

Social Economy Satellite Account 2013

Social Economy accounted for 2.8% of national GVA in 2013

In 2013, Social Economy represented 2.8% of national GVA, 5.2% of total employment and 6.0% of paid employment. Social Economy compensation of employees corresponded to 5.2% of national compensations, with average compensation in this sector representing 86.4% of the average compensation in National Economy.

Approximately 61 thousand entities were identified within the scope of the Social Economy Satellite Account (SESA), distributed through a wide set of activities, among which Culture, sports and recreation (50.7%) stood out, followed by Social action and social security (15.6%). In turn, Social action and social security were most relevant in terms of GVA (44.7%), compensation of employees (44.6%) and paid employment (54.6%).

By groups of entities, Associations with Altruistic Goals were the most relevant group regarding the number of entities (93.4%), GVA (61.0%), compensation of employees (62.2%) and paid employment (64, 8%).

Statistics Portugal presents, on the International Human Solidarity Day (December, 20th), the second edition of the Social Economy Satellite Account (SESA), for 2013. The results for this new edition are consistent with the Base 2011 of National Accounts. The project was developed by Statistics Portugal in partnership with CASES - António Sérgio Cooperative for the Social Economy, under a protocol signed between the two institutions. With the 2013 edition of SESA, Statistics Portugal publishes information which allows a more thorough and up-to-date assessment of the economic dimension and the main characteristics of Social Economy (SE) in Portugal. The previous SESA edition, with reference to the year 2010, was published in 2013.

The fundamental methodological references of the SESA 2013 were the manual of the European System of National and Regional Accounts (ESA 2010), and the Social Economy Framework Law, which introduced important methodological changes, comparing to the previous edition of SESA (2010), namely in terms of the delimitation of the SE sector, and also in what concerns Research and Development (R&D) activities, which are now considered in Gross Capital Formation.

This press release is organized as follows:

- Presentation of the SESA main results, including an analysis of the relevance of SE in National Economy;
- Detailed characterization of the results by groups of entities;
- A brief international comparison with European countries that have available information for SE key indicators;

- Presentation of three boxes with additional information on the following themes: Main differences between the two SESA editions, Cooperatives business groups and Survey on Volunteer Work 2012 (results published in 2013).

Also available on the official Statistics Portugal website (www.ine.pt) are a set of tables and an infographics, with additional information on the 2013 SESA edition.

1. Main results

According to the SESA results, in 2013, SE represented 2.8% of national Gross Value Added (GVA), 5.2% of compensation of employees, 6.0% of paid employment and 5.2% of total employment (in both cases, measured in Full Time Equivalent units - FTE). The compensation of employees by FTE in SE corresponded to 86.4% of the national average.

The SE sector is characterized by a significant heterogeneity (see Table 1), being present in multiple areas of **activity** (see methodological notes for additional information on the nomenclature, including examples). In 2013, Social action and social security was the main economic activity, generating approximately 54.6% of paid employment and 44.7% of the SE GVA. Although activities related to Culture, sport and recreation accounted for more than 50% of the kind of activity units, these accounted for only 4.9% of the SE GVA.

Table 1 – Main indicators by activity (2013)

Classification of Social Economy Entities' Activities	Kind of activity units	Employment	Employees	Gross Value Added (GVA)
	No	FTE	FTE	10 ⁶ Euro
1. Agriculture, forestry and fishing	435	905	843	9
2. Manufacturing activities	356	4,189	4,080	102
3. Wholesale, retail trade and services	805	6,259	6,110	60
4. Development, housing and environment	2,925	4,586	4,387	35
5. Financial activities	130	8,239	8,239	657
6. Education and research	2,492	23,429	23,146	612
7. Health and well-being	912	7,810	7,791	146
8. Social action and social security	9,539	118,378	118,008	1,879
9. Culture, sports and recreation	31,079	13,860	13,614	207
10. Cults and congregations	8,386	20,011	19,977	346
11. Business and professional associations, labor unions and political organizations	2,944	9,228	8,982	133
12. Not elsewhere classified	1,265	847	785	20
Social Economy	61,268	217,744	215,963	4,206
National economy	-	4,178,797	3,582,077	149,768
Social Economy/ National economy	-	5.2%	6.0%	2.8%

Analyzing by **groups of entities** (see Table 2), of the approximately 61 thousand units considered, Associations with Altruistic Goals (AWAG) accounted for 93.4% of the total, representing 61.0% of the SE GVA, 64.8% of paid employment (FTE) and 62.2% of compensation of employees. The Cooperatives constituted the second group of entities with the highest relative weight in terms of number of units and compensation of employees, while the "Holy Houses of Mercy" were the second most relevant group in terms of GVA and paid employment. In turn, the Mutual Associations presented the highest GVA generated by FTE and the highest average compensation of employees, with values above the national average in both cases.

Table 2 – Main indicators by SE groups (2013)

Social Economy groups	Kind of activity units	Employees	Gross Value Added (GVA)	Compensation of employees	GVA / FTE	Average compensation of employees
	No	FTE	10 ³ Euro	10 ³ Euro	10 ³ Euro by Employees (FTE)	
Cooperatives	2,117	24,316	489,523	564,425	20.1	23.2
Mutual Associations	111	4,896	352,181	216,450	71.9	44.2
Holy Houses of Mercy	389	35,469	541,225	477,477	15.3	13.5
Foundations	578	10,871	250,851	236,313	23.1	21.7
Associations with Altruistic Goals	57,196	140,050	2,566,262	2,472,256	18.3	17.7
Community and Self Management Subsectors	877	361	6,437	6,198	17.8	17.2
Social Economy	61,268	215,963	4,206,479	3,973,119	19.5	18.4
National economy	-	3,582,077	149,768,414	76,279,908	41.8	21.3
Social Economy / National economy	-	6.0%	2.8%	5.2%	46.6%	86.4%

With regard to the distribution of the SE units *per Institutional sector*, it was possible to observe that Non-profit institutions serving households (S.15) constituted the dominant sector, accounting for 92.6% of total, followed by the Non-financial corporations and Households (S.11 + S.14) with 7.1% of the total units, and the other sectors were residual in the SESA universe.

Non-profit institutions serving households (S.15) were also the most relevant sector in terms of contribution to the SE GVA (72.1% of the total), while Financial corporations (S.12) and Non-financial corporations and Households (S.11 + S.14) accounted for 15.9% and 11.9% of the SE GVA of the ES, respectively, in 2013.

The most important SE **type of output** corresponded to the non-market output (more than 60%). Market output was close to 37%. Finally, the output produced for own final use was practically residual. This structure reflected, to a certain extent, the relevance of the Non-profit institutions serving households (S.15), which is essentially a sector composed of "private non-market producers", whose production is fundamentally non-market output.

Table 3 – Social Economy by Institutional sector (2013)

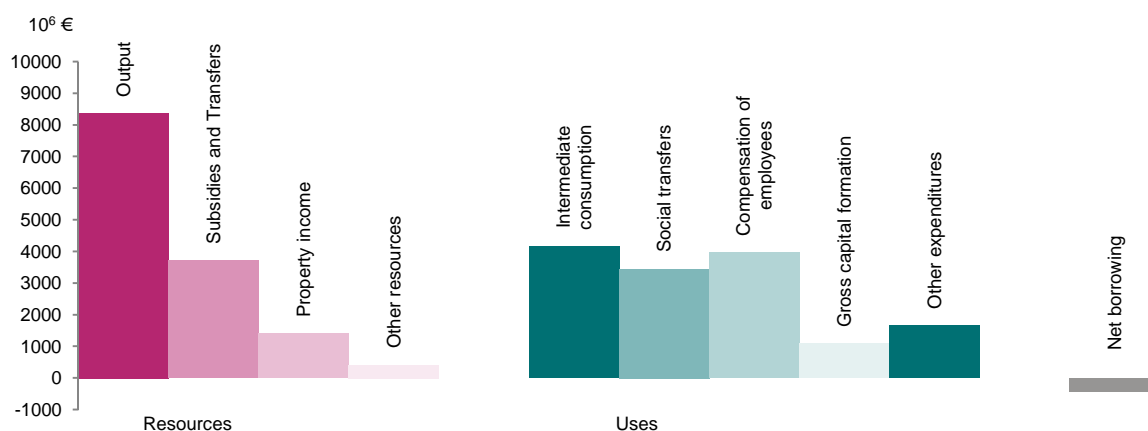
Institutional sector	Kind of activity units	Output	Social Economy GVA	National Economy GVA	Social Economy GVA/ National Economy GVA
	N.º	10 ⁶ Euro	10 ⁶ Euro	10 ⁶ Euro	%
Non-financial corporations (S.11) + Households (S.14)	4,373	1,925	499	112,601	0.4%
Financial corporations (S.12)	145	990	667	8,036	8.3%
General government (S.13)	17	17	7	26,099	0.0%
Non-profit institutions serving households (S.15)	56,733	5,435	3,033	3,033	100.0%
Social Economy	61,268	8,366	4,206	149,768	2.8%
National Economy	-	307,861	149,768	149,768	100.0%
Social Economy/ National economy	-	2.7%	2.8%	-	2.8%

In 2013, SE **resources** were estimated at 13,896.7 million euro, mainly from output (60.2%), subsidies and transfers (26.7%) and property income (10.1%). On the other hand, total SE **uses** were estimated at 14,308.6 million euro, consisting mainly of intermediate consumption (29.1%), compensation of employees (27.8%) and social transfers (24.0%).

The SE **Operating Surplus, Gross** (OSG) was estimated at 862.1 million euro. Almost 76% of this amount came from other subsidies on production (654.1 million euro).

Gross saving was slightly positive and SE entities benefited from capital transfers amounting to 487.3 million euro, which supported about 45% of the Gross Capital Formation (FBC), estimated at 1,081.8 million euro. By 2013, SE had a net borrowing of 412.0 million euro.

Graphic 1 – Social Economy Resources, Uses and Net Borrowing

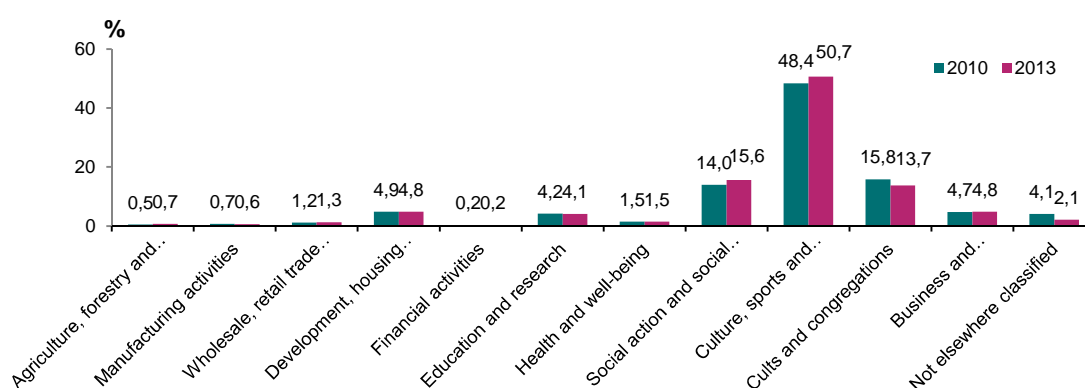


1.1. Social Economy sector

SE units are present in a relatively extensive set of economic **activities**. Culture, sports and recreation activities concentrated about 50% of the SE units, in 2013, maintaining the primacy already observed in the 2010 edition of SESA.

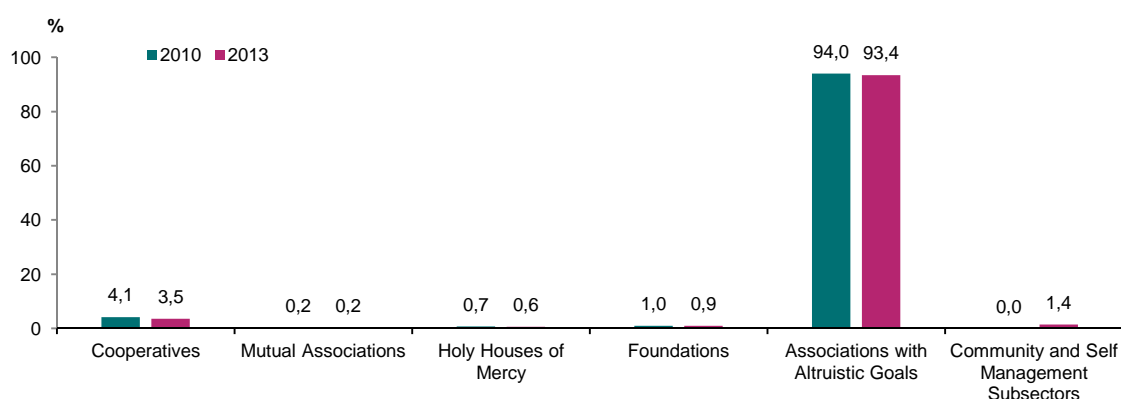
Social action and social security, as well as Cults and congregations, presented also a very significant weight in SE universe, though, reversing their relative positions observed in 2010 (Social action and social security now comes second). As in 2010, the least representative units were related to Agriculture, forestry and fisheries (0.7%), Manufacturing activities (0.6%) and Financial activities (0.2%).

Graphic 2 – Social Economy units by activity



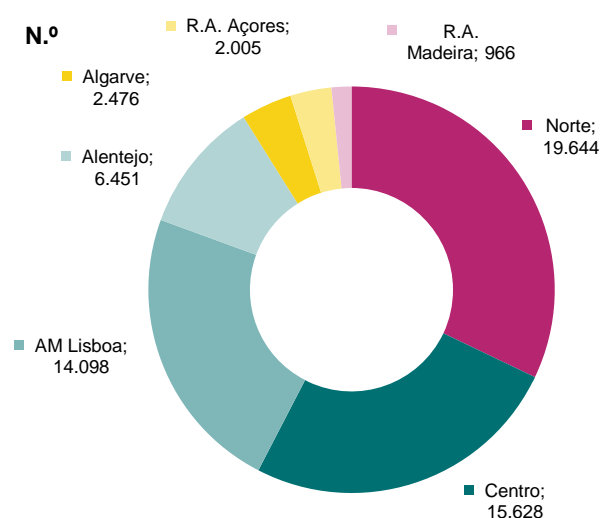
Analyzing by **groups of entities**, no significant variations were observed when comparing to 2010, although the two editions of the SESA are not completely comparable, since in 2013 a new group including the Community and Self Management Subsectors entities was created, when previously these units were integrated in "Associations and other Social Economy organizations", in 2010.

Graphic 3 – Social Economy units by groups

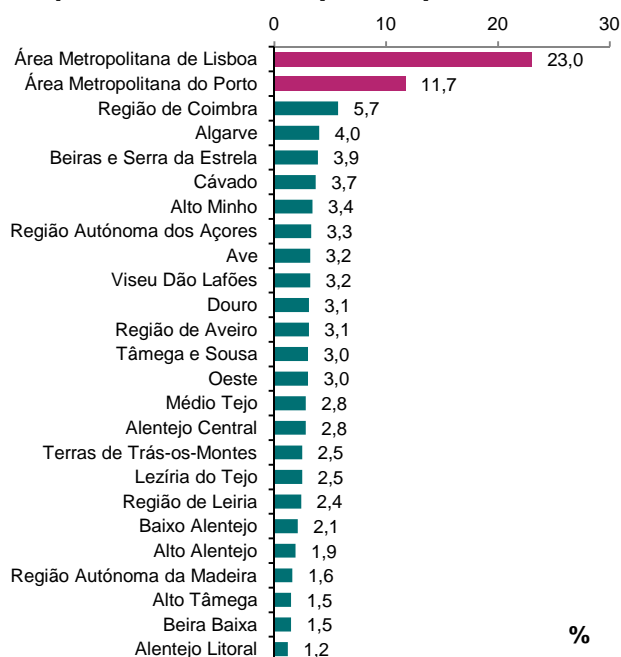


Adding a **territorial** perspective (NUTS II), the Norte congregated 32.0% of the SESA units, immediately followed by the Centro (25.5%) and the Área Metropolitana de Lisboa (23.0%). Analyzing the distribution by NUTS III, the Área Metropolitana de Lisboa and the Área Metropolitana do Porto (the metropolitan areas of the biggest cities), together, represented more than 1/3 of the total SE units (34.7%).

Graphic 4 –Kind of activity units by NUTS 2



Graphic 5 –Kind of activity units by NUTS 3



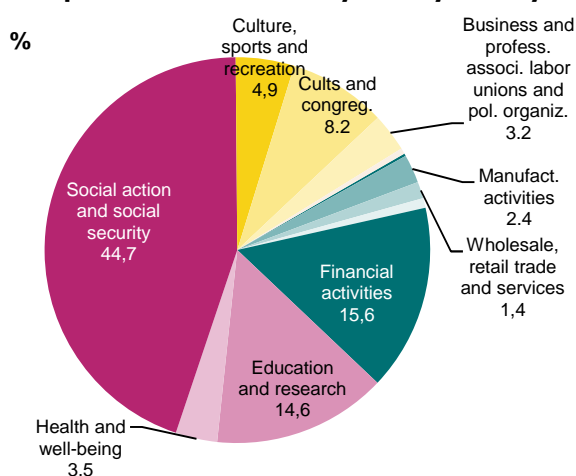
1.2. GVA

In 2013, social action and social security **activities** accounted for 44.7% of the SE GVA, followed by Financial activities which, despite the residual number of units, represented 15.6% of the total GVA. The third most relevant activity was Education and research which, in 2013, generated 14.6% of the total SE GVA.

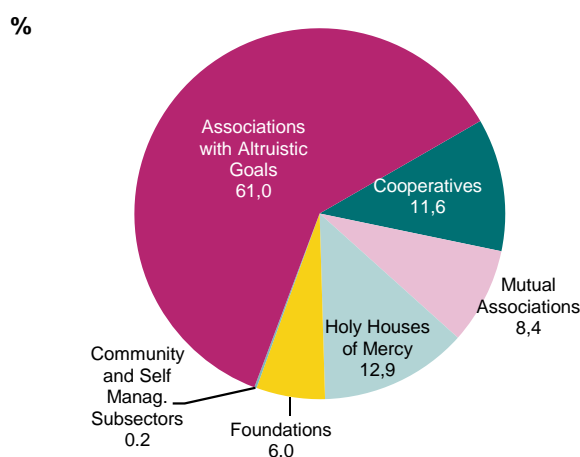
Analyzing the **groups of entities**, the Associations with Altruistic Goals accounted for 61.0% of the GVA, the "Holy Houses of Mercy" for 12.9% and the Cooperatives for 11.6% of the total SE GVA.



Graphic 6 – Social Economy GVA by activity



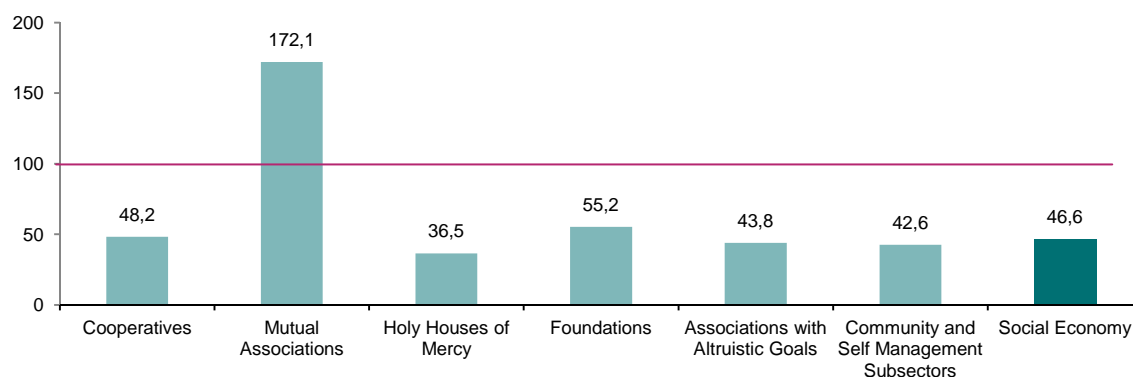
Graphic 7 – Social Economy GVA by groups of entities



The **GVA generated by FTE** in SE was substantially below the National Economy, with Mutual Associations being the only group of entities to exceed the national average value.

Graphic 8 – Social Economy GVA/FTE by groups of entities

(Total Economy = 100)

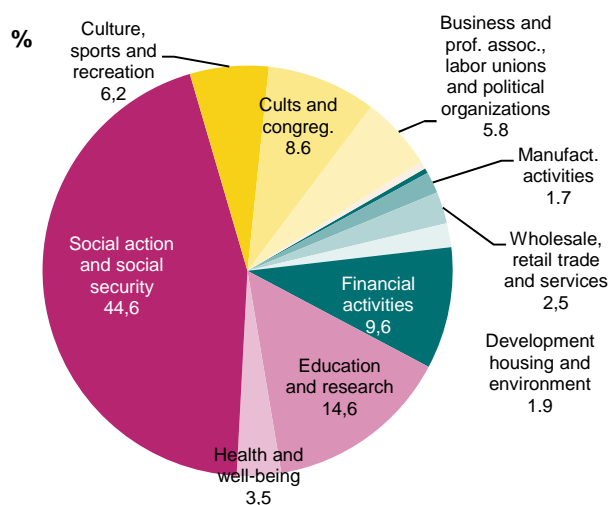


1.3. Compensation of employees

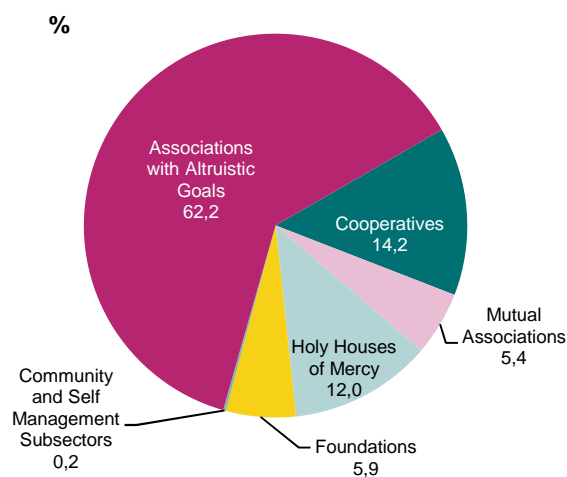
Social action and social security were the **activities** that stood out regarding the compensation of employees, accounting for 44.6% of the SE total. Education and research and Financial activities followed, with 14.6% and 9.6% of total SE compensation of employees, respectively.

Analyzing by **groups of entities**, Associations with Altruistic Goals also stood out, with 62.2% of the total compensation of employees, followed by Cooperatives (14.2%), "Holy Houses of Mercy" (12.0%), Foundations (5.9%), Mutual Associations (5.4%) and the Community and Self Management Subsectors (0.2%).

Graphic 9 – Social Economy compensation of employees by activity

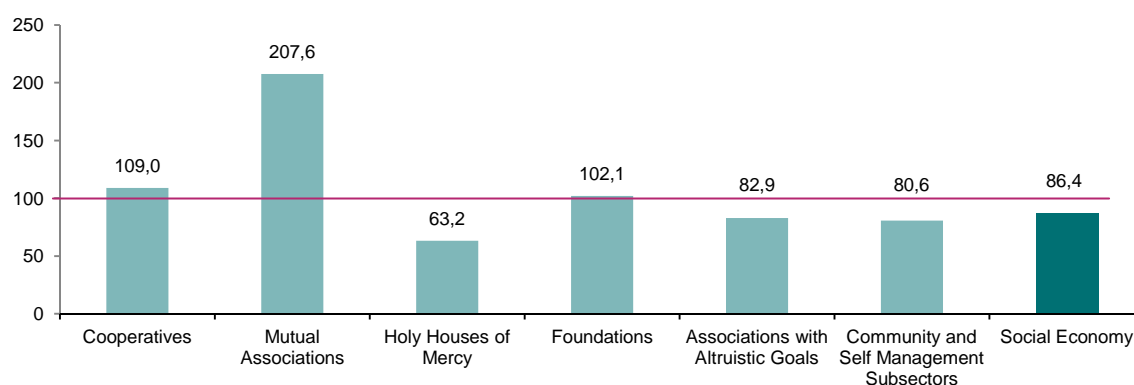


Graphic 10 – Social Economy compensation of employees by group of entities



The **average compensation of employees** (by SE paid FTE) was lower than in National Economy (86.4%), presenting a significant dispersion by group of entities. Mutual Associations constituted the SE group with the highest average compensation of employees, followed by Cooperatives and Foundations, both with higher values than the National Economy average. At the opposite end were the "Holy Houses of Mercy" with the lowest average compensation of employees.

Graphic 11 – Social Economy compensation of employees/FTE by groups of entities (Total Economy = 100)

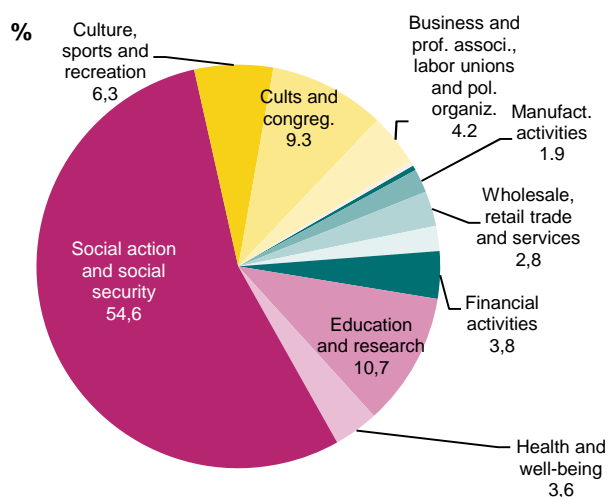


1.4. Employment

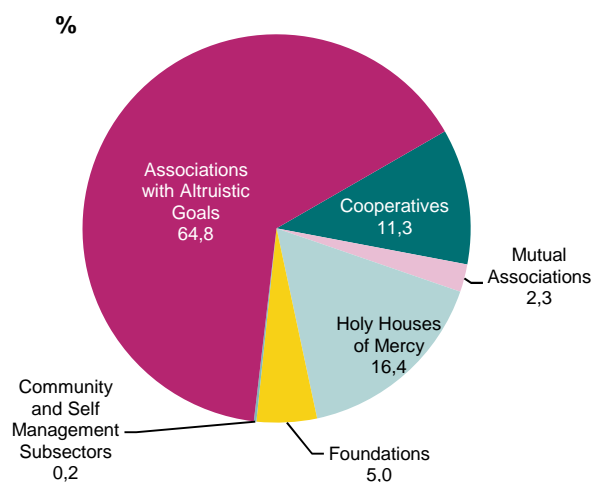
In 2013, 54.6% of SE employees (FTE) concentrated in Social action and social security **activities**, followed by Education and research (10.7%), Cults and congregations (9.3%) and Culture, sport and recreation (6.3%).

Analyzing employees (FTE) by **groups of entities**, the Associations with Altruistic Goals accounted for 64.8% of the total, "Holy Houses of Mercy" for 16.4%, Cooperatives for 11.3%, Foundations for 5%, Mutual Associations for 2.3% and, finally, Community and Self Management Subsector for 0.2% of the total SE employees.

Graphic 12 – Social Economy employees by activity



Graphic 13 – Social Economy employees by groups of entities



1.5. Social Economy in National Economy

In 2013, SE represented 2.7% of national output and 2.8% of national GVA, presenting a relative importance identical to the observed in the SESA 2010 edition.

In 2013, the whole GVA generated by the Non-profit institutions serving households (S.15) was included in SE GVA. Additionally, SESA also included 8.3% of Financial corporations (S.12) GVA, 0.4% of the GVA generated by Non-financial corporations and Households (S.11 + S.14) and a residual share of GVA from General government (S.13).

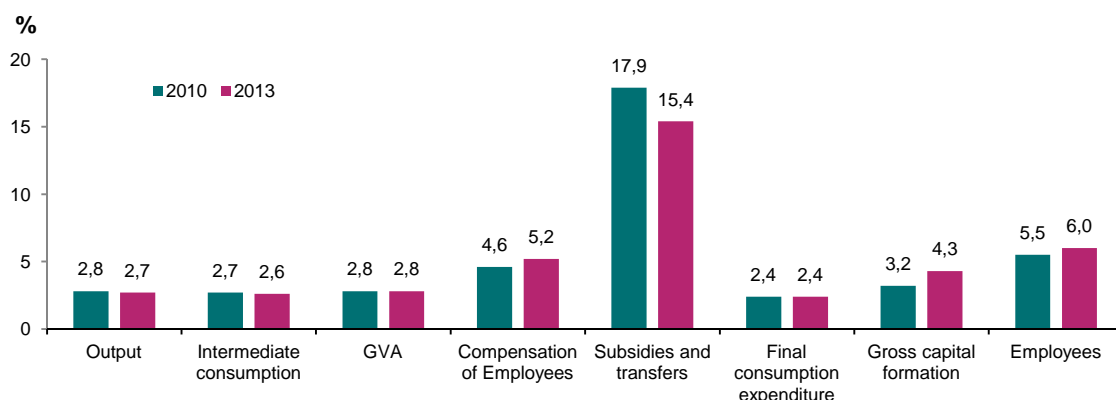
Regarding the **compensation of employees**, the share of SE in national economy increased from 4.6% in 2010 to 5.2% in 2013. In line with this evolution, the relative importance of **paid employment** (FTE) increased from 5.5% in 2010 to 6.0% of total employees (FTE) in 2013.

Subsidies and transfers were, as already mentioned, the second most important resource of SE, representing 17.9% and 15.4% of the total subsidies and transfers in National Economy, in 2010 and 2013, respectively.

SE organizations were also responsible for 2.4% of total **final consumption expenditure** in 2010 and 2013.

There was an increase in the SE **Gross Capital Formation** (GCF) in the National Economy compared to 2010 (3.2% in 2010 and 4.3% in 2013), which may be partially justified, on the one hand, by the decrease of total investment in the National Economy between 2010 and 2013 and, on the other, by the methodological changes introduced by the 2010 ESA in the registration of research and development (R&D) expenses in GCF (See methodological notes at the end of document).

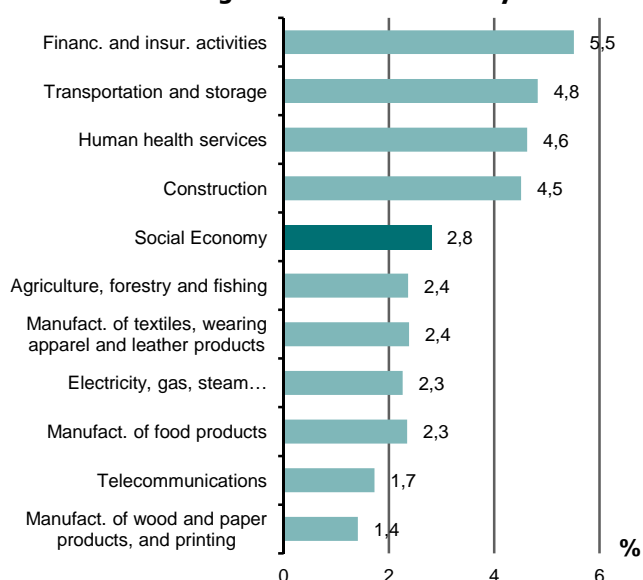
Graphic 14 – Social Economy weight in National Economy - main indicators



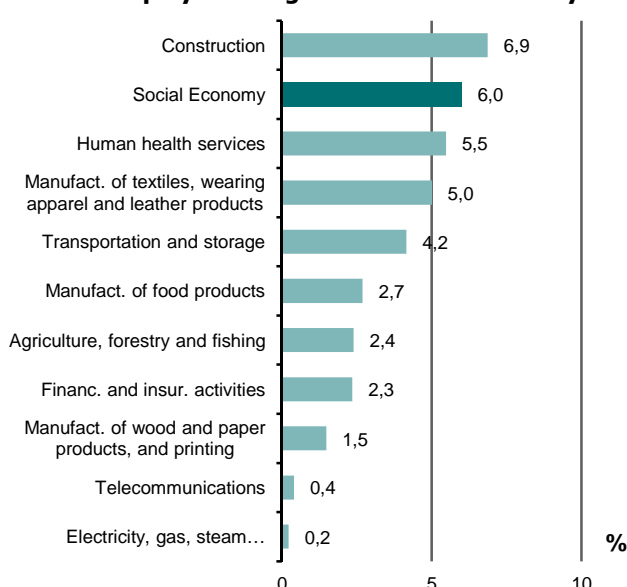
The comparative analysis of the SE **GVA** and **paid employment** with some industries of the National Economy enlightens their relative importance in the national context. Thus, in 2013, the SE **GVA** weight in National Economy was higher than that of industries such as agriculture, forestry and fisheries, textile manufacturing, food manufacturing and telecommunications, among others.

In turn, the share of SE **paid employment** (FTE) in the National Economy was higher than in some industries traditionally characterized by the intensive use of labor, such as the textile manufacturing.

Graphic 15 – Social Economy and some industries GVA weight in National Economy



Graphic 16 – Social Economy and some industries employees weight in National Economy



Main changes introduced in the 2013 SESA edition (base 2011)

Although there has apparently been no significant change in the weight of the SE in the total GVA of the economy ascertained by the current Satellite Account (which is consistent with the 2011 base of the Portuguese national accounts and is based on the conceptual framework of the ESA 2010) and the previous account (consistent with benchmark year 2006 of national accounts, having ESA 95 as reference), it is important to note that the current SASE presents a number of new features that will have determined the reassessment of some economic aggregates, among which the Gross Capital Formation). The weight of employment, which is also upwards revalued, should have translated not so much the conceptual and methodological changes adopted, but fundamentally some resilience of the SE sector in the economic context associated with international financial assistance.

The impacts on the main indicators, due to the changes made in the new SESA base, are presented in the following table:

Table 4 – Social Economy weight in National Economy - main indicators

			2010	2013
GVA	value	10⁶ euro	4,263	4,206
	weight in Total Economy	%	2.8	2.8
GCF	value	10⁶ euro	1,110	1,082
	weight in Total Economy	%	3.2	4.3
Paid employment	value	FTE	226,935	215,963
	weight in Total Economy	%	5.5	6.0

Among the main changes in the SESA compilation in base 2011 base are:

1. The implementation of ESA 2010, which, as in the Portuguese National Accounts, introduced methodological changes with significant impacts on the SESA (for more information see Methodological Notes at the end of the press release). The main changes were:

- Register of R&D expenditure in Gross Capital Formation, which largely determines the aforementioned revaluation;
- New rules of analysis of the sector classification of institutional units;
- New rules for the accounting of property income.

2. The change in the sector delimitation of the SESA - The Base Law on Social Economy refers to the type of entities of the SE, as well as the guiding principles that should guide its activities. In general terms, the creation of two new groups of entities: Community and Self-managed Sub-sectors (SCA) and Associations for altruistic purposes (corresponding generally to the group "Associations and other organizations of the social economy" of the 2010 edition, excluding the entities that have transferred to the SCA).

The Basic Law of the Social Economy does not include in the list of entities that are part of the SE the commercial companies owned by Cooperatives, Mutual Associations, etc.. Therefore, they were not included in the perimeter of SESA 2013. Nevertheless, in the present press release there is a box specifically dedicated to the economic groups of the Cooperatives.

In addition, in the context of the delimitation and classification of the SESA 2013, the classification of activities of some entities of the Social Economy was revised, compared to the classification of the 2010 edition.

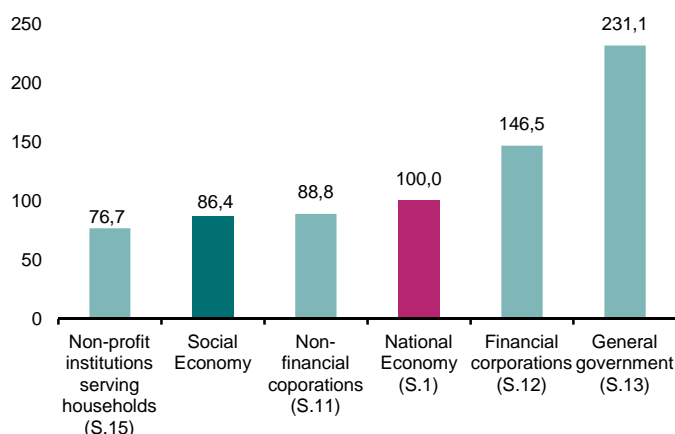
3. Changes in data sources

- New sources of information: National Scientific and Technological Potential Survey (IPCTN);
- Discontinued sources of information: Censuses to Foundations and less detail of existing accounting sources, due to the new standardized accounting system.

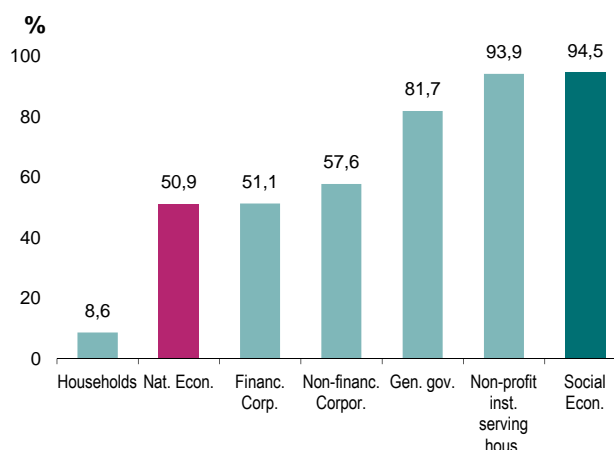
The average SE **compensation of employees** corresponded to 86.4% of the National Economy average compensation, being much lower than the average remuneration of the Institutional sector of Financial corporations (S.12) and General government (S.13).

Analyzing the **compensation of employees / GVA** ratio, it was possible to observe that a significant part of SE GVA was earmarked for compensation (94.5%), a much higher percentage than the observed in National Economy (50.9%), in Financial corporations (51.1%) and in Non-financial corporations (57.6%), being much closer to Non-profit institutions serving households (93.9%).

Graphic 17 – Average compensation of employees by Institutional sector (National Economy= 100)



Graphic 18 – Compensation of employees/ GVA, in Social and in National Economy



2. Social Economy characterization by groups of entities

Table 3 summarizes the main results of SESA, by groups of entities, presenting the main activity observed in each group in relation to the Kind of Activity Units (KAU), GVA, compensation of employees and paid employment, which are analyzed in greater detail after.

Table 5 – SESA summary table, by groups of entities and main activity

		Unidades de Atividade Económica (UAE)		GVA		Compensation of employees		Paid employment (FTE)	
		No.	%	10 ⁶ Euro	%	10 ⁶ Euro	%	FTE	%
Social Economy	Main activity	Culture, sports and recreation	50.7%	Social action and social security	44.7%	Social action and social security	44.6%	Social action and social security	54.6%
	Social Economy (SE) Total	61,268		4,206		3,973		215,963	
Cooperatives	Main activity	Wholesale, retail trade and services	26.8%	Financial activities	34.9%	Financial activities	31.4%	Education and research	23.4%
	Total of Cooperatives	2,117		490		564		24,316	
	Weight (%) of Cooperatives in SE		3.5%		11.6%		14.2%		11.3%
Mutual Associations	Main activity	Social action and social security	77.5%	Financial activities	93.6%	Financial activities	90.8%	Financial activities	74.9%
	Total of Mutual Associations	111		352		216		4,896	
	Weight (%) of Mutual Assoc. in SE		0.2%		8.4%		5.4%		2.3%
Holy Houses of Mercy	Main activity	Social action and social security	93.8%	Social action and social security	86.8%	Social action and social security	85.9%	Social action and social security	90.2%
	Total of Holy Houses of Mercy	389		541		477		35,469	
	Weight (%) of H.H. of Mercy in SE		0.6%		12.9%		12.0%		16.4%
Foundations	Main activity	Social action and social security	63.3%	Social action and social security	39.5%	Social action and social security	40.5%	Social action and social security	55.9%
	Total of Foundations	578		251		236		10,871	
	Weight (%) of Foundations in SE		0.9%		6.0%		5.9%		5.0%
Associations with Altruistic Goals	Main activity	Culture, sports and recreation	53.7%	Social action and social security	50.1%	Social action and social security	48.9%	Social action and social security	54.5%
	Total of Assoc. with Altruistic Goals	57,196		2,566		2,472		140,050	
	Weight (%) of Assoc. Altr. Goals in SE		93.4%		61.0%		62.2%		64.8%
Community and Self-Manag. Subsectors	Main activity	Development, housing and environment	24.9%	Agriculture, forestry and fishing	48.4%	Agriculture, forestry and fishing	52.9%	Agriculture, forestry and fishing	51.5%
	Total of Com. & Self. Manag. Subsectors	877		6		6		361	
	Weight (%) of Com. & Self. Manag. Subsect.		1.4%		0.2%		0.2%		0.2%

2.1. Cooperatives¹

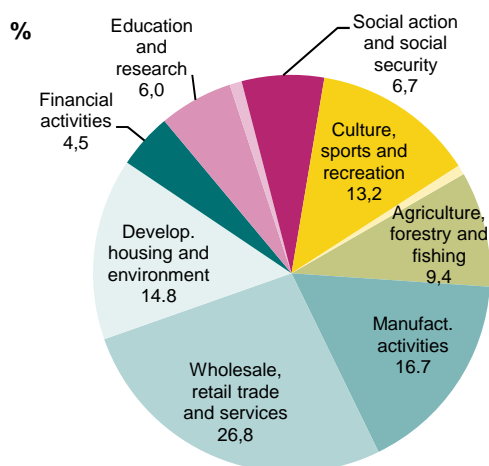
In 2013, SESA included 2,117 Cooperatives, of which 26.8% were engaged in Wholesale, retail trade and services. The Manufacturing activities (16.7%), Development, housing and environment (14.8%) and Culture, sports and recreation (13.2%) were equally relevant.

The **GVA** structure by activity was slightly different. In fact, Financial activities were the main contributors to Cooperatives GVA (34.9% of the total), despite representing only 4.5% of the total units of this group.

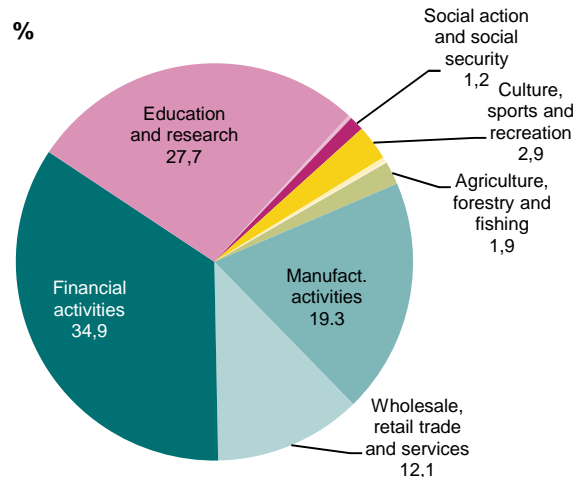
¹ This chapter does not include information on Cooperative business groups, in compliance with the principles of the Social Economy Framework Law. This subject is addressed immediately after on the Press Release, in a specific "Box" designed to present the relevance of these entities in the Cooperative sector.

The second most relevant activity was Education and research (27.7% of GVA in this group), followed by Manufacturing activities (19.3%) and Wholesale, retail trade and services (12.1%).

Graphic 19 – Cooperatives by activity



Graphic 20 – Cooperatives GVA by activity



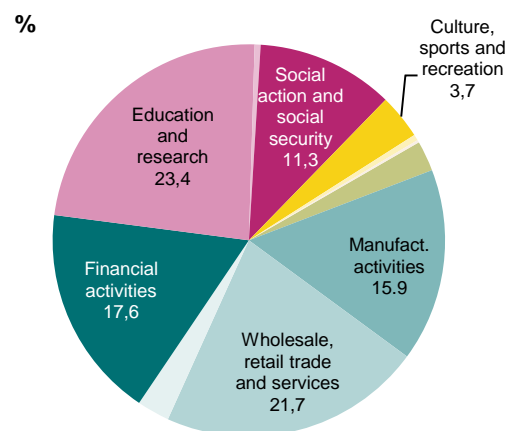
The structure of the **compensation of employees** was similar to GVA, with Financial activities accounting for 31.4% of total Cooperative compensation, followed by Education and research, with 26.9%. Also relevant were Wholesale, retail trade and services (14.6%) and Manufacturing activities (11.0%), which reversed their relative positions observed in the GVA hierarchy.

With regard to **paid employment** (FTE), Education and research (23.4%), Wholesale, retail trade and services (21.7%) and Financial activities (17.6% %) stood out from the other activities as the most relevant for Cooperatives.

Graphic 21 – Cooperatives compensation of employees by activity



Graphic 22 – Cooperatives employees by activity



In 2013, Cooperatives presented a **net lending capacity** of 88.5 million euro.

Box – Cooperatives Business Groups

In Portugal, as in other European Union countries, Cooperatives have been adopting group strategies, forming commercial companies and / or holding companies, sometimes allied with other cooperatives, also extending their activities to the international level, creating subsidiaries or participating in the social capital non-national companies. These realities have complicated the analysis of the economic dimension of the Cooperatives group, in the context of the Social Economy Framework Law.

As previously mentioned, the chapter on Cooperatives does not include information about their business groups. Therefore, the objective of the present box is to highlight the economic relevance of the Cooperatives business groups in Portugal, by presenting autonomous and complementary information to the former chapter.

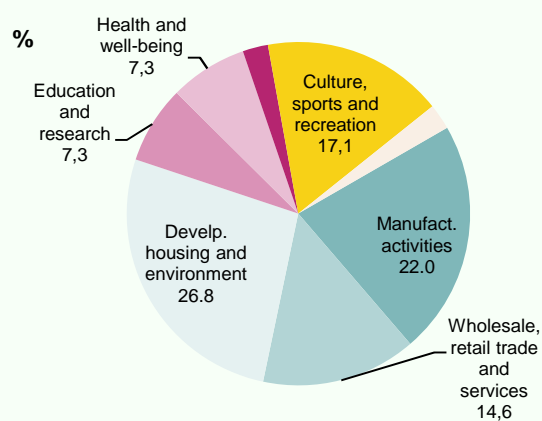
Accordingly, for the total number of Cooperatives considered in the SESA 2013 universe, with information in the Simplified Business Information (SBI), 188 Cooperatives were identified holding a total of 340 participations in the social capital of other entities, of which 42 included the totality (100%) of the corporate capital of the above mentioned entities.

It was decided to limit the present analysis to these entities, with social capital fully constituted by cooperative capital. In addition, information was available on two situations of indirect participation of Cooperatives in the capital of commercial companies, through holding companies, and these two participations were also included in the analysis.

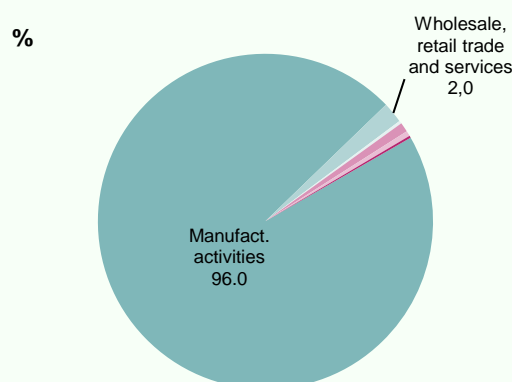
These companies concentrated their activities in the areas of Development, housing and environment (26.8%), Manufacturing activities (22.0%), Culture, sports and recreation (17.1%) and Wholesale, retail trade and services (14.6%). Almost 81% of commercial companies 100% owned by cooperative capital developed their economic activity in these four areas.

In 2013, this group of commercial companies generated approximately 137.8 million euros of **GVA**, with Manufacturing activities accounting for 96.0% of this amount, while other economic activities presented residual contributions for total GVA.

Graphic 23 – Cooperatives business groups by activity



Graphic 24 – Cooperatives business groups GVA by activity

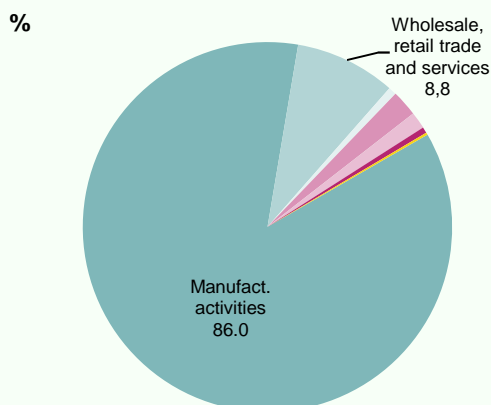


The commercial companies 100% owned by Cooperatives were also responsible for the payment of 46.8 million euros in **compensation of employees** in 2013, with 86.0% of this amount being concentrated in the Manufacturing activities and 8.8% in Wholesale retail trade and services.

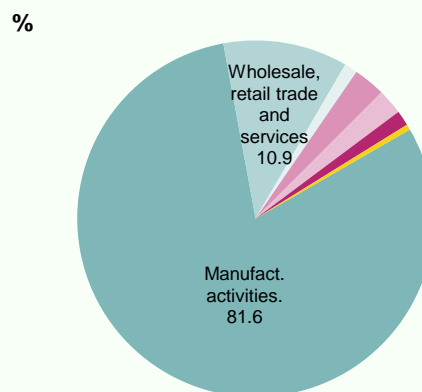
In terms of paid employment this group of commercial companies corresponded to **1,873 FTE**, of which 81.6% worked in the Manufacturing activities and 10.9% developed activity in Wholesale, retail trade and services, and other residual activities, as it was observed in the compensation of employees.

Box – Cooperatives Business Groups (cont.)

Graphic 25 – Cooperatives business groups compensation of employees by activity



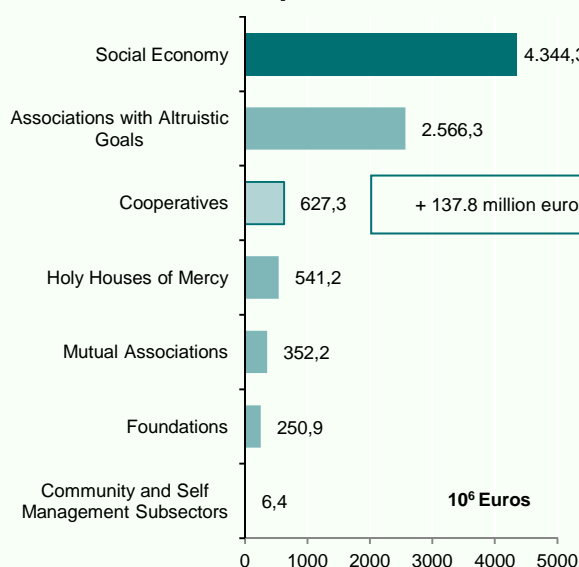
Graphic 26 – Cooperatives business groups employees by activity



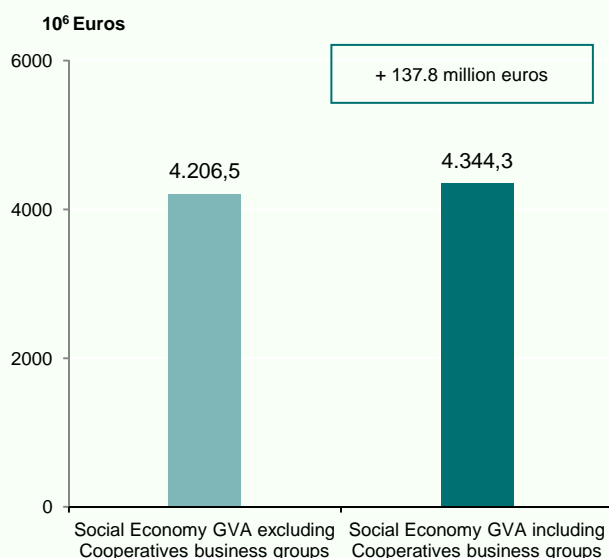
If the contribution of these 41 commercial companies was considered, the total GVA of the cooperative sector would amount to a total of 627 million euro in 2013, converting the Cooperatives into the second most important group of entities, in the GVA of the SE.

It should also be noted that if the GVA generated by these commercial companies (137.8 million euro) was taken into account in SESA results, SE's total GVA would amount to 4 344.3 million euro in 2013. Therefore, the GVA of the SE in the total of the National Economy would increase from 2.8% to 2.9%, which illustrates the relevance of the economic dimension of this group of companies, whose GVA corresponds, approximately, to 28% of the total GVA generated by their participants (Cooperatives).

Graphic 27 – Social Economy GVA by group of entities, including Cooperatives business groups GVA in Cooperatives GVA



Graphic 28 – Social Economy GVA excluding and including Cooperatives business groups

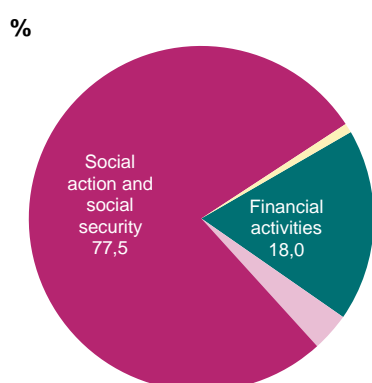


2.2. Mutual Associations

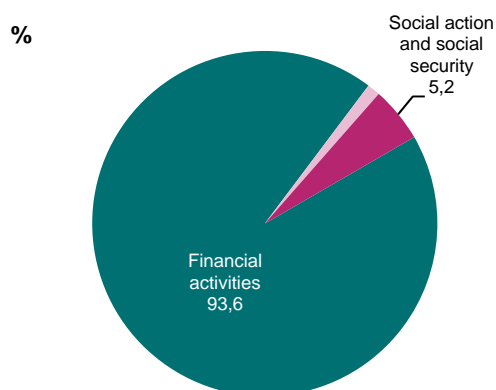
In 2013, the Mutual Associations group comprised 111 **units**, of which 77.5% engaged in the Social action and social security, while 18.0% of these associations developed financial Activities.

In terms of **GVA**, Financial activities accounted for 93.6%, while Social action and social security accounted for 5.2%, reversing their relative positions observed in the previous hierarchy.

Graphic 29 – Mutual Associations by activity



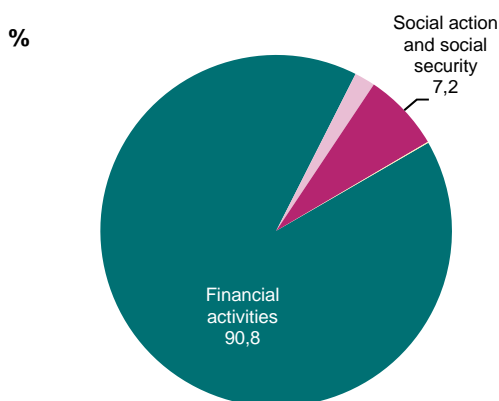
Graphic 30 – Mutual Associations GVA by activity



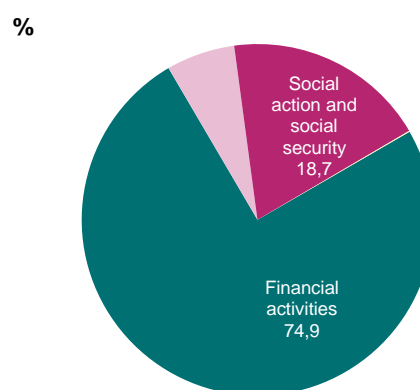
Compensation of employees was coherent with the GVA distribution, with the Financial activities being responsible for 90.8% of total compensation, while Social action and social security only accounted for 7.2%.

In the distribution of **paid employment** (FTE) Financial activities concentrated around $\frac{3}{4}$ of the total paid employment of this group, followed by Social action and social security, with less than 20% of the total.

Graphic 31 – Mutual Associations compensation of employees by activity



Graphic 32 – Mutual Associations employees by activity

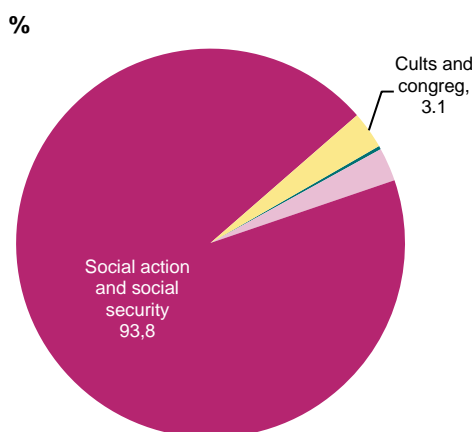


In general, Mutual Associations presented a **net lending capacity** of 51 million euro.

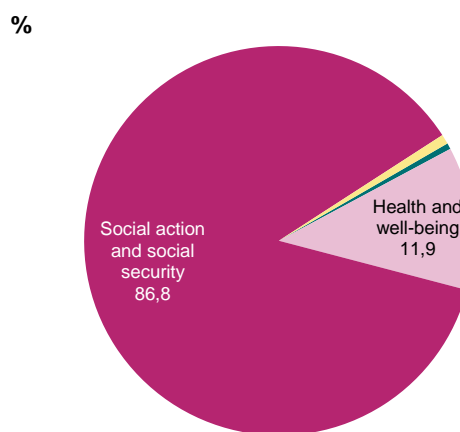
2.3. Holy Houses of Mercy

In 2013, the Holy Houses of Mercy comprised 389 units, of which 93.8% engaged in Social action and social security, which was also the most representative **activity** in terms of **GVA** (86.8% of the total). Health and well-being was the second most representative activity, with a contribution of 11.9% to the total GVA of these entities.

Graphic 33 – Holy Houses of Mercy by activity



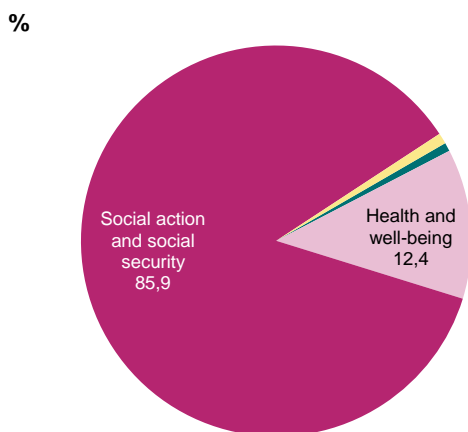
Graphic 34 – Holy Houses of Mercy GVA by activity



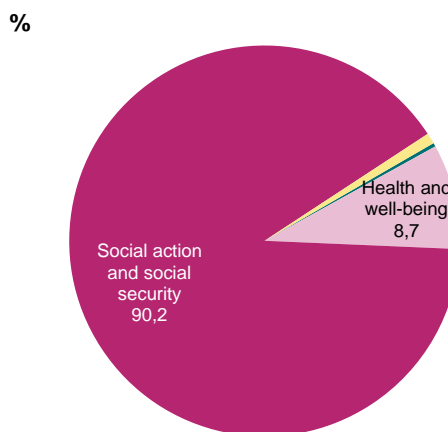
In line with the GVA distribution, Social action and social security was also the most important activity in terms of **compensation of employees** (almost 86% of the total), with Health and well-being occupying the second position (about 12%).

Social action and social security were also relevant in terms of **paid employment** (FTE) (90.2%), followed by Health and well-being (8.7%).

Graphic 35 – Holy Houses of Mercy compensation of employees by activity



Graphic 36 – Holy Houses of Mercy employees by activity

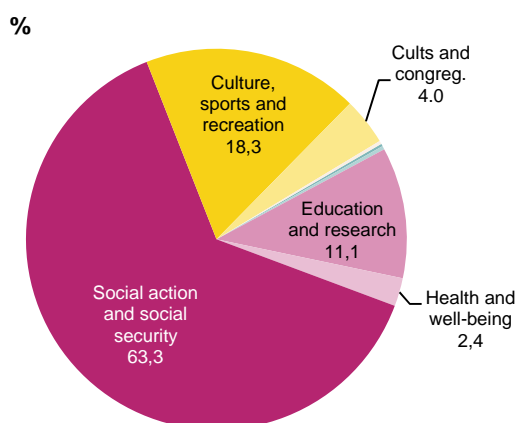


2.4. Foundations

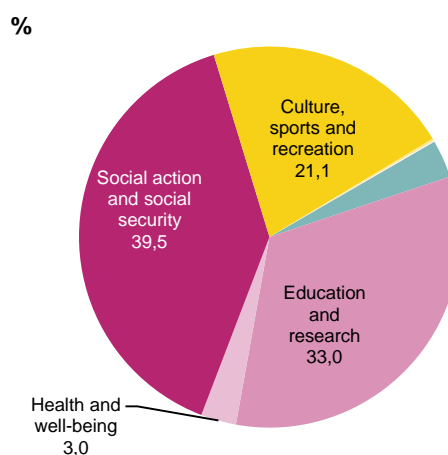
The large majority of the 578 Foundations included in the SESA developed their **activity** in Social action and social security (63.3%), followed by Culture, sports and recreation (18.3%) and Education and research (11.3%).

Social action and social security was also the most relevant activity in terms of **GVA** (39.5% of the total), followed by Education and research (33.0%) and Culture, sports and recreation (21.1%).

Graphic 37 – Foundations by activity



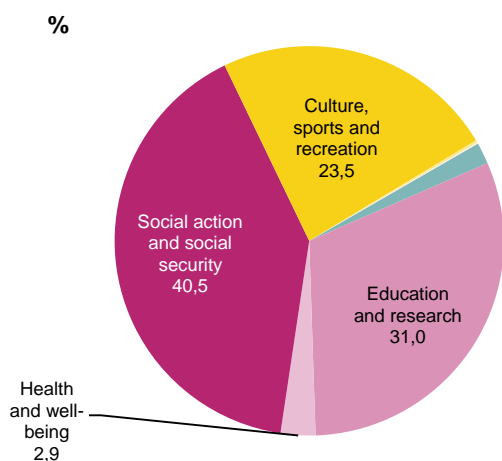
Graphic 38 – Foundations GVA by activity



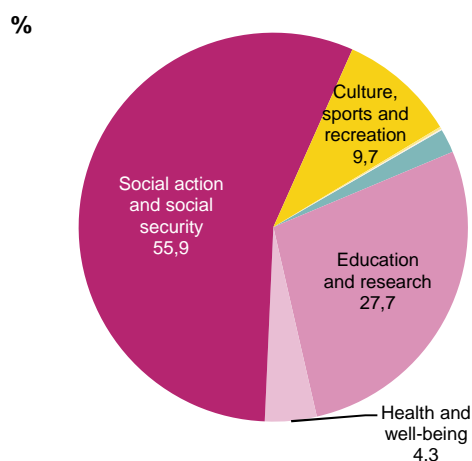
Compensation of employees structure was very similar to that of GVA, with Social action and social security taking the lead as the most relevant activity (40.5%), followed by Education and research (31.0%) and Culture, sports and recreation (23.5%).

In the **paid employment** (FTE) distribution a similar hierarchy was observed, with Social action and social security representing 55.9% of the total, followed by Education and research (27.7%), Culture, sports and recreation (9.7%) and Health and well-being (4.3%).

Graphic 39 – Foundations compensation of employees by activity



Graphic 40 – Foundations employees by activity



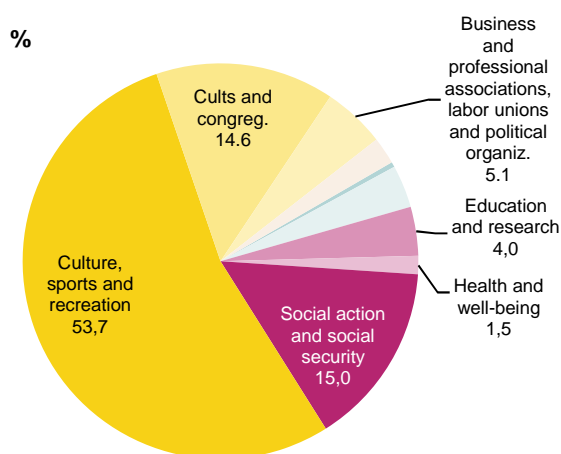
2.5. Associations with Altruistic Goals

This was the SE group with the highest number of entities (57,196), representing 93.4% of total units in the universe, 61.0% of GVA, 62.2% of compensation of employees and 65.1% of paid employment in SE.

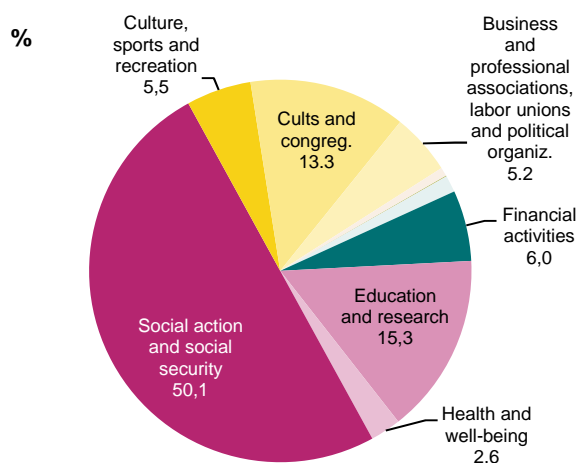
The majority of these Associations developed their **activity** in Culture, sports and recreation (53.7%), followed by Social action and social security (15.0% of the total) and Cults and congregations (14.6%).

Regarding **GVA**, the most relevant activities were Social action and social security (50.1%), Education and research (15.3%) and Cults and congregations (13.3%). The activity with the highest number of units (Culture, sports and recreation) accounted for 5.5% of the total GVA of this group.

Graphic 41 – Associations with Altruistic Goals by activity



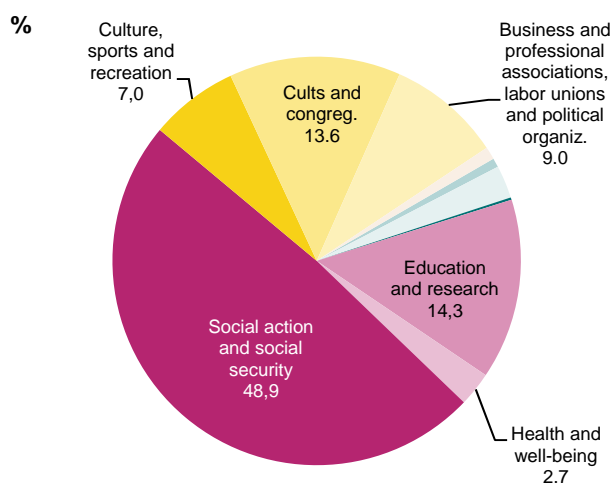
Graphic 42 – Associations with Altruistic Goals GVA by activity



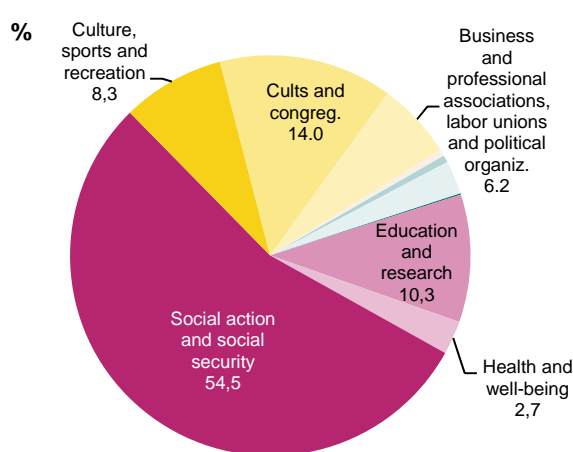
Social action and social security also stood out as the most relevant activity in terms of **compensation of employees** (48.9% of the total), followed by Education and research and Cults and congregations (14.3% and 13.6% of the total, respectively).

In what concerns to **paid employment (FTE)**, Social action and social security accounted for 54.5% of total, followed by Cults and congregations (14.0%) and Education and research (10.3%), which reversed their relative positions observed in the hierarchy of compensation of employees.

Graphic 43 – Associations with Altruistic Goals compensation of employees by activity



Graphic 44 – Associations with Altruistic Goals employees by activity



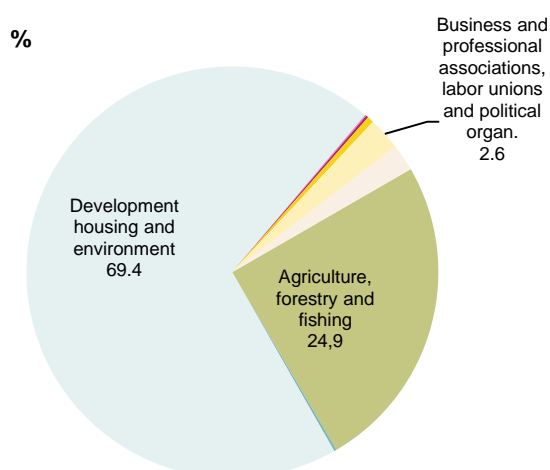
2.6. Community and Self Management Subsectors

The autonomy of this group of entities was based in the Social Economy Framework Law, , which represents a difference to the 2010 edition of SESA.

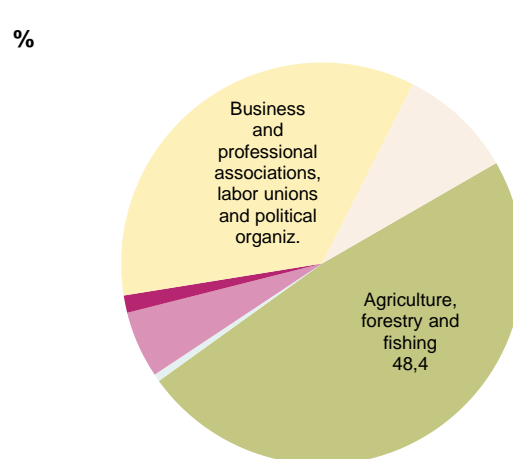
In this group, 877 units have been identified, most of which are composed of common lands (lands owned and managed by local communities which, as a rule, are constituted as collective assemblies or public lands councils, although they may adopt other designations and legal forms), workers' collectives and other communitarian organizations.

In 2013, these units developed their **activity** mainly in the areas of Development, housing and environment (69.4% of the total) and Agriculture, forestry and fisheries (24.9%). However, when analyzing the **GVA** structure, Agriculture, forestry and fisheries were the most relevant activity (48.4% of the total), followed by Business and professional associations, labor union and political organizations.

Graphic 45 – Community and Self Management Subsectors by activity



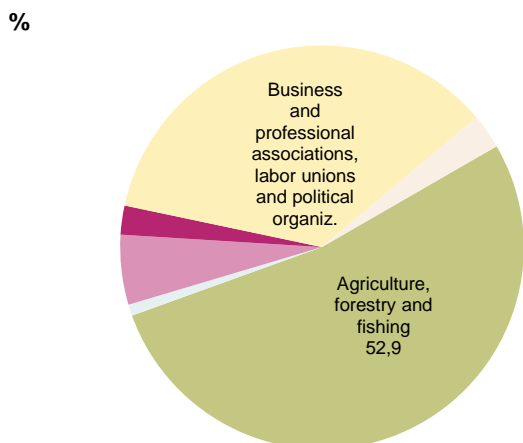
Graphic 46 – Community and Self Management Subsectors GVA by activity



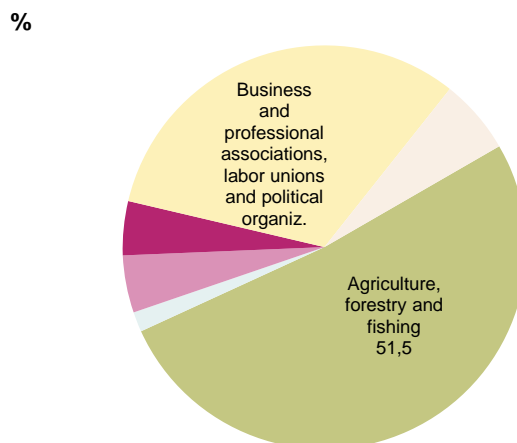
The **compensation of employees** structure was very similar to that of the GVA, with Agriculture, forestry and fisheries accounting for 52.9% of the total, followed by Business and professional associations, labor union and political organizations.

In turn, **paid employment** (FTE) followed the distribution of GVA and compensation of employees, with Agriculture, forestry and fisheries taking the lead in this group (with 51.5% of the total), followed by Business and professional associations, labor union and political organizations.

Graphic 47 – Community and Self Management Subsectors compensation of employees by activity



Graphic 48 – Community and Self Management Subsectors employees by activity



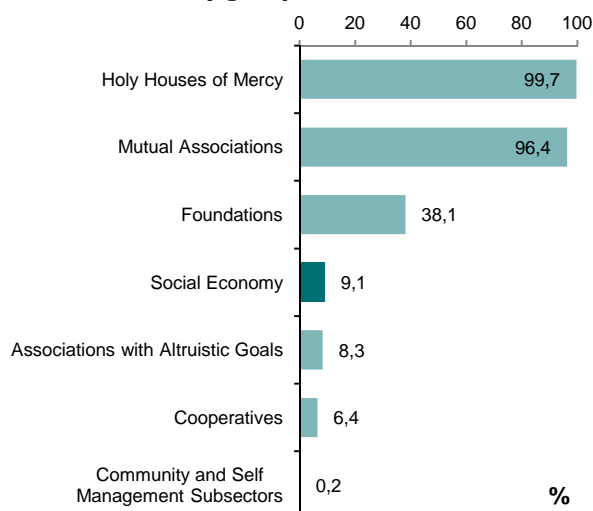
2.7. Private Institutions of Social Solidarity - IPSS

In the 2013 SESA universe, there were 5,584 entities with Private Institutions of Social Solidarity - IPSS status or equivalent (around 9% of the total), the majority of which were Associations with Altruistic Goals (84.7%), followed by the Holy Houses of Mercy (6.9%), Foundations (3.9%), Cooperatives (2.4%) and Mutual Associations (1.9%).

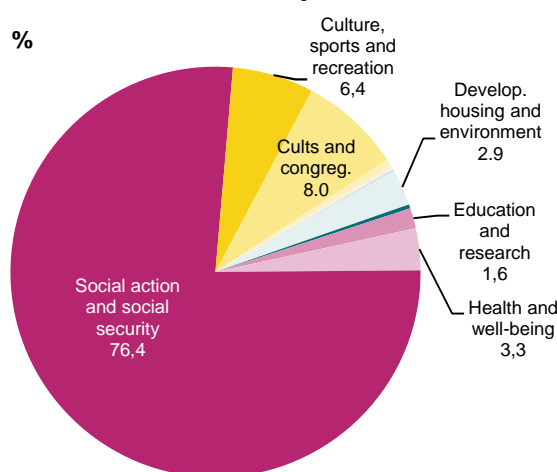
More than 95% of the Holy Houses of Mercy and Mutual Associations and less than 10% of Cooperatives and Associations with Altruistic Goals are IPSS - Institutions of Social Solidarity status.

In 2013, the Institutions of Social Solidarity - IPSS developed their activity mainly in Social action and social security (76.4% of the total IPSS), in Cults and congregations (8.0%) and Culture, sports and recreation (6,4%).

Graphic 49 – Private Institutions of Social Solidarity by group of entities



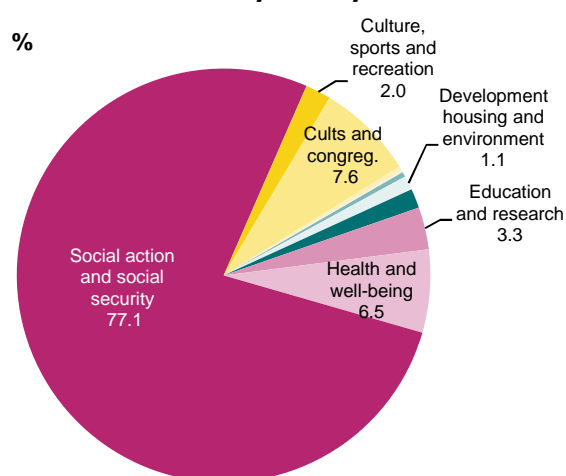
Graphic 50 – Private Institutions of Social Solidarity by activity



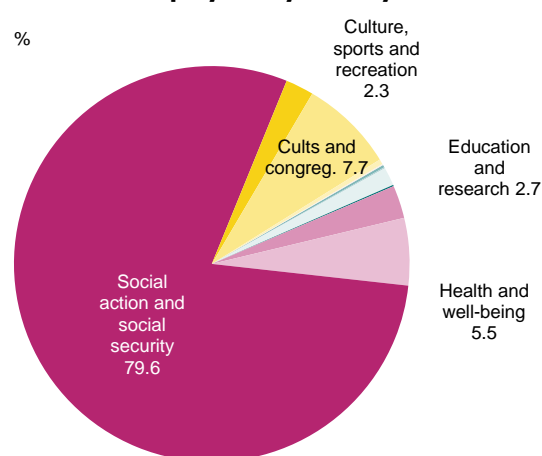
Regarding **GVA**, the dominant activity was also Social action and social security (77.1%), followed by Cults and congregations (7.6%) and Health and well-being (6.5%), slightly altering the hierarchy observed in the distribution of the number of units.

The relative importance of Social action and social security (79.6%) was once again evident in the **paid employment** (FTE) structure, followed by Cults and congregations (7.7%) and Health and well-being (5.5%).

Graphic 51 – Private Institutions of Social Solidarity GVA by activity

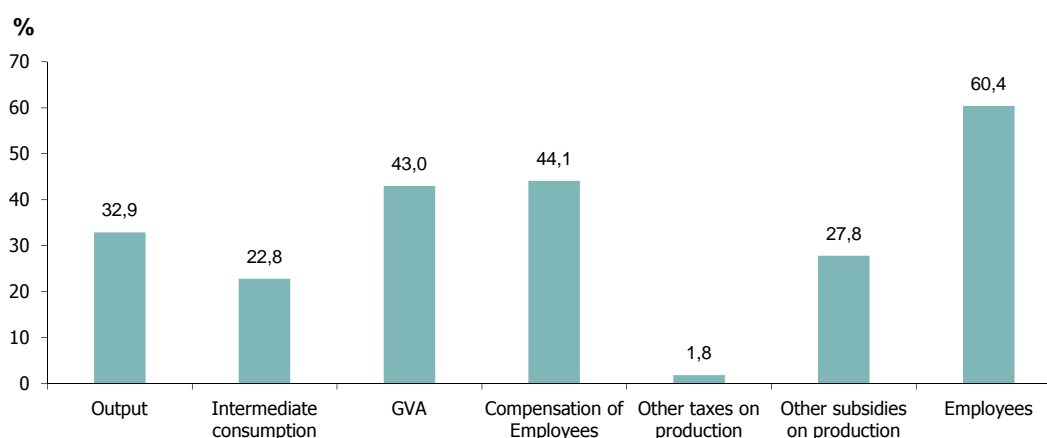


Graphic 52 – Private Institutions of Social Solidarity employees by activity



In 2013, the Private Institutions of Social Solidarity - IPSS accounted for 32.9% of output, 43% of GVA, 44.1% of compensation of employees, 27.8% of other subsidies on production and 60.4% of paid employment (ETC).

Graphic 53 – IPSS - Private Institutions of Social Solidarity weight in Social Economy



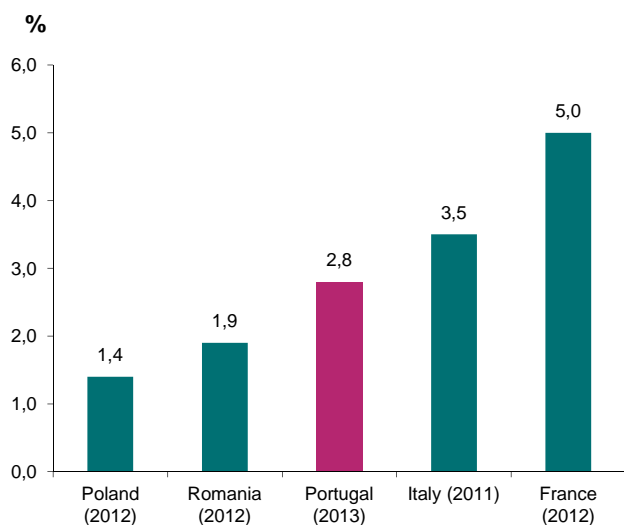
3. International comparisons

There are not many countries that have implemented, on a regular and systematic basis, Satellite Accounts of the SE, notwithstanding, the comparisons with the results of other countries should be carried out with some prudence, for three fundamental reasons:

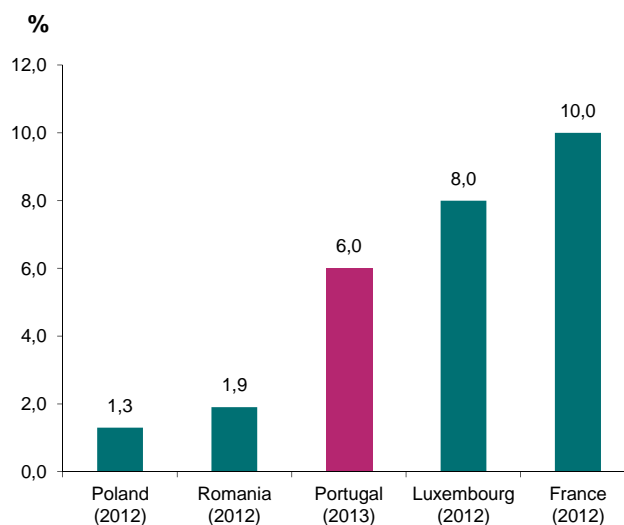
- (i) The results presented are not always from explicit Satellite Accounts, based on information from the National Accounts, according to the ESA 2010. Some values have resulted from the application of questionnaire surveys to representative samples of ES entities (e.g.: Poland), while others resulted from studies that were based on official statistics (e.g.: Italy);
- (ii) The time reference does not match exactly between the several results; and
- (iii) There is no total harmonization in the type of units considered in the scope of SE².

Nevertheless, in what regards **GVA** and **paid employment**³, the results suggest that Portugal occupies a median position.

Graphic 54 – Social Economy GVA / National Economy GVA



Graphic 55 – Social Economy employees / National Economy employees



Sources: "The third sector in Poland. Associations, foundations, faith-based charities, professional and business associations, employers' organizations in 2012", *Statistical analyses and studies*, Central Statistical Office, (2014); "Atlas of social economy 2014 edition - Statistical overview of the reality of the social economy in Romania", Cristina Barna, Irina Opincaru, Anca Vameşu (2016), "La rilevanza dell'economia sociale in Italia", Carlo Borzaga, Chiara Carini, Flaviano Zandonai (2014); *Insee Première n° 1522 - Novembre 2014*, Institut national de la statistique et des études économiques (2014); "Economie Sociale au Luxembourg. Rapport pour le Ministère du travail, de l'emploi et de l'économie sociale et solidaire", STATEC Luxembourg (2015); Conta Satélite da Economia Social 2013, Statistics Portugal (2016).

² For example, France excluded from Social Economy organizations such as trade unions and political or religious organizations, among others.

³ It was only possible to confirm that it is actually paid employment which is being mentioned, measured in FTE, in the case of Poland. For the remaining countries, the consulted documents only referred to paid employment or the percentage of employees in total employment.

Box – Pilot Survey on Volunteer Work 2012

The employment considered in the 2013 SESA edition does not include the so called voluntary work. Thus, in 2012, Statistics Portugal introduced a module annex to Labor Force Survey (LFS), in the third quarter of the year, in order to know the fundamental characteristics of voluntary work in Portugal, namely: the number of volunteers, the institutional framework of the activity, the type of tasks performed and the number of hours dedicated to volunteering. To this end, this survey used as a methodological reference the International Labor Organization's (ILO) "Manual on the Measurement of Volunteer Work", whose main objective is the creation of a homogeneous international system for collecting information on voluntary work.

According to the results of the Survey, it was estimated that, in 2012, about 11.5% of the resident population aged 15 years or more participated in at least one formal and / or informal voluntary work activity, representing almost 1 million and 40 thousand volunteers.

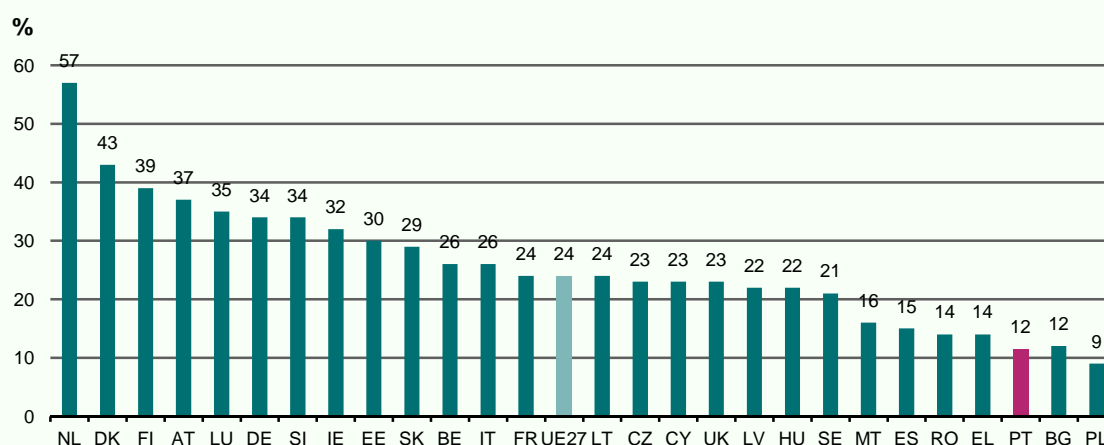
In that same year, 368.2 million hours will have been devoted to volunteer work. Based on the total number of hours worked of the Portuguese National Accounts, it was concluded that the hours devoted to voluntary work were approximately 4.3% of the total hours worked. This means that, on average, the total resident population aged 15 or over spent approximately 29 hours per month on voluntary work.

In order to have an estimate of the economic value of total hours of voluntary work, calculations were based on internationally recommended methodologies, which presented the following results:

- Using the "national minimum wage" (minimum guaranteed monthly wage) as a reference, voluntary work amounted to 1,014.6 million euro, corresponding to 0.60% of national GDP in 2012;
- Considering a "salary by occupation", the relative importance almost doubled (1,798.1 million euro, which represented 1.07% of national GDP in the same year);
- On the basis of a "social support salary", i.e. a composite salary which met the average salaries of the professions equivalent to the most frequent voluntary activities, an intermediate value of 1,636.3 million euro was obtained, corresponding to 0.97% of national GDP in 2012.

From an international comparison point of view, based on the results of the Eurobarometer Special Survey for 2011, it was observed that the highest volunteer rates took place in the Northern European countries, with a greater emphasis on the Netherlands (57% of the resident population with 15 years and more said to volunteer). Conversely, the countries of the former Eastern Europe were those where the lowest rates of voluntary work were observed. Portugal was ranked third last, relatively distant from the EU average (24%). This relative position of the country may be explained in part by the culture of participation in voluntary work activities and by the socio-economic conditions of the country, with some correlation between the degree of economic development and the volunteer rate of the countries.

Graphic 56 – Volunteer rate in EU27

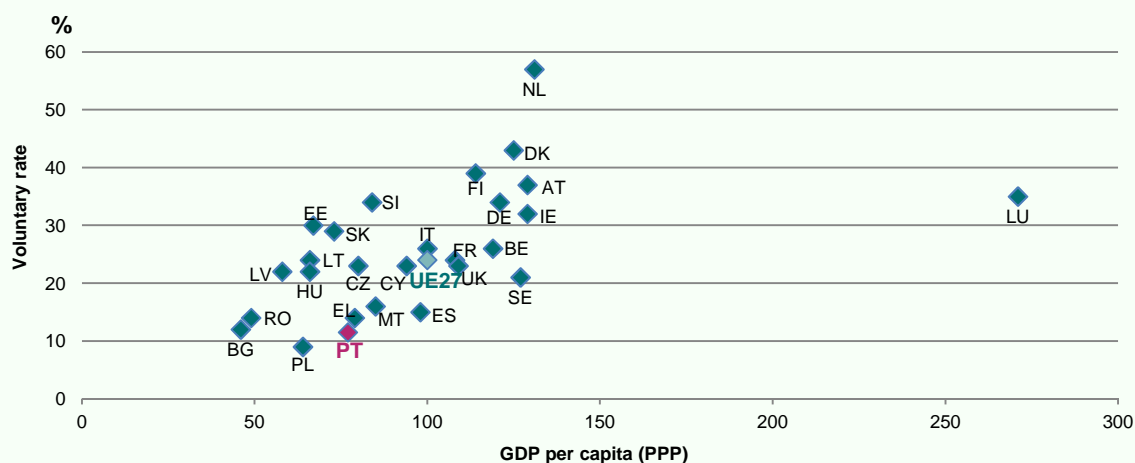


Data sources: Survey on Volunteer Work 2012 (PT); Eurobarometer 2011 (other Member-states).

Analyzing the type of activities (for which it was necessary to adapt the nomenclatures used in order to make them comparable), it was verified that the type of activities developed in Portugal was different from the ones observed in Europe, highlighting the greater relevance of Social Support and Religion and lesser relative importance of Sport, Culture, Community Associations, Defense of rights and Professional Organizations and trade unions, comparing to the European average.

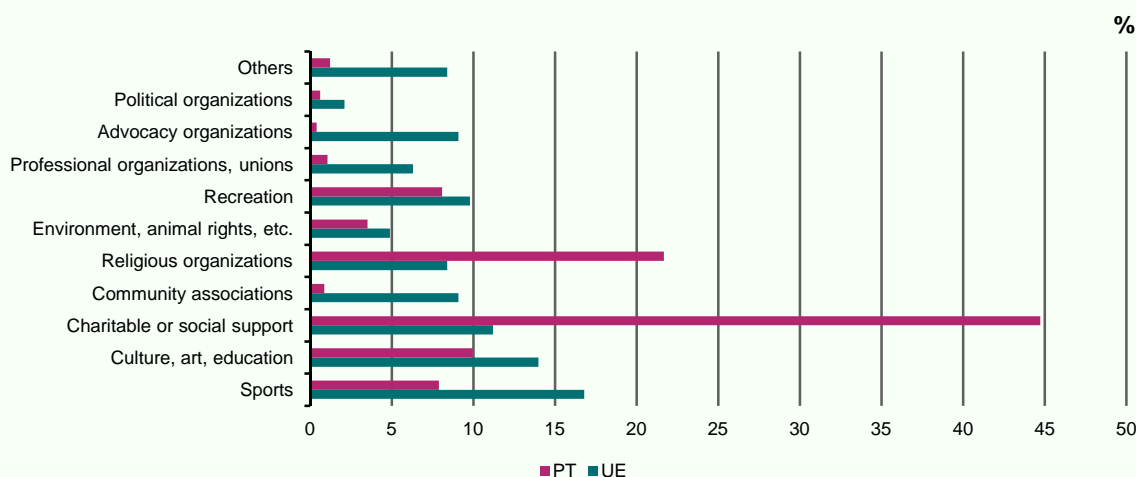
Box – Pilot Survey on Volunteer Work 2012 (cont.)

Graphic 57 – Volunteer rate and GDP *per capita* PPC in EU 27 (EU=100)



Data sources: Survey on Volunteer Work 2012 (PT); Eurobarometer 2011 (other Member-states); Eurostat.

Graphic 58 – Type of activity of volunteer work



Data sources: Survey on Volunteer Work 2012 (PT); Eurobarometer 2011 (other Member-states)

Voluntary work is a key resource for SE entities. Since the reference periods of the Voluntary Work Survey and SESA 2013 are distinct (2012 and 2013, respectively), any estimates of importance of volunteer work in SE should be considered in a careful way, as a first approximation to the value of voluntary work within the SE.

Thus, it was estimated that around 483 thousand individuals have developed volunteer activities in SE organizations in 2012, corresponding to approximately 90% of formal voluntary work, since voluntary work activities developed in General government organizations such as hospitals, museums, schools, etc. are not considered.

Taking into account the total number of hours worked in the National Accounts and the associated full-time equivalents (FTE), it was possible to estimate that voluntary work, expressed in FTE, would be equivalent to approximately 41.8% of SE FTE, which illustrates the relevance of this resource to SE organizations.

More information on the results of the Voluntary Work Pilot Survey 2012 available at: https://www.ine.pt/xportal/xmain?xpid=INE&xpgid=ine_destaque&DESTAQUESdest_boui=157410423&DESTAQUESmodo=2

Methodological Notes

1. Introduction

SESA 2013 is integrated into the conceptual framework of the Portuguese National Accounts System (PNAS). The main objective of CSES is to provide economic information on the SE, designed as a satellite of the National Accounts (NA). The choice of NA as a reference reflects their importance as a reliable, systematized and internationally comparable representation of the Economy.

2. Methodological references

The NA satellite accounts have as their first reference the concepts and methods of NA, defined in the **European System of National and Regional Accounts (SEC 2010)**. The satellite accounts aim to increase the capacity of observation of particular phenomena, constituting extensions with greater detail of the NA.

The new NA Benchmark year 2011, released on 29 August 2014, introduced revisions arising from the methodological changes resulting from the adoption of ESA 2010 (replacing ESA 95) on the one hand and the incorporation of new structural information on the other.

With relevance to the 2013 SESA edition, the following methodological changes should be highlighted:

- a) New rules for the sectoral classification of institutional units – ESA 2010 introduced changes to the classification criteria of the units by institutional sector. At the level of public institutional units, the 2010 ESA has significantly strengthened the qualitative criteria, with emphasis on the aspects related to control and the nature of the revenues obtained. In addition, the quantitative criterion ("mercantile ratio") was also amended to include in the denominator (corresponding to operating costs) net interest payment charges. These changes implied the sectoral reclassification of several institutional units belonging to the SESA universe, with direct effects on the methodology of evaluation of its production;
- b) Registration of Research and Development (R&D) expenses in Gross Capital Formation - With ESA 2010, expenses arising from the acquisition of R&D goods and services or R&D development processes within organizations are now recorded as investment (Gross Fixed Capital Formation - GFCF), while in the previous system they were considered operating costs and registered in the NA as intermediate consumption or compensation of employees. As a result, everything else constant, the value of the GVA increases. However, in the case of non-market institutional units, where activity is measured by the costs, originating final consumption expenses that contribute to the GVA, that change increases the GVA only in the amount of Consumption of Fixed Capital, which is now considered as a result of the capitalization of R&D expenses;
- c) New accounting rules for Property Income (D.4) - According to ESA 2010, property income has additionally taken into account the Investment income attributable to collective investment fund shareholders (D.443).

SESA 2013 also has as its main methodological reference the Social Economy Framework Law (Law no. 30/2013, of May 8), which, among other matters, establishes the type of entities that should integrate the SE, as well as the Principles that should guide the activities developed by these entities.

As an example, it should be noted that this Law has individualized the Communitarian and Self-Managed Sub-Sectors (CSMSS) from other groups of ES entities, introducing a significant change to the 2010 edition of SESA, in which information regarding these entities was partially Included in the group of Associations and other ES organizations. For the 2013 edition of the SESA, the available information was compiled in an individualized way, creating a specific compilation for the CSMSS, in coherence with the Social Economy Framework Law.

Methodological Notes (cont.)

3. Concepts and Classifications

In preparing the 2013 SESA, the concepts, methods, classifications and accounting rules of the United Nations Handbook on Non-Profit Institutions in the System of National Accounts (HNPI) were also taken into account, which is based on the System of Accounts (SNA 93) and the "Manual for drawing up the satellite accounts of companies in the social economy: co-operatives and mutual societies" of the International Center for Recherche et d'Information sur l'Economie Publique, Sociale Et Coopérative (CIRIEC). These manuals, in addition to being international references, enhance the comparison of the Account with other international experiences. Thus, the Satellite Account presented in this Press Release has a multiple affiliation: First, the Portuguese National Accounts (Base 2011), which follow the conceptual framework of ESA 2010, secondly the United Nations HNPI and, finally, the "Manual for drawing up the satellite accounts of companies in the social economy: co-operatives and mutual societies"; it has sometimes been necessary to reconcile the different understandings and methods set out in the various documents.

In accordance with the Social Economy Legal Framework, SE is understood as the set of economic and social activities, freely carried out by Cooperatives, Mutual Associations, Holy Houses of Mercy, Foundations, Private Institutions of Social Solidarity (IPSS), Associations with Altruistic Goals, which operate in the cultural, recreational, sports and local development spheres, entities covered by the Community and Self-managed Sub-sectors, integrated under the Constitution in the cooperative and social sector, as well as other entities with legal personality that respect the principles.

The activities carried out by SE entities "aim to pursue the general interest of society, either directly or through the pursuit of the interests of its members, users and beneficiaries, when socially relevant.

Also under the Social Economy Legal Framework, the entities of the ES are autonomous and act within the scope of their activities according to the following guiding principles:

- a) People and Social objectives come first;
- b) Free and voluntary membership;
- c) Democratic control of the management bodies by their members;
- d) Reconciliation between the interests of members, users or beneficiaries and the general interest;
- e) Respect for the values of solidarity, equality and non-discrimination, social cohesion, justice and equity, transparency, shared individual and social responsibility and subsidiarity;
- f) Autonomous and independent management of public authorities and any other entities outside the ES;
- g) The allocation of surpluses to the pursuit of the purposes of the SE entities in accordance with the general interest, without prejudice to the specific nature of the distribution of surpluses, proper to the nature and substrate of each constitutionally consecrated ES entity."

Thereby, according to the Social Economy Legal Framework, the entities of the SE were grouped classified according to the following groups of entities:

- Cooperatives;
- Mutual societies;
- Holy Houses of Mercy;
- Foundations;
- Communitarian and Self-Managed Sub-Sectors (CSMSS);
- Associations with Altruistic Goals (AAG).

Methodological Notes (cont.)

Estimations were also made for entities having the "IPSS" (Social Solidarity Private Institutions) or equivalent status, since these can take different forms and legal nature, and are dispersed by all groups of entities of the ES.

It should also be mentioned that the respective savings banks were included in the groups of Holy Houses of Mercy and Mutual societies, since their legal regime (Law n. 190/2015, of 10 September) states that they should respect, with the necessary adaptations, the guiding principles governing the activity of the Social Economy, as well as the mutuality principles provided for the Code of Mutual Societies, and may only be constituted for the exclusive pursuit of the purposes of Mutual Societies, Holy Houses of Mercy or other charitable institutions, having also some restrictions in the allocation of surpluses. These last two characteristics were already included in the previous legal system of savings banks, regulated by the Law no. 136/79 of 18 May.

In terms of classification of the institutional sectors provided for in ESA 2010, the units of SESA 2013 are constituted by:

- Non-profit profit institutions classified under the institutional sector of non-financial corporations (S.11) (e.g.: cooperatives, except mutual agricultural credit banks, schools, universities and research centers; economic social and community development associations; professional associations; etc.);
- Mercantile non-profit institutions classified under the institutional sector of financial corporations (S.12) (e.g.: mutual societies, mutual agricultural credit banks, saving banks attached to Houses of Mercy and Mutual societies);
- General Government (S.13) (Régies cooperatives);
- Small size non-profit institutions classified under the institutional sector of Households (S.14) (e.g.: parents or in charge of education associations; common lands, etc.).
- Institutional units classified under the institutional sector of non-profit institutions serving households (S.15); (e.g.: associations of social solidarity, homes, *casas do povo* (community meeting houses), day centers, Holy Houses of Mercy; Sports and recreational clubs; Local development associations; Political parties, trade unions, parish centers, non-governmental environmental organizations, cults and congregations, etc.).

According to the guiding principles of the Social Economy Legal Framework, no entities of the institutional sector of Public Administrations (S.13) were considered in the SESA 2013, except for the cooperative ones, considering their specificity. Also, no units of the institutional subsector of public non-financial corporations (S.11001) were included in the SESA.

The units that comprehend the universe of the SESA were classified twice, by the National Accounts classification by industry, base 2006, (NRCN06) (consistent with the CAE Rev.3 – a national classification which is an adaptation of NACE rev.2) and by the Classification of Social Economy Entities' Activities (CSEEA), which constitutes an adaptation of the International Classification of Non-Profit Institutions (ICNPO) from the Handbook on Non-Profit Institutions in the System of National Accounts (HNPI). The classification criterion in CAEES was the main activity of the institutional unit, having as reference its classification within NRCN06.

In the context of the delineation and classification of the SESA 2013 universe, the CSEEA of some units were changed from the classification adopted in the 2010 edition (then known as the Classification of Organizations of the Social Economy - COSE). Therefore, an evolution analysis of the presented values in both editions of SESA, by activity (as per group of entities) should not be carried out.

In the following table it is possible to observe some examples of the type of SE entities considered in each CSEEA activity:

Methodological Notes (cont.)

Table 6 – Classification of Social Economy Entities' Activities – Examples

Classification of Social Economy Entities' Activities (CSEEA)	Examples of entities
1. Agriculture, forestry and fishing	Agricultural, forestry and fisheries cooperatives.
2. Manufacturing activities	Cooperative wineries, cooperatives producing milk and olive oil, textile production, fur processing.
3. Wholesale, retail trade and services	Cooperatives for consumption, marketing, service provision, transport, radio.
4. Development, housing and environment	Local development associations, economic, social and community development associations, animal and environmental protection associations, housing and construction cooperatives.
5. Financial activities	Mutual Agricultural Credit Banks, Saving Banks.
6. Education and research	Foundations, Cooperatives and Universities (private) with legal form of association, research centers, colleges.
7. Health and well-being	Hospitals and rehabilitation clinics, health homes, mental health centers and psychological support, alternative medicine centers.
8. Social action and social security	Social action services of Houses of Mercy, Mutual Associations, humanitarian services, support services for citizens with disabilities, social solidarity services provided by associations, Social Solidarity Private Institutions, and cooperatives, civic and advocacy organizations, philanthropic organizations, food banks.
9. Culture, sports and recreation	Associations, foundations and cultural cooperatives, sports and recreational clubs.
10. Cults and congregations	Associations and religious congregations, dioceses, confraternities.
11. Business and professional associations, labor unions and political organizations	Representative bodies of SE organizations, business and professionals organizations, workers' associations, trade unions, employers' associations.
12. Not elsewhere classified	Associations of owners and residents, student associations and alumni associations.

Also in terms of concepts used in SESA 2013, it is important to distinguish voluntary work from unpaid employment:

- Voluntary work - According to the ILO, voluntary work should be defined as "unpaid and non-compulsory work; which consists of the time that individuals (over 15 years) dedicate to unpaid activities, carried out through an organization or directly, for the benefit of others that do not belong to their family";
- Unpaid employment - according to the 2010 ESA, "Unpaid employment" corresponds to the concept of "self-employed workers, which includes categories relating to:
 - a) unpaid family workers, including those working in unincorporated enterprises engaged in market production;
 - b) outworkers whose income is a function of the value of the outputs from some process of production for which they are responsible. The contract of those outworkers is to provide goods or services to the commissioning party;
 - c) workers engaged in production undertaken entirely for their own final consumption or own capital formation, either individually or collectively (...)."

Methodological Notes (cont.)

Another concept used in the SESA employment analysis is Full Time Equivalent (FTE), which, according to the ESA 2010, "is defined as total hours worked divided by the average annual number of hours worked in full-time jobs within the economic territory."

4. Data sources

The main data sources on which the estimation of the monetary and non-monetary variables of the SESA were based were the following:

- Portuguese National Accounts;
- Simplified Business Information (SBI);
- Budget and accounts of the Social solidarity private institutions;
- Earnings declarations to social security;
- General Account of the State (GAE);
- Detailed financial information from the General government;
- Labour Force Survey (LFS);
- Survey on environmental non-governmental organizations;
- Survey on Mutual Associations;
- Survey on employers associations, unions, federations and confederations;
- Survey of Fire Brigade Entities;
- Survey on National Scientific and Technological Potential;
- Reports and accounts of non-profit institutions;
- Financial statements of the cooperatives accredited by CASES;
- General Register of Statistical Units, from Statistics Portugal;
- Websites of SE entities;
- Website of the Ministry of Justice (<https://publicacoes.mj.pt/Pesquisa.aspx>).

In the present edition of the SESA, it was not possible to count on the information from the Censuses to the Foundations, since this governmental initiative did not have continuity for the years that followed 2010. This represented an additional constraint to obtain economic detailed information for this group of entities, having conditioned the determination of some variables of the respective complete sequence of accounts.

5. Final considerations

The SESA should be considered as a project under development, in line with the evolution advocated by institutions of international reference such as the UN, ILO and CIRIEC, especially due to the updating and permanent renewal of the concepts and methodologies adopted for the compilation of information, in the context of NA.

Notwithstanding its relevance as a "portrait" of the economic dimension of the SE, SESA is only a partial view of it. In fact, the analysis of the relevance of the SE should not only focus on the economic component, but also the number of members / associates and beneficiaries of the action of this universe of entities, the analysis of externalities, multiplier effects and impacts of their performance, namely in the reduction of poverty and social inequalities in the national territory, among other possible analysis perspectives, that go beyond the scope of this Satellite Account.