<b>23,174</b>
Sales of goods and services	20,229	21,976	22,702
Investment income	275	292	291
Current transfers from:	132	156	181
Households and businesses	9	10	10
Governments	123	146	171
Foreign grants and transfers	0	0	0
<b>Non-market NPIs</b>			
<b>Income</b>	<b>10,054</b>	<b>11,091</b>	<b>11,285</b>
Sales of goods and services	3,723	3,930	4,200
Investment income	339	436	392
Current transfers from:	5,991	6,725	6,692
Households and businesses	4,387	5,035	4,669
Governments	1,604	1,690	2,023
Foreign grants and transfers	0	0	0

**Table 16. Income: Other social work activities without accommodation**

	2006	2007	2008
	Millions of Baht		
<b>Total NPIs</b>			
<b>Income</b>	<b>129,562</b>	<b>137,786</b>	<b>148,203</b>
Sales of goods and services	30,771	32,636	37,429
Investment income	11,071	11,722	12,141
Current transfers from:	87,720	93,428	98,633
Households and businesses	65,351	69,778	73,589
Governments	16,422	17,366	18,389
Foreign grants and transfers	5,947	6,285	6,654
<b>Market NPIs</b>			
<b>Income</b>	<b>0</b>	<b>0</b>	<b>0</b>
Sales of goods and services	0	0	0
Investment income	0	0	0
Current transfers from:	0	0	0
Households and businesses	0	0	0
Governments	0	0	0
Foreign grants and transfers	0	0	0
<b>Non-market NPIs</b>			
<b>Income</b>	<b>129,562</b>	<b>137,786</b>	<b>148,203</b>
Sales of goods and services	30,771	32,636	37,429
Investment income	11,071	11,722	12,141
Current transfers from:	87,720	93,428	98,633
Households and businesses	65,351	69,778	73,589
Governments	16,422	17,366	18,389
Foreign grants and transfers	5,947	6,285	6,654

**Table 17. Income: Activities of membership organization**

	2006	2007	2008
	Millions of Baht		
<b>Total NPIs</b>			
<b>Income</b>	<b>78,099</b>	<b>86,942</b>	<b>97,189</b>
Sales of goods and services	25,026	29,473	33,973
Investment income	1,486	1,989	3,075
Current transfers from:	51,586	55,479	60,141
Households and businesses	46,527	49,843	53,824
Governments	3,431	3,844	4,342
Foreign grants and transfers	1,628	1,792	1,975
<b>Market NPIs</b>			
<b>Income</b>	<b>0</b>	<b>0</b>	<b>0</b>
Sales of goods and services	0	0	0
Investment income	0	0	0
Current transfers from:	0	0	0
Households and businesses	0	0	0
Governments	0	0	0
Foreign grants and transfers	0	0	0
<b>Non-market NPIs</b>			
<b>Income</b>	<b>78,099</b>	<b>86,942</b>	<b>97,189</b>
Sales of goods and services	25,026	29,473	33,973
Investment income	1,486	1,989	3,075
Current transfers from:	51,586	55,479	60,141
Households and businesses	46,527	49,843	53,824
Governments	3,431	3,844	4,342
Foreign grants and transfers	1,628	1,792	1,975

## **Expenditure**

**Table 18. Outlay: nonprofit sector <sup>1</sup>**

	2006	2007	2008
	Millions of Baht		
<b>Total NPIs</b>			
<b>Outlay</b>	<b>205,671</b>	<b>213,421</b>	<b>234,790</b>
Gross current expenditure on goods and services	168,285	179,565	200,301
Intermediate consumption	32,616	37,171	42,314
Wages, salaries and supplementary labor income	40,081	42,026	45,295
Taxes less subsidies on production	3,540	3,858	4,086
Consumption of fixed capital	13,081	14,487	15,917
Investment income	1,024	1,207	1,164
Social transfers in kind	77,943	80,815	91,525
Current transfers to other sectors	37,386	33,856	34,488
<b>Market NPIs</b>			
<b>Outlay</b>	<b>30,895</b>	<b>32,519</b>	<b>33,021</b>
Gross current expenditure on goods and services	30,589	32,076	32,308
Intermediate consumption	9,461	9,975	10,317
Wages, salaries and supplementary labor income	13,466	13,871	13,763
Taxes less subsidies on production	2,025	2,151	2,217
Consumption of fixed capital	2,789	2,859	2,794
Investment income	768	770	775
Social transfers in kind	2,080	2,449	2,442
Current transfers to other sectors	306	443	713
<b>Non-market NPIs</b>			
<b>Outlay</b>	<b>174,776</b>	<b>180,902</b>	<b>201,769</b>
Gross current expenditure on goods and services	137,697	147,489	167,994
Intermediate consumption	23,155	27,196	31,997
Wages, salaries and supplementary labor income	26,615	28,155	31,532
Taxes less subsidies on production	1,515	1,706	1,869
Consumption of fixed capital	10,292	11,628	13,123
Investment income	256	438	389
Social transfers in kind	75,864	78,366	89,083
Current transfers to other sectors	37,080	33,413	33,775

*1. Total sector income (outlay) is equal to the sum of incomes (outlays) in tables 19, 20, 21 and 22.*

Table 19. Outlay: Education

	2006	2007	2008
	Millions of Baht		
<b>Total NPIs</b>			
<b>Outlay</b>	<b>20,414</b>	<b>21,422</b>	<b>22,098</b>
Gross current expenditure on goods and services	20,414	21,422	22,098
Intermediate consumption	4,490	4,745	4,728
Wages, salaries and supplementary labor income	8,403	9,100	9,260
Taxes less subsidies on production	3,194	3,486	3,653
Consumption of fixed capital	926	933	943
Investment income	168	181	184
Social transfers in kind	3,233	2,977	3,332
Current transfers to other sectors	0	0	0
<b>Market NPIs</b>			
<b>Outlay</b>	<b>14,809</b>	<b>15,702</b>	<b>15,452</b>
Gross current expenditure on goods and services	14,809	15,702	15,452
Intermediate consumption	4,040	4,139	4,082
Wages, salaries and supplementary labor income	6,707	7,070	6,980
Taxes less subsidies on production	1,873	1,988	2,040
Consumption of fixed capital	804	809	814
Investment income	147	150	153
Social transfers in kind	1,237	1,546	1,384
Current transfers to other sectors	0	0	0
<b>Non-market NPIs</b>			
<b>Outlay</b>	<b>5,606</b>	<b>5,720</b>	<b>6,646</b>
Gross current expenditure on goods and services	5,606	5,720	6,646
Intermediate consumption	450	605	646
Wages, salaries and supplementary labor income	1,695	2,030	2,280
Taxes less subsidies on production	1,322	1,498	1,613
Consumption of fixed capital	122	124	129
Investment income	21	31	31
Social transfers in kind	1,996	1,431	1,948
Current transfers to other sectors	0	0	0

**Table 20. Outlay: Human health**

	2006	2007	2008
	Millions of Baht		
<b>Total NPIs</b>			
<b>Outlay</b>	<b>23,570</b>	<b>23,835</b>	<b>25,364</b>
Gross current expenditure on goods and services	19,566	20,435	21,221
Intermediate consumption	5,803	6,204	6,522
Wages, salaries and supplementary labor income	8,402	8,602	8,816
Taxes less subsidies on production	110	110	111
Consumption of fixed capital	2,192	2,254	2,178
Investment income	610	606	603
Social transfers in kind	2,448	2,659	2,991
Current transfers to other sectors	4,004	3,399	4,143
<b>Market NPIs</b>			
<b>Outlay</b>	<b>13,479</b>	<b>13,918</b>	<b>14,118</b>
Gross current expenditure on goods and services	13,394	13,846	14,030
Intermediate consumption	4,623	4,914	5,137
Wages, salaries and supplementary labor income	6,129	6,224	6,254
Taxes less subsidies on production	109	110	110
Consumption of fixed capital	1,924	1,993	1,926
Investment income	610	606	603
Social transfers in kind	0	0	0
Current transfers to other sectors	85	72	88
<b>Non-market NPIs</b>			
<b>Outlay</b>	<b>10,091</b>	<b>9,917</b>	<b>11,245</b>
Gross current expenditure on goods and services	6,171	6,589	7,191
Intermediate consumption	1,181	1,290	1,385
Wages, salaries and supplementary labor income	2,273	2,378	2,563
Taxes less subsidies on production	1	1	1
Consumption of fixed capital	269	261	252
Investment income	0	0	0
Social transfers in kind	2,448	2,659	2,991
Current transfers to other sectors	3,919	3,328	4,054



**Table 21. Outlay: Other social work activities without accommodation**

	2006	2007	2008
	Millions of Baht		
<b>Total NPIs</b>			
<b>Outlay</b>	<b>86,562</b>	<b>82,616</b>	<b>90,787</b>
Gross current expenditure on goods and services	78,718	79,122	89,194
Intermediate consumption	11,613	13,091	14,747
Wages, salaries and supplementary labor income	15,537	15,656	18,524
Taxes less subsidies on production	147	157	196
Consumption of fixed capital	3,475	3,731	3,963
Investment income	126	260	159
Social transfers in kind	47,822	46,226	51,605
Current transfers to other sectors	7,844	3,494	1,593
<b>Market NPIs</b>			
<b>Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Gross current expenditure on goods and services	0	0	0
Intermediate consumption	0	0	0
Wages, salaries and supplementary labor income	0	0	0
Taxes less subsidies on production	0	0	0
Consumption of fixed capital	0	0	0
Investment income	0	0	0
Social transfers in kind	0	0	0
Current transfers to other sectors	0	0	0
<b>Non-market NPIs</b>			
<b>Outlay</b>	<b>86,562</b>	<b>82,616</b>	<b>90,787</b>
Gross current expenditure on goods and services	78,718	79,122	89,194
Intermediate consumption	11,613	13,091	14,747
Wages, salaries and supplementary labor income	15,537	15,656	18,524
Taxes less subsidies on production	147	157	196
Consumption of fixed capital	3,475	3,731	3,963
Investment income	126	260	159
Social transfers in kind	47,822	46,226	51,605
Current transfers to other sectors	7,844	3,494	1,593

**Table 22. Outlay: Activities of membership organization**

	2006	2007	2008
	Millions of Baht		
<b>Total NPIs</b>			
<b>Outlay</b>	<b>75,125</b>	<b>85,548</b>	<b>96,541</b>
Gross current expenditure on goods and services	49,587	58,586	67,789
Intermediate consumption	10,709	13,132	16,317
Wages, salaries and supplementary labor income	7,739	8,668	8,696
Taxes less subsidies on production	89	104	126
Consumption of fixed capital	6,488	7,569	8,834
Investment income	120	160	218
Social transfers in kind	24,441	28,953	33,598
Current transfers to other sectors	25,538	26,962	28,752
<b>Market NPIs</b>			
<b>Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Gross current expenditure on goods and services	0	0	0
Intermediate consumption	0	0	0
Wages, salaries and supplementary labor income	0	0	0
Taxes less subsidies on production	0	0	0
Consumption of fixed capital	0	0	0
Investment income	0	0	0
Social transfers in kind	0	0	0
Current transfers to other sectors	0	0	0
<b>Non-market NPIs</b>			
<b>Outlay</b>	<b>75,125</b>	<b>85,548</b>	<b>96,541</b>
Gross current expenditure on goods and services	49,587	58,586	67,789
Intermediate consumption	10,709	13,132	16,317
Wages, salaries and supplementary labor income	7,739	8,668	8,696
Taxes less subsidies on production	89	104	126
Consumption of fixed capital	6,488	7,569	8,834
Investment income	120	160	218
Social transfers in kind	24,441	28,953	33,598
Current transfers to other sectors	25,538	26,962	28,752

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