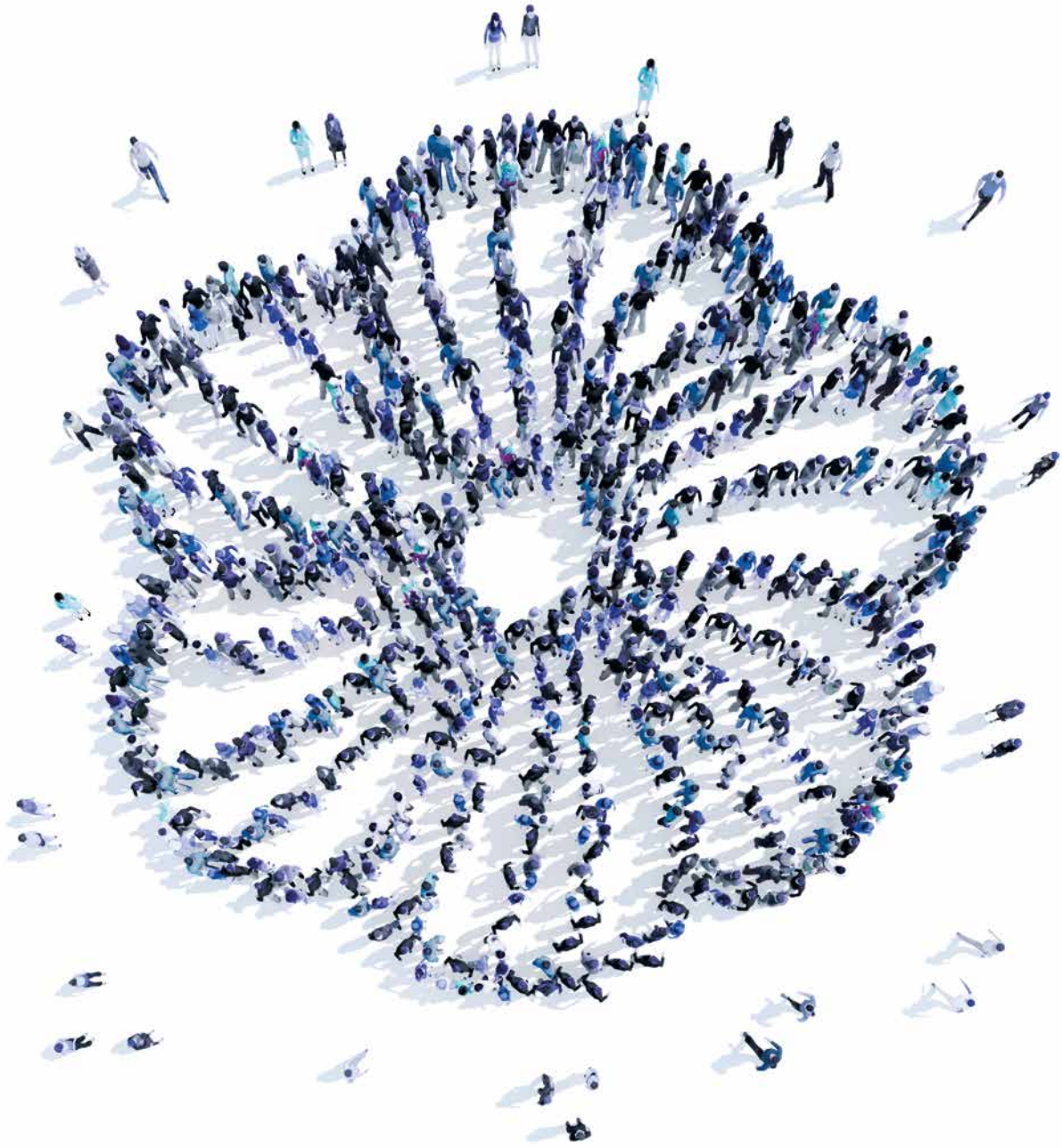
BODOSSAKI FOUNDATION

STUDY

ON THE CONTRIBUTION OF CIVIL SOCIETY to the Greek economy



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The project "Study on the contribution of Civil Society to the Greek economy" is implemented as part of the Active citizens fund programme in Greece by the Bodossaki Foundation and subcontracted to the Foundation for Economic & Industrial Research (IOBE).

The **Active citizens fund** in Greece is supported through a € 13.5M grant from Iceland, Liechtenstein and Norway as part of the EEA Grants 2014 - 2021. The programme aims to develop the sustainability and capacity of the Civil Society sector in Greece, and to strengthen its role in promoting and safeguarding democratic procedures, active citizenship and human rights. The Fund Operator for the Active citizens fund in Greece is Bodossaki Foundation in consortium with SolidarityNow. More information: **www.activecitizensfund.gr/en/**

Bodossaki Foundation is a public benefit organisation founded in 1972 with the aim of continuing the contribution of its founder, Prodromos-Bodossakis Athanassiades, to the Greek society. Its vision is a society of equal opportunities and prospects for all. To promote its vision, the Foundation funds, plans and implements, in full alignment with the principles of transparency, accountability and integrity, actions and programmes of relevance to its four strategic action pillars: promoting education, improving healthcare, protecting the environment and empowering the Civil Society. From its establishment to this day, the Foundation has made available over €450 million for promoting its purposes. At the same time, Bodossaki Foundation today acts as a catalyst for fostering a broader culture of contribution in the Greek society, managing resources on behalf of third parties –Legators, international organisations, and other major donors– wishing to fund programmes with a strong social impact that address critical needs in education, healthcare, the protection of the environment and the empowerment of the Civil Society. Bodossaki Foundation is recognized as a "public benefit organization", completely independent of any political, religious or other institution, operating as an entity that develops and coordinates projects in line with its vision.

The **Foundation for Economic and Industrial Research (IOBE)** is a private, non-profit, public-benefit research organisation. It was established in 1975 with the dual purpose of promoting research on current problems and prospects of the Greek economy and its sectors and of generating reliable information, analysis and proposals for action that are non produced elsewhere and can thus be of high value to policy makers in the context of economic policy making.

CONTENTS

THE INITIATIVE OF BODOSSAKI FOUNDATION

Fostering the development of a strong and independent civil society in Greece and to helping build the appropriate institutional framework for its functioning are core aims of Bodossaki Foundation.

A dynamic, healthy civil society can complement the state by providing services in critical areas as well as engage citizens in civic activities, help safeguard human rights, and promote democratic values.

Strengthening civil society is also a key objective of the EEA Grants Active citizens fund in Greece, for which Bodossaki Foundation, together with SolidarityNow, is Fund Operator.

As Greek civil society continues its slow but steady path of development – facilitated greatly by the EEA Grants programmes in our country – there is a growing need for sector-wide data to provide an evidence base regarding the contribution, impact and potential of civil society in Greece. Responding to this need, Bodossaki Foundation, within the context of the Active citizens fund, commissioned the Foundation for Economic & Industrial Research (IOBE) to conduct the present study to measure and highlight the economic dimension of the contribution of Civil Society Organisations to the Greek economy.

The research demonstrates that the contribution of civil society to the Greek economy is considerable, and arguably greater than has generally been realized. At the same time, the study also highlights that the sector has considerable scope for further growth, particularly when compared to that in many other European countries.

In this context, it is hoped that the research will function as a springboard for wider advocacy and further research, and as such the research data has been made openly available on the project website, **https://civilsocietycontribution.gr/index_en.html.**

For its part, drawing on the findings of the study, Bodossaki Foundation is committed to continuing its support for the development of a strong, healthy civil society in Greece, and to advocate for an enabling environment for its functioning.

EXECUTIVE SUMMARY

Civil Society Organisations (CSOs) carry out important social work, while generating significant economic activity. According to Eurostat data, the production value of the non-profit institutions serving households (NPISHs)[1] in Greece has stabilised in recent years at €3.3 billion. Compared to other European countries, the production value per capita of the NPISHs is at a relatively low level (€304 per inhabitant in 2020, compared with €827 on average in the EU). Similar conclusions are also drawn from examining the gross value added they generate as a percentage of the country's GDP (0.64% in Greece against 1.16% in the EU).

The activities of CSOs offer significant support to the national economy. They support, directly or indirectly, the generation of 1.6% of the GDP and contribute with 1.9% of the country's employment. In absolute terms, the contribution of CSOs for 2021 is estimated at €3.0 billion in terms of GDP and at 88,400 jobs in employment terms. These figures do not include the economic value of volunteering, estimated at €357 million in 2021, which corresponds to about 0.2% of the country's GDP.

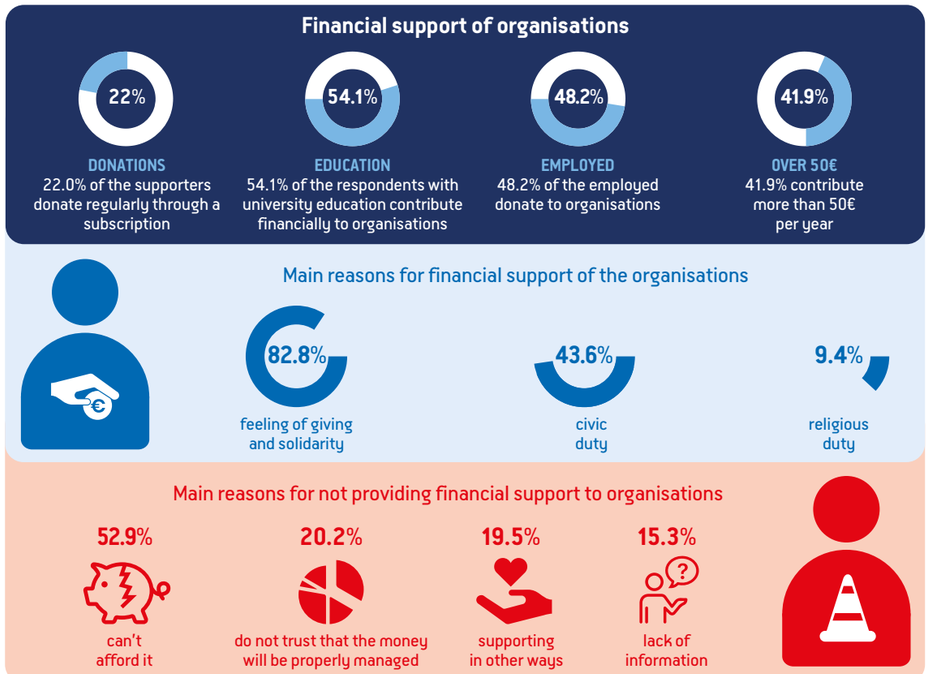
In addition, the activities of the organisations lead to a boost in government revenue, due to the stimulation of economic activity in the country, with annual amounts consistently above €1 billion, representing 1.9% to 2.1% of the annual government revenue in the 2019-2021 period. In the hypothetical case that the services offered by the CSOs in Greece were to be provided by the State, their cost for 2021 is estimated in the range of €2.1-€3.2 billion.

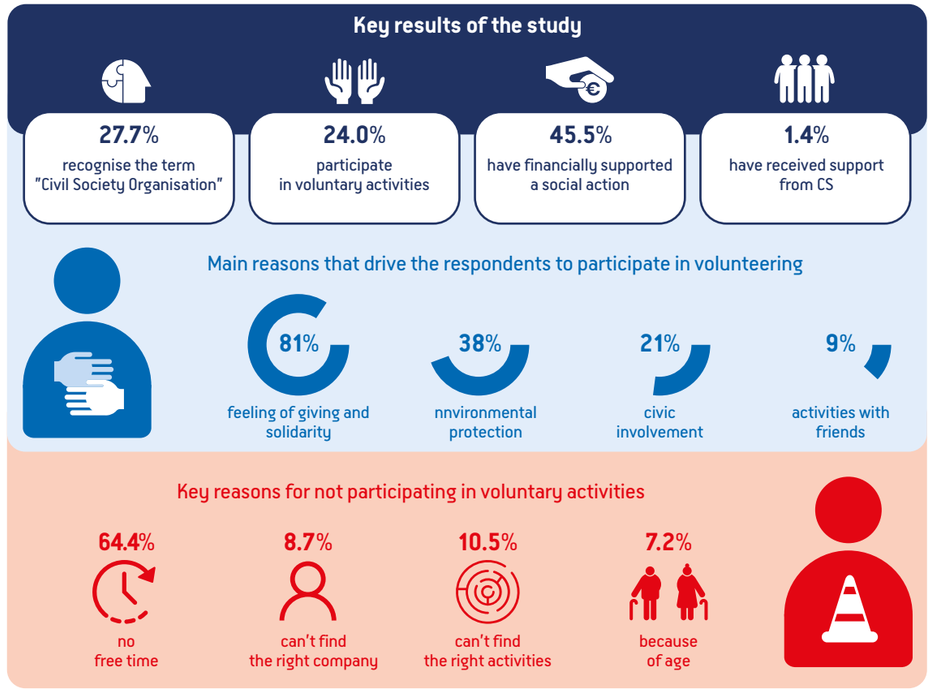
The CSO size of activity depends crucially on public acceptance and support. In a primary survey of 2,000 people carried out for this study during the months of May and June 2022, 45.5% of the respondents stated that they had financially supported an organisation in the past 12 months. Most respondents who have financially supported an organisation have done so on an ad-hoc basis (69.4% of valid responses), while relatively limited is the share of supporters who provide regular support to the organisations (22.0%). The percentage of respondents who do not contribute to the organisations because they do not trust that their donation will be well-managed is also relatively high (20.2% of valid responses).

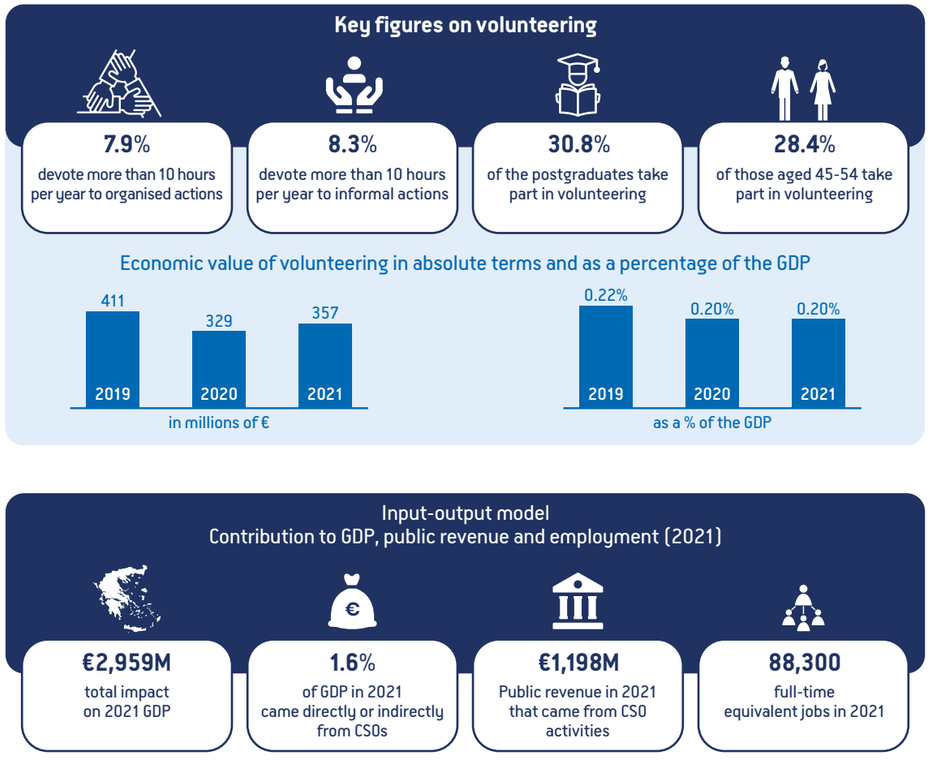
1 The term NPISH refers to institutional units that are independent from the state and provide goods and services to households for free or at prices that are not economically significant. It includes charities, relief and aid organisations financed by voluntary transfers, trade unions, professional or learned societies, consumers' associations, political parties, churches or religious societies, and social, cultural, recreational and sports clubs. The term CSOs refers, for the purposes of this study, to associations, civil non-profit corporations and other civil entities pursuing purely public-benefit purposes.

Compared with other countries, based on international surveys compiled using a common methodology, Greece scores relatively low in donations and public trust in charities. In particular, Greece ranks in the penultimate place (125th), as per the CAF World Giving Index for the period 2009-2019. Correspondingly, it ranks 34th out of 50 countries with available data in the World Value Survey based on positive answers to the question of whether the survey respondents have donated to an organisation or a political campaign. Lastly, Greece ranks 37th out of 54 countries based on the percentage of people who said they trust charitable organisations.

In conclusion, the activity of CSOs in Greece contributes significantly to the country's economy. This contribution can be further strengthened, given the relatively limited geographical scope of the organisations' work and the available possibilities to boost public trust in them. It is necessary that the organisations themselves, especially those active in sensitive sectors and with significant financial resources, have credible governance bodies involving independent members; have established internal and external audit procedures; and operate with the utmost transparency. Lastly, the obstacles that hinder the operation of CSOs should be lifted, mainly through the improvement of the supervisory framework and more broadly their cooperation with the state, in order to strengthen the economic contribution of CSOs and the significant social impact of their work in Greece.







1 INTRODUCTION

Civil Society (CS) is a distinct social sector that monitors, corrects and complements the operation of the business and public sectors. It consists of formal organisations or informal voluntary groups, which participate in the public sphere, pursuing common purposes or broader changes in one or more aspects of social life. The CS's activities focus on ethical, cultural, social, humanitarian, religious, scientific, environmental, animal welfare and philanthropic issues.

The formal organisations operate according to statutes, have a legal form, and employ staff. By contrast, informal groups seek to have no institutional form and are based solely on voluntary action. The Civil Society Organisations (CSOs) are institutionally independent of the State, while they do not distribute profits and thus differ from both State entities and private enterprises.

Although CSOs' actions are socially targeted, they are also involved in generating economic activity. Combining private sector initiative and independence with the supply of non-market goods and services that would otherwise be provided by the State, they cover a significant part of the operating space of the institutional units of an economy.

In particular, the CSOs create jobs and thus income and fiscal revenue in the form of social security contributions and payroll tax. They contribute directly to Gross Domestic Product (GDP), which includes the gross value added generated by the organisations for the provision of non-market goods and services. Like all economic activities, they also contribute indirectly to the economic indicators of the country, through the demand they generate for inputs procured from other sectors of the economy (indirect effect). Finally, the income received by the employees of the organisations creates additional economic activity, serving the consumption expenditure of their households (induced effect).

The economic contribution of the CSOs is further enhanced through the specifics of their operation. Their contribution is even greater when we consider that the organisations, mostly supported by donations, provide services that in other circumstances should have been provided by the State by spending public funds.

In this light, the aim of the project is to measure and highlight the economic dimension of the contribution of CSOs to the Greek economy at the national and local level. The assessment is carried out using large-scale field research and appropriate economic models. The scope of the project also includes an assessment of the economic value of volunteering in Greece and a comparison of the cost of the goods and services offered by the CSOs in relation to the State.

In this study, the examination of the economic contribution of Civil Society essentially concerns formal organisations. The lack of institutional form does not allow for the systematic gathering of relevant data on informal groups. However, the study reflects the involvement of volunteers in actions of both formal organisations and informal groups, based on data on the people's participation in voluntary actions.

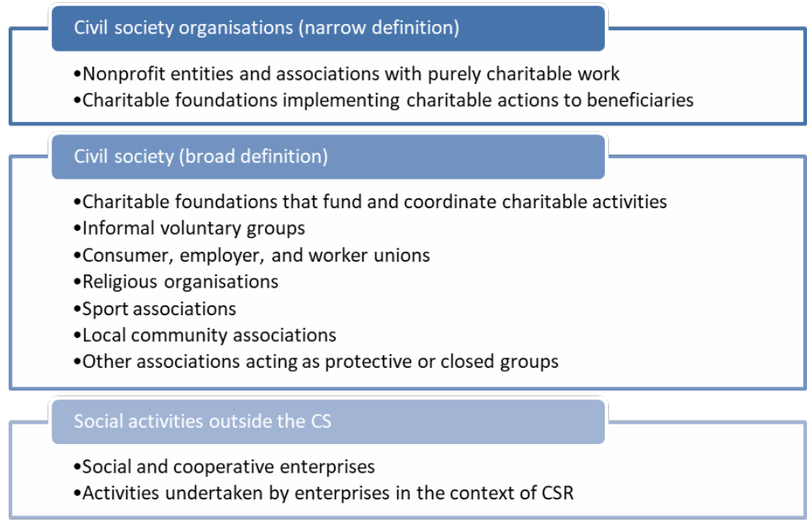
The next chapter of the study presents primary and secondary data on CSOs in Greece. Chapter 3 analyses data on the people's perceptions of, and participation in, CS, based on a survey of a representative sample of the adult population in Greece carried out for the purpose of this study. Estimates of the contribution of CSOs to the Greek economy are presented in Chapter 4. Chapters 5 and 6 analyse respectively the economic value of volunteering in Greece and the cost for the State in the hypothetical case that it had to provide the services offered by the CSOs. The study concludes with key findings on the role of CSOs and their contribution to the Greek economy and society.

2 CIVIL SOCIETY IN GREECE

2.1 Introduction

Organised CS includes (in its broadest definition) civil non-profit entities (AMKE), associations, religious organisations, trade unions, employers' associations, consumer associations, local community associations and other associations and organisations with institutional independence from the State and the business sector (Figure 2.1). A narrower definition includes only organised groups of citizens pursuing charitable purposes and society's general interest. The narrow definition does not include associations and unions with actions focused on promoting the interests of their members (protective groups) and those where the possibility of participation is not universal (closed membership). Social and cooperative enterprises as well as voluntary activities of enterprises (in the context of corporate social responsibility) are not included in CS (under either the narrow or broad definition), despite their charitable purposes, as they are institutionally part of the business sector.

Figure 2.1: Classification of CSOs and other related social activities



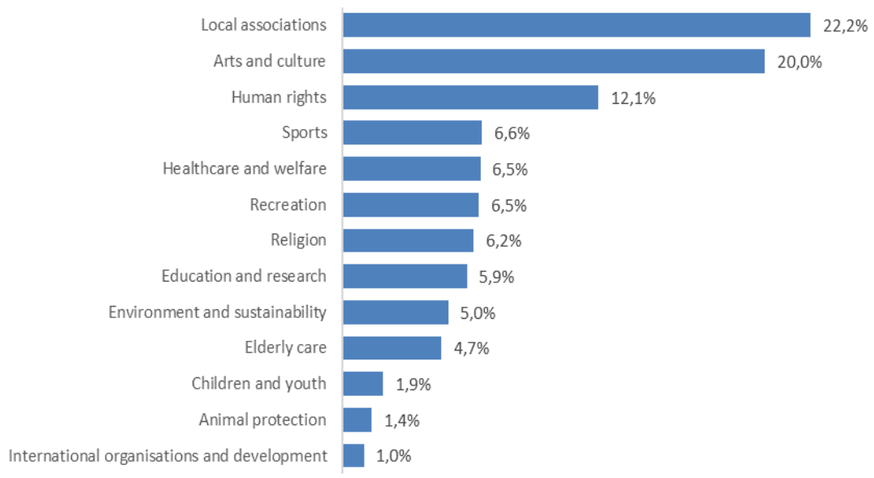
The assessment of the economic contribution of CSOs focuses on the activities of organisations with community work. Based on this approach, associations of consumers, employers and workers, religious organisations, sport associations, local community associations and other associations acting as protective or closed groups are not included in the scope of this project. Therefore, the project scope includes non-profit entities, associations and charitable foundations implementing activities that serve beneficiaries and the common good, as well as charitable foundations that fund and coordinate charitable actions.

2.2 Mapping the CSO sector in Greece

Under the broader definition of Civil Society, it is estimated that there are at least 6.5k organisations in Greece (Afouxenidis & Gardiki, 2015), excluding associations of parents of primary and secondary school students. Most of them (approximately 6.2k) are small organisations, with humanitarian or cultural focus, which operate locally with limited financial resources. Regarding their activities, 22.2% of these organisations are local associations, while 20.0% are engaged in the arts and culture (Figure 2.2).

Figure 2.2: Composition of CSOs per activity category, 2015

Source: Afouxenidis (2015)



If we focus on organisations that pursue the common good, the number of Greek and international non-governmental organisations, based on the definition and listing of the project THALES I, totalled 980 in 2015 (Huliaras & Petropoulos, 2015). Similarly, more than 750 active organisations were recorded in the THALES II programme (THALES II, 2020).

Of the above organisations, more information is available on 157 organisations for the 2011-2013 period (THALES I) and 107 organisations for the 2015-2017 period (first phase of the THALES II programme), while 71 organisations completed the evaluation process of the second phase of the THALES II programme (95 organisations provided data in the quantitative part of that survey). The majority of these organisations have the legal form of associations (57.3% in THALES I, 46.3% in THALES II.A and 51.6% in THALES II.B), with the rest mainly taking the form of civil non-profit entities (AMKE - 42.7% in THALES I, 36.8% in THALES II.A and 43.2% in THALES II.B).

Box 2-1: The THALES programme

The project "THALES Evaluation of Greek Non-Profit Organisations (NGOs)" (THALES I) aimed at the study of the ecosystem of CSOs in Greece. In addition, it performed a more detailed recording and evaluation of participating organisations. The programme was implemented in 2012-2015 by the Department of Political Science and International Relations of the University of the Peloponnese, in collaboration with scholars from other higher education institutions and research centers from Greece and abroad. The programme was funded by the National Strategic Reference Framework (NSRF).

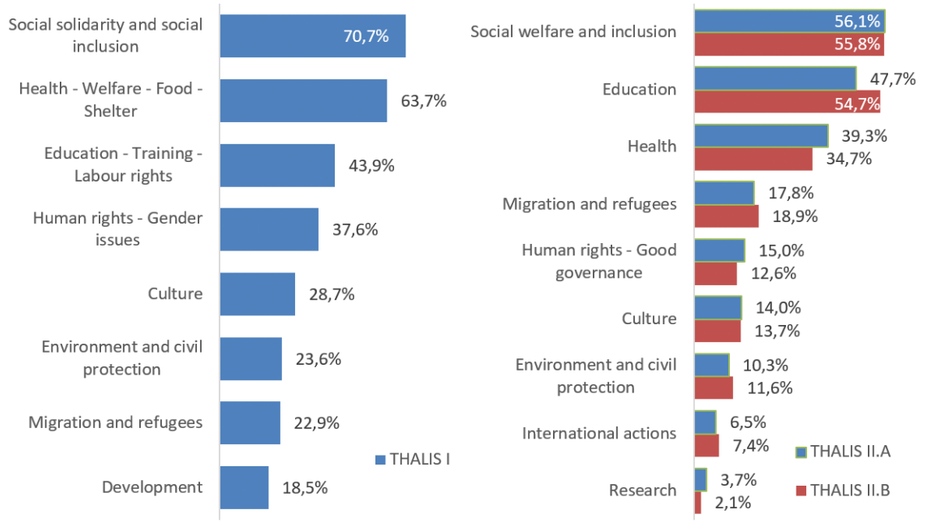
As part of the project, a team of researchers visited organisations willing to take part in the evaluation process. The organisations were assessed, based on their replies to a structured questionnaire, against three main criteria — effectiveness, organisation, and transparency. Overall, 158 organisations were evaluated in the programme.

The project "THALES II: Mapping and Evaluation of Greek NGOs" is a continuation of the project THALES I. It was implemented in 2018-2020 in two phases, by the Department of Political Science and International Relations of the University of the Peloponnese in collaboration with the HIGGS organisation. It was funded by 5 public-benefit foundations. More information and survey results are available at greekngosnavigator.org.

Most organisations are active in more than one field of activity. Social inclusion, welfare and solidarity is the field that over time attracts most CSOs (70.7% in THALES I, 56.1% in THALES II.A and 55.8% in THALES II.B). Education and health follow, while a significant number of organisations are active in the areas of migration, human rights, culture, and the environment (Figure 2.3).

Figure 2.3: CSO fields of activity

Source: Huliaras and Petropoulos (2015), University of the Peloponnese and HIGGS (2019, 2021)



Indications of the structure and role of CS in the country also emerge from surveys by other organisations. Indicatively, a recent study by the Food Bank collected data on 46 soup kitchens operating in Attica (out of 90 supported by the Food Bank and hundreds of others operating in the rest of the country). Soup kitchens operate at the neighbourhood level, which allows them

to know personally the people in need, while, in addition to food, they offer other material assistance and psychosocial support. Of these soup kitchens, 67% are run by the local parish, 24% are CSOs and 9% are municipal social grocery stores (Food Bank, 2021).

Apart from NPEs, associations and foundations that implement charitable actions to direct beneficiaries, a very important role for the operation of CS is carried out by large charitable foundations that fund the activities of other CSOs, such as the Foundations A.K. Laskaridis, Ioannis S. Latsis, Captain Vassilis & Carmen Konstantakopoulou, Bodossaki, Stavros Niarchos, Onassis, Hellenic Initiative, and others. Although their number is relatively small, their funding is a key source for many organisations and actions of CS in Greece. In addition, they play a very important coordination work by evaluating proposals for funding actions and other specific initiatives. In particular, 91.7% of the foundations surveyed in a recent special study stated that support for capacity building of CSOs is part of their strategy (HIGGS, 2021).

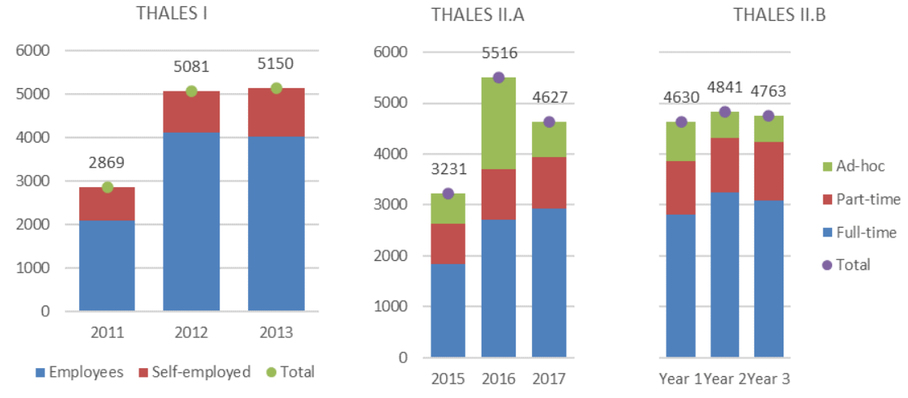
2.3 CSO salaried staff and volunteers

The CSOs participating in the THALES programmes reveal a growth trend in the number of paid staff and volunteers. This trend is a sign of increasing activity of larger CSOs performing charitable work during the economic crisis, with a caveat concerning the representativeness of the survey.

In particular, the number of salaried staff in the 157 CSOs of the THALES I programme increased from 2.9k in 2011 to 5.2k in 2013. Similarly, in the 107 CSOs of the THALES II.A programme, paid staff increased from 3.2k in 2015 to 4.6k in 2017, while there was a temporary spike of occasional workers, to 1.8k people in 2016 (from 602 people in 2015 and down to 683 people in 2017), which is due to some extent to the refugee crisis. Finally, in the 95 organisations of the second phase of the THALES II programme, the number of paid staff increased from 4.6k in the first reference year to 4.8k in the second reference year, while in the third reference year full-time staff decreased with an almost equal increase in part-time workers (Figure 2.4).

Figure 2.4: Evolution of the number of CSO salaried staff

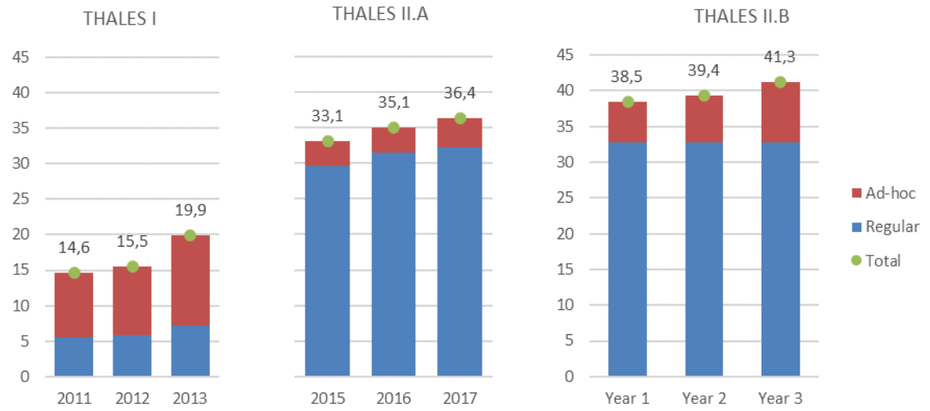
Source: Huliaras and Petropoulos (2015), University of the Peloponnese and HIGGS (2019, 2021)



The same trend is observed in the number of volunteers. In particular, the number of regular and occasional volunteers of the CSOs of the THALES I programme rose from 14.6k in 2011 to 19.9k in 2013. Similarly, in the first phase of the THALES II programme, the number of volunteers increased from 33.1k in 2015 to 36.4k in 2017, while in the second phase it increased from 38.5k in the first reference year to 41.3k in the third reference year, with the increase mainly coming from occasional volunteers. Most of the regular volunteers of the THALES II sample come from participation in the Scouts of Greece (62.2% in the first phase and 59.9% in the second phase of the programme) and the Greek Guiding Association (26.9% and 25.8%, respectively).

Figure 2.5: Evolution of the number of CSO volunteers, in thousands

Source: Huliaras and Petropoulos (2015), University of the Peloponnese and HIGGS (2019, 2021)

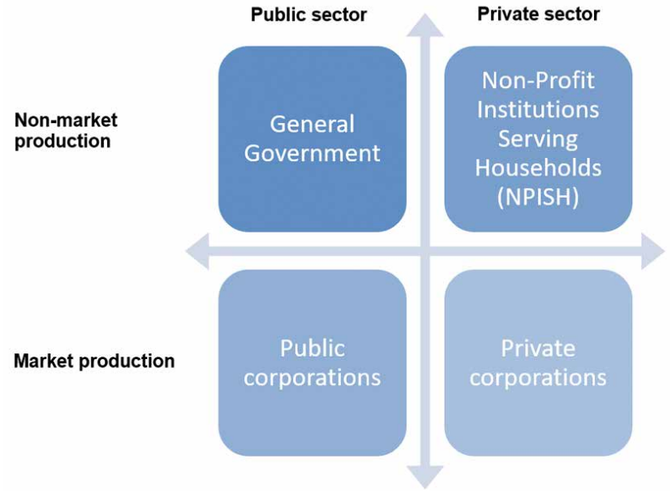


2.4 National accounts

In the European System of Accounts (ESA 2010), all institutional units that are independent of the State and provide non-market goods and services are classified as non-profit institutions serving households (NPISH — Figure 2.6) and are one of the main domestic institutional sectors of the economy.1 There is significant overlap, but not absolute identity, in the definition of NPISHs and the broader definition of CS.

Figure 2.6: Classification of institutional units of an economy by sector, according to production type

Source: European System of Accounts 2010



1 The remaining main domestic institutional sectors are corporations (financial and non-financial), general government and households.

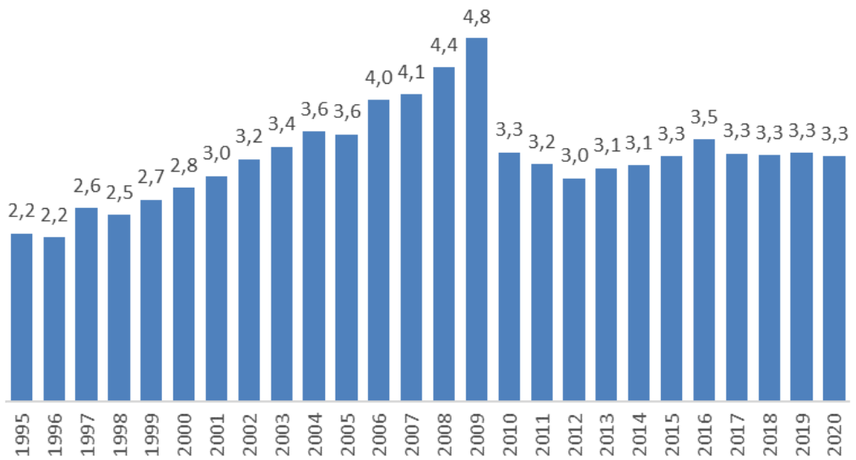
The NPISHs sector includes charities, relief and aid organisations financed by voluntary transfers, trade unions, professional and learned societies, consumer associations, political parties, churches and religious organisations, as well as social, cultural, recreational, and sports clubs. Institutions that are "not very important" are not classified under the NPISH sector, but in the household sector (ESA 2010, Article 2.130). In addition, non-profit institutions providing market production and non-profit institutions serving enterprises are classified in the (non-financial or financial) corporate sector, while non-profit institutions primarily engaged in financial intermediation are classified as financial corporations.

As they provide non-market production, the economic value of the activity of NPISHs is recorded in the national accounts in the same way as the activity of the General Government. Unlike the activity of enterprises, where the value is reflected in terms of prices and quantities recorded in market transactions, in NPISHs and the General Government the economic value is recorded in terms of the total cost (of labour, capital, materials, etc.) of the respective activities. Regardless of the sector and type of production (marketable or not), the recording of economic value in national accounts does not include the surplus that consumers enjoy in terms of use value, which exceeds the cost of the goods and services they pay (for market production) or receive (for non-market production).

Despite the presence of NPISHs in ESA 2010, the availability of data for the sector is limited. In particular, according to Eurostat data from the national accounts, the production value of NPISHs in Greece totalled €3.3 billion in 2020, recording a relatively stable trend from 2017 onwards (Figure 2.7). By contrast, the production value of the sector in the pre-crisis period was growing strongly, having more than doubled from €2.2 billion in 1995 to €4.8 billion in 2009 (in current prices).

Figure 2.7: Production value, NPISH, billion euro

Source: Eurostat (nasa_10_nf_tr)

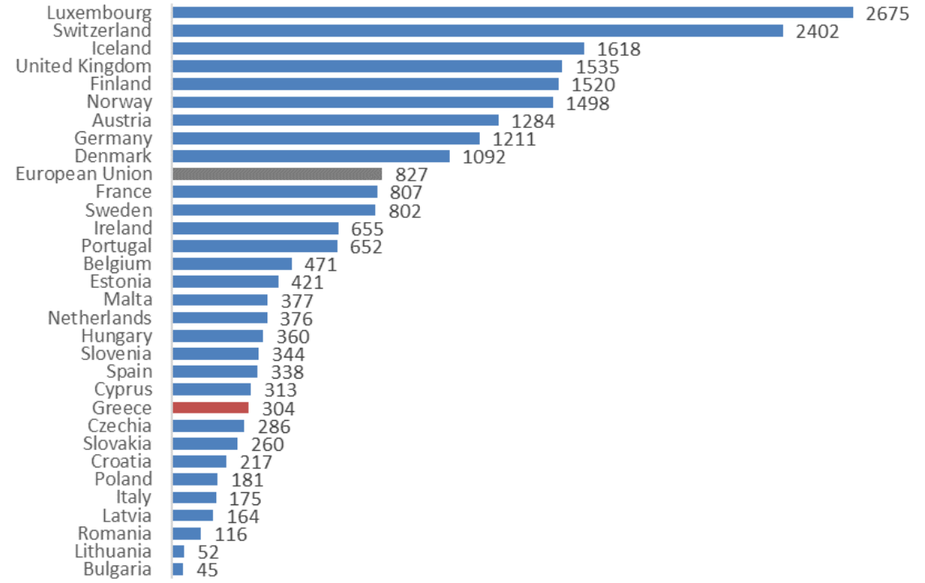


The strong rise up to 2009 and the sharp decline in 2010 is most likely linked to the State financing of associations of the wider CS in this period. The gradual increase in 2012-2015 may be linked to the increased activity of charitable CSOs in response to increased social needs during the crisis, while the temporary spike in 2016 is linked to the increased need that year to deal with the refugee crisis.

From the comparative analysis of the available data (Figure 2.8), it appears that the direct contribution of Civil Society organisations to the economy of Greece is limited compared to the EU average, demonstrating significant scope for further development of their activities. In particular, it is estimated that NPISHs produce services with a value of €304 per inhabitant in Greece, compared with €827 on average in the EU, while in leading European countries the production value of NPISH exceeds €2,000 (€2.6k in Switzerland and €2.4k in Luxembourg). The per capita output value of NPISHs tends to be higher in the countries of Central and Northern Europe and lower in Southern and especially Eastern Europe.

Figure 2.8: Production value of NPISH per capita in European countries, 2020

Source: Eurostat (nasa_10_nf_tr). Data processing: IOBE. The figures for Malta and Luxembourg refer to 2018, for Bulgaria and the EU-27 to 2017, and Iceland to 2014.



A further measure of comparison through national accounts data concerns the direct contribution of NPISHs to the GDP of each country, through the gross value added (GVA) they produce. In particular, in Greece NPISHs have produced around 0.6% of the country's GDP in the last seven years with available data (2013-2020), compared with 0.39% in 2011, but also 0.8%-1.0% before the outbreak of the financial crisis (Figure 2.9). Compared to other European countries, the country is lagging behind in this indicator as well, with the EU-27 average almost twice as high (1.16% of GDP), while Greece ranks 18th among the 27 EU member countries. Compared to leading European countries, the gap is growing over time — indicatively, the direct contribution of NPISHs to Austria's GDP has increased over time from 1.5% before 2001 to 2.1% in 2020.

Regarding the direct contribution to employment, for several EU countries, including Greece, the relevant data in the Eurostat database are not available and therefore it is not possible to carry out a corresponding analysis of trends over time and cross-country comparisons. However, similar conclusions on the relative size of the sector in Greece can be drawn from other ad hoc surveys.

In particular, a report by the European Economic and Social Committee estimated that paid jobs in social economy organisations amounted to 117.5k in Greece in 2015 (3.3% of the country's total paid employment), of which 101k worked in associations and foundations, 15k in cooperatives and related bodies and 1.5k in mutual societies (European Economic and Social Committee, 2017). Compared to the rest of the EU, Greece ranks 16th by paid employment in units of the social economy (3.3% compared to 6.4% in the EU and 9.8% in the Netherlands — Figure 2.10).

Figure 2.9: Gross Value Added of NPISH, % of GDP

Source: Eurostat (nasa_10_nf_tr). Data processing: IOBE. The figures for Malta and Luxembourg refer to 2018, for Bulgaria and the EU-27 to 2017 and Iceland to 2014.

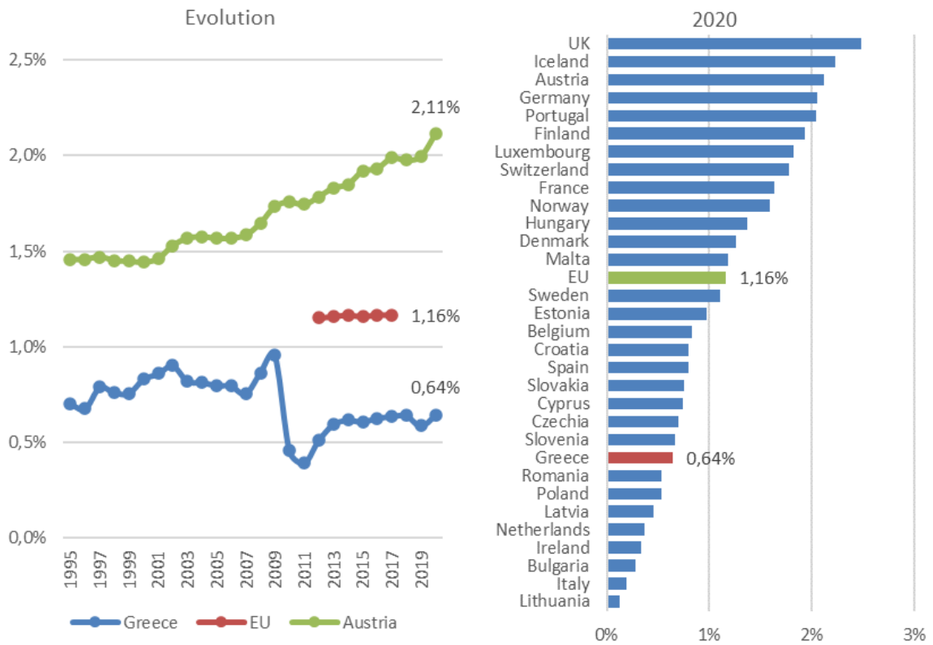
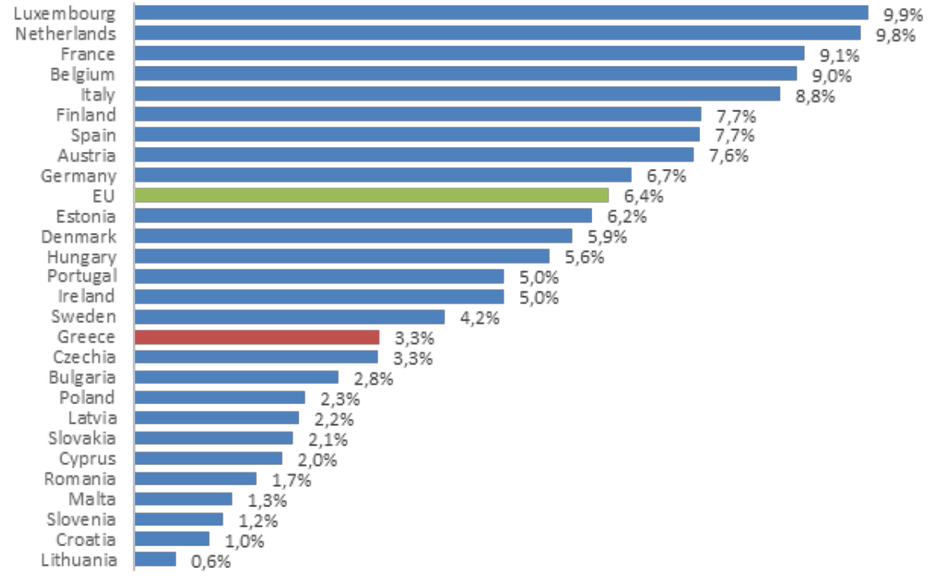


Figure 2.10: Employment in the Social Economy in the EU countries

Source: ESEC (2017). Data processing: IOBE.



In particular, the increased importance of family institutions and the Church in Mediterranean countries in providing social and psychological support, as well as the reduced trust in institutions observed in Eastern European countries, probably explains to some extent the relatively small size of the NPISH sector in these countries. The difficulties in recording and capturing voluntarism in production value statistics, which in the case of non-market output are mainly based on cost counting, also make it difficult to draw safe conclusions from a cross-country comparison of the economic activity figures.

2.5 Survey of the Civil Society Organisations

2.5.1 INTRODUCTION

As part of the study, field research was carried out in CSOs. The purpose of the survey to the organisations was to capture key characteristics of the organisations (category, number of employees, beneficiaries) and to collect structural data to assess their economic contribution, the value of volunteering, and the cost of the services they provide in case they would have to be provided by the State.

The survey was conducted in three stages. First, a detailed questionnaire on their activities, work, financial data, employment, and volunteering for the period 2019-2021 was sent to a wide list of organisations. Additionally, the CSOs were given the opportunity to comment, if they so wished, on institutional issues for the Civil Society sector, in a distinct section of the questionnaire.

For the data collection from the organisations, a special form was developed in the Google Forms web platform. The questionnaire of the first phase was forwarded by the Bodossaki Foundation to the CSOs included in the foundation's contact list, without transferring the contact details to IOBE, for reasons of personal data protection. The data collection period through the detailed questionnaire lasted from 23 May to 15 June 2022. Responses from 24 organisations were collected through this process.

Additional data were collected on the activities and financial results of organisations from open sources. Through this process, a list of more than 550 organisations was compiled. For 404 of these, it was possible to find contact details and thematic areas in which they are active. As part of this process, publicly available data on revenue, number of employees, and number of volunteers for the period 2019-2021 were collected.

Finally, a simplified questionnaire was sent to a list of organisations for which it was not possible to find key activity data. The second wave of the survey lasted from 12 to 19 September 2022. At the end of this process, the number of organisations responding to either of the two survey questionnaires was 98.

2.5.2 GEOGRAPHICAL DISTRIBUTION

Of the 376 organisations with available data, about two out of three have their headquarters in the wider area of Athens (68.1%) and about one in ten (9.6%) are based in Thessaloniki. This result comes close to the findings from the THALES II programme, where 62.0% of the 266 organisations that declared their intention to participate and 67.4% of the 95 organisations that eventually took part in the second evaluation of the programme were based in Attica.

The location of an organisation's headquarters does not fully determine the geographical scope of its action. Based on 23 responses to the detailed survey questionnaire, it appears that 43.5% of the sample were active in more than one region of the country. However, this result cannot be generalised to the entire population of organisations, as smaller organisations that did not have the resources to respond to the detailed questionnaire are more likely to have activities with a limited geographical scope. In any case, taking into account the fact that, based on the 2021

Greek population census, Attica accounts for 36.4% of the country's permanent population, the analysis provides indications of an excessive concentration of CSO activity in the capital and possibilities for further strengthening the CS work in the rest of Greece.

Figure 2.11: CSO headquarters, percentage of the sample

Source: IOBE survey. Sample size: 376

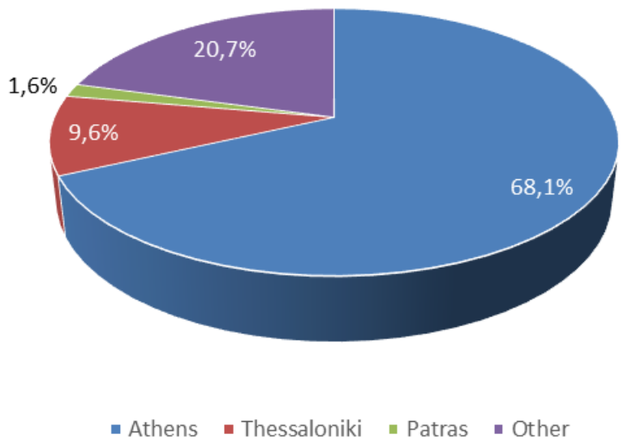
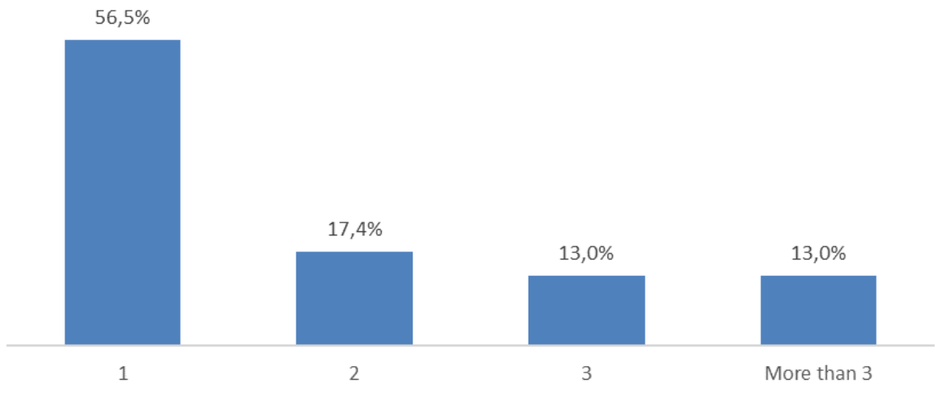


Figure 2.12: Number of regions in which the CSOs are active, percentage of the sample

Source: IOBE survey. Sample size: 23

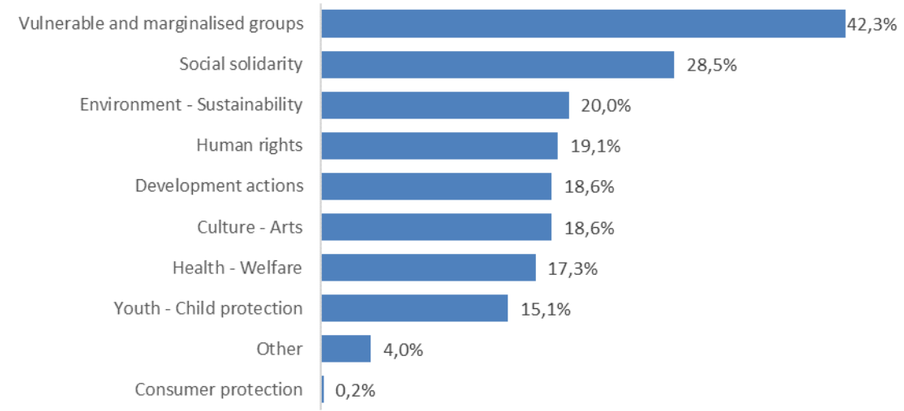


2.5.3 ACTIVITIES AND SERVICES

In a sample of 404 organisations with available data on their activities (Figure 2.13), about two out of five organisations (42.3%) state that they are actively involved in supporting vulnerable groups, while 28.5% of the organisations are involved in activities related to social solidarity in general. Next come four sectors with relatively similar rates: environment — sustainability (20% of the organisations), human rights (19.1%), development action (18.6%), and culture — arts (18.6%).

Figure 2.13: Participation of organisations in activity categories, percentage of the sample

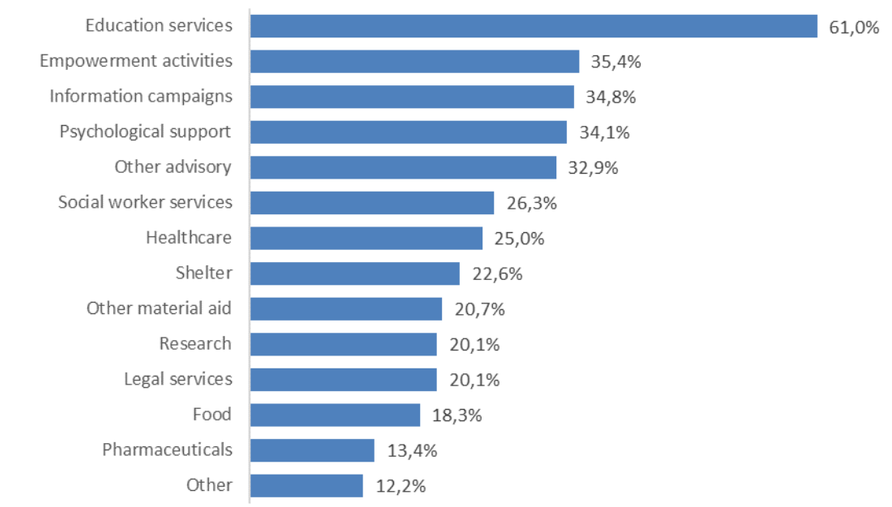
Source: IOBE survey. Sample size: 404



Regarding the services provided by the organisations (Figure 2.14), the majority of the CSOs or 61% in particular offer educational services (such as educational programmes and seminars). High participation rates (over 30%) are also recorded in services related to empowerment (35.4%) and information and awareness-raising services (34.8%), psychotherapeutic and psychiatric support services (34.1%), and counselling services (32.9%). A smaller but notable proportion of the organisations are active in the provision of goods and housing — 22.6% in the provision of housing, 18.3% in the provision of food, 13.4% in the supply of medicines and 20.7% in the provision of other goods.

Figure 2.14: Aid and services supplied by the organisations, percentage of positive answers in the sample

Source: IOBE survey. Sample size: 164

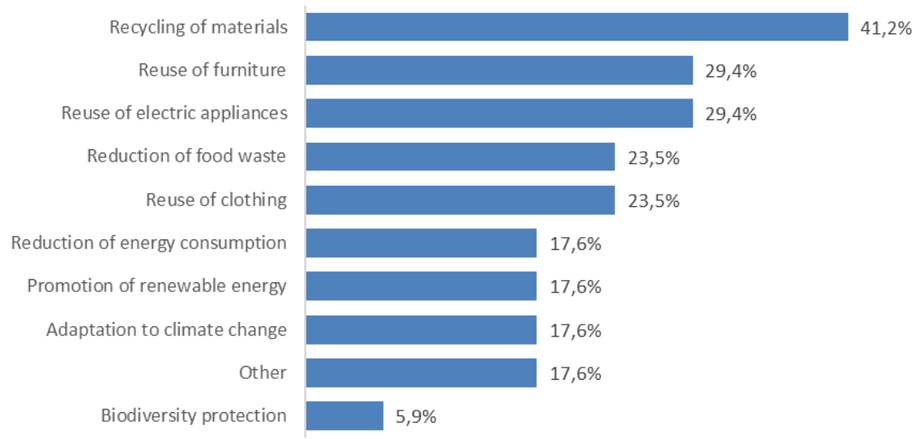


As regards the ways in which the organisations contribute to environmental protection and the circular economy, based on the sample that completed the detailed questionnaire, it appears that the recycling of materials and the reuse of goods such as furniture, electrical goods and clothing were the most popular activities (Figure 2.15). Relatively high participation was also

found in activities to reduce food waste (23.5%) and energy (17.6%), but also actions related to climate change, such as promoting renewable energy sources and adapting to changes in climate conditions (17.6% of the organisations).

Figure 2.15: Contribution of the organisations to circular economy and environmental protection, percentage of positive answers in the sample

Source: IOBE survey. Sample size: 17

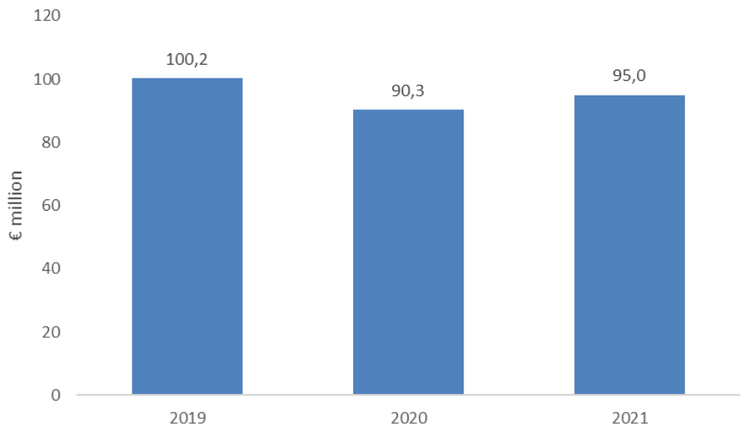


2.5.4 FINANCIAL DATA OF THE ORGANISATIONS

The COVID-19 pandemic affected negatively CSO finances. In a sample of 50 organisations with data available for all years of the 2019-2021 period, total revenue dropped by 9.9 % in 2020, recovering in part in 2021 by 5.2% (Figure 2.16). In a sample of 104 organisations with available revenue data for 2021, the total revenue is estimated at €735 million, which corresponds to 22.5% of the NPISH sector production value (for 2020).

Figure 2.16: Total annual revenue of a sample of organisations, million euro, 2019-2021

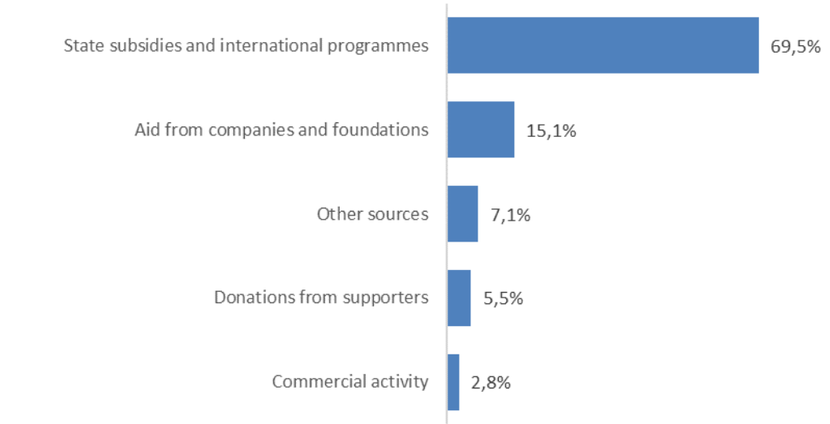
Source: IOBE survey. Sample size: 50.



Regarding the structure of revenue by source, for the sample of 23 organisations that responded to the detailed questionnaire, 69.5% of the revenue came from government grants or international programmes (Figure 2.17). This is followed by grants from enterprises and charitable foundations (15.1%). The share of revenue from supporters (5.5%) and commercial activity (2.8%) is relatively low. Especially with regard to commercial activity, the low percentage may also be due to restrictions and ambiguities in the legal framework.

Figure 2.17: Composition of revenue by source, total sample, 2021

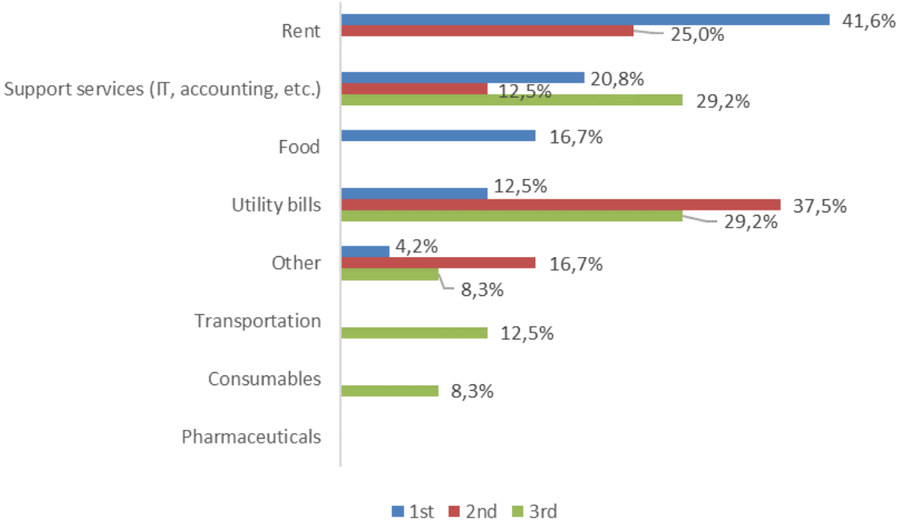
Source: IOBE survey. Sample size: 23 organisations.



The results are consistent with the findings of the THALES II programme. The ranking of the categories is the same, yet in the sample of this survey the share of revenue from government grants and international programmes is higher while the share of the other three categories is lower. Specifically, in the second evaluation of the THALES II programme, the percentage of funding of organisations coming from international programmes, NSRF, State sources and local government is estimated at 58.8%. Charitable foundations and business sectors provide 22.4% of the organisations' revenue, 13.8% comes from members and supporters and 3.7% comes from commercial activity.

Figure 2.18: What are the three most significant categories of expenditure on goods and services (excluding wages), percentage of sample

Source: IOBE survey. Sample size: 24 organisations.



On the expenditure side and excluding employee wages, 41.6% of the sample reported rent as the largest category, while for 25% rent was the second most important category (Figure 2.18). Support services (such as accountants and IT support) also received high rates — for 20.8% of the organisations this was the most important category, for 12.5% the second most important category and for 29.2% the third most important category. Without being the most significant category for most organisations, office expenses for electricity, telecommunications and other utilities scored high as the second most important category (for 37.5% of the organisations) and third most important expenditure category (29.2%). Although health is mentioned among the services offered by organisations, medicines were not mentioned as one of the three most important expenditure categories in the sample.

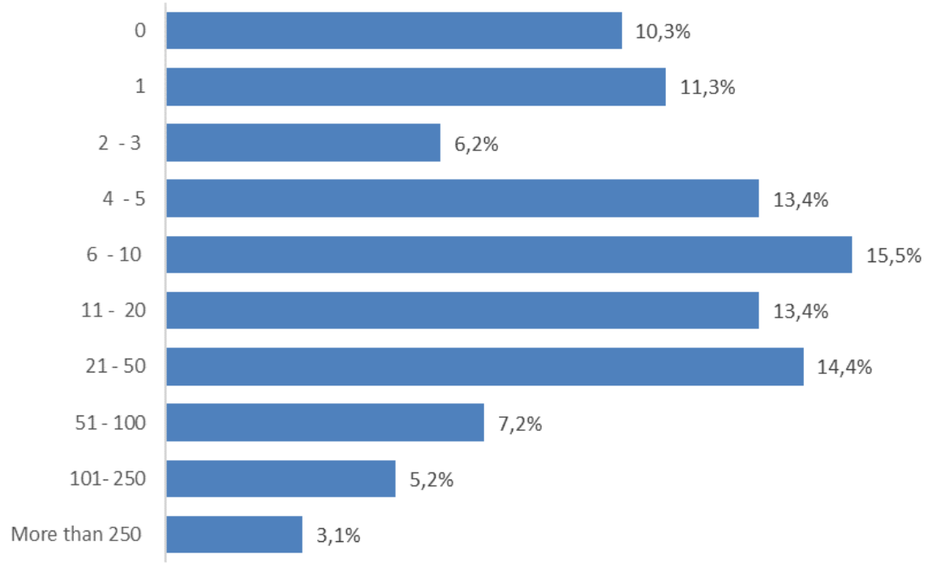
2.5.5 NUMBER OF EMPLOYEES AND VOLUNTEERS

The number of employees for the sample of 97 organisations publishing relevant data or responding to the survey questionnaires is estimated at around 4.5k in 2021. This result is comparable to the number of employees in the sample of 95 organisations under the THALES II programme (4.8k employees, of which 3.1k full-time, 1.2k part-time and the remaining 519 occasional workers for the 3rd reference year of the programme).

On the number of employees per organisation, 10.3% of the 97 organisations with available data in the sample stated that in 2021 they employed no staff, while 11.3% of the organisations stated that they employed only one person. The most populous category, based on this specific taxonomy of employment sizes, was 6-10 employees, with 15.5% of organisations. While 70% of the CSOs had fewer than 20 employees, it is noteworthy that 12.4% have the employment of medium-sized enterprises (50 to 250 people) and 3.1% the employment of large enterprises (over 250 employees), based on the established criterion for the categorisation of enterprises by the number of employees. Therefore, quite a few CSOs in Greece are large and complex organisations, with the administrative maturity to manage a very significant workforce.

Figure 2.19: Number of employees per organisation, percentage of organisations per category, 2021

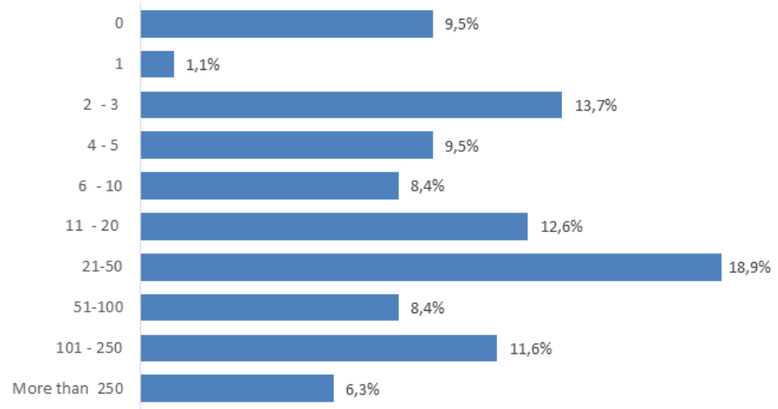
Source: IOBE survey. Sample size: 97 organisations.



An additional important challenge for CSOs, especially considering the rigidities of the legal framework in Greece, concerns the coordination of a group of volunteers who offer their time on a regular or occasional basis in support of the activities of the organisations. In the examined sample of 95 organisations, the total number of volunteers is estimated to amount to 7.5k people in 2021, not counting the number of volunteers of the Scouts of Greece (19.6k, as recorded in the second phase of the "THALES II" programme).

Figure 2.20: Number of volunteers per CSO, percentage of CSOs per category, 2021

Source: IOBE survey. Sample size: 95.

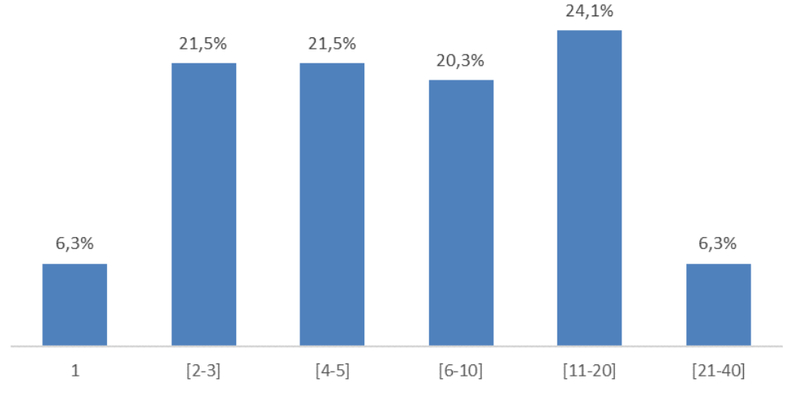


Regarding the number of volunteers managed by each organisation, 9.5% of the CSOs responded that they did not employ any volunteers in 2021. About 18.9% of the CSOs manage 21-50 volunteers. One in five organisations (20.0%) work with 50-250 volunteers, while 6.3% of the organisations in the sample employed more than 250 volunteers in 2021.

The average number of hours volunteers worked per week varies significantly across the organisations. In about half of the organisations (49.4%), the volunteers work on average less than 5 hours per week. The highest rate (21.8%) is found in the 11-20 hours per week category. In approximately 6.3% of the organisations in the sample, the volunteers put in significant hours of their time (over 20), comparable to part-time or even full-time work (Figure 2.21).

Figure 2.21: Work hours per volunteer per week on average, percentage of organisations employing volunteers, 2021

Source: IOBE survey. Sample size: 79.



2.5.6 MAIN CHALLENGES

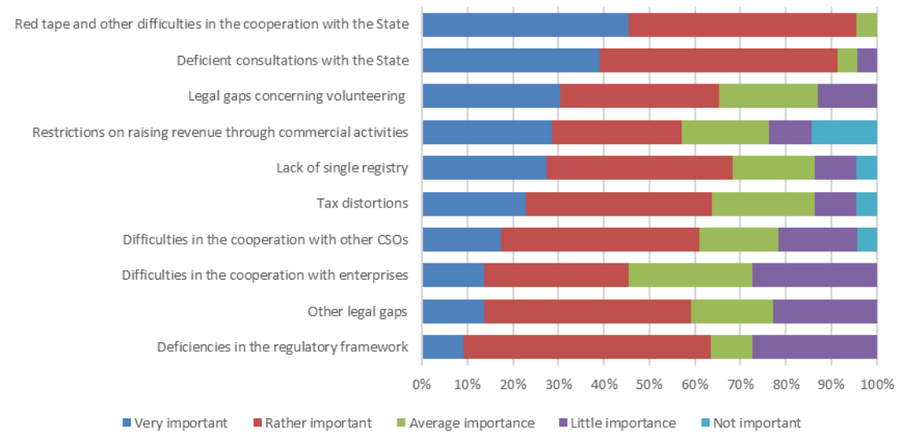
With regard to the challenges that the organisations have to face in their work, the issues related to the State appear to be most significant. In particular, 45.5% of the organisations that responded to the survey's detailed questionnaire consider bureaucracy and the difficulties in cooperating with the State as a very significant impediment, while 50.0% described the issue as rather significant. This is followed by insufficient consultation with the State, with 39.1% of the organisations describing the issue as very significant and 52.2% as quite significant (Figure 2.22).

Ambiguities and shortcomings in the legal framework on volunteering are also a matter of concern to the organisations, as 30.4% of them described the issue as very significant. Of great importance for 28.6% of organisations are the limitations on raising revenue through commercial activities, although this issue also has the highest percentage of responses considering the issue insignificant. This result seems to reflect differences across the organisations in their approach on how to secure funding for their activities.

The lack of a single register is seen as a very significant issue by 27.3% of the organisations, but much higher is the figure that considers it rather significant (40.9%). Distortions in the tax framework are referred to as a very or rather significant issue by 63.6% of the organisations, while the lack of a supervisory mechanism gathered a similar percentage, but with relatively more organisations considering it as rather significant (54.5%) and relatively fewer as a very significant issue (9.1%). Lower compared to other issues, yet a notable percentage of responses as a very or rather significant obstacle (60.9%) was gathered by the issue of cooperation between the organisations, followed closely as an issue by other shortcomings in the legal framework (59.1% of responses as very or rather significant). Finally, of the options given in the questionnaire, the issue of cooperation with enterprises received the largest percentage of responses that it is of medium or little significance (54.6%).

Figure 2.22: Significance of issues that impede the operation of the organisations, percentage of valid answers

Source: IOBE survey. Sample size: 24.



3 PUBLIC PERCEPTIONS OF CIVIL SOCIETY

3.1 Introduction

A key factor that determines the strength and importance of CSOs is the people's perception of their work. Whatever the category of an organisation's actions, its ultimate purpose is to improve the lives of the people as a whole or some part of society that appears to be facing discrimination or particular difficulties. At the same time, the activity of organisations cannot be effective without the practical support of a sufficient number of people offering money, donations in kind, or volunteering time.

Given the importance of people's perceptions of the functioning of CSOs, this study examines relevant data from a field survey of a representative sample of the country's population. In addition, statistics from international surveys are examined, which place the perceptions of the Greek population in a comparative perspective.

3.2 Public opinion survey

3.2.1 DATA COLLECTION PROTOCOL

The target population of the survey was defined as the total permanent population of the country aged 18 years or older. The size of the required sample was set at 2,000 completed interviews. For the distribution of the sample, multistage stratified sampling was used.

With this method, first, the household population of Greece was divided into internally homogeneous subpopulations (strata) based on the 13 administrative regions of the country and 5 categories for the size of each settlement (metropolitan centre, large urban centre, urban settlement, semi-urban settlement, rural settlement). In this way, 65 subpopulations were created.

At the next stage, cities and villages in which the survey is to be carried out were randomly selected in each stratum. In the third stage, in each city and village, households were selected by random sampling, based on their landline telephone number. In the fourth and final stage, the respondent was selected from the members of the household using the Kish method.

Each phone number is called up to five times at different times and days, and in case of no response, it is replaced by another number. For each household that accepts to participate in the

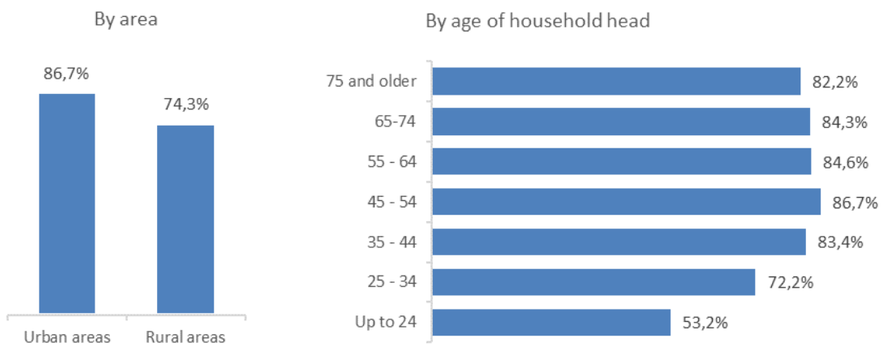
survey, the members over 18 years old are recorded by gender and age. The appropriate person is selected within the household according to the Kish grid, giving priority to younger household members who tend to be more difficult to find at home under normal health conditions. This procedure resulted in a sample of 2,000 people, representative of the Greek population in terms of gender, age, and administrative region.

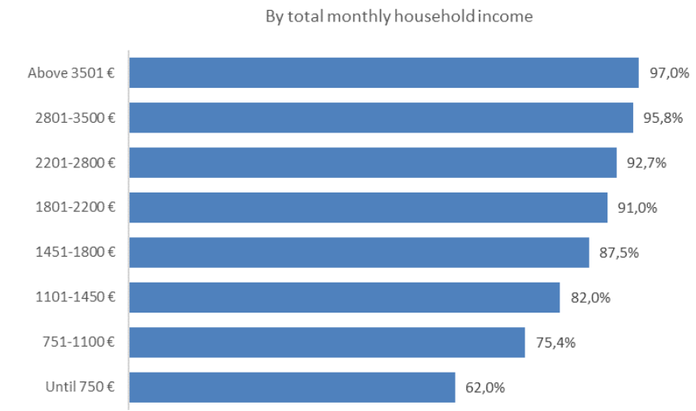
Nevertheless, with the decline in the use of landlines over the past decade, telephone surveys face a new coverage challenge. In particular, people without a landline are excluded from the survey sample. Therefore, given that data collection in this survey was carried out by means of landline phones, it may not accurately reflect the opinion of certain groups of society that use only mobile phones as a means of communication.

According to the Household Budget Survey carried out by the ELSTAT in 2021, the proportion of households in Greece who reported having a landline connection amounts to 86.7% (3,531,833 out of a total of 4,073,260 households). Therefore, around 13% of the households are not represented in the survey sample. A typical example concerns young people who have left their family home to live alone — 46.8% of households with a head under the age of 25 do not have a landline telephone. In addition, it is observed that higher income also implies a higher share of landline telephony ownership, while the percentage of households with landline telephones is lower also in rural areas (Figure 3.1).

Figure 3.1: Composition of households with fixed telephone line

Source: ELSTAT.





The survey questionnaire was developed in parallel. The purpose of the questionnaire was to capture the people's perception of volunteering, their potential participation in voluntary actions and the impression they have of the current options of public-benefit goods and services offered by the State and Civil Society. In addition, the questionnaire included a section collecting demographic data on respondents. The time per respondent ranged between 15 and 20 minutes.

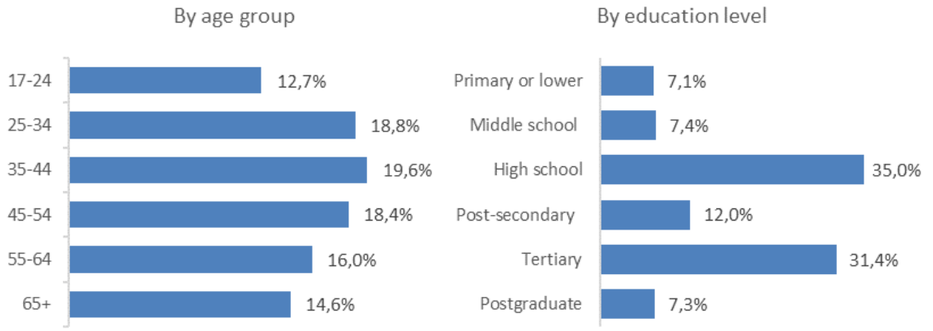
The survey was implemented by DataPower S.A. The questionnaire was adapted for its entry into the company's IT system and then the selected interviewers were trained. The company's project team developed a manual with clarifications for all questions, for the interviewers' use, in order to adequately serve the interview process. The questionnaire responses were provided over the phone with the guidance of the trained interviewer. The survey data were collected using the CATI (Computer-assisted telephone interviewing) system.

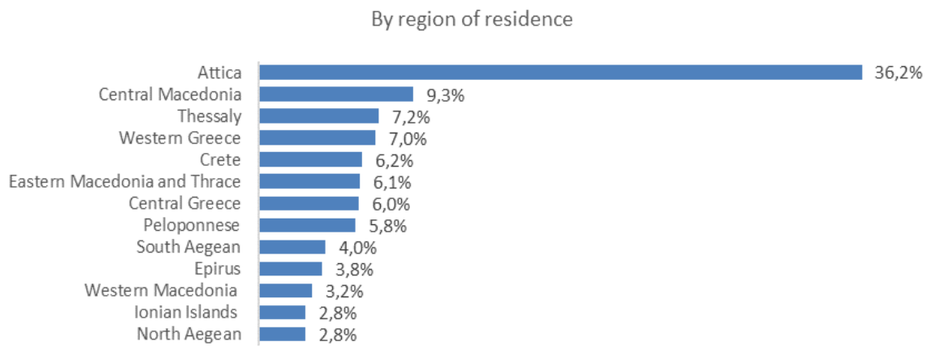
3.2.2 SAMPLE DESCRIPTION

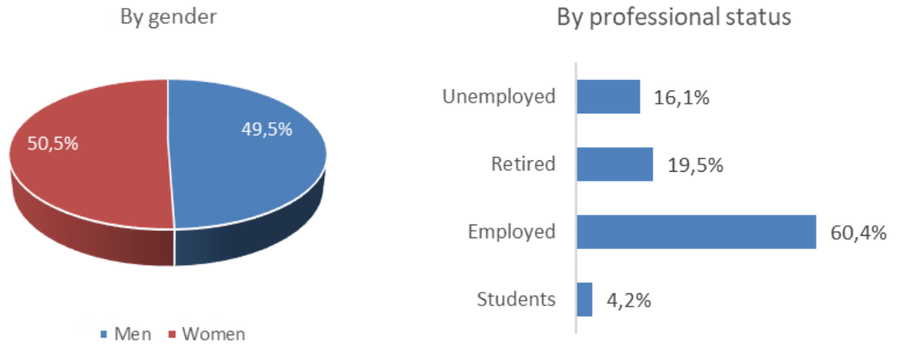
Of the sample of 2,000 respondents, 49.5% were men and 50.5% women (Figure 3.2). About one in three (36.2%) were residents of the Attica region, while 9.3% resided in the region of Central Macedonia. Residents of the other regions participated in the survey in a smaller proportion, representative of their share in the country's total population. In terms of education, about one in three respondents (35.0%) was a high school graduate, while 31.4% held a tertiary education degree and 7.3% a postgraduate degree. In terms of their professional status, three out of five respondents were employed (60.4%) and 4.1% were students.

Figure 3.2: Sample composition

Source: Primary survey IOBE.





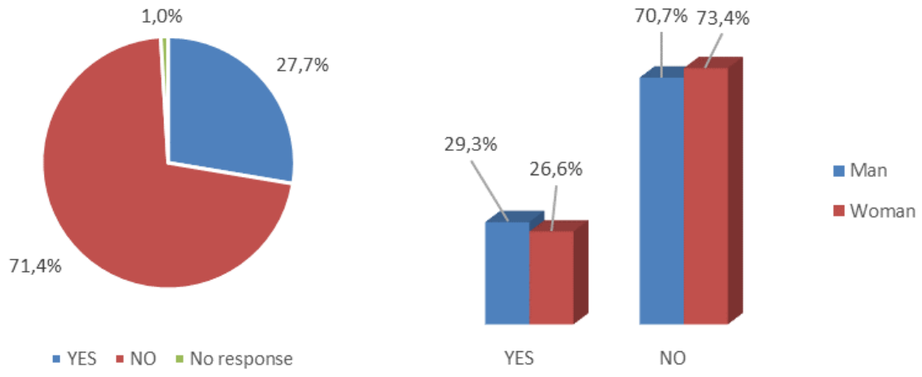


3.2.3 RECOGNITION OF ORGANISATIONS

Following the first demographic questions, the next section of the survey had questions about the people's awareness of organisations and the volunteering sector in general. In particular, survey participants were first asked if they knew the term "Civil Society Organisation". About 71.4% of the sample said they were not familiar with the concept. Familiarity with the term was slightly higher among men – 29.3% compared to 26.6% among women (Figure 3.3).

Figure 3.3: Awareness of the terms "Civil Society Organisation"

Source: Primary survey IOBE.



Recognition of the term CSO is strongly correlated with the educational level and the professional status of the respondents. In particular, only 17.7% of those with primary or lower education were familiar with the concept, in contrast to tertiary education graduates, where the awareness rates exceeded 30%. As regards professional status, the highest positive response to the question was recorded among students (32.5%), while the lowest was observed among the unemployed (21.8%). Finally, there were no evident differences in the answers to this question across age groups and geographical regions.

Respondents were then asked to name Civil Society organisations or non-governmental organisations (NGOs) that they know of (Figure 3.5). In the last question of this section, respondents were prompted to indicate their awareness of organisations, as read out from a pre-defined list (Figure 3.6).

Figure 3.4: Awareness of the term "Civil Society Organisation", percentage of positive answers per category

Source: Primary survey IOBE.

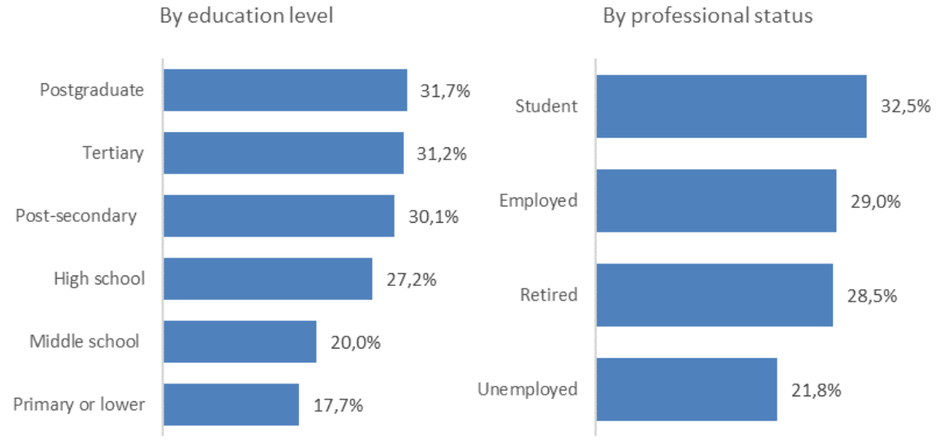


Figure 3.5: CSOs named by the public (unprompted awareness), percentage of the sample

Source: Primary survey IOBE.

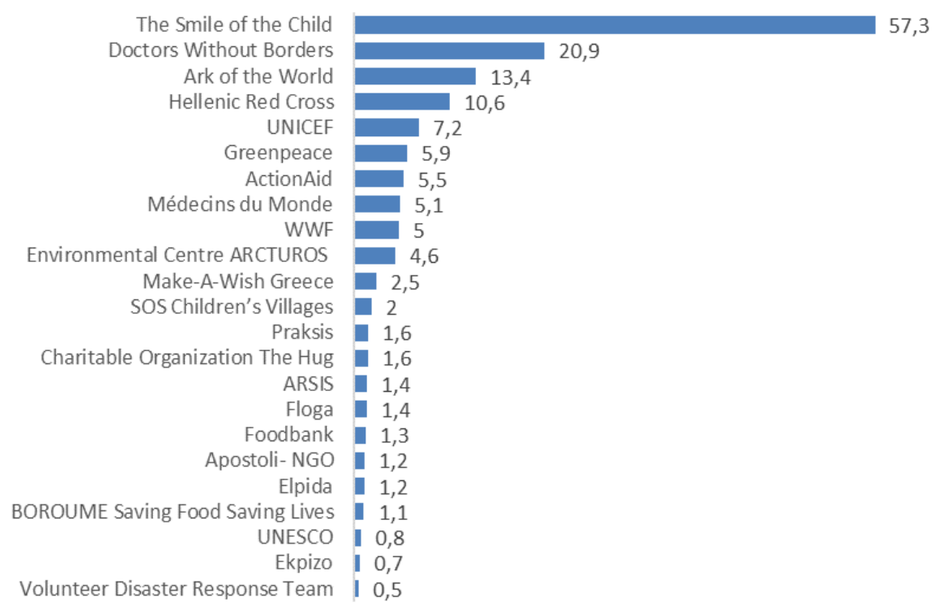
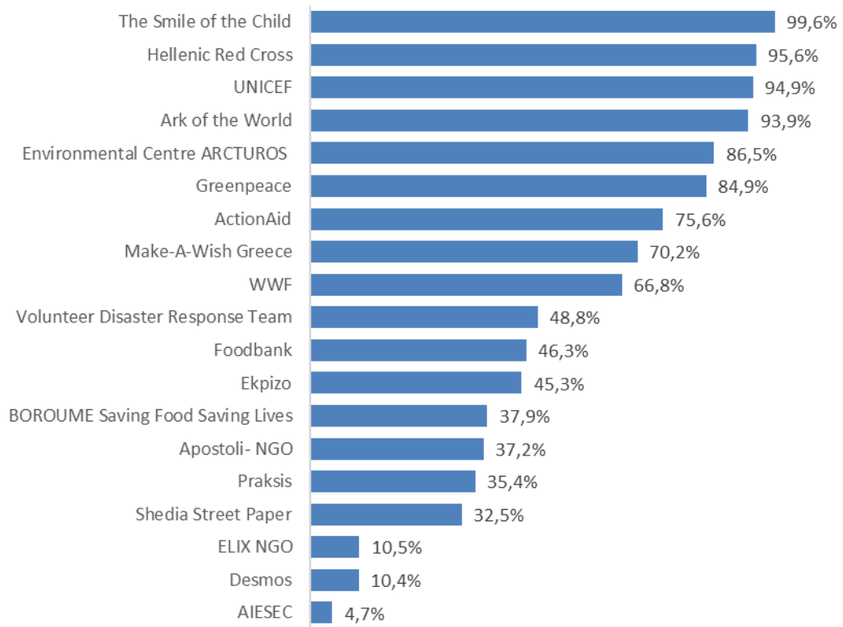


Figure 3.6: Prompted awareness of CSOs, percentage of the sample

Source: Primary survey IOBE.



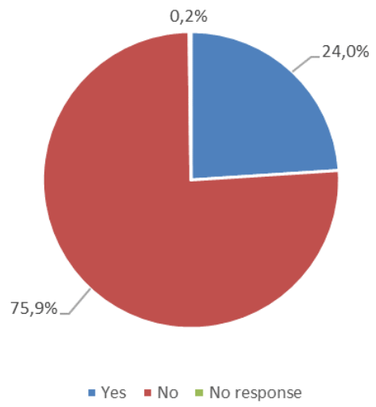
3.2.4 VOLUNTEERING

Participation rates

The results of the survey showed that in the past year the vast majority of people have not actively engaged in volunteering. More specifically, three out of four citizens (75.9%) say that in the past 12 months they have refrained from such activities either run by organisations or as part of informal voluntary initiatives (Figure 3.7). There is no notable difference in the participation rates between women (24.1%) and men (23.9%).

Figure 3.7: Participation in formal or informal volunteering

Source: Primary survey IOBE.



The level of education appears to have a significant impact on participation in volunteering — there is a strong positive correlation between engagement with voluntary actions and educational attainment. In particular, the share of people participating in voluntary actions is limited to only 12.1% for those with primary or lower education. The rate goes up with the level of education, to reach 30.8% for holders of postgraduate degrees.

Per age group, the highest participation rate is observed among the 45-54 years old (28.4%). People over 55 and over 65 have the lowest participation rates (20.1% and 15.5%, respectively).

There are also differences according to the professional status. The lowest positive response is recorded in pensioners (14.7%), which confirms the previous age results. The highest percentage is recorded among the employed (26.8%), who, despite their heavier programme, seem to be able to allocate some of their time to the community (Figure 3.8), while in part the result may also be due to voluntary schemes implemented by large and medium-sized enterprises.

Finally, as regards the regions, the highest volunteering participation rates are recorded in the regions of Western Macedonia (32.2%), Western Greece (30.7%), and the North Aegean (30.4%, Table 9.3 in the Annex). By contrast, the rates in Eastern Macedonia — Thrace (19.0%), Central Macedonia (21.2%), and the Peloponnese (21.7%) are particularly low.

Slightly higher is the proportion of people participating only in informal activities not coordinated by an organisation (8.9%) compared to those taking part only in organised activities (5.9%). Similarly, the proportion of people participating in informal activities with a total duration of up to 10 hours per year appears elevated (9.8% for informal activities against 7.2% for organised activities). By contrast, a little higher is the participation rate in organised activities among those who spend more than 50 hours per year on volunteering (2.3% compared to 1.6% for informal activities — Figure 3.9).

Figure 3.8: Participation in voluntary actions per category, share of positive in total valid answers

Source: Primary survey IOBE.

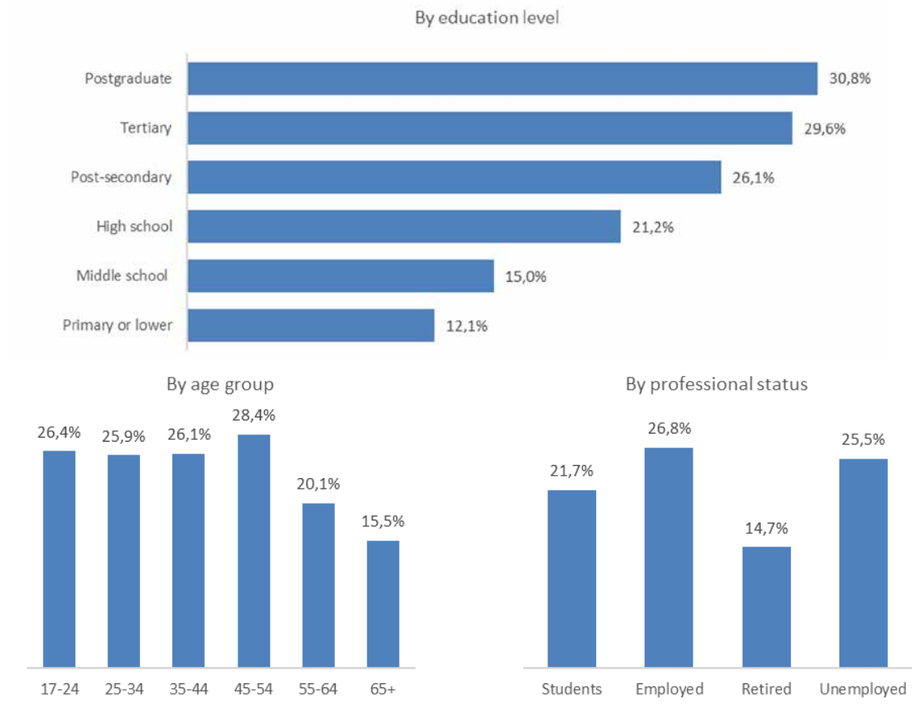
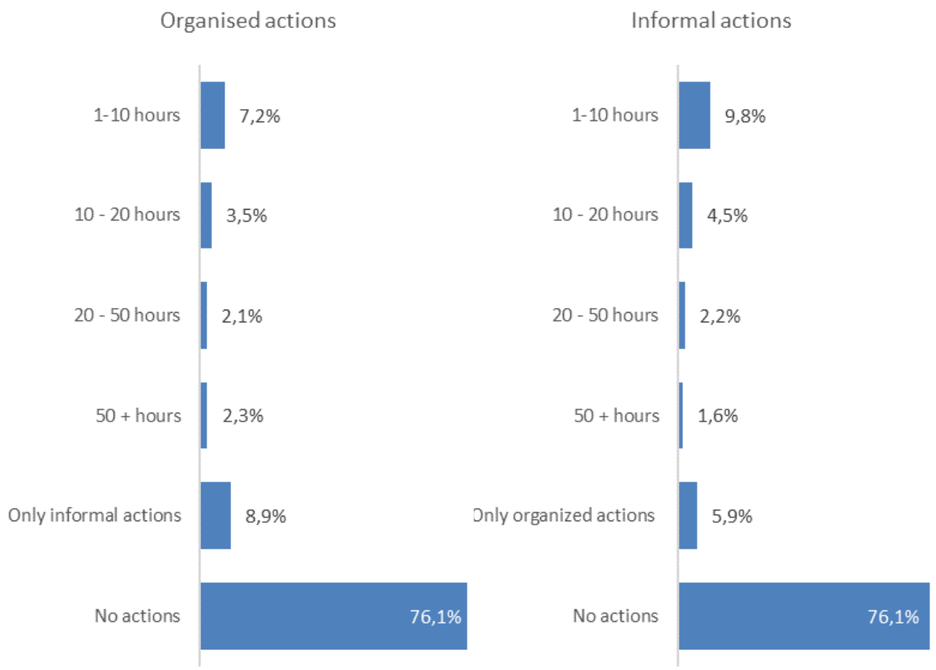


Figure 3.9: Hours devoted to volunteering on average per year, percentage of sample

Source: Primary survey IOBE.



Key reasons for participating in voluntary actions

The results of the survey showed that the main incentive that motivates the respondents to contribute actively to volunteering is a sense of giving and solidarity (81%). Concern and interest in the environment (38%) and willingness to participate in social events (21%) also appear relatively high as reported reasons that motivate the respondents to devote time to voluntary activities. Next come less selfless reasons, having to do with the participation in activities of a group of friends and the strengthening of job prospects (acquisition of experience, CV boost, networking), with rates of less than 10% of the respondents (Figure 3.10).

The responses on the main reasons vary slightly based on the demographic characteristics of the sample. Among the genders, more women say that they are motivated by the feeling of giving compared to men (84.0% — 77.0%). By contrast, higher share of men report being motivated by environmental sensitivity and professional development goals (Figure 3.11).

In terms of age, the professional skills provided by volunteering are expectedly a stronger incentive for younger ages. The incentive to protect the environment receives the highest percentage among the ages 45-54 (47.1%) while in terms of participation in activities of friend groups, the age group 35-45 is first with 11.8%. As regards the level of education, the holders of postgraduate degrees concentrate the highest percentages on selfless incentives (feeling of giving and solidarity 88.9% and environmental protection 46.7%) and the lowest in terms of reasons related to professional development (acquisition of professional experience 2.2%, CV boost 0.0% — tables in the appendix).

Figure 3.10: Main reasons that drive the respondents to participate in volunteering

Source: Primary survey IOBE.

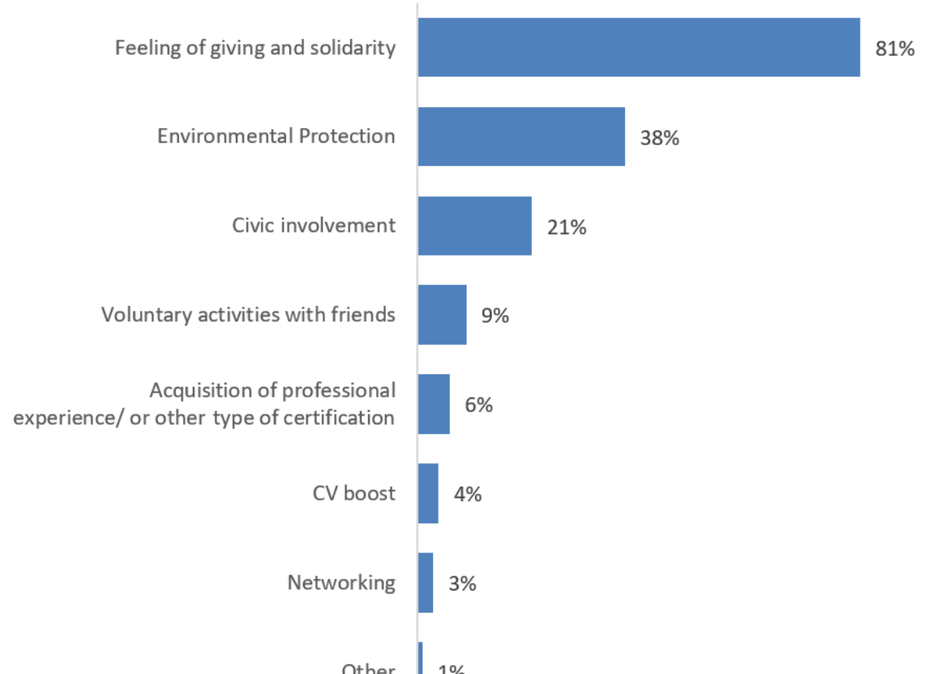
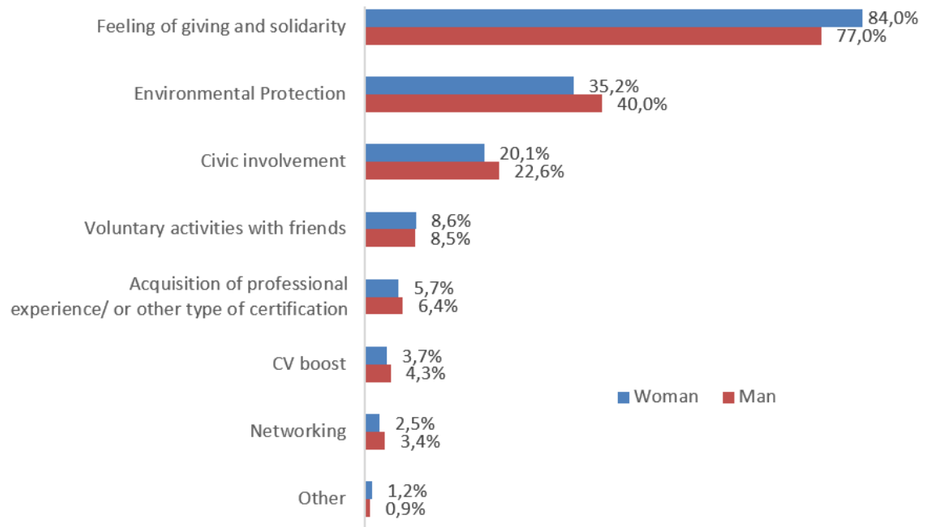


Figure 3.11: Main reasons that drive the respondents to participate in volunteering by gender

Source: Primary survey IOBE.



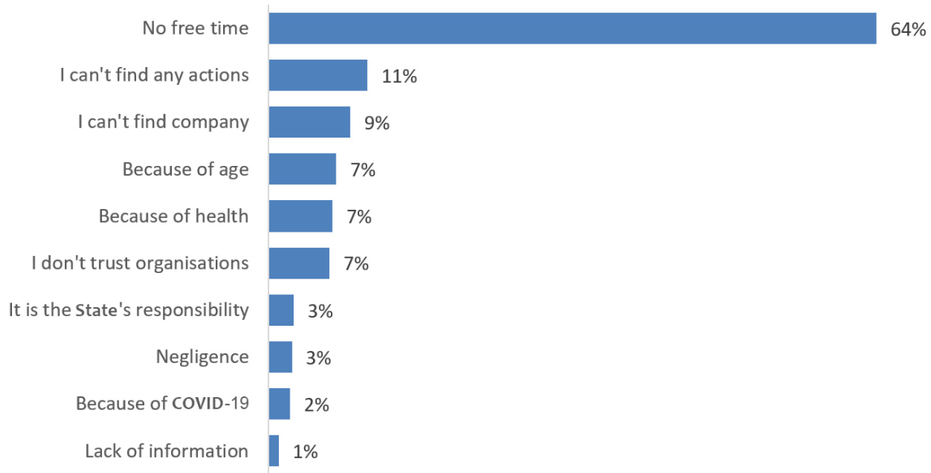
Volunteering participation deterrents

The main factor that prevents people from volunteering appears to be lack of free time (for 64.4% of the respondents who do not participate in volunteering). This is followed, by a wide margin, by the difficulty of finding voluntary groups and activities, with 10.5%, while 6.5% of the respondents are deterred by a lack of trust in the organisations. Other deterrents include negligence by the citizens themselves (2.5%) and a general lack of information (1.1%). This result is an indication of the potential for strengthening the participation in voluntary activities through appropriate dissemination of information on available activities and their results.

Relatively high is also the proportion of people who declare lack of enthusiasm in their social environment as a factor (8.7%). Next come a few more objective reasons, such as age (7.2%) and health status (6.8%). The belief that it is the State that has the responsibility and obligation to meet the needs of society is relatively low, as only 2.7% of the respondents reported this as a reason not to participate in voluntary activities (Figure 3.12).

Figure 3.12: Key reasons for not participating in voluntary activities, share of affirmative responses in total number of people not participating in voluntary activities

Source: Primary survey IOBE.



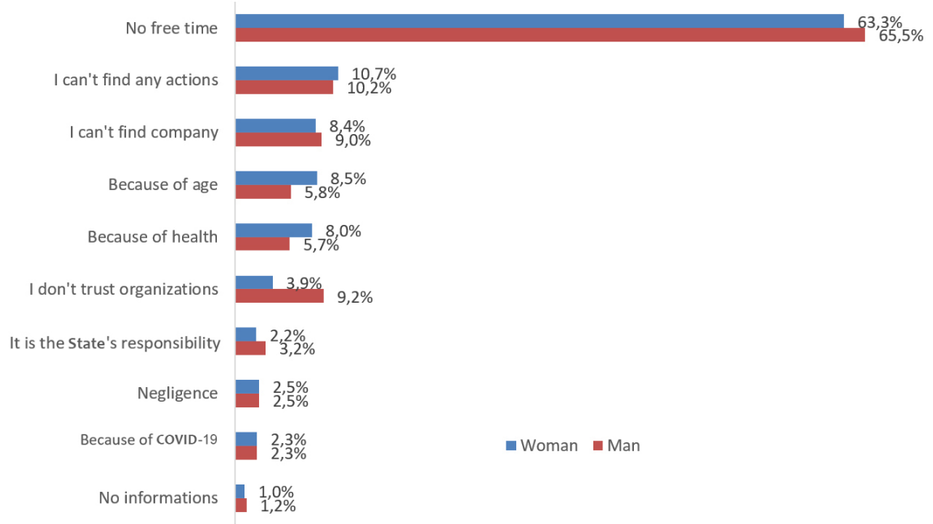
The differences between the genders in their responses for reasons for non-participation in voluntary activities are relatively limited. Slightly higher is the proportion of men who say they do not have free time for volunteering (65.5% vs 63.3% for women). Reasons such as age or health seem to be more prevalent among women. Men seem to be more suspicious of the organisations, with 9.2% saying they don't trust them, in contrast to women with only 3.9%. In the other deterrents, the gender gap is limited to less than one percentage point (Figure 3.13).

As in previous responses, educational attainment, age, and professional status seem to influence the responses. The lack of free time has the highest percentage among holders of postgraduate degrees (72.3%) and the lowest among those with primary or lower education (54.0%). Age and health are most often referred to as deterrents among people with primary or lower education (16.1% and 14.5%) and less often among people with post-secondary education (4.0% and 2.8%, respectively). Similarly, the highest percentage of people who do not participate in voluntary actions because they do not trust the organisations are recorded among graduates of post-secondary education (8.5 %) and high school (8.0%), while the lowest percentage is recorded among holders of postgraduate degrees (4.0%).

In terms of age, the highest percentage for lack of time is recorded in people aged 35-44 (76.8%) and the lowest among citizens over 65 (44.7%). Interestingly, young people (17-24) are more supportive of the position that solving social problems is a concern of the State (4.3%, against 0.8% for people aged 45-54). As expected, the age and health factors are much stronger deterrents for people over 65 (24% for age and 14.2% for health). Paradoxically, there is also a relatively high proportion of people reporting age as a deterrent among people aged 25-34 (7.6%), possibly reflecting the fact that at this age more emphasis is placed on establishing a professional career and creating a family and less on civic engagement.

Figure 3.13: Key reasons for not participating in voluntary activities by gender

Source: Primary survey IOBE.



As regards professional status, the employed, as expected, lead the way in the responses on lack of free time with 71.6%. The students seem to be the ones who most believe that the State rather than volunteers should solve the social problems that arise (6.2%), which is consistent with the previous conclusions on age. Finally, reasons such as age and health have the highest percentages in the pensioners group (18.4% and 15.7%, respectively).

3.2.5 SUPPORT OF ORGANISATIONS

Participation rates in donations to organisations and average donations

The results of the survey showed that the respondents are much more willing to contribute financially than by volunteering. About 45.5% of the respondents said that they had supported with financial assistance an organisation in the past year (Figure 3.13).

The higher the educational attainment, the higher the percentage of respondents who answered positively the question of whether they contribute financially to public-benefit organisations. It is possible that this result is also influenced by the correlation between education and income.

Possibly for the same reasons, the highest percentage in terms of proffessional status was reported by the employed (48.2%). The students were the group with the lowest percentage of positive responses (37.3% — Figure 3.15).

Figure 3.14: Have you supported financially a public-benefit organisation in the past 12 months?

Source: Primary survey IOBE.

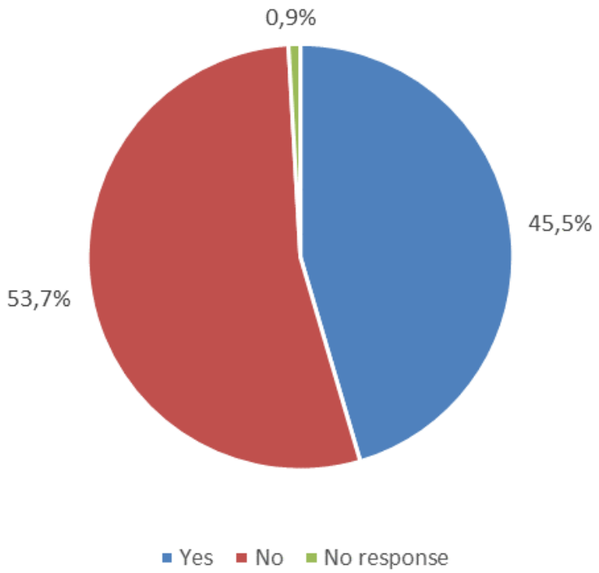
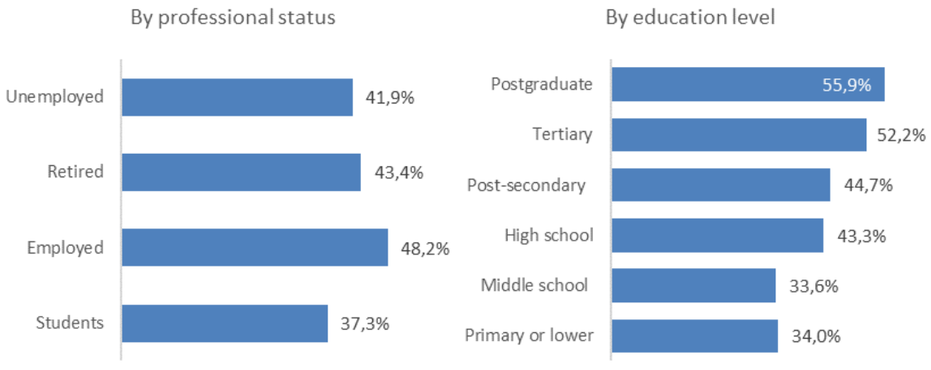


Figure 3.15: Financial support of CSOs, percentage of affirmative responses per category

Source: Primary survey IOBE.



Regarding their financial support, the respondents were asked to select among certain pre-defined responses, such as subscription, assistance on a case-by-case basis, and a combination of the two. Regular financial assistance was reported by 30.6% of the respondents. The majority of the people who financially support CSOs do so occasionally whenever they deem it necessary or whenever they can. In particular, 69.4% of the respondents who financially support organisations choose to do so on a case-by-case basis (Figure 3.16).

As regards the amounts of support paid over the past year, the highest percentage (30.7%) of the responses is recorded in the €21-€50 bracket. The share of respondents who declare having paid €20 or less in the past year is estimated at 26.7%, while 13.0% of the respondents who contribute financially to the organisations pay more than €200 per year (Figure 3.17).

Figure 3.16: Financial support methods, percentage of valid responses

Source: Primary survey IOBE.

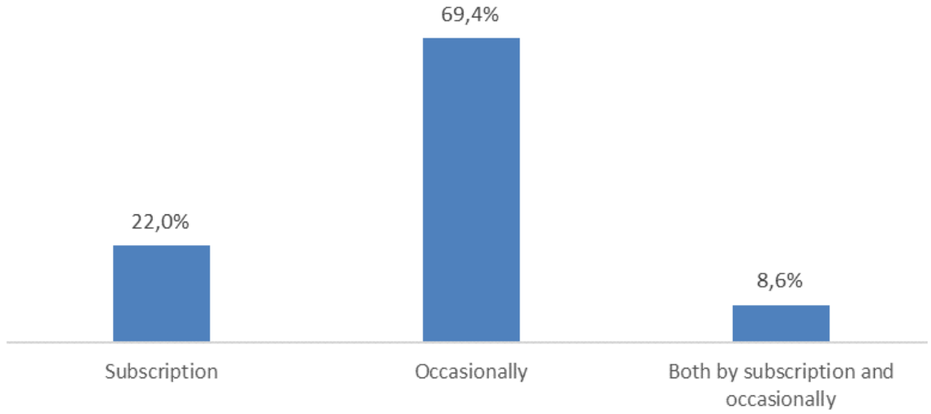
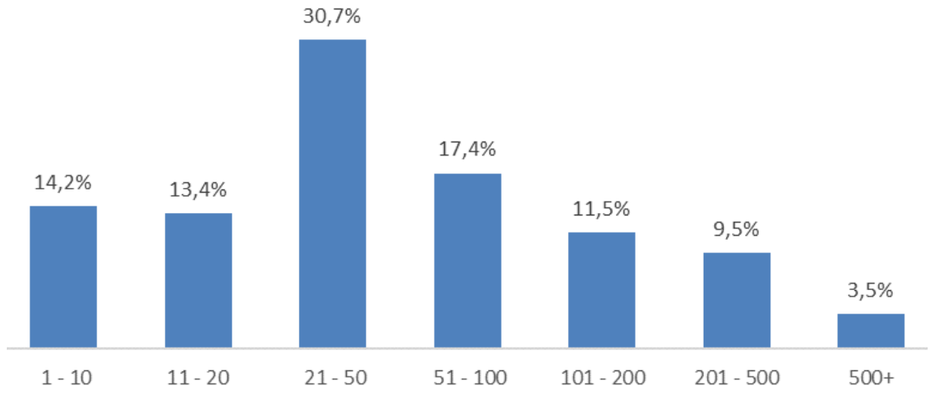


Figure 3.17: Total amounts paid by the respondents annually, percentage of valid responses

Source: Primary survey IOBE.



Main reasons for financial support of the organisations

As in the case of volunteering, the feeling of giving and solidarity dominates the responses and is reported as the primary reason why the respondents support financially the organisations (82.8%). A significant share of the respondents supporting organisations said they felt a duty as citizens of this society to contribute financially to the work of the organisations (43.6%). In addition, other factors referred to as reasons that drive citizens to financially support organisations included religious duty (9.4%), trust in the integrity and substantial assistance of each organisation (2.3%) and an apparent weakening and inadequacy of the State to cope with social needs (1.5% - Figure 3.18).

The sense of duty in either social or religious settings is stronger among women than men (Figure 3.19). In particular, the duty to provide as citizens is mentioned as the main reason for the provision of financial support by 46.3% of women and 40.6% of men. Respectively, 10.7% of women and 7.8% of men mentioned religious duty as the main reason.

When it comes to categorising responses by age group, the two older age groups (55-64 and over 65) seem to feel most strongly that they have the duty as citizens to give back to the community

when they can (with 49.3% and 49.6%, respectively). Religious duty was also more prevalent as a reason among those aged over 65 (17.7%) compared to other age groups. In terms of the State's inability to cope, it is the young people between the ages of 17 and 24 who chose it most frequently (3.8%) as a reason for providing financial assistance to organisations.

In terms of educational attainment, the lack of time and offer of money in place of volunteering was considered as a reason for financial contribution only by holders of postgraduate degrees (1.2%) and by university graduates (1.8%). The religious duty prevailed in the group of people who have received primary or lower education (20.8%), while the belief that as citizens we must contribute — among graduates of lower secondary education (55.1%) and those with primary education (52.1%).

Figure 3.18: Main reasons for financial support of the organisations, percentage of valid answers

Source: Primary survey IOBE.

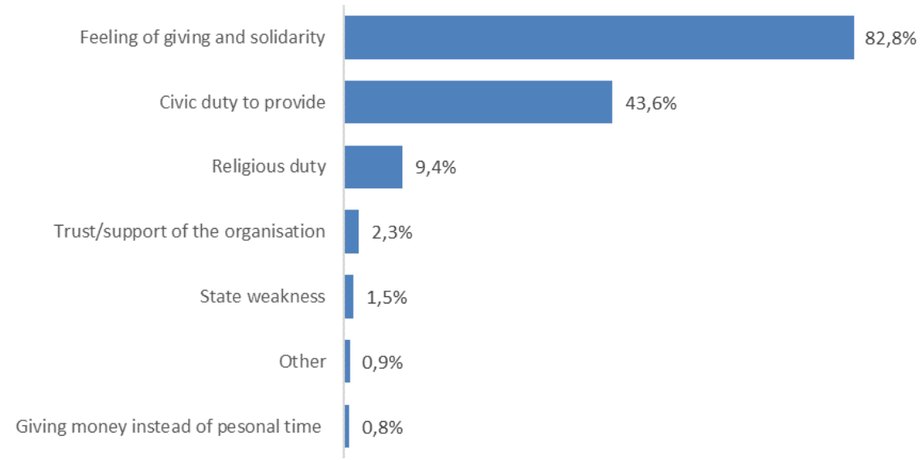
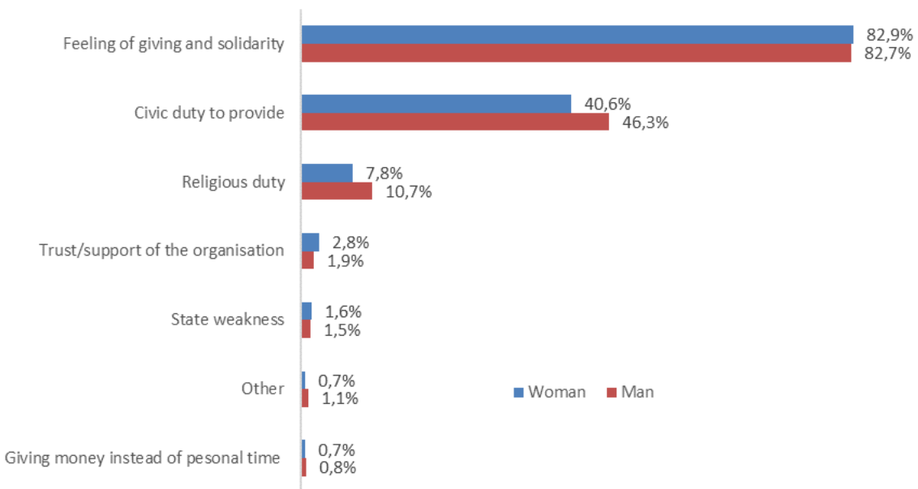


Figure 3.19 Main reasons for financial support of the organisations by gender, percentage of valid answers

Source: Primary survey IOBE.



Main reasons that disincentivise citizens from financially supporting organisations

The decision not to support financially organisations is justified by financial difficulties by 52.9% of the respondents who do not contribute financially to the work of the organisations. There are also many respondents who do not trust the integrity of the organisations and the proper management of the resources they receive (20.2%). Assistance by other means was reported by 19.5% of the respondents, while the share of those who declared lack of information as a cause is also relatively high (15.3%). Finally, a smaller percentage (4.9%) declared they do not provide financial support to organisations because of their own negligence, while an even smaller share (3.2%) stated as a reason that it was the State's obligation to deal with these matters (Figure 3.20).

Figure 3.20: Main reasons for not providing financial support to organisations

Source: Primary survey IOBE.

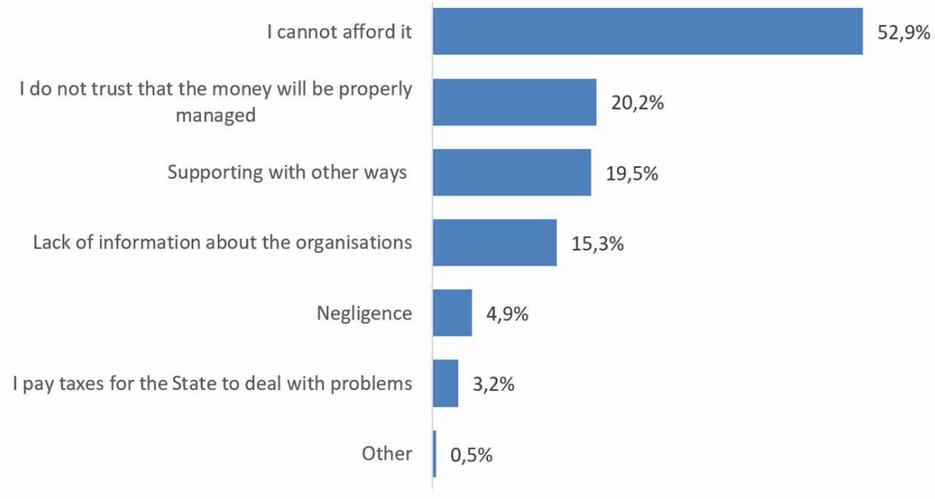
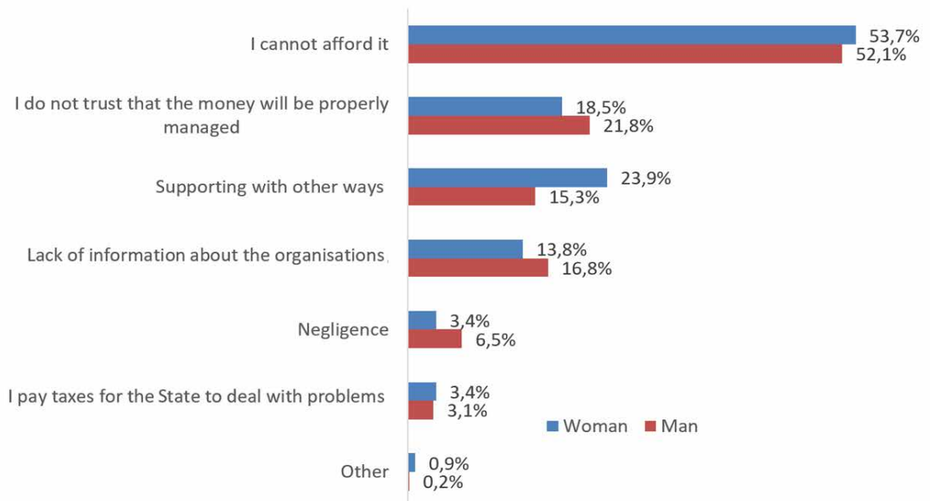


Figure 3.21: Main reasons for not providing financial support to organisations by gender

Source: Primary survey IOBE.



There are differences according to gender. Women report more often than men that they don't contribute through donations to organisations because they have financial difficulties (53.7% against 52.1%). By contrast, men appear to be more sceptical of the proper management of the donations (21.8% against 18.5% for women) and report in larger numbers that they do not have sufficient information (16.8% against 13.8% for women). The share of respondents that they help in alternative ways instead of providing financial support is higher among women (23.9% compared to 15.3% for men, Figure 3.21).

In terms of age distribution, the share of respondents stating that they contribute more through other means rather than financial support is highest among those aged over 65 (23.2%). Lack of information is most often reported as a reason for people aged 35-44 (18.9%) and 17-24 years old (18.8%). Lack of trust in the organisations is most often referred to as a deterrent for financial support to organisations by people aged 45-54 (24.6%). The 17-24 age group is the one with the highest percentage compared to the other age groups citing as a reason their own negligence (8.1%).

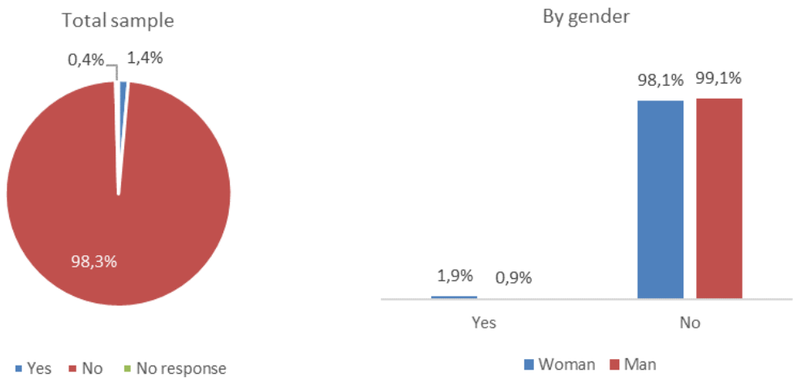
Moving on to the educational level, lower secondary, primary and lower education graduates gather the highest response rates on lack of financial capacity (67.3% for lower secondary education graduates, 60.2% for those with primary or lower education). Personal negligence received the highest response rate among holders of postgraduate degrees (9.2%) compared to the other categories of educational attainment. Support in other ways is a more frequent response among high school graduates (23.0%). The highest percentage stating lack of information is recorded among post-secondary education graduates (18.0%). The same group of the population has the greatest distrust of organisations for their proper financial management (24.8% of valid responses).

3.2.6 SUPPORT FROM THE ORGANISATIONS

A very small percentage (1.4%) of the surveyed people said that they had received support from CSOs in the past year, with a higher proportion among women than men (1.9% against 0.9% — Figure 3.22). This result may be due to the fact that the activity of organisations is often targeted at vulnerable groups of the population that are not easily accessible for participation in surveys (e.g. refugees, homeless people, households with no landline), while many of the organisations' initiatives (such as environmental protection, advocacy, protection of rights) are not aimed at support specific individuals.

Figure 3.22: Received support from organisations or initiatives of Civil Society in the past twelve months

Source: Primary survey IOBE.



The most common type of assistance that the respondents receive is food (50.0 %). Next come pharmaceuticals (21.4%), psychological, psychiatric, or psychotherapeutic services (21.4%), and financial aid (17.9 % — Figure 3.23).

Figure 3.23: Categories of services received by the respondents, percentage of valid responses

Source: Primary survey IOBE.

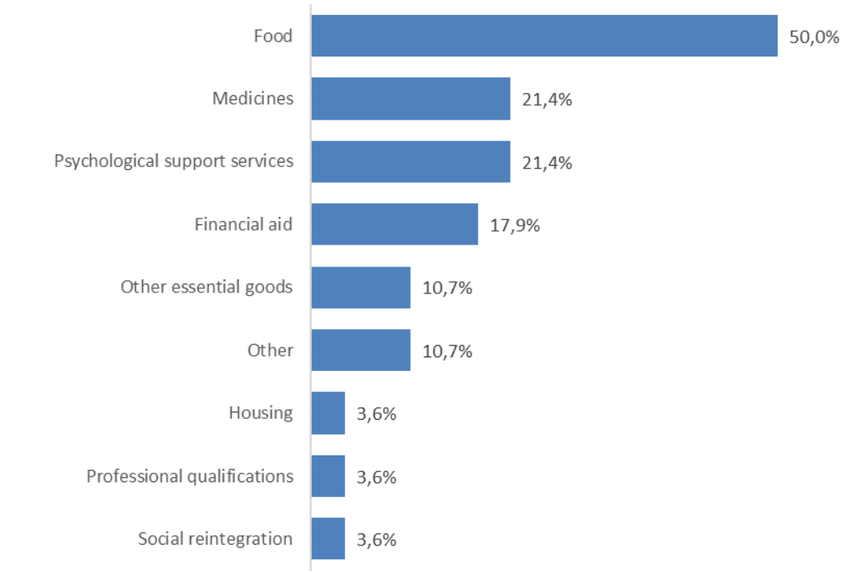
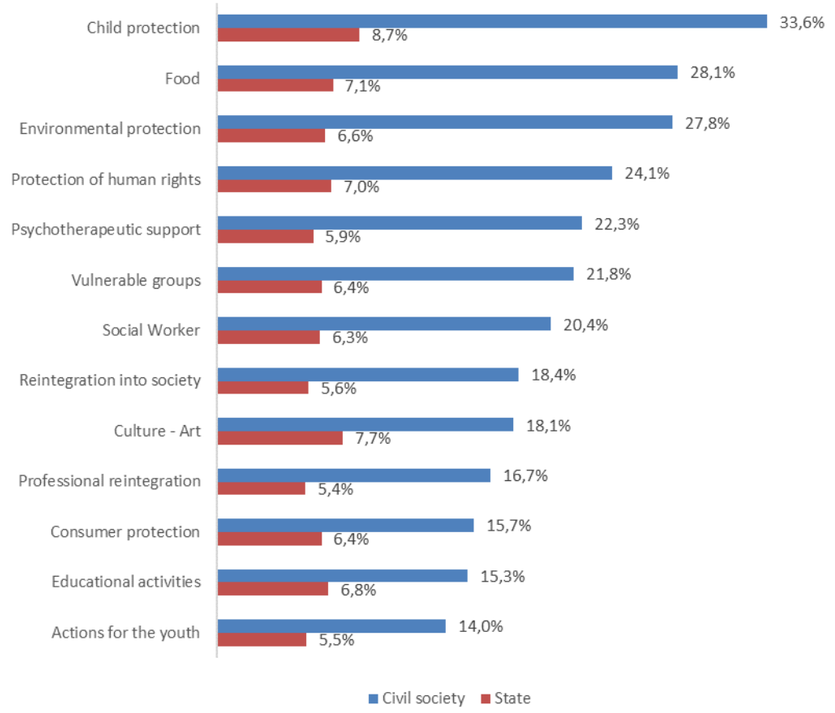


Figure 3.24: Percentage of responses, grading the services offered by the Civil Society and the State as "of very good quality"

Source: Primary survey IOBE.



Finally, the respondents were asked to assess the quality of goods and social services provided by CSOs compared to the State. The results showed that in all categories, the services from the CSOs scored more positively than those offered by the State. In more detail, 28.1% of citizens rated food, accommodation, and other basic necessities offered by CSOs as "of very good quality", against only 7.1% of the respondents rating the corresponding services by the State with the same grade.

A big difference in the top-grade percentages were also recorded in child protection (33.6% for Civil Society, 8.7% for the State) as well as in services related to environmental protection (27.8%, against 6.6%, respectively). The lowest scores for both Civil Society and the State were reported for educational activities, youth activities, and professional reintegration advisory, with the difference in favour of CSOs evident in all categories (Figure 3.24).

3.3 Findings from international surveys

The primary research presented previously gives detailed data on people's perceptions and their financial support to organisations. However, the tool of ad-hoc primary research alone does not offer the possibility for international comparisons of citizens' perceptions in Greece. In the remainder of this chapter, findings from research that places the perceptions of Greek citizens in an international perspective are presented.

3.3.1 PARTICIPATION IN CSOS

Indications of the comparatively small size of the CS sector in Greece also emerge from public opinion surveys on CSO support through donations and volunteering. In particular, in a report by the international Charities Aid Foundation for people's contribution, Greece ranks in the penultimate 125th place based on the CAF World Giving Index for the decade 2009-2018, ahead only of China (CAF, 2019). In the components of the index, Greece ranks 109th based on the percentage of people who stated that they have helped a stranger (36% of the population on average in the period 2009-2018), 119th based on the percentage of people who reported participating in volunteering (6.0%) and 122nd based on the percentage of people who have donated to a public-benefit organisation (7.0%).

Better, but not very encouraging, is the country's position based on positive answers to the question of whether the respondents have donated to an organisation or political campaign, according to the World Values Survey. In particular, Greece ranks 34th among 50 (mainly non-European) countries with available data, with 16.1% of the respondents donating and 39.5% stating that they would never make such a donation. The champion among the available EU countries is Germany, with 74.3% of respondents donating, followed by Cyprus with 30.7% and the Netherlands with 27.7%.

3.3.2 TRUST IN THE ORGANISATIONS

To a large extent, the low participation in public-benefit organisations and volunteering seems to be explained by the low degree of citizens' trust in CSOs and the low degree of social trust in general. In the World Values Survey, only 48.4% of the respondents in Greece gave a positive answer to the question of whether they trust charitable organisations. Based on this percentage, Greece ranks 37th out of 49 countries with available data. Within the group of EU countries with available data (10 countries), Greece ranks 5th. Significantly better performance is recorded in Poland (65 %), Spain (63.8 %), and Germany (62.4 % — Figure 3.25).

Relatively low in Greece, compared to other countries, is the trust in the environmental movement. In particular, the percentage of positive answers to this question is limited to 45.5% in Greece. Based on this indicator, Greece ranks 58th out of 80 countries with available data. Of the 24 EU countries (including the UK) available in the sample, Greece ranks 18th, with Sweden and the United Kingdom leading the ranking (69.5% and 67.8%, respectively). At the bottom of the list is Bulgaria with 20.6%.

Figure 3.25: Confidence in charitable organisations and the environmental protection movement, percentage of positive responses, 2017-2022

Source: World Values Survey. Note: The data for countries marked with * on the left graph (Poland, Slovenia, Sweden, and Spain) are derived from the World Values Survey Wave 6: 2010-2014, as these countries have no data available for this question in the World Values Survey Wave 7: 2017-2022.

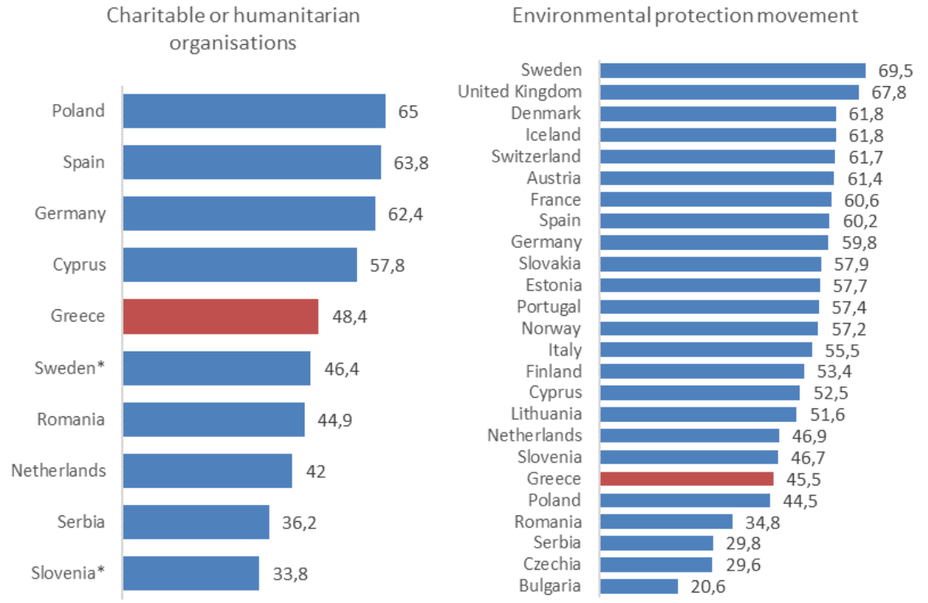
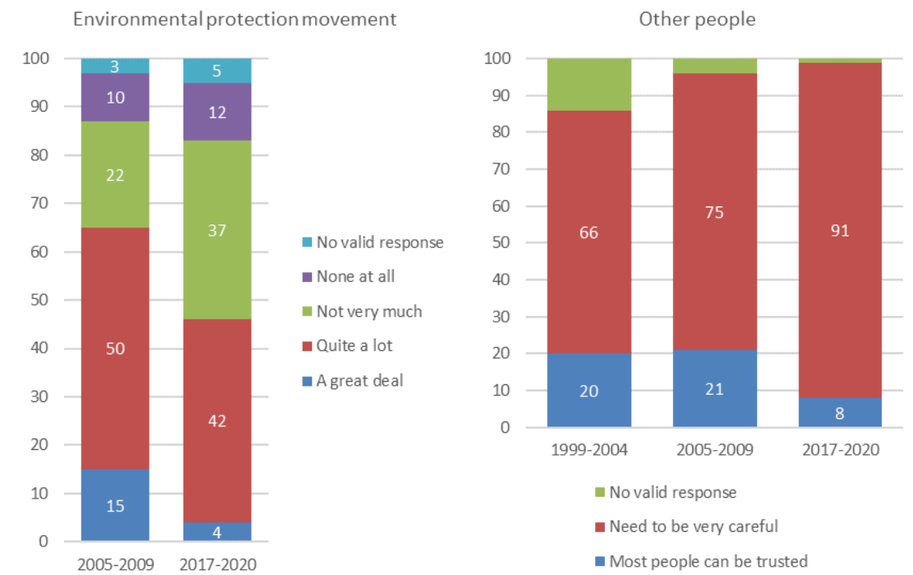


Figure 3.26: Evolution of the trust in the environmental movement and in other people, percentage in total sample, Greece

Source: World Values Survey

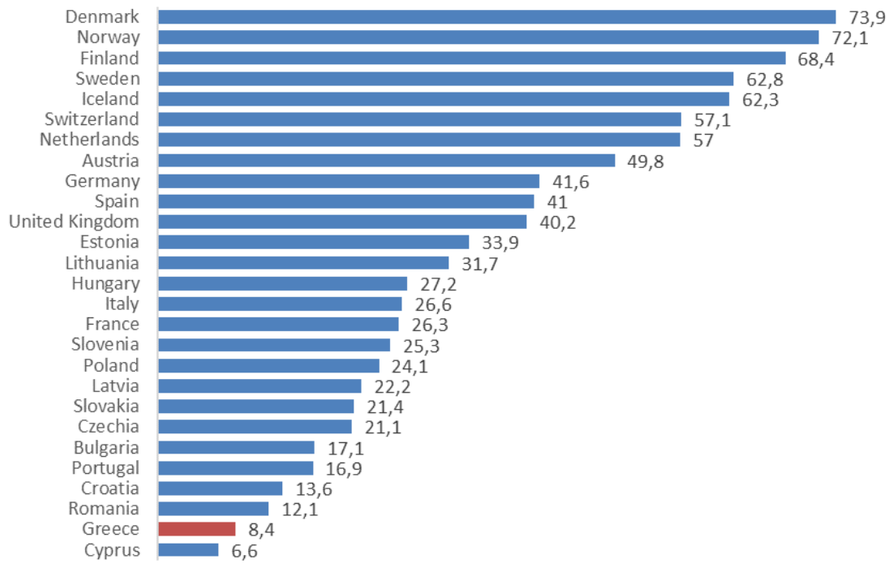


Especially in relation to the trust in the environmental movement, there is evidence for Greece also from the fifth wave of the survey that took place in 2005-2009, thus creating the possibility of examining evolution over time. There has been a deterioration in confidence in the environmental movement over time, which may also be due to the general loss of social trust that took place during this period. In particular, the percentage of people who said they highly trusted the environmental movement dropped from 15% in 2005-2009 to just 4% in 2017-2020 (Figure 3.26). Significant is also the decline in the percentage of respondents who said they have enough confidence in the environmental movement — from 50% in 2005-2009 to 42% in the latest wave of the survey.

A similar trend is observed in the more general measurement of social trust, which concerns trust in others. The percentage of respondents who said that "most people are trustworthy" declined significantly, from 21% in 2005-2009 to 8.4% in 2017-2020 (Figure 3.27). By contrast, the percentage of respondents who said that "one should be particularly careful when dealing with people" increased significantly from 75% in 2005-2009 (and 66% in 1999-2004) to 91% in 2017-2020.

Based on data from EU countries (25 available), Greece, along with Cyprus, rank last in terms of trust in others, holding the 24th and 25th place, respectively. Portugal is twice as high as Greece (16.9%). Northern countries, such as Denmark with 73.9%, Finland with 68.4%, and Sweden with 62.8%, take the highest positions among the EU member states.

Figure 3.27: Percentage of responses stating that most people can be trusted, 2017-2022



Source: World Values Survey

4 CONTRIBUTION TO THE GREEK ECONOMY

4.1 Introduction

This section presents the calculation of the overall economic impact of CSO activities for the years 2019, 2020 and 2021. As part of this analysis, the impact on gross domestic product (GDP) production, employment, and public revenue from taxes and social security contributions is calculated. The economic impact of the CSO activities is calculated both at the national level, for the country as a whole, and at the local level, for the 54 regional units (prefectures) of the country.

In particular, we identify both the direct and the multiplier (indirect and induced) economic effects of the activities of the CSOs. These effects come as a result of the economic interactions along the supply chain of each organisation and the economic transactions triggered by the expenditure of the income earned by the employees. The economic impact of the activities of the CSOs is estimated using a macroeconomic input-output model for the Greek economy, updated with the latest available statistics.

It should be noted that the study does not attempt to assess broader long-term macroeconomic effects that the operation of CS in Greece may have through the strengthening of social cohesion and the institutions of good governance in the country. In particular, CSOs offer social services to particularly vulnerable members of society, thus strengthening the social safety net in the country. This has a direct positive effect on social well-being, but also has indirect effects on the economy's ability to produce and grow in the long term. For example, people who live dependent on the State welfare system can overcome psychological, social and economic difficulties and join the labour force. That is to say, not only are the needs for State welfare reduced, but at the same time the economy is strengthened by escaping the vicious cycle of a potential "institutionalisation" of socially vulnerable groups.

In particular, stronger social safety nets have been proven to enhance the accumulation of productive instruments by altering incentives to participate in the economy and correcting shortcomings in the financial system that limit the ability to borrow. Overcoming these shortages helps households invest in a more efficient way in their education and in productive means. In addition, stronger social safety nets lead to better management of various risks, thus improving the functioning of the insurance market, which faces significant drawbacks in servicing low-income segments. Finally, strong social safety nets reduce the political costs of policy measures and thereby facilitate the implementation of policies that promote economic growth (see Al-

derman and Yemtsov, 2014 for a review of the relevant literature). The establishment of strong social networks comes at a fiscal cost and therefore their net impact on economic growth is not necessarily positive. However, as we look at the impact of services offered by CSOs, which by definition belong to the private sector, we can assume that the net effect on the economy through this channel is positive.

In addition, CSOs internationally develop and implement actions to enhance the transparency and accountability of the State and businesses, especially on environmental, human-rights, and rule-of-law issues. In this way, their actions strengthen the governance institutions, which are a key factor in the functioning and development of each economy. There is a large body of research showing that improving the quality of institutions has a strong long-term impact on subsequent economic growth and social well-being, regardless of the level of income that a country has accumulated up to that point (see Masuch et al., 2018 for a review of the relevant literature).

Therefore, the impact of the functioning of CSOs through strengthening social safety nets and institutions of good governance can be particularly positive and strong in the long term, especially in countries where CS has a strong presence and an effective impact on the decision-making process. The assessment of long-term effects is not within the scope of this study. As a result, the results that follow are a conservative estimate of the economic contribution of the CS, as they are based solely on the effect of mobilising resources to supply services on a short-term basis for the period 2019-2021, without considering the positive impact that the actions of CS generate overtime on beneficiaries and society at large.

4.2 Methodological summary

The overall assessment of the impact of a productive activity on the economy takes into account both the direct and the multiplier economic effects of the activity. The activities of the CSOs contribute directly to the national economy, generating value added, creating jobs[2] and generating revenue for the government in the form of taxes and social security contributions paid directly by the organisations or their employees.

In addition, the activities of the organisations indirectly stimulate economic activity in many sectors of the Greek economy, as the organisations use products and services from various other economic sectors as inputs (such as food, medicine, technical consulting etc.). Moreover, the increased economic activity of the suppliers of the organisations stimulates economic activity in industries producing inputs used by these suppliers, and so on. The cumulative effect of these interactions is the indirect effect of the activities of the organisations on the economy.

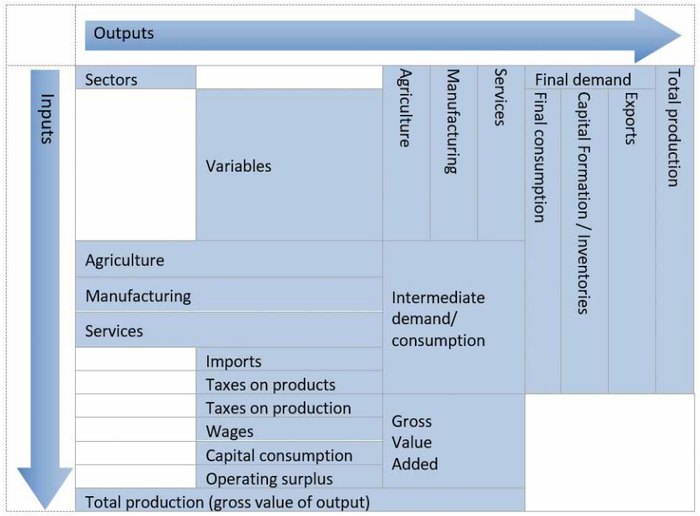
Furthermore, the activities of the organisations generate revenue for their employees, in the form of salaries and wages, therefore causing an increase in household disposable income and thus to consumer demand, which in turn causes further stimulation of economic activity. Similarly, multiplier effects also appear along this path of economic interactions, as this stimulation of economic activity causes a further increase in household income, thus a further increase in consumer demand, and so on. The cumulative effect of this type of interactions is called the induced effect of the activities of the organisations on the economy.

For the calculation of the overall economic footprint of the organisations, all these effects are quantified with an Input-Output model. The Input-Output economic impact assessment method was developed by the Russian-American economist Wassily Leontief, who received the Nobel Prize in Economics in 1973 for his work. The calculation of the economic impact of the organisations is based on an Input-Output model for the Greek economy, updated using the most recent available statistical data from Eurostat and ELSTAT.

2 As mentioned in previous sections, the CSOs employ a significant number of salaried employees, in addition to volunteers.

Statistical data on the sectoral structure of the Greek economy are available in the following form: economic activity in Greece is categorised into 63 sectors (e.g. mining, construction, water supply and sewerage, manufacturing of chemicals, postal services, etc.), according to the NACE Rev. 2 statistical classification. For every sector, there are statistics for the gross value of the output of the sector in a given year and for the quantities, in terms of value, of inputs used to produce this output (products of other sectors, imports), as well as for the wages paid for this production. There is also detailed information on the amount of taxes and social security contributions paid during the production process of each sector. In addition, there is a breakdown of the final uses of the output of each sector (final consumption by households, by non-profit organisations and by the government, use for fixed capital formation, use for forming inventories, exports), as well as detailed data on the amount of imported products used by each sector. These statistics are presented in a standardised format in the Input-Output tables for the Greek economy. The structure of a typical Input-Output table, in a simplified form for a three-sector economy, is shown in Figure 4.1.

Figure 4.1: Structure of a typical Input-Output table (simplified form)



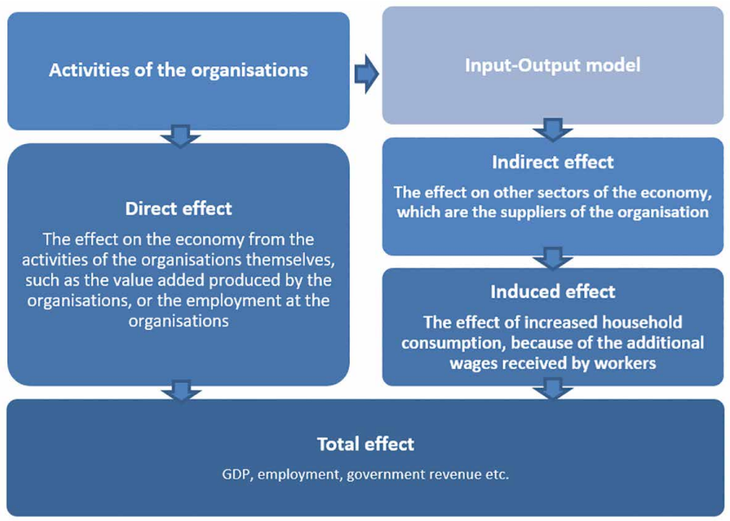
The economic analysis in the context of an Input-Output model is based on certain assumptions. The most important of these assumptions is constant production technology: it is assumed that, in order to produce a single unit of the product of a sector, other products (inputs) and labour are required in fixed proportions, irrespective of the level of total production of the sector. It is also assumed that both consumer preferences and prices in the economy remain constant and that there are no restrictions on the productive capacity of the various sectors in the economy. Under these assumptions, the production of each sector is driven by the demand for its product.

Based on these assumptions, the amount of each input required, as well as the wages offered, etc., per unit of value of the final product of a sector can be calculated for each sector. Given the per-unit of production requirements of each sector, the respective subsequent requirements of its immediate suppliers can be determined, and so on.[3] Similarly, the effects of each sector's

3 For example, for the production of chemicals of value €1, petroleum products are used for the value of €0.09. Meanwhile, chemicals worth €0.29 are used for the production of plastics worth €1. Therefore, the production of €1 of plastics requires indirectly petroleum products worth €0.03 [0.29*0.09]. And correspondingly for all possible combinations of indirect effects (e.g. electricity is used for the production of plastics, for the production of which petroleum products are also used) and for all possible interactions (e.g. for the production of petroleum products, products of the extraction industry are required, and thus the production of plastics, which indirectly requires petroleum products, also indirectly requires output from the extraction industry, and so on).

activity on household income can be determined and the subsequent stimulation of economic activity from the increase in household consumption. Following this approach, the indirect, induced and eventually the total economic effects of the activity of any sector of the economy can be calculated. Therefore, the economic effects of an exogenously prompted drop in the demand of particular sectors, such as the sectors where the activities of the organisations of citizens society are classified, can be explicitly calculated (Figure 4.2). A detailed description of the methodology used to calculate the economic impact of the activities of the organisations is presented in the Appendix.

Figure 4.2: Direct, indirect and induced economic effects



4.3 Results for the period 2019-2021

4.3.1 INTRODUCTION

The economic effects of the activities of the CSOs for the years 2019, 2020, and 2021 are calculated based on the national accounts statistics on the activity of NPISHs. The latest Eurostat statistics for the input-output tables for Greece, for the year 2015,[4] depict the composition of NPISH spending in Greece. Around 20% of the NPISH expenditure concerns sports activities and pension insurance schemes. It was considered that this expenditure relates to the activities of sports clubs and professional associations,[5] respectively. Sports clubs and professional associations are classified as NPISHs in the context of national accounts, but we do not consider that they fall within the scope of this study. Setting aside this expenditure, and thus excluding the activities of sporting and professional associations, we include the activities of all other organisations of the CS.[6] The structure of NPISH expenditure in 2015 is presented below (Table 4.1).

4 Eurostat, Symmetric input-output table at basic prices (product by product) [naio_10_cp1700]

5 Occupational social security funds, etc.

6 Note that the activities of the CSOs examined in this section (after the removal of sporting and professional organisations) include philanthropic/social activities of religious organisations (including organisations of the Orthodox Church), as well as possibly the activities of political organisations which could not be excluded from the analysis.

Table 4.1: Expenditure composition of Non-Profit Institutions Serving Households (NPISH) in Greece, 2015

Source: Eurostat, data processing: IOBE. Note: * Includes entities classified under branch Q87 "Residential care activities" and Q88 "Social work activities without accommodation" of NACE Rev.2.

Activity	% of total NPISH expenditure
Services by membership organisations	63.0%
Social work services*	12.3%
Cultural services	4.0%
Education	0.6%
Human health services	0.2%
Real estate services (rent)	0.2%
Accommodation and food services	0.1%
Video production, sound recording and broadcasting services	0.1%
Sporting services	11.8%
Insurance and pension funding services	7.7%

Using the data for the NPISH expenditure composition in 2015, together with the statistical data on the total amount of NPISH expenditure for the years 2019, 2020 and 2021, the estimated expenditure of the CSOs on goods and services in the different sectors of the Greek economy was derived.[7]

The economic effects of the activities of the CSOs in each year of the period 2019-2021 are calculated as effects of the decrease in demand in each of the eight sectors which absorb the CSO expenditure, by the corresponding amount (Table 4.2). This amount is allocated to the 54 regions of the country[8] according to the breakdown of employment by region for each of these eight branches, as reflected in the available statistics, applying the Leontief input-output model analysis method for each year of the period and following the methodological steps described in the Appendix.[9]

Table 4.2: Estimated expenditure of CSOs per branch of economic activity, 2019-2021, million euro

Source: Eurostat, data processing: IOBE

Code (NACE Rev.2)	Branch of economic activity	2019	2020	2021
	Total NPISH expenditure	2,863.4	2,827.5	3,083.3
CPA_S94	Services by membership organisations	1,804.9	1,782.3	1,943.5
CPA_Q87_88	Social work services	351.3	346.9	378.2
CPA_R90-92	Cultural services	115.2	113.8	124.1
CPA_P	Education	16.5	16.3	17.8
CPA_Q86	Human health services	6.9	6.8	7.4
CPA_L68B	Real estate services (rent)	5.0	4.9	5.4
CPA_I	Accommodation and food services	2.1	2.1	2.2
CPA_J59_60	Video, sound and broadcasting services	1.6	1.6	1.8

7 It is noteworthy that, as shown in the available statistics, the NPISH expenditure is entirely directed to domestically produced services (not to imports).

8 According to the third level of the European NUTS classification, corresponding to the old administrative division of the country into prefectures, see also the Appendix.

9 For the years 2019 and 2020, up-to-date input-output tables are constructed in accordance with the methodology described in the Appendix. At the time of performing this study, the necessary statistical data for the construction of updated input-output tables for the year 2021 were not available. The economic impact analysis for the year 2021 was made using the updated input-output tables for 2019, considering that the Greek economy in 2021 largely returned to the pre-pandemic, 'normal' situation.

4.3.2 IMPACT ON GDP

The results of the analysis show that the activities of the CSOs have a strong impact on GDP and employment in the country. The overall contribution of the CSOs to Greece's GDP is close to €3 billion in 2021. Therefore, around 1.6% of the country's GDP in 2021 came directly or through indirect and induced effects from the activities of CSOs.[10] The overall impact on GDP is slightly higher in 2021 than in the previous two years, when it stood at €2.7 billion (Figure 4.3).

Figure 4.3: Impact on GDP

Source: IOBE estimates

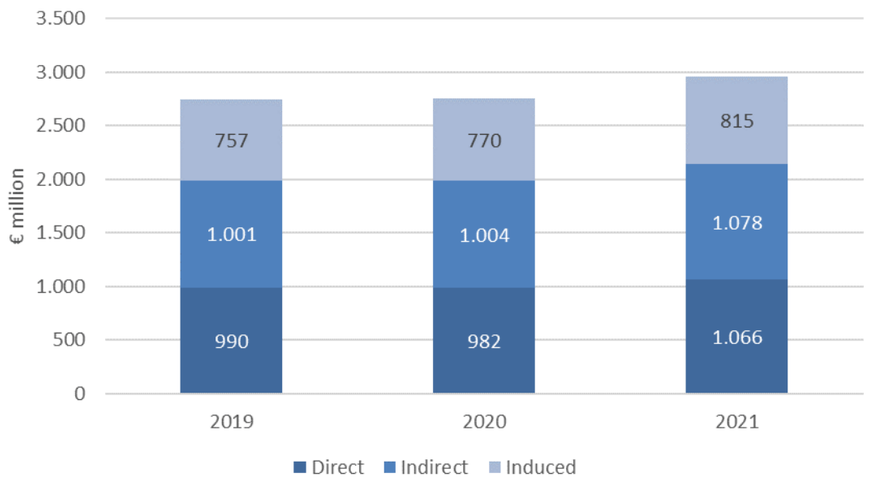


Table 4.3: Impact on GDP for 2019, per region in Greece, selected regions, million euro

Source: IOBE estimates

Region	Direct	Indirect	Induced	Total	Total as % of the region's GDP
Athens	374.7	332.5	276.6	983.8	1.6%
Thessaloniki	114.7	99.4	75.6	289.8	1.7%
East Attica	48.8	52.2	40.7	141.7	1.6%
Peiraeus	46.1	46.7	35.0	127.8	1.5%
Heraklion	24.5	31.5	20.2	76.2	1.3%
Achaea	23.2	22.1	17.3	62.7	1.5%
Boeotia	6.8	12.8	7.6	27.2	1.8%
Corinthia	14.3	10.4	8.7	33.4	1.8%
Kilkis	5.2	5.2	3.7	14.0	1.7%
Euboea	15.0	16.0	11.8	42.8	1.7%
Kastoria	2.8	3.9	2.3	9.0	1.7%
Evrytania	2.4	1.6	1.2	5.3	1.6%

10 The economic significance of the CSOs is better understood in a comparative perspective. In particular, the footprint of CSOs on the country's GDP is lower compared to central pillars of the country's economic activity, such as the energy sector (€15.4 billion in 2020) and construction (€12.2 billion in 2019), but it is significantly higher compared to major sectors of the economy, such as the manufacturing and trade of plastics and products (€2.2 billion in 2021), passenger shipping (€2.0 billion in 2019), the processing and distribution of alcoholic beverages (€1.7 billion) and the manufacture of marine equipment (€1.3 billion in 2020). Sources: diaNEOsis & IOBE (2021a, 2021b, 2022a, 2022b, 2023).

As regards the regional structure of the effects on GDP and looking at 2019 as an indicator of the functioning of the economy under normal conditions,[11] we see significant effects on GDP in all regions of the country. The strongest effects in absolute terms are recorded in the large population centres of the country — in Athens and other regions of Attica, Thessaloniki, and other areas with large urban centres. However, the overall impact of CSOs on local GDP in relative terms, as a percentage of the region's GDP, is strong in many other regions of the country, such as Boeotia, Corinthia, Kilkis, and Euboea, highlighting that the activities of the organisations provide significant support to the local economies.

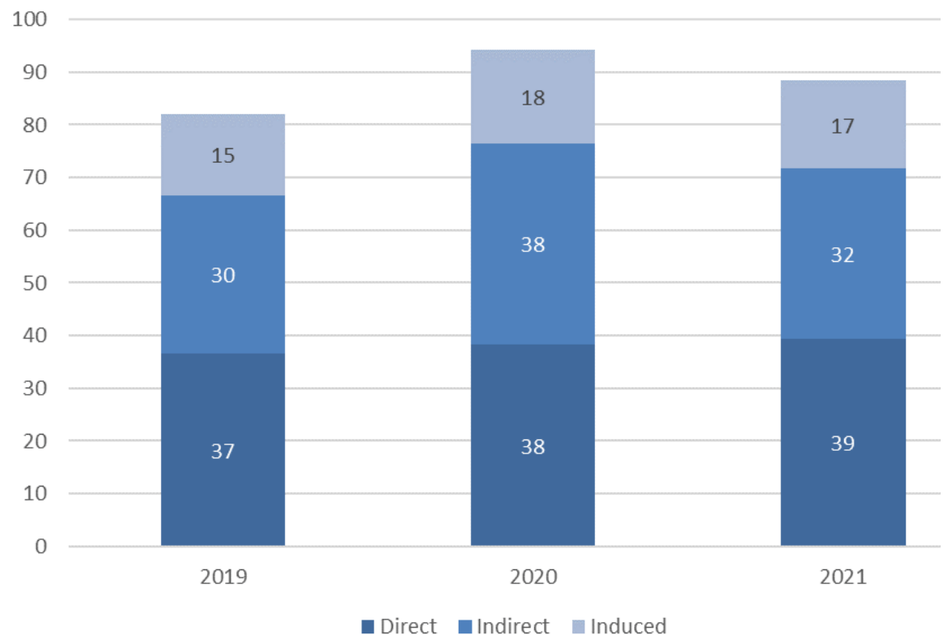
4.3.3 IMPACT ON EMPLOYMENT

The overall impact of the activities of the CSOs on employment in 2021 is estimated at 88,400 jobs, in terms of full-time equivalents (FTEs), supporting more than 1.9% of employment in the country. The overall impact on employment in 2020 was even higher, exceeding 94,300 jobs, equivalent to 2.1% of employment in the country that year (Figure 4.4).

At the regional level, as in the effects on GDP, the strongest overall effects on employment in absolute terms in 2019 took place in the country's major population centres. It is noteworthy that almost 2.2% of the employment in Athens in 2019 was directly or indirectly due to the CSO activities, compared with 1.9% nationwide. Looking further at the effects on employment as a percentage of employment in each region, it becomes clear that the impact of the organisations on employment is strong in many other prefecture of the country, such as Evrytania, Corinthia and Euboea.

Figure 4.4: Impact on employment, thousand full-time equivalents

Source: IOBE estimates



11 The full set of results, for all years of the 2019-2021 period, is presented in the Appendix.

Table 4.4: Impact on employment in 2019, per region of Greece, selected regions (full-time equivalent jobs)

Source: IOBE estimates

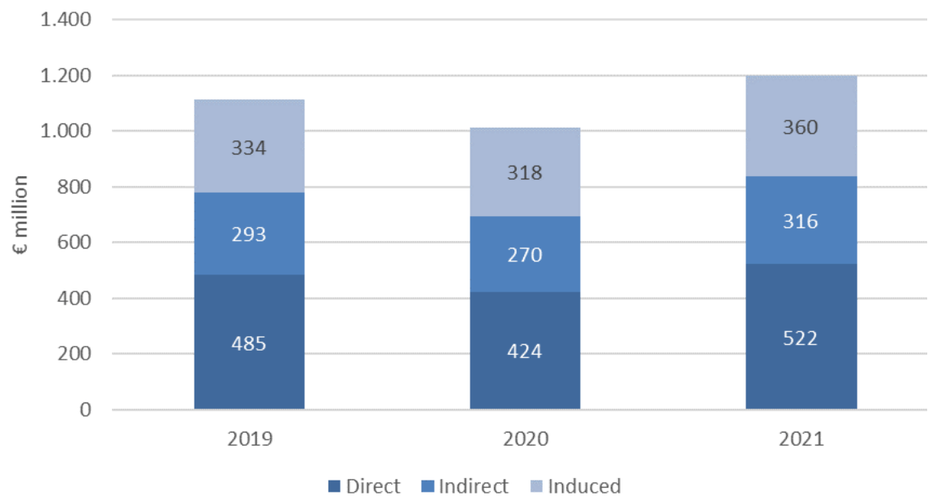
Region	Direct	Indirect	Induced	Total	Total as % of the region's employment
Athens	13,420	8,730	4,537	26,687	2.17%
Thessaloniki	4,178	3,246	1,601	9,025	1.93%
East Attica	1,724	1,536	755	4,015	1.86%
Peiraeus	1,746	1,465	714	3,925	1.85%
Heraklion	885	1,013	482	2,381	1.63%
Larissa	842	733	382	1,956	1.54%
Evrytania	86	50	26	162	2.00%
Corinthia	498	321	194	1,013	1.91%
Lefkada	71	56	27	153	1.91%
Euboea	518	447	237	1,202	1.84%
Achaea	872	684	364	1,921	1.80%
Phocis	115	89	49	253	1.76%

4.3.4 CONTRIBUTION TO PUBLIC REVENUE WITH TAXES AND CONTRIBUTIONS

It is also important that the activities of the CSOs, boosting economic activity in the country as a whole, lead to the strengthening of public revenue from taxes and social security contributions. The total impact of the organisations on public revenue in 2021 was close to €1.2 billion, which corresponds to approximately 2.1% of total government revenue in that year. This impact in the previous two years has been consistently higher than €1 billion (Figure 4.5).

Figure 4.5: Impact on public revenue

Source: IOBE estimates



4.4 Conclusions

The activities of Civil Society Organisations offer significant support to the national economy. They supported, directly or indirectly, the generation of 1.6% of the country's GDP and 1.9% of employment in the country in 2021 (Table 4.5). It is of particular importance that CSOs have consistently supported the Greek economy throughout the examined period (2019-2021), even in the acute phase of the pandemic (especially in terms of employment).

Table 4.5: Economic impact of the activities of CSOs in Greece, 2019-2021

Source: IOBE estimates

	2019	2020	2021	2019	2020	2021
Impact on GDP	**€ million**			**Percentage of total GDP of Greece**		
Direct	990	982	1,066	0.54%	0.59%	0.58%
Indirect	1,001	1,004	1,078	0.55%	0.61%	0.59%
Induced	757	770	815	0.41%	0.47%	0.44%
Total	2,748	2,756	2,959	1.50%	1.67%	1.61%
Impact on public revenue	**€ million**			**Percentage of total public revenue**		
Direct	485	424	522	0.84%	0.89%	0.90%
Indirect	293	271	316	0.51%	0.57%	0.55%
Induced	334	318	360	0.58%	0.67%	0.62%
Total	1,113	1,012	1,198	1.92%	2.12%	2.07%
Impact on employment	**Number of FTEs**			**Percentage of total employment of Greece**		
Direct	36,598	38,268	39,409	0.80%	0.85%	0.86%
Indirect	30,025	38,170	32,331	0.66%	0.85%	0.71%
Induced	15,453	17,890	16,640	0.34%	0.40%	0.36%
Total	82,076	94,328	88,379	1.80%	2.10%	1.94%

The strongest effects of the organisations' activities in absolute terms are recorded in the large population centres of the country. However, strong effects in relative terms, as a percentage of local GDP output and local employment, also appear in many of the country's smaller regional units. In addition, the activities of the organisations lead to an increase in government revenue, due to the stimulation of economic activity in the country, with annual amounts consistently above €1 billion, representing 1.9% to 2.1% of the annual government revenue over the examined period. Therefore, in addition to their social role, the CSOs are significant economic units that support productive activity and employment in the country.

5 THE ECONOMIC VALUE OF VOLUNTEERING IN GREECE

5.1 Methodological approach

Volunteering produces economic value at the individual, organisational and economic level. At the individual level, value is produced both for the volunteer and for the beneficiary. Similarly, the activities of Civil Society organisations produce value at an individual level, for their members and for the beneficiaries of their work, as well as for the economy as a whole.

On the beneficiaries' side, value is defined as the impact of volunteering and the activities of organisations on the well-being of the beneficiaries of their action. On the volunteers' side, the economic value can also include benefits such as mental satisfaction, cultivation of interpersonal and professional skills, better connections, and accumulated experience and reputation. At the organisation level, volunteering generates value by offering services for the purposes that the organisation performs without a direct material reward. At the level of the economy, value is also generated by the fact that social needs are met for the satisfaction of which the State might have had to provide goods and services, thus reducing the burden on the country's fiscal balance.

The above aspects of the value of volunteering and Civil Society activities are not directly reflected in national accounts or other statistics, as they do not relate to money transactions. Specific approaches have been developed to measure their value, including valuation methods that vary with respect to the source of their data (real market data or perceptions) and on which side of the resource flow they focus. In particular, some of the methods focus on the side of the inputs needed to carry out the activities, such as the value of the time a volunteer offers. Other methods focus on the value of outputs or outcomes of activities, such as the value of the social benefits of the activities.

There are three main conceptual approaches to assessing the value of volunteering (Salamon et al., 2011 - Table 5.1):

1. Based on **replacement cost**. It measures the value of the voluntary contribution in relation to what it would cost if someone had been hired to do the work the volunteer does without payment. This is an approach that focuses on the resource inflow side. The measurement of the cost of replacing voluntary work can be based on actual data on wages paid in each organisation or on wider subsets of the economy. Alternatively, the determination of the value of voluntary participation may be based on an estimate by the organisation that utilises volunteers regarding the cost it would have had to pay to hire employees to carry out the corresponding tasks.

2. Based on **opportunity cost**. It measures the value of inputs in case of alternative employment of the volunteer. This approach focuses on the input side as well. It is based on the idea that volunteers offer hours during which they could work for a fee. In this way, this method approximates the monetary value of volunteering through the volunteer themselves (Brown 1999, Abraham and Mackie 2005). One approach is to take into account the hourly wage received by people who are also working in addition to volunteering. A critique of this approach is that the volunteers are providing part of their spare time and, therefore, in reality, the alternative engagement of volunteers during the hours they offer their services is not paid work. In particular, since free time is unpaid, this practically means that the opportunity cost of volunteering is zero, and whether volunteering has a real economic value is put into doubt through this approach (United Nations et al., 2008). An alternative approach is to ask volunteers how much they think their volunteering time is worth.

3. Based on **social benefits**. While the replacement and opportunity cost approaches focus on measuring and valuing inputs, this approach focuses on the outcomes of voluntary participation. An evidence-based approach is through the cost of equivalent goods or services. Alternatively, the approach can be based on the beneficiaries' assessment of the value of the services they receive (Shaw (1992); Alvarez-Farizo et al. (2001); Larson et al. (2004); and Jara-Diez et al. (2008)).

According to Salamon et al (2011), the approach chosen to estimate the economic value of volunteering should meet the following criteria:

1. Suitability: Different approaches may be more or less appropriate for assessing the value of volunteering, depending on the characteristics and targeting of the specific analysis (e.g. assessment at the level of activity, organisation, region, country, or group of countries).

2. Range: The choice of the appropriate approach also concerns the type of voluntary work, which is part of the purpose of the assessment, as not all approaches are equally suitable for estimating the value of both work done through organisations and atypical work done directly by individuals for individuals.

3. Conceptual clarity: Approaches also differ in the extent to which they are based on concepts understood by the wider stakeholders. Approaches based on very theoretical concepts may fail to convince the public of their suitability.

4. Objectivity: There are also differences in the extent to which approaches are based on objective data and empirical observations.

5. Feasibility: Approaches differ significantly in both the type and scope of data required for their implementation. As the availability of data and resources is given, an approach that best meets the previous criteria may not be implemented if it is not feasible due to too high costs.

The approach to the value of volunteering through its **opportunity cost** falls short of many of the defined criteria. In particular, this method falls short of the criterion of conceptual clarity and objectivity. While the concept of "opportunity cost" may be clear to theoretical economists, it is somewhat vague for industry professionals as well as for the general public. In addition, even if this is complemented by market data, the criterion of objectivity is affected, as it is largely based on the judgement of volunteers.

By contrast, the **social benefits** approach often stumbles on the criteria of feasibility and suitability. More specifically, it has very high requirements for additional data from the beneficiaries of the activities beyond what is collected in existing surveys. In particular, detailed information on the actual outcome of the volunteers' work is required. Especially if the desired result is to estimate the economic value of volunteering in monetary terms (euro) based on the well-being enjoyed by the beneficiaries, the process of collecting data becomes even more difficult and costly (especially taking into account the fact that the beneficiaries usually belong to vulnerable groups), while issues of objectivity of the estimates also arise. Even when the required data on the output of the organisations is available, it is often difficult to objectively determine what share can be attributed to volunteers and to their paid staff, respectively.

For these reasons, in practice, the replacement cost approach seems to enjoy a higher degree of acceptance for assessing the value of voluntary work (Abraham and Mackie 2005, Statistics Canada 2005, CCSS 2010, ILO 2011) and the value of non-market production by Civil Society organisations. This approach does not measure part of the economic value, which corresponds to the difference between the well-being enjoyed by the beneficiaries and the replacement cost. It can therefore be seen as a conservative approach compared to the methods based on assessments of the social benefits that beneficiaries enjoy. However, this feature can also be seen as an advantage, as the result has a higher degree of comparability with national accounting figures such as GDP, which also do not take into account the corresponding consumer surplus (difference between the well-being that consumers receive from the goods and services they consume and the corresponding expenditure that they pay).

The application of the replacement cost approach to estimate the value of volunteering based on market information requires data on the extent of volunteers' offer in terms of total hours of participation, as well as an appropriate reference salary. The reference salary may be the average wage paid by CSOs in the country; by the CSO cooperating with the volunteers to its employees; the average salary in the sector or region where the voluntary work takes place; the average salary for the profession corresponding to the work performed by the volunteer; or even the average salary in the economy as a whole (Salamon et al., 2011). In particular, according to the United Nations Handbook on non-profit organisations in the system of National Accounts (United Nations 2003, para. 5.33), in order to determine the value of voluntary work for the satellite accounts[12] of non-profit institutions, the proposed assessment procedure is the valuation of volunteer time with the average gross salary for the community and the social worker category, as a proxy to the salaries paid in the actual professions in which the volunteers participate.

Table 5.1: Approaches to estimate the value of volunteering

Source: Salamon et al (2011)

Evaluation approach	Evaluation focus	Key data source	
		Market data	**Perceptions**
Replacement cost	Inputs	Replacement wages	Assessment by a CSO supervisor
Opportunity cost	Inputs	Wage of alternative occupation	Assessment by the volunteer
Social benefits	Outputs	Cost of equivalent goods and services	Assessment by the beneficiary

Statistical agencies also tend to use the replacement cost approach to assess the production value of non-market goods and services by the non-profit sector. In particular, in the European System of Accounts (ESA 2010), the value of non-market goods and services, whether provided by NPISHs or by general government bodies, is estimated as the value of inputs used for their production (such as remuneration expenditure, depreciation for consumption of fixed capital, consumption of goods and services).

The deployment of volunteers also entails a cost of managing volunteers (Sajardo & Serra, 2010, Handy & Mook, 2011, Freeman, 1997, Wolff et al., 1993). The management costs relate to the costs of CSOs for education, integration, development, evaluation, mobilisation and maintenance of voluntary participation. The cost of integration covers the preparation of job descriptions, the

12 The term "satellite account" is used in the United Nations national accounting manuals to measure the figures of economic sectors that are not defined as separate classes in the national accounts.

attraction of volunteers, as well as selection and admission of candidates. The development phase of voluntary work tasks covers training, communication between the volunteer and the organisation as well as expenses incurred by the volunteers during their work. Next comes evaluation, which entails the application of systematic methods of collecting information on the effectiveness of volunteer work, and the incentives, which are key to motivating and monitoring volunteers working in the organisation.

Volunteering creates prosperity and therefore economic value for the people who volunteer. Fujiwara et. al. (2013), with data for the UK, applies a method of valuation through subjective well-being or happiness, to calculate this aspect of the economic value of volunteering. This approach is based on econometric estimates of the relationship between people's responses to questions about their life satisfaction, happiness, or various negative or positive emotions that they feel, on the one hand, and a number of demographic, social and economic characteristics, such as their income and their engagement with volunteering, on the other. Combining the results on the impact of income and voluntary work on subjective well-being, this method calculates the equivalent amount of money needed to give the same boost to well-being as engaging in volunteering. Using this method, it is estimated that the value of well-being received by people who frequently take part in voluntary activities in the UK is estimated at around £13.5k per year per person (on average) at 2011 prices.

The assessment of the value of volunteering in Greece is based on the replacement cost approach. In particular, the value of volunteering is calculated by multiplying the total hours of participation of volunteers in the activities of the CSOs, by the average hourly wage paid by the organisations to their employees.

5.2 Findings on the value of volunteering from the literature

The replacement cost method is used by most empirical studies in the literature. Yvon H. Pho (2008) uses data from the United States Population Survey for the 2002-2005 period to estimate the value of volunteering in dollars. The study estimates the value with two different methodologies - replacement and opportunity cost. The value of volunteering is estimated higher under the opportunity cost compared to the replacement cost approach. The results show that the value of volunteering in the United States between 2002 and 2005 is estimated to range from $116 to $153 billion (at constant 2005 prices) per year.

The study of Sajardo et al. (2011) proposes an alternative method for valuing the various economic dimensions of voluntary work, using replacement costs as a basis and applying alternative reference wages. The results show that the value of voluntary work ranges between €382 million and €116 million, (0.44% and 0.13% of the Valencia region's GDP), depending on the reference salary applied. Based on the salary of workers in direct contact with beneficiaries of organisations and taking into account social security contributions and income taxes, the economic value of voluntary work has been estimated at €218.2 million, equivalent to 0.25% of the Valencia region's GDP in 2006.

The R. Foster (2013) study for the UK National Statistical Office summarises three methods of assessment: replacement cost, opportunity cost, and well-being approaches, concluding that replacement cost is the most prevalent method. According to the results of the study, the value of voluntary activity in the UK for 2012 is estimated to be £23.9 billion (around 1.5% of GDP).

The opportunity cost approach is used in a study to estimate the value of volunteering in Australia in the 1970s-1990s (Ironmonger, 2000). The survey concludes that if households and organisations paid the full cost of benefits received in the form of voluntary work, the total would amount to about 7% to 8% of the country's GDP.

5.3 Assumption of the analysis

The assessment of the value of volunteering in Greece is based on the replacement cost approach, as it is the prevailing approach in the literature (especially compared to the opportunity cost approach) while the appropriate data to implement the approach based on social benefits or well-being (of beneficiaries and volunteers) is not readily available. In particular, the value of volunteering is calculated by multiplying the total hours of participation of volunteers in the activities of the CSOs, by the average hourly wage paid by the organisations to their employees.

The assessment of the value of volunteering was based on data from the primary survey and statistics of the NPISH sector in Greece. From the primary survey, we selected organisations with available data on turnover over 2019-2021. In organisations with data available only for some of those years, an estimate was made on the basis of the overall trend of the sample of organisations. In this way, we created a representative sample of 132 organisations. From this sample, we used data on revenue, employment, number of volunteers, and hours worked by volunteers for the 2019-2021 period.

Any gaps in the employment data or volunteers were filled in either based on structural indicators from the organisation itself for other years with available data or using the total sample. In particular, for organisations without available employment data for some years, an estimate was made on the basis of the employment-to-revenue ratio of the remaining years of the same organisation. For organisations without available employment data for any year, their employment was estimated based on their revenue and the employment-to-revenue ratio for the whole sample. The same procedure was followed for the volunteering data, using the ratio of volunteers to revenue.

In accordance with the literature, the value of volunteering was calculated as follows:

$$Value\ of\ volunteering_{PS} = Hourly\ wage_{S} * Total\ hours\ of\ volunteering\ in\ the\ sample_{PS}$$

The indicator S relates to the whole sector, while PS refers to data from the primary survey. In particular, the hourly rate was calculated by dividing the annual average pay per employee by the working hours per year. In terms of average pay, the estimate was based on the statistics of the overall sector by dividing total labour costs with total employment. Working hours per year were set to equal 2,080 hours (8 working hours a day * 5 days a week * 52 weeks per year).

The calculation of volunteers' working hours was obtained by multiplying the number of volunteers each year by the working hours per volunteer for 2021, as recorded for the whole sample of the primary survey, assuming that the hours per volunteer remain constant over time within the three-year period considered. The result was then extrapolated from the sample of organisations participating in the primary survey to the sector as a whole in Greece, based on the sample's share of employment in the sector (approximately 24%):

$$Value\ of\ volunteering_{S} = Value\ of\ volunteering_{PS} * (Employment_{S}/Employment_{PS})$$

5.4 Results

In this way, the economic value of volunteering in Greece was estimated to increase to €357 million in 2021, from €329 million in 2020, up by 8.8% (Figure 5.1). However, compared to 2019, the value of volunteering appears to be down by 20.0% (from €411 million) as a result of the negative impact of the pandemic on carrying out volunteer activities. As a percentage of GDP, the value of volunteering has stabilised in the last two years at 0.20% of GDP, from 0.22% in 2019.

Figure 5.1: Economic value of volunteering, in absolute terms and as a percentage of GDP

Source: IOBE estimates

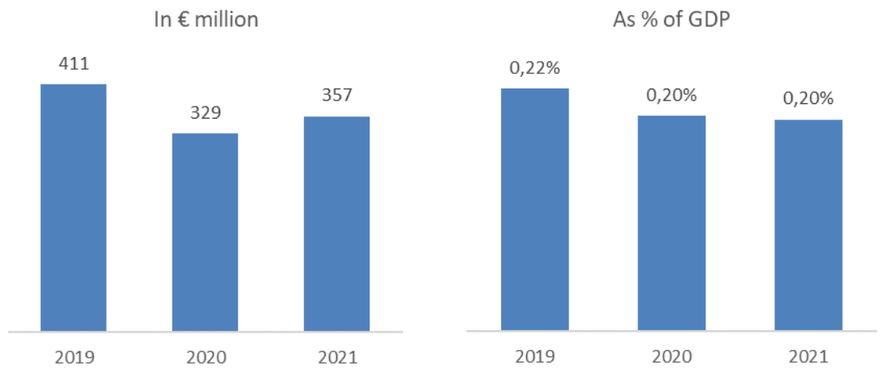


Table 5.2: Summary results of the estimation of the economic value of volunteering

Source: IOBE estimates

Variables	2019	2020	2021
Sample of organisations (primary survey)			
Total volunteers	8,854	7,119	7,505
Total employment	4,700	4,660	4,458
Average way per employee (€)	20,957	19,964	20,960
Working hours in a year	2,080	2,080	2,080
Hourly wage (€ per hour)	10.1	9.6	10.1
Total hours of volunteering (thousand)	5,235	4,160	4,012
Number of organisations	132	132	132
Value of volunteering (€ million)	52.7	40.0	40.4
Total sector			
Total employment	36,598	38,268	39,409
Total labour cost (€ million)	767	764	826
Total revenue or Production value (€ million)	2,304	2,275	2,480
Value of volunteering (€ million)	**411**	**329**	**357**
Value of volunteering as % of GDP	**0.22%**	**0.20%**	**0.20%**

6 COST COMPARISON OF THE SUPPLY OF GOODS AND SERVICES

6.1 Methodological approach

Having determined the value of volunteering and the value of the goods and services offered by the organisations, it is possible to estimate and compare the costs of providing these goods and services by public sector agencies. The basic assumption of the comparison is that the goods and services supplied by the organisations should alternatively be provided by the State. As this is non-market production, in accordance with the approach of the European System of Accounts, the value of this output is calculated by adding the value of the resources used as inputs in the production. Therefore, the comparison focuses on input cost data that differentiate between CSOs and General Government as derived from national accounts data in the Eurostat database.

6.2 Assumptions of the analysis

Four indicators are used to estimate the cost of inputs: (a) Salary spending (labour costs, i.e. remuneration of employees plus employer contributions), combined with the value of volunteering, b) Consumption of fixed capital (depreciation expenses), c) Expenditure on the procurement of goods and services (intermediate consumption) and d) Value of donations in kind. The indicators were estimated for each year of the 2019-2021 period.

For the calculation of the public administration wage costs, under the scenario that the services of the CSOs were provided by the State, we used the total employment in the CSOs in Greece, as estimated with Eurostat employment data (38,092 jobs on average in 2019-2021) multiplied by the average wage of an employee in the public administration (€29,951.42), adding the value of volunteering as calculated in the previous section.

With regard to the assessment of depreciation, we assumed equal depreciation expenses in the CSOs and public administration, given that we consider the supply of the same products and services. On the one hand, it is quite likely that the duration (and by extension the cost) for the creation of the infrastructure required for the provision of the services in question will be higher, were this to be performed by the public sector. In addition, the actual costs for CSOs for building the infrastructure may also be reduced due to in-kind donations for capital costs (e.g. building materials) under Corporate Social Responsibility programmes of private enterprises. Meanwhile, the infrastructure created by organisations may have higher standards, offering better

services and higher acquisition costs. To the extent that the dimension of the difference in the quality of services offered does not enter into the cost comparison attempted in this section, the assumption that the annual cost of consumption of fixed capital (which results from the value of the corresponding fixed assets) is equal for the two sectors can be considered to be relatively conservative (underestimation of public sector costs), but reasonable.

The spending on intermediate consumption for the supply of CSO services was estimated under two scenarios, as the data available for the specific expenditure of the State and the CSOs are not directly comparable. In the first scenario (A), we assumed that the State and the CSOs spend the same money on the procurement of the relevant inputs. In scenario B, we assumed that the average cost of intermediate consumption per employee for the provision of the CSO services by the State would be equal to that of public administration in general (€11,704). Multiplying the average cost of intermediate consumption per employee by the number of employed in the provision of the services by the CSOs, we estimate the spending on intermediate consumption in this scenario.

The expenditure on consumption per employee in the public administration appears lower in the available data compared to the corresponding expenditure for organisations. In part, this result is due to the difference between the costs of carrying out administrative tasks that characterise the wider public administration, and the cost of providing certain services by the CSOs, such as housing and food, which, by their nature, require higher resources for consumables. That being said, the general government could use its stronger bargaining position through a centralised procurement procedure, but also save part of the costs associated with fundraising, and indeed achieve to some extent lower spending on intermediate consumption (without necessarily achieving the same level of quality and flexibility of the services it would offer compared to CSOs). Therefore, it can be assumed that scenario B calculates a lower limit on the costs that the State would have to allocate in order to carry out the work of the organisations, whereas scenario A puts the cost of consumption at a relatively high level (no savings on spending by the State), thus creating a range for the actual result.

To estimate the value of donations in kind, we used the average ratio of the value of donations in kind to the organisations' revenue (0.2 %) based on responses from the organisations participating in the field survey (detailed questionnaire). This ratio was then multiplied by the gross production value of the sector.

6.3 Results

Adding the cost of labour (together with the value of volunteering), capital (depreciation expenses) and intermediate consumption calculated in the previous step, to the value of the donations in kind gives an estimate of the cost that the State would have incurred to supply the goods and services provided by the CSOs. The two scenarios cover the two extremes of the range of potential fiscal burden that would arise based on the alternative assumptions for the cost of intermediate consumption of the State.

In particular, the wage costs are estimated at around €1.5 billion over the 2019-2021 period, on average by 91.2% higher than the cost for the CSOs. This significant difference arises both from the higher unit labour costs of the public administration compared to the CSOs and from taking into account the value of voluntary work where, most likely, the State would have had to employ corresponding personnel and take care of their remuneration (the calculations have been based on full-time equivalents). Depreciation of fixed assets ranges from €114 to €123 million.

In scenario A, the expenditure on inputs is the same as that of the CSOs, equal to €1.4 billion in 2019 and €1.6 billion in 2021. By contrast, the intermediate consumption costs in scenario B are estimated in the range of €459-€485 million, down by 67.1%, on average, compared to the first scenario. The value of donations in kind over the last three years was estimated at €3.7-€4.1 million.

Table 6.1: Public spending if the State had to provide the services supplied by the CSOs, million euro

Source: Eurostat, data processing IOBE και IOBE estimates

Scenario A: Same intermediate consumption with the CSOs	2019	2020	2021
Remuneration costs plus value of volunteering	1,507	1,475	1,538
Consumption of fixed capital (depreciation)	114	112	123
Spending on inputs (intermediate consumption)	1,409	1,386	1,517
Value of donations in kind	4	4	4
Total	**3,033**	**2,977**	**3,181**

Scenario B: Intermediate consumption based on public administration performance	2019	2020	2021
Remuneration costs plus value of volunteering	1,507	1,475	1,538
Consumption of fixed capital (depreciation)	114	112	123
Spending on inputs (intermediate consumption)	459	473	485
Value of donations in kind	4	4	4
Total	**2,084**	**2,063**	**2,149**

Overall, the government expenditure for implementing the CSOs work in scenario A would be between €3.0-€3.2 billion, 30.3% higher than the gross production value of the CSOs. In scenario B, the public expenditure on the supply of these goods is estimated at €2.1 billion. This value is 10.7% lower than the current production value of the CSOs, yet it would still be an additional burden on the public budget and the taxpayers.

Combined with the assessment of the quality of the services offered by the CSOs and the State as presented in Chapter 3, we observe that the CSOs offer important goods and services of a clearly better quality and -under certain assumptions- at a lower cost, due to lower average wage costs and the mobilisation of volunteers. Even under the assumption that the State ultimately manages to achieve lower cost of procuring inputs due to stronger bargaining power and fundraising cost savings, the activity of the organisations saves significant budgetary resources, insofar as much of their funding comes from donations from supporters, businesses, and foundations rather than from public funding sources.

7 CONCLUSIONS AND POLICY IMPLICATIONS

7.1 Conclusions

The Civil Society Organisations (CSOs) carry out important social work. They offer housing, food, medical services, empowerment activities, legal services, and psychological support to vulnerable social groups. They educate children and young people to be independent, responsible, and active citizens. They advocate for the protection of the environment and fight for human rights. They collect donations to support development actions within and across the borders of Greece.

In addition to this important social work, the functioning of CSOs has a remarkable economic dimension. The number of CSOs operating in Greece has not been accurately measured, yet it is estimated to exceed 6,500, with most of them being small in size organisations operating locally and with limited financial resources. For the purposes of this study, a list of more than 550 organisations was compiled, while 98 of these organisations provided data through questionnaires on their type of activities, revenue, employment, and the number of volunteers supporting them.

The data available show a concentration of activity in the wider area of Athens, where 68.1% of the 376 organisations with available data have their headquarters. As this figure is about twice as much as Attica's share of the country's permanent population (36.4% in 2021), there are indications of significant room for further development of CSOs in the rest of the country.

The main source of funding for CSOs in Greece seems to be government grants and international programmes. However, the proportion of revenue coming from businesses and charitable foundations, as well as from members and supporters is also noteworthy, while commercial activity is relatively limited for the CSOs in Greece, partly due to restrictions in the domestic legislative framework.

Among the key challenges faced by the organisations, the most important are those related to the State. In particular, 95.5% of the surveyed organisations reported bureaucracy and other difficulties in cooperating with the State as a rather important or very important issue that makes it difficult for them to operate. A very high percentage of responses assessed as a rather or very significant obstacle the issue of insufficient consultation with the State (91.3%). Next in significance came issues such as ambiguities and shortcomings in the legal framework regarding volunteering; the lack of a single register; distortions in the tax framework; and restrictions on the possibility of obtaining revenue through commercial activities.

The economic activity of CSOs is not clearly reflected in the national accounts, but indications of the size of the sector can be derived from figures on non-profit institutions serving households (NPISHs). According to Eurostat data, the production value of NPISHs in Greece has stabilised in recent years at €3.3 billion, from €4.8 billion in 2009; €3.0 billion at the deepest point of the economic crisis in 2012; and €3.5 billion at the peak of the refugee crisis in 2016. Compared to other European countries, the production value per capita of the NPISHs is at a relatively low level (€304 per inhabitant in 2020, compared with €827 on average in the EU), close to levels recorded in other Southern and Eastern European countries such as Spain, Cyprus, and the Czech Republic. Similar conclusions are also drawn from an examination of the gross value added they generate as a percentage of the country's GDP (0.64% in Greece against 1.16% in the EU).

The size of CSO activity depends crucially on the acceptance and support they receive from the country's population. In the primary survey of 2,000 people carried out for this study, a relatively low percentage (28%) of the respondents were aware of the term "Civil Society Organisations". However, a much higher percentage of people reported unprompted awareness of specific, recognisable organisations.

According to the survey, about 24.0% of the country's adult population has taken part in volunteering in the past 12 months. The participation rates in voluntary activities are higher among those with higher education, aged 45-54 years, and employees. Significant differences are observed between the regions of the country, with higher rates of participation in voluntary actions recorded in Western Macedonia (32.2%) and the lowest in Eastern Macedonia — Thrace (19.0%), Central Macedonia (21.2%) and the Peloponnese (21.7%). The most significant reason that motivates the respondents to participate in volunteering is a sense of giving and solidarity, while the most important deterrent is the lack of free time.

Regarding financial support, 45.5% stated that they had financially supported an organisation in the past 12 months. Higher rates of financial support are observed along characteristics associated with higher income, such as educational attainment levels and having a job. Most respondents who have financially supported an organisation have done so on an ad-hoc basis, while relatively limited is the share of backers who provide regular support to the organisations. The deterrents for financial support of organisations include lack of financial capacity, while relatively high (20.2% of valid responses) is also the percentage of respondents who do not contribute to the organisations because they do not trust that their donation will be well-managed.

Compared with other countries, based on international surveys compiled using a common methodology across all countries, Greece ranks relatively low in citizens' contributions and trust in charities. In particular, Greece is in the penultimate 125th place, based on the CAF World Giving Index for the 2009-2019 period and is 34th out of 50 countries with available data in the World Value Survey based on positive answers to the question of whether they have donated to an organisation or a political campaign. Similarly, Greece ranks 37th out of 54 countries based on the percentage of people who said they trust charitable organisations.

The activities of the CSOs offer significant support to the national economy. They support, directly or indirectly, the production of 1.6% of the country's GDP and 1.9% of the employment in the country. In absolute terms, the contribution of the CSOs for 2021 is estimated at €3 billion in terms of GDP and at 88,400 jobs in employment terms. In addition, the activities of the organisations lead to a boost in government revenue, due to the stimulation of economic activity in the country, with annual amounts consistently higher than €1 billion, representing 1.9% to 2.1% of the annual government revenue in the 2019-2021 period.

These figures do not include the economic value of volunteering, which is not counted in the national accounts, as it does not create direct costs for the organisations. As part of the study, the economic value of volunteering in Greece was estimated to total €357 million in 2021, from €329 million in 2020 and €411 million in 2019. This corresponds to about 0.2% of the country's GDP.

In the hypothetical case that the services offered by the CSOs in Greece were provided by the State, their cost for 2021 is estimated in the range of €2.1-€3.2 billion. If the State were to spend the same on procuring goods and services as the CSOs, the total cost would be around 30.3% higher than the gross production value of the CSOs, with the difference resulting from higher average public sector wage expenditure and the need to replace the work of volunteers (in terms of hours worked) with the employment of civil servants. That being said, if for the procurement of inputs for these services the State spends proportionally the same amount as that recorded per employee in the public administration, the total cost would be 10.7% lower. Even in this case, however, it appears that the activities of the organisations lead to significant budgetary savings, since a large part of their funding comes from donations from supporters, foundations and businesses rather than from public funding sources.

In conclusion, the activity of CSOs in Greece contributes significantly to the country's economy. This contribution can be further strengthened, given the relatively limited geographical scope of the organisations' work and the available possibilities to strengthen people's trust in the organisations. In order to strengthen this contribution, as well as the significant social impact of their actions, the obstacles that hinder the operation of the CSOs in Greece should be lifted, mainly through the improvement of their cooperation with the State.

7.2 Policy implications

Civil Society has relatively limited activity in Greece, while the participation of the population in voluntary actions is quite low. In addition, the country ranks relatively low based on individual donations to charitable organisations. Possible reasons for this performance include low trust in organisations, the strong role of family and church ties in the country's social life, and bias among the population against the private sector. However, issues that are susceptible to policy interventions, such as shortcomings in the supervisory framework and the limited strength of tax incentives, also play an important role.

The field research carried out as part of the study highlighted as important issues that hinder their cooperation with the State, various shortcomings in the legal and supervisory framework, and difficulties in obtaining financial resources. These are longstanding problems that require a series of targeted initiatives and actions. The development of an action plan aimed at recording and planning actions for the lifting of obstacles to the functioning of Civil Society goes beyond the scope of this study. However, based on the findings of the study, we can provide some ideas for indicative initiatives that could be taken, as part of a broader coherent process of meaningful consultation with CSOs and other stakeholders.

7.2.1 SUPERVISORY FRAMEWORK AND COOPERATION WITH THE STATE

Law 4873/2021 on "Protection of Volunteerism, Strengthening the Action of Civil Society, Tax incentives to strengthen the charitable action of CSOs and other provisions" provides for several changes in the direction of improving the supervisory framework and correcting key shortcomings in the legal framework. In particular, the law provides definitions for Civil Society organisations, public benefit bodies and voluntary employment. In addition, the law envisages the establishment of a Directorate of CSOs and Public Benefit Bodies, defines its mandate and establishes a special register of CSOs. It also introduces financial incentives for the organisations to register in the relevant databases. The Directorate of CSOs and Public Benefit Bodies is to be set up within the Interior Ministry, with its responsibilities to include the reception and storage of data of the CSO Public Database and the CSO Special Register.

In addition, Law 4873/2021 contains provisions concerning the relations of CS with the State, the financing of organisations, with corresponding requirements, volunteering, the supervision

of organisations, and certain tax arrangements. Especially with regard to volunteering, the law envisages that the expected number of volunteers are registered in the ERGANI information system for one-day actions, while for participation in volunteering programmes with a longer duration, the registration is foreseen to contain more details, such as the names of the volunteers. The law also specifies the obligations of the institutions to cover related costs and their deduction from gross revenue.

In order to fully implement the provisions laid down in Law 4873/2021 and to make the envisaged supervisory framework operational, it is necessary to adopt all relevant secondary legislation (ministerial decisions, circulars, etc.) and to take the necessary administrative steps (changes in organograms, staffing of new agencies, etc.). The functioning of the new supervisory and coordinating body will also help improve the procedures for consulting CSOs on issues related to their areas of activity. In the same direction, it is recommended that the organisations establish associations to represent them in their contact with the State, following the example set by the national and provincial volunteering councils that exist in Cyprus.

The operation of a single supervisory framework through an agency of the Interior Ministry also entails certain risks regarding the independence and autonomy of CS in the country. The future evolution of the supervisory body, as the institutions of consultation and representation of CSOs mature, into an independent authority, following the example of the Charity Commission for England and Wales, with increased control responsibilities, but also with staffing and governance bodies that ensure maximum acceptance by CSOs and the wider public.

In addition to the supervisory function of the State, the organisations themselves have an important role in ensuring their credibility. Especially organisations active in sensitive sectors, such as social assistance to children, the elderly and vulnerable groups, and with significant financial resources (e.g. providing accommodation) should have established credible governance bodies involving independent members (without executive powers or relation with executives and employees), internal and external audit procedures and transparency of financial data, external audit results and activity impact. Lack of transparency and weak governance structures can lead to unfair practices or even harmful acts against particularly vulnerable people, thus undermining the people's trust not only in specific organisations, but also in the humanitarian activities of the Civil Society sector as a whole.

7.2.2 FINANCING AND SUSTAINABILITY OF THE ORGANISATIONS

Improving the supervisory framework, through the implementation of appropriate changes, will help to strengthen people's trust in the functioning of the organisations. This will then allow for further remedying of the shortcomings that make it difficult for the organisations to finance and sustain themselves.

Indicatively, as long as an AMKE complies with the requirements for entry in the new single register, it would not be necessary for its non-profit status to be certified by the local tax office, which will remain responsible for the tax audit of the organisations' various activities. In this way, the organisations will be able to supplement their funding with revenue from commercial activities by paying the corresponding taxes when no exemption is provided, without the fear that their non-profit status lies in the judgement of a public administration executive who has no expertise in CS matters.

When the supervisory framework has demonstrated that it works effectively and the people's trust has begun to strengthen, it is worth considering ways to further improve the tax incentives for making donations from individuals to registered public-benefit entities. The strengthening of the incentives includes a change in the upper and lower limits of tax exemptions, as well as the establishment of mechanisms for collecting donations directly through the process of income tax returns, following the example of the *Cinque per mille* system applied in Italy, or directly through a taxpayer's payroll or pension, as applied in the United Kingdom.

In conclusion, the implementation of changes that strengthen the people's trust in the CSOs and improve their financial sustainability would also extend the scope of their activities. The expanded activity of the organisations will provide immediate economic benefits in the country, as the results of the study show. In addition, social cohesion in the country will strengthen and the pressure exerted by the organisations to improve State and business governance institutions will increase. Given the proven importance of social cohesion and governance institutions for the long-term growth of an economy, improvements in the functioning of CS can also lead to a significant increase in the living standards in Greece over time.

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9 APPENDIX

9.1 Survey results

Table 9.1: Awareness of the term Civil Society Organisation by age group

Category	Yes	No
17-24	27.1%	72.9%
25-34	28.4%	71.6%
35-44	27.2%	72.8%
45-54	29.0%	71.0%
55-64	25.7%	74.3%
65+	30.0%	70.0%

Table 9.2: Awareness of the term Civil Society Organisation by region

Category	Yes	No
East Macedonia - Thrace	32.8%	67.2%
North Aegean	24.1%	75.9%
Western Greece	25.2%	74.8%
Western Macedonia	21.0%	79.0%
Epirus	34.2%	65.8%
Thessaly	30.3%	69.7%
Ionian Islands	34.5%	65.5%
Central Macedonia	24.6%	75.4%
Crete	25.4%	74.6%
North Aegean	23.4%	76.6%
Peloponnese	25.4%	74.6%
Attica	29.8%	70.2%
Central Greece	23.3%	76.7%

Table 9.3: Participation in volunteering managed by CSOs or as part of informal initiatives by region

Category	Yes	No
East Macedonia - Thrace	19.0%	81.0%
North Aegean	30.4%	69.6%
Western Greece	30.7%	69.3%
Western Macedonia	32.3%	67.7%
Epirus	27.6%	72.4%
Thessaly	22.5%	77.5%
Ionian Islands	25.5%	74.5%
Central Macedonia	21.2%	78.8%
Crete	23.4%	76.6%
North Aegean	23.1%	76.9%
Peloponnese	21.7%	78.3%
Attica	22.8%	77.2%
Central Greece	27.5%	72.5%

Table 9.4: Main reasons for participating in volunteering by age group

Category	17-24	25-34	35-44	45-54	55-64	65+
Feeling of giving and solidarity	77.6%	83.5%	83.3%	79.8%	76.6%	80.0%
Acquisition of professional experience or other type of certification	9.0%	9.3%	5.9%	6.7%	0.0%	2.2%
Boost CV	7.5%	7.2%	3.9%	1.9%	1.6%	0.0%
Networking	6.0%	6.2%	3.9%	0.0%	0.0%	0.0%
Social participation	19.4%	20.6%	19.6%	21.2%	26.6%	22.2%
Environmental protection	35.8%	38.1%	37.3%	47.1%	29.7%	28.9%
Participation in activities with group of friends	7.5%	10.3%	11.8%	5.8%	7.8%	6.7%
Other reason	0.0%	0.0%	1.0%	1.0%	1.6%	4.4%

Table 9.5: Main reasons for not participating in volunteering by age group

Category	17-24	25-34	35-44	45-54	55-64	65+
No spare time	66.8%	64.0%	76.8%	68.8%	63.3%	44.7%
Cannot find the appropriate company of friends	7.0%	6.8%	9.0%	10.6%	7.8%	10.6%
Cannot find activities	10.2%	14.0%	6.6%	14.8%	10.9%	6.1%
No trust in the organisations	7.0%	6.8%	5.2%	7.2%	7.4%	5.7%
The State should solve the social problems	4.3%	2.2%	3.5%	0.8%	3.5%	2.4%
Other reasons	0.0%	0.4%	1.0%	0.4%	0.8%	0.8%
Age	5.9%	7.6%	3.5%	0.8%	2.3%	24.0%
Health reasons	3.7%	4.7%	3.8%	4.9%	9.8%	14.2%
Due to COVID-19	1.1%	2.9%	2.4%	2.3%	2.0%	2.8%
Negligence on my part	3.2%	2.9%	1.7%	2.3%	3.1%	2.0%
Lack of information	1.6%	1.4%	1.4%	1.1%	0.8%	0.4%
Taking care of another person	0.0%	0.0%	0.0%	0.0%	0.8%	1.2%

Table 9.6: Main reasons for not participating in volunteering by professional status

Category	Students	Employed	Pensioners	Unemployed
No spare time	64.6%	71.6%	44.9%	64.6%
Cannot find the appropriate company of friends	10.8%	8.1%	9.3%	9.3%
Cannot find activities	12.3%	10.7%	5.7%	15.6%
No trust in the organisations	4.6%	6.4%	7.5%	5.9%
The State should solve the social problems	6.2%	2.3%	2.7%	3.4%
Other reasons	0.0%	0.6%	1.2%	0.0%
Age	10.8%	4.1%	18.4%	2.1%
Health reasons	0.0%	3.8%	15.7%	7.6%
Due to COVID-19	1.5%	2.1%	2.7%	2.5%
Negligence on my part	3.1%	2.8%	2.1%	1.7%
Lack of information	1.5%	1.4%	0.6%	0.8%
Taking care of another person	0.0%	0.0%	1.2%	0.4%

Table 9.7: Main reasons for providing financial support to organisations by age group

Category	17-24	25-34	35-44	45-54	55-64	65+
Feeling of giving and solidarity	84.8%	80.0%	81.7%	83.2%	83.3%	85.1%
We have the duty as citizens to contribute to society whenever we can	43.8%	39.4%	43.3%	38.0%	49.3%	49.6%
Religious duty	8.6%	7.1%	9.4%	6.0%	8.3%	17.7%
Other reasons	0.0%	0.0%	1.7%	1.1%	0.7%	1.4%
Inability of the State to do its job	3.8%	1.9%	1.7%	0.5%	0.7%	1.4%
No free time, so offering money in place of volunteering	0.0%	1.3%	1.1%	0.5%	0.7%	0.7%
Trust, respect and support of the work of particular organisation(s)	1.9%	1.9%	0.6%	2.2%	4.9%	2.8%

Table 9.8: Main reasons that prevent the financial support to organisations, by age group

Category	17-24	25-34	35-44	45-54	55-64	65+
Lack of finances	46.3%	53.6%	50.9%	56.8%	54.0%	55.0%
Support is provided through other means	19.5%	18.2%	21.7%	16.9%	18.2%	23.2%
Lack of information on the work of the organisations and how to support it	18.8%	15.0%	18.9%	14.8%	11.4%	12.6%
Do not trust the organisations for the proper handling of the donations	17.4%	21.4%	19.3%	24.6%	20.5%	16.6%
I pay taxes so that the State services can deal with these problems	2.7%	3.2%	2.8%	2.7%	5.1%	2.6%
Other reason	0.0%	0.9%	0.0%	0.0%	1.1%	1.3%
Negligence on my part	8.1%	6.4%	5.7%	3.3%	4.0%	2.0%

Table 9.9: Main reasons for participating in volunteering by education attainment level

Category	Primary or lower	Lower secondary	High school	Post-secondary	University	Postgraduate
Feeling of giving and solidarity	82.4%	63.6%	78.4%	80.6%	82.2%	88.9%
Acquisition of professional experience or other type of certification	11.8%	9.1%	4.1%	3.2%	8.6%	2.2%
Boost CV	0.0%	4.5%	4.7%	4.8%	4.3%	0.0%
Networking	0.0%	0.0%	4.1%	3.2%	3.2%	0.0%
Social participation	11.8%	13.6%	20.9%	17.7%	24.9%	20.0%
Environmental protection	23.5%	36.4%	38.5%	35.5%	36.8%	46.7%
Participation in activities with group of friends	5.9%	0.0%	9.5%	6.5%	8.6%	13.3%
Other reason	5.9%	0.0%	0.7%	0.0%	1.6%	0.0%

Table 9.10: Main reasons for not participating in volunteering by education attainment level

Category	Primary or lower	Lower secondary	High school	Post-secondary	University	Postgraduate
No spare time	54.0%	56.0%	65.4%	70.6%	64.1%	72.3%
Cannot find the appropriate company of friends	8.1%	7.2%	8.7%	9.0%	9.3%	7.9%
Cannot find activities	9.7%	12.8%	10.0%	9.0%	11.3%	9.9%
No trust in the organisations	4.8%	5.6%	8.0%	8.5%	5.2%	4.0%
The State should solve the social problems	3.2%	4.0%	2.6%	3.4%	1.8%	4.0%
Other reasons	0.0%	0.8%	0.5%	0.6%	0.9%	0.0%
Age	16.1%	9.6%	7.1%	4.0%	5.9%	5.0%
Health reasons	14.5%	9.6%	5.6%	2.8%	7.0%	6.9%
Due to COVID	1.6%	2.4%	1.5%	2.3%	3.6%	2.0%
Negligence on my part	1.6%	1.6%	3.1%	1.7%	2.7%	2.0%
Lack of information	0.8%	0.8%	0.9%	0.6%	1.4%	3.0%
Taking care of another person	0.8%	0.8%	0.4%	0.6%	0.0%	0.0%

Table 9.11: Main reasons for providing financial support to organisations by education attainment level

Category	Primary or lower	Lower secondary	High school	Post-secondary	University	Postgraduate
Feeling of giving and solidarity	79.2%	79.6%	84.6%	79.2%	85.0%	76.5%
We have the duty as citizens to contribute to society whenever we can	52.1%	55.1%	44.1%	39.6%	42.6%	38.3%
Religious duty	20.8%	14.3%	9.4%	5.7%	8.6%	7.4%
Other reasons	0.0%	0.0%	1.3%	1.9%	0.3%	1.2%
Inability of the State to do its job	0.0%	2.0%	0.3%	2.8%	1.8%	3.7%
No free time, so offering money in place of volunteering	0.0%	0.0%	0.0%	0.0%	1.8%	1.2%
Trust, respect and support of the work of particular organisation(s)	0.0%	2.0%	2.3%	3.8%	2.1%	2.5%

Table 9.12: Main reasons for not providing financial support to organisations by education attainment level

Category	Primary or lower	Lower secondary	High school	Post-secondary	University	Postgraduate
Lack of finances	60.2%	67.3%	49.3%	56.4%	49.0%	53.8%
Support is provided through other means	19.4%	16.3%	23.0%	18.8%	16.2%	20.0%
Lack of information on the work of the organisations and how to support it	12.9%	12.2%	14.5%	18.0%	16.6%	16.9%
Do not trust the organisations for the proper handling of the donations	21.5%	18.4%	19.5%	24.8%	19.2%	20.0%
I pay taxes so that the State services can deal with these problems	1.1%	2.0%	2.8%	5.3%	3.6%	4.6%
Other reason	2.2%	1.0%	0.0%	0.0%	1.0%	0.0%
Negligence on my part	1.1%	3.1%	5.0%	3.8%	6.3%	9.2%

Table 9.13: Evaluation of the quality of the services supplied by the Civil Society and the State

	Civil Society					State				
	1 Very poor quality	2	3	4	5 Very good quality	1 Very poor quality	2	3	4	5 Very good quality
Food, shelter, other basic needs	2.6%	4.4%	28.1%	36.8%	28.1%	22.1%	23.6%	31.7%	15.6%	7.1%
Social services of social workers	6.4%	10.8%	29.5%	33.0%	20.4%	24.3%	20.6%	31.1%	17.7%	6.3%
Advisory services on professional reintegration	9.4%	12.9%	31.7%	29.3%%	16.7%	26.2%	22.2%	31.5%	14.7%	5.4%
Educational activities and certifications	6.1%	14.7%	34.0%	29.9%	15.3%	22.0%	20.0%	30.3%	21.0%	6.8%
Psychological, Psychiatric or Psychotherapeutic Support	7.5%	10.1%	22.8%	37.3%	22.3%	26.1%	20.8%	28.2%	19.1%	5.9%
Support for reintegration into society	7.5%	9.8%	29.3%	35.0%	18.4%	28.9%	24.0%	28.4%	13.1%	5.6%
Consumer protection	11.0%	12.4%	29.8%	31.1%	15.7%	31.7%	22.1%	26.6%	13.3%	6.4%
Protection of human rights	6.6%	9.9%	23.1%	36.3%	24.1%	24.3%	24.1%	27.7%	16.9%	7.0%
Protection of children	5.6%	7.9%	19.5%	33.4%	33.6%	22.9%	22.6%	28.2%	17.6%	8.7%
Youth activities	9.5%	10.7%	30.1%	35.7%	14.0%	28.6%	22.1%	30.8%	13.0%	5.5%
Services to vulnerable groups	6.5%	10.1%	23.4%	38.3%	21.8%	24.4%	23.7%	29.0%	16.5%	6.4%
Environmental protection	7.4%	8.7%	23.1%	33.1%	27.8%	27.9%	23.1%	28.0%	14.5%	6.6%
Culture-arts	7.5%	11.1%	27.7%	35.6%	18.1%	17.6%	19.7%	32.4%	22.6%	7.7%

9.2 Input-Output model - Methodological note

The analysis to identify the economic effects of the activity of Civil Society organisations includes a number of steps. The analysis of economic effects employs input-output tables for the use of domestic production and imports in the Greek economy. The first step of the analysis is the calculation of updated national input-output tables, using the latest available national accounts statistics.

The calculation of the economic effects resulting from the activities of the CSOs in a given year is calculated using Leontief's macroeconomic input-output model as the economic effect of a shock on demand in the Greek economy, which corresponds to the execution of the specific activities in the given year. These steps are analysed in the following sections.

9.2.1 INPUT-OUTPUT TABLES UPDATE

The first step in the analysis of economic effects is to calculate the updated national symmetric input-output table for the use of Greece's domestic production for the year concerned, which will henceforth be called the target year, as well as the corresponding input-output table for the use of imports for that year. The national input-output table for domestic production presents the sectoral composition of Greek production, categorised into 63 branches of economic activity.[1] The national symmetric Input-Output table for the target year is constructed by updating the latest available Input-Output table, which currently concerns the year 2015.[2] The update from the base year to the target year is done using the national account statistics for the target year.[3]

In particular, the values for the output of each sector, as well as for the value added, net operating surplus, consumption of fixed capital, net taxes on production, total labour cost, net employee compensation, employers' social security contributions and total intermediate consumption of each sector of the economy are updated to their target-year values. Data on total household consumption, total non-profit organisations' consumption and total government consumption, as well as the statistics for the total gross fixed capital formation, total inventories, total exports, total imports and total net taxes on products are also updated. For each sector (that is, for each column of the domestic Input-Output table), the intermediate consumption of domestically produced goods (use of domestic inputs) from each other sector (that is, for each row of the table), the total use of imported products by the sector and the corresponding net taxes on products paid for the sector's inputs, are calculated as fractions of the total intermediate consumption of the (column) sector, using the respective ratio of per (row) sector input use on total intermediate consumption from the Input-Output table of the base year. The sectoral composition of household consumption, non-profit organisations' consumption and government consumption, as well as the sectoral structure of exports are calculated in a similar manner.

The amount of total use of imported products for gross fixed capital formation and the corresponding taxes on products are determined in such a way that the difference between the total use of products in the economy (intermediate and final use) and the total use of domestic products equals the sum of total imports and total taxes on products. The sectoral structure of gross fixed capital formation is calculated allocating the total use of domestic products used for gross fixed capital formation according to the respective ratios of sectoral (per row) use of inputs for fixed capital formation on the respective total domestic use for fixed capital formation in the base year. The sectoral structure of inventory changes is calculated in a similar manner.

1 The classification of economic activity in Greece by Eurostat is done according to the NACE Rev. 2 statistical classification and includes 64 branches of economic activity. However, the sector "CPA-U - Services provided by extraterritorial organisations and bodies" is not relevant in the case of Greece, as no statistics are published for this sector in Greece (the output of the in Greece is included in some of the other 63 sectors). Therefore, only 63 sectors are relevant in the case of Greece.

2 Eurostat, Symmetric input-output table at basic prices (product by product) [naio_10_cp1700].

3 Eurostat, National Accounts aggregates by industry (up to NACE A*64) [nama_10_a64] και GDP and main components (output, expenditure and income) [nama_10_gdp].

Subsequently, adjustments are made to the specified quantities of certain sector-by-sector uses (certain elements of the Input-Output table), so that the total use of the product of each sector is equal to the output of that sector, in order to ensure the symmetry of the domestic Input-Output table for the target year. The amount of the adjustments (quantities added or subtracted) for each individual use of domestic products (for intermediate consumption, or for final use by households, by the government etc.), as well as the adjustments for the total use of imports or net taxes on products per column-sector, are determined by solving a quadratic programming optimization problem under the following constraints. Adjustments leave the total use of domestic products by each sector unaffected, ensure symmetry of the Input-Output table, [4] ensure that the total of intermediate use and use for household consumption for the product of each sector does not exceed that sector's output, are calculated to minimise the sum of the percentage changes they induce on each use and to minimise the deviation of the sectoral structure of total intermediate consumption of domestic products from the corresponding structure in the base year. This quadratic programming problem is solved with an interior-point convex solution algorithm. [5]

The Input-Output table for the use of imports is calculated by allocating the total use of imports of each (column) sector and of each final use, as derived from the calculation of the table for the domestic production, in the various sectors (along the rows of the table), according to the respective ratio of imports from each (row) sector to the total use of imports by each (column) sector, as reflected in the Input-Output table for the use of imports for the base year.

9.2.2 MULTI-REGION INPUT-OUTPUT TABLES CONSTRUCTION

The next step in analysing economic effects at the local level is the construction of the multi-regional symmetric input-output table for the use of domestic production, as well as the corresponding input-output table for the use of imports for each year covered by the analysis. The multi-region symmetric Input-Output table for the use of the domestic production in the Greek economy in the target year is constructed with the following method. The Greek territory, and hence the economic activity in the country, is divided in 54 regions, corresponding to the previous administrative division of the country into prefectures. Specifically, the Greek territory is divided into the 52 level 3 areas (areas with a three-digit code), in accordance with the European NUTS statistical classification,[6] further dividing the area EL531 into the Prefecture of Grevena and the Prefecture of Kozani, as well as the area EL541 into the Prefecture of Arta and Preveza. The value of output of each sector in each region is calculated based on the value of output of the sector at hand in the entire country and on statistics regarding the regional structure of employment in that sector, using the most recent available statistical data for the regional structure of employment in Greece from Eurostat. [7]

Following the core model assumption that the production of a unit of output in a given sector requires inputs in fixed proportions, thus it requires labour in a given proportion (assumption of constant technology), it is assumed that the regional distribution of employment in a given sector is representative of the regional distribution of the sector's production. Having determined the output of each sector in each region, and based on the assumption of constant technology, we calculate the total input requirements for each sector in each region, as well as the value added, the wages paid, the operating surplus etc. of each sector in each region. We also calculate the household consumption in each region, assuming that the total household consumption is allocated to regions according to the total wages offered in each region.

Next, we calculate the regional origins of the inputs used by each sector in each region, i.e. we determine where the inputs used by a given sector in a given region come from. For a given sector K, we calculate in each region the total quantity (in terms of value) of sector-K product that is required to cover the input needs of all other sectors in that region, as well as to cover the needs for household consumption of product-K in that region. Given the requirements in product-K per region and the production of product-K per region, we calculate how the product-K output in each region is distributed to each other region in the country, assuming that the trade among regions in the country is carried out in a manner that minimises transportation cost.

The output of sector K in each region is distributed to the various regions in the country in such a way as to cover the requirements in product-K in each region, while transporting the minimum possible amount of product-K between regions, and also ensuring that the quantities of product-K transferred among regions are moved from and to the geographically closest (nearest) possible regions. The calculations are based on the assumption that the cost to transport one unit of a sector's output[8] from one region to another in proportional to the distance between the centres of the two regions.[9]

This process is applied to every sector in the economy. Having calculated how the output of each sector in each region is distributed for intermediate use by each sector and for household consumption in every region, we can then calculate how the remainder of each sector's output in each region is distributed to the other final uses (consumption by non-profit organisations, government consumption, gross fixed capital formation, inventories, and exports). For a sector K, in a region where there is surplus in product-K, after the requirements of product-K for intermediate and household consumption have been met, this surplus is distributed to the remaining final uses according to the ratio of each final use of product-K on the total of final uses of product-K (excluding household consumption) at the national level. This concludes the construction of the multi-region Input-Output table for the domestic production in Greece. This table presents the interactions between the sectors of the Greek economy at a regional level for all the combinations of sectors and regions. Therefore, the multi-regional input-output table is equivalent to a standard input-output table, in which the concept of a sector is amended, and 'sector' is now understood to be a specific combination of sector and region of the country.

The multi-region Input-Output table for the use of imports is constructed based on the multi-region Input-Output table for the domestic production as follows: each use of imports (imports of a particular sector's product) in each region is calculated based on the respective use of domestic products and the respective ratio of use of imports on use of domestic product as derived from the national Input-Output tables for the use of imports and for the domestic production.

9.2.3 CALCULATION OF ECONOMIC EFFECTS - INPUT-OUTPUT MODEL

Economic effects from exogenous changes in final demand

Indirect economic effects

Using Leontief's macroeconomic input-output model, the following multiplier economic effects resulting from an exogenous change[10] in final demand in the economy can be calculated. For a

4 The symmetry of the input-output table is ensured when for each industry the total use of domestic production of the sector is equal to the total amount of its domestic output.

5 For the detailed description of the interior-point-convex algorithm for solving the square programming problem, see Gill et al. (1981) and Gould and Toint (2004). For more details on the interior-point problem solving algorithms for linear programming, see Altman and Gondzio (1999) and Vanderbei and Carpenter (1993), as well as Andersen and Andersen (1995), Mehrotra (1992), Gondzio (1996), Nocedal and Wright (2006), Zhang (1998), Forrest and Goldfarb (1992) and Koberstein (2008). The square programming problem is solved in the computer environment MATLAB, R2018a, using the interior-point-convex algorithm, as implemented in the quatprog function.

6 Nomenclature of Territorial Units for Statistics (French: Nomenclature des unités territoriales statistiques).

7 Eurostat, Employment (thousand persons) by NUTS 3 regions [nama_10r_3empers]. The current application uses data for 2017.

8 For sectors that produce services, as opposed to physical products, the concept of 'transport costs' refers to the travel costs of the producer/provider of the service or the recipient/user of the service.

9 In the present application, the distance between two regions, in this case prefectures, is calculated as the geographical distance in a straight line between the capitals of the two prefectures.

10 An exogenous change in final demand is a change in demand that is considered to occur independently of the normal functioning of the economy, not resulting from the interactions between economic factors occurring under the normal operating conditions of the economy but considered to be imposed by an external factor.

detailed description of the model see Leontief (1986), Miller et al. (2009), as well as the Eurostat Manual of Supply, Use and Input-Output Tables (2008). The basic assumption of the model is the assumption of stable production technology, according to which the production of a unit of output of a sector requires the use of inputs from the other sectors of the economy and the use of labour in constant proportions, regardless of the level of production of the sector. Other essential assumptions of the model include the assumption that both the prices of products and services and the consumer preferences of households are not affected by changes in demand and production, as well as the assumption of the absence of constraints on the production capacity of the sectors of the economy. Within the model, economic activity is driven by the final demand for products and services.

Using the input-output model, the economic effects of an exogenous change in final demand for domestically produced products in the economy are calculated using the following procedure. Let's assume that there is an exogenous increase in final demand for domestically produced products of some sectors in the economy. The direct effects of the increase in final demand include the additional gross value of production, the corresponding value added, employment, labour income, government revenue from taxes of various types[11] and social security contributions and other economic figures, generated by sectors whose final demand has increased in order to meet this additional demand. Therefore, the direct effect on the gross value of production, for example, is equal to the exogenous increase in final demand.

The following procedure is used to calculate the indirect effects. The domestic Input-Output table is used to calculate the quantities, in terms of value, of domestic inputs required to produce one unit of the product of each sector and to build the corresponding direct requirements table for Type I Leontief. For an economy with N sectors,[12] Table A has dimensions [N x N] (one line and one column per sector of economic activity). Each element in Table A expresses the quantity, in terms of value, of the product of the respective row in the table required to produce one unit of product in the respective column of the table:

The indirect effects of demand growth are calculated as follows. Based on the input-output table data for domestic production, the model estimates for each branch j[13] the amount of input (quantity of production in terms of value) from every other branch i that is required to produce one unit of product j. These ratios of inputs use per unit value of output are used for the construction of the table A_{type_1} (direct requirements table for Type 1 Leontief). The table A_{type_1} is square and has as many rows and columns as the branches in the economy. Each item in Table A_{type_1} expresses the quantity, in terms of value, of the output of the branch depicted in the corresponding row of the table necessary for the production of one unit of output by the branch in the corresponding column in the table:

$$A = [\alpha_{i,j}] \; with \; i, j = 1, 2, \dots, \mathrm{N} \text{ and } \alpha_{i,j} = \frac{input \; use \; i \; by \; sector \; j}{production \; value \; of \; sector \; j} \quad \text{[Eq. 1]}$$

where N is the number of branches in the economy.

Using Table A_{type_1}, the Leontief table for indirect effects (Leontief Type 1) is calculated as:

$$L_{Type1} = (I - A)^{-1} \quad \text{[Eq. 2]}$$

where I is an identity matrix with dimensions (N x N).

11 For the calculation of taxes on the income of individuals and legal entities, both in terms of direct economic effects, indirect and induced, we used the average rate of taxation for labour income and the average rate of taxation for corporate profits, as calculated on the basis of recently available relevant Eurostat national accounts data for the target year (see Eurostat, Main national accounts aggregates [gov_10a_taxag]).

12 In this application we used a regional decomposition of the Greek economy to 54 regions and a sectoral decomposition in 63 sectors per two-digit NACE Rev. 2 classification. Therefore, in this application we have N=63*54=3402 region-sectors.

13 In the case of the multi-regional economic impact analysis, 'branch' means a combination of branch and region of the country.

The L_{Type1} table can be used to determine the effects on the economy as a whole that are caused by an exogenous increase in demand in one or more sectors of the economy. It is worth noting the following:

If T is the column vector [N x 1] of total demand (i.e. intermediate and final demand) for the output of each sector, W is the column vector of demand for intermediate consumption per sector in the economy and F is the column vector of final demand per sector in the economy, and assuming that household consumption is included in the final demand, that is if we have:

$T = [t_{i,1}] \; with \; i = 1, 2, \dots, \mathrm{N}$ and $t_{i,1}$ = total demand for the product i

$W = [h_{i,1}] \; with \; i = 1, 2, \dots, \mathrm{N}$ and $w_{i,1}$ demand for goods i for intermediate consumption

$F = [f_{i,1}] \; with \; i = 1, 2, \dots, \mathrm{N}$ and $f_{i,1}$ = demand for goods i for final consumption

Then it holds that:

$$W + F = T \quad \text{[Eq. 3]}$$

By construction of table A_{type_1}, it also holds that:

$$A_{type\_1} \cdot T = W \quad \text{[Eq. 4]}$$

Replacing the expression W in Eq. 3 and solving for T, it follows that:

$$T = L_{type\_1} \cdot F \quad \text{[Eq. 5]}$$

The latter equation allows the calculation of indirect effects on the overall output of the economy ΔT from an external shock to final demand ΔF.

$$(T + \Delta T) = L_{type\_1} \cdot (F + \Delta F) \quad \text{[Eq. 6]}$$

$$\Delta T = L_{type\_1} \cdot \Delta F \quad \text{[Eq. 7]}$$

Thus, the given exogenous change in final demand in the economy ΔF causes an overall change in output of the economy ΔT, which includes the indirect economic effects of the activity, i.e. the economic effects of stimulating demand along the supply chain of the sectors for which final demand increased exogenously. Subtracting from the total impact on output ΔT the direct effect of the activity, which is equal to the change in final demand ΔF, we can identify the indirect effects of an exogenous change in demand on output.

$$Indirect \; effect \; on \; output = \Delta T - \Delta F \quad \text{[Eq. 8]}$$

The indirect effects on other economic figures (value added, GDP, employment, labour income, tax revenue, etc.) are determined in proportion to the impact on the value of output, given the assumption of stable production technology.

Induced economic effects

The analysis presented in the previous section focuses only on the economic effects arising from the interactions along the supply chain of the sectors that were subjected to the exogenous change in final demand (indirect effects). This analysis can also be extended to take into account the economic effects arising through the channel of boosting households' incomes with the additional wages they receive due to the stimulus of economic activity, and the consequent further strengthening of economic activity due to higher household final consumption. The economic effects from stimulating household incomes are called "induced" economic effects, coming from the exogenous change in final demand for domestically produced output.

The calculation of the induced effects of the activities of the organisations is performed in a similar manner. The Leontief table for indirect and induced effects (Leontief type 2) is constructed, taking into account both the intermediate consumption of each sector and the consumption of

households by sector,[14] together with the wages offered by each sector. In this context, households are assumed to be a productive sector of the economy, using inputs, namely household consumption, to produce an output, which is labour. The output of the "quasi-sector" of households is in turn used as an input by the various other sectors in the economy.

In this sense, the economy is now considered to be composed of N+ 1 branches, including the "quasi-sector" of households, and the analysis discussed in the previous section is applied again, for the now extended sectoral structure of the economy. The overall effects, ΔT', which now include both indirect and induced effects of exogenous demand growth, are calculated using the Leontief Type 2 table, using equation 9.

$$\Delta T' = L_{type\_2} \cdot \Delta F \qquad \text{[Eq. 9]}$$

The effects on production caused by the change in demand can be isolated by subtracting from the total IO effects both the direct and indirect effects, as calculated previously. The effects on other economic figures (value added, GDP, employment, etc.) are calculated in proportion to the resulting effects on the value of output, based on the assumption of stable production technology.

9.3 Impact results at the prefecture level, 2019-2021

9.3.1 IMPACT FOR 2019

Table 9.14: Local impact on GDP per prefecture in Greece, 2019, € million

Prefecture	Direct	Indirect	Induced	Total	Total as % of GDP of the prefecture
Evros	11.2	8.7	6.7	26.6	1.31%
Xanthi	6.6	6.8	4.5	17.8	1.27%
Rhodope	5.0	6.3	4.8	16.1	1.28%
Drama	5.4	5.4	3.7	14.5	1.59%
Kavala	8.0	10.6	6.7	25.2	1.33%
Imathia	6.7	8.8	5.8	21.3	1.34%
Thessaloniki	114.7	99.4	75.6	289.8	1.70%
Kilkis	5.2	5.2	3.7	14.0	1.73%
Pella	7.0	8.4	5.9	21.3	1.43%
Pieria	6.3	8.7	6.0	21.0	1.28%
Serres	6.9	8.2	6.2	21.2	1.43%
Chalkidiki	4.3	6.6	4.7	15.7	1.20%
Grevena	1.8	3.1	1.8	6.7	1.27%
Kozani	8.9	15.7	8.8	33.5	1.27%
Kastoria	2.8	3.9	2.3	9.0	1.69%
Florina	3.5	3.9	2.5	9.8	1.32%
Arta	3.8	4.6	3.2	11.5	1.30%
Preveza	3.5	4.2	3.0	10.7	1.30%
Thesprotia	2.1	3.1	2.0	7.2	1.11%
Ioannina	10.8	11.0	7.4	29.3	1.24%
Karditsa	8.4	7.6	5.8	21.8	1.43%
Trikala	10.0	9.1	6.9	26.0	1.43%
Larissa	20.6	22.3	15.8	58.7	1.35%
Magnesia	13.5	13.6	10.0	37.0	1.56%
Zakynthos	4.1	4.9	3.4	12.4	1.27%
Corfu	8.2	10.4	6.9	25.4	1.22%
Cephalonia	1.8	2.7	1.7	6.2	1.03%
Lefkada	1.9	1.7	1.2	4.8	1.32%
Aetolia-Acarnania	14.3	12.4	10.3	37.1	1.50%
Achaea	23.2	22.1	17.3	62.7	1.47%
Elis	12.7	11.4	9.4	33.5	1.42%
Boeotia	6.8	12.8	7.6	27.2	1.83%
Euboia	15.0	16.0	11.8	42.8	1.70%
Evrytania	2.4	1.6	1.2	5.3	1.62%
Phthiotis	8.9	13.4	8.9	31.3	1.39%
Phocis	3.2	3.3	2.4	8.9	1.43%
Argolis	8.2	8.8	6.9	23.8	1.37%
Arcadia	6.7	7.2	5.7	19.7	1.37%
Corinthia	14.3	10.4	8.7	33.4	1.78%
Laconia	6.9	6.6	5.6	19.1	1.45%
Messenia	11.9	11.4	9.8	33.1	1.45%
Athens	374.7	332.5	276.6	983.8	1.62%
East Attica	48.8	52.2	40.7	141.7	1.58%
West Attica	10.5	19.6	11.7	41.7	1.55%
Piraeus	46.1	46.7	35.0	127.8	1.48%
Lesbos	6.4	7.1	4.9	18.3	1.25%
Samos	2.8	3.2	2.1	8.1	1.11%
Chios	4.2	4.2	2.8	11.1	1.22%
Dodecanese	15.2	22.4	12.9	50.6	1.15%
Cyclades	8.0	15.0	9.5	32.5	1.08%
Heraklion	24.5	31.5	20.2	76.2	1.33%
Lasithi	4.5	5.0	3.7	13.2	1.32%
Rethymno	5.9	6.3	4.6	16.8	1.21%
Chania	10.9	13.0	9.6	33.6	1.24%
Greece (total)	**990.0**	**1,001.2**	**756.6**	**2,747.8**	**1.50%**

Table 9.15: Local impact on employment per prefecture in Greece, 2019, full-time equivalents

Prefecture	Direct	Indirect	Induced	Total	Total as % of the employment in the prefecture
Evros	482	266	143	891	1.63%
Xanthi	260	258	127	646	1.48%
Rhodope	214	239	157	610	1.18%
Drama	201	164	86	451	1.67%
Kavala	321	339	159	819	1.53%
Imathia	273	308	164	746	1.34%
Thessaloniki	4,178	3,246	1,601	9,025	1.93%
Kilkis	203	156	83	441	1.62%
Pella	272	312	183	767	1.30%
Pieria	248	284	141	674	1.46%
Serres	264	277	173	713	1.40%

14 In the case of the multi-regional economic impact analysis, the model examines the sector-specific consumption of households in each region.

Prefecture	Direct	Indirect	Induced	Total	Total as % of the employment in the prefecture
Chalkidiki	160	217	117	494	1.46%
Grevena	69	67	31	167	1.61%
Kozani	345	337	156	838	1.61%
Kastoria	105	118	54	276	1.49%
Florina	139	106	49	294	1.65%
Arta	148	148	82	378	1.46%
Preveza	137	137	76	349	1.46%
Thesprotia	86	111	54	251	1.41%
Ioannina	448	384	162	994	1.65%
Karditsa	310	264	146	720	1.61%
Trikala	370	315	174	859	1.61%
Larissa	842	733	382	1,956	1.54%
Magnesia	532	404	209	1,144	1.69%
Zakynthos	150	177	91	418	1.62%
Corfu	290	344	157	791	1.67%
Cephalonia	74	85	35	194	1.54%
Lefkada	71	56	27	153	1.91%
Aetolia-Acarnania	526	454	284	1,263	1.60%
Achaea	872	684	364	1,921	1.80%
Elis	472	391	249	1,111	1.62%
Boeotia	259	345	172	777	1.38%
Euboia	518	447	237	1,202	1.84%
Evrytania	86	50	26	162	2.00%
Phthiotis	365	416	236	1,017	1.40%
Phocis	115	89	49	253	1.76%
Argolis	306	270	167	743	1.67%
Arcadia	253	223	138	614	1.67%
Corinthia	498	321	194	1,013	1.91%
Laconia	250	218	146	614	1.60%
Messenia	434	380	253	1,067	1.60%
Athens	13,420	8,730	4,537	26,687	2.17%
East Attica	1,724	1,536	755	4,015	1.86%
West Attica	423	639	258	1,319	1.46%
Piraeus	1,746	1,465	714	3,925	1.85%
Lesbos	258	232	111	601	1.56%
Samos	115	113	48	276	1.56%
Chios	166	127	53	346	1.75%
Dodecanese	601	725	297	1,624	1.56%
Cyclades	290	473	222	986	1.57%
Heraklion	885	1,013	482	2,381	1.63%
Lasithi	167	173	93	433	1.54%
Rethymno	224	221	110	555	1.60%
Chania	433	441	239	1,114	1.61%
Greece (total)	**36,598**	**30,025**	**15,453**	**82,076**	**1.80%**

9.3.2 IMPACT FOR 2020

Table 9.16 Local impact on GDP per prefecture in Greece, 2020, € million

Prefecture	Direct	Indirect	Induced	Total	Total as % of GDP of the prefecture
Evros	11.2	8.7	6.8	26.7	1.40%
Xanthi	6.5	6.8	4.7	18.0	1.42%
Rhodope	5.0	6.3	5.2	16.4	1.21%
Drama	5.4	5.4	3.8	14.7	1.59%
Kavala	8.0	10.6	6.9	25.5	1.42%
Imathia	6.7	8.8	6.1	21.6	1.33%
Thessaloniki	113.8	100.1	75.4	289.2	1.79%
Kilkis	5.1	5.2	3.9	14.2	1.48%
Pella	6.9	8.4	6.4	21.7	1.34%
Pieria	6.3	8.8	6.2	21.2	1.44%
Serres	6.8	8.2	6.6	21.6	1.43%
Chalkidiki	4.3	6.7	4.9	15.9	1.43%
Grevena	1.8	3.2	1.9	6.9	1.52%
Kozani	8.9	16.0	9.6	34.5	1.52%
Kastoria	2.8	4.0	2.4	9.1	1.46%
Florina	3.4	4.0	2.6	10.0	1.47%
Arta	3.7	4.6	3.4	11.7	1.43%
Preveza	3.5	4.3	3.1	10.8	1.43%
Thesprotia	2.1	3.1	2.1	7.3	1.36%
Ioannina	10.8	11.1	7.5	29.4	1.42%
Karditsa	8.4	7.7	5.9	22.0	1.62%
Trikala	10.0	9.2	7.1	26.2	1.62%
Larissa	20.5	22.4	16.5	59.3	1.41%
Magnesia	13.4	13.7	10.4	37.5	1.53%
Zakynthos	4.1	4.9	3.4	12.5	1.63%
Corfu	8.1	10.5	6.9	25.5	1.65%
Cephalonia	1.8	2.7	1.8	6.2	1.35%
Lefkada	1.9	1.7	1.2	4.8	1.77%
Aetolia-Acarnania	14.2	12.5	10.5	37.2	1.62%
Achaea	23.1	22.2	17.6	62.8	1.65%
Elis	12.6	11.5	9.7	33.8	1.64%
Boeotia	6.7	13.0	8.4	28.1	1.34%
Euboia	14.8	16.2	12.2	43.2	1.77%
Evrytania	2.4	1.6	1.3	5.3	1.98%
Phthiotis	8.9	13.5	9.5	31.9	1.37%
Phocis	3.1	3.4	2.5	9.0	1.72%
Argolis	8.1	8.8	7.1	24.0	1.61%
Arcadia	6.7	7.3	5.9	19.9	1.61%
Corinthia	14.2	10.4	8.9	33.5	1.89%
Laconia	6.8	6.6	5.8	19.2	1.64%

Prefecture	Direct	Indirect	Induced	Total	Total as % of GDP of the prefecture
Messenia	11.8	11.4	10.1	33.4	1.64%
Athens	371.4	331.2	277.2	979.8	1.87%
East Attica	48.3	52.4	41.4	142.1	1.66%
West Attica	10.4	19.9	12.3	42.6	1.31%
Piraeus	45.8	47.0	34.9	127.7	1.66%
Lesbos	6.4	7.1	4.9	18.4	1.43%
Samos	2.8	3.2	2.1	8.1	1.39%
Chios	4.1	4.2	2.9	11.2	1.53%
Dodecanese	15.1	22.7	13.1	51.0	1.47%
Cyclades	7.9	15.3	9.7	32.8	1.50%
Heraklion	24.2	31.8	20.9	77.0	1.62%
Lasithi	4.5	5.1	3.8	13.3	1.56%
Rethymno	5.9	6.4	4.7	16.9	1.53%
Chania	10.9	13.2	9.8	33.8	1.51%
Greece (total)	**982.3**	**1,004.4**	**769.7**	**2,756.4**	**1.67%**

Table 9.17: Local impact on employment per prefecture in Greece, 2020, full-time equivalents

Prefecture	Direct	Indirect	Induced	Total	Total as % of the employment in the prefecture
Evros	502	326	164	993	1.84%
Xanthi	272	313	150	735	1.71%
Rhodope	223	281	189	693	1.37%
Drama	210	207	101	518	1.94%
Kavala	335	435	186	956	1.81%
Imathia	285	386	195	867	1.58%
Thessaloniki	4,371	4,181	1,840	10,392	2.25%
Kilkis	212	195	97	503	1.87%
Pella	284	382	220	887	1.53%
Pieria	259	369	167	795	1.75%
Serres	276	342	206	824	1.65%
Chalkidiki	167	282	139	588	1.77%
Grevena	72	80	36	188	1.83%
Kozani	361	401	182	943	1.83%
Kastoria	109	150	63	323	1.76%
Florina	145	130	56	331	1.88%
Arta	155	184	98	437	1.71%
Preveza	143	170	91	404	1.71%
Thesprotia	90	144	64	298	1.70%
Ioannina	467	479	187	1,133	1.90%
Karditsa	324	327	172	823	1.87%
Trikala	387	390	206	982	1.87%
Larissa	878	906	447	2,231	1.78%
Magnesia	555	516	243	1,314	1.96%

Prefecture	Direct	Indirect	Induced	Total	Total as % of the employment in the prefecture
Zakynthos	157	228	107	492	1.94%
Corfu	304	461	186	951	2.04%
Cephalonia	77	109	41	227	1.82%
Lefkada	74	72	30	176	2.22%
Aetolia-Acarnania	550	578	336	1,464	1.89%
Achaea	912	882	422	2,216	2.10%
Elis	494	482	293	1,269	1.88%
Boeotia	271	423	206	900	1.62%
Euboia	543	574	276	1,392	2.16%
Evrytania	90	64	30	185	2.31%
Phthiotis	381	519	280	1,180	1.65%
Phocis	120	115	57	291	2.06%
Argolis	320	337	196	853	1.95%
Arcadia	265	278	162	705	1.95%
Corinthia	522	398	227	1,147	2.19%
Laconia	261	272	174	706	1.87%
Messenia	454	472	302	1,227	1.87%
Athens	14,038	11,009	5,115	30,162	2.48%
East Attica	1,805	1,980	869	4,654	2.19%
West Attica	441	825	302	1,568	1.76%
Piraeus	1,825	1,935	821	4,581	2.18%
Lesbos	269	297	129	695	1.83%
Samos	120	146	57	323	1.85%
Chios	173	162	63	398	2.04%
Dodecanese	628	974	351	1,953	1.90%
Cyclades	304	621	258	1,184	1.92%
Heraklion	927	1,301	573	2,801	1.94%
Lasithi	175	224	111	510	1.85%
Rethymno	235	286	130	651	1.91%
Chania	452	572	283	1,307	1.92%
Greece (total)	**38,268**	**38,170**	**17,890**	**94,328**	**2.10%**

9.3.3 IMPACT FOR 2021

Table 9.18 Local impact on GDP per prefecture in Greece, 2021, € million

Prefecture	Direct	Indirect	Induced	Total	Total as % of GDP of the prefecture
Evros	12.1	9.4	7.2	28.7	1.41%
Xanthi	7.1	7.3	4.9	19.2	1.37%
Rhodope	5.4	6.8	5.1	17.3	1.38%
Drama	5.8	5.8	4.0	15.6	1.71%
Kavala	8.6	11.4	7.2	27.2	1.43%
Imathia	7.2	9.4	6.3	22.9	1.45%
Thessaloniki	123.6	107.1	81.4	312.0	1.84%

Prefecture	Direct	Indirect	Induced	Total	Total as % of GDP of the prefecture
Kilkis	5.6	5.5	4.0	15.1	1.86%
Pella	7.5	9.1	6.4	23.0	1.54%
Pieria	6.8	9.4	6.4	22.6	1.38%
Serres	7.4	8.8	6.7	22.9	1.54%
Chalkidiki	4.7	7.2	5.1	16.9	1.29%
Grevena	1.9	3.4	1.9	7.2	1.36%
Kozani	9.6	16.9	9.5	36.1	1.36%
Kastoria	3.0	4.2	2.5	9.7	1.82%
Florina	3.7	4.2	2.7	10.6	1.43%
Arta	4.0	4.9	3.4	12.4	1.40%
Preveza	3.7	4.6	3.2	11.5	1.40%
Thesprotia	2.3	3.3	2.2	7.8	1.19%
Ioannina	11.7	11.9	8.0	31.5	1.34%
Karditsa	9.1	8.2	6.2	23.5	1.54%
Trikala	10.8	9.8	7.4	28.0	1.54%
Larissa	22.2	24.0	17.0	63.2	1.45%
Magnesia	14.5	14.6	10.7	39.9	1.68%
Zakynthos	4.5	5.2	3.7	13.4	1.37%
Corfu	8.8	11.2	7.4	27.3	1.32%
Cephalonia	1.9	2.9	1.9	6.6	1.11%
Lefkada	2.1	1.8	1.3	5.1	1.42%
Aetolia-Acarnania	15.4	13.4	11.1	39.9	1.62%
Achaea	25.0	23.8	18.7	67.5	1.58%
Elis	13.7	12.3	10.1	36.1	1.52%
Boeotia	7.3	13.8	8.2	29.3	1.97%
Euboia	16.1	17.2	12.7	46.0	1.83%
Evrytania	2.6	1.7	1.3	5.7	1.74%
Phthiotis	9.6	14.5	9.6	33.7	1.49%
Phocis	3.4	3.6	2.5	9.5	1.54%
Argolis	8.8	9.4	7.4	25.6	1.48%
Arcadia	7.3	7.8	6.1	21.2	1.48%
Corinthia	15.4	11.2	9.3	35.9	1.92%
Laconia	7.4	7.1	6.0	20.5	1.56%
Messenia	12.8	12.3	10.5	35.6	1.56%
Athens	403.4	358.0	297.8	1,059.3	1.75%
East Attica	52.5	56.2	43.8	152.6	1.70%
West Attica	11.3	21.1	12.6	44.9	1.67%
Piraeus	49.7	50.3	37.7	137.6	1.59%
Lesbos	6.9	7.6	5.2	19.7	1.35%
Samos	3.0	3.5	2.2	8.7	1.20%
Chios	4.5	4.5	3.0	12.0	1.32%
Dodecanese	16.4	24.1	13.9	54.5	1.23%
Cyclades	8.6	16.2	10.3	35.0	1.16%

Prefecture	Direct	Indirect	Induced	Total	Total as % of GDP of the prefecture
Heraklion	26.3	33.9	21.8	82.0	1.43%
Lasithi	4.9	5.4	3.9	14.3	1.42%
Rethymno	6.4	6.8	5.0	18.1	1.31%
Chania	11.8	14.0	10.3	36.1	1.34%
Greece (total)	**1,066.0**	**1,078.1**	**814.7**	**2,958.8**	**1.61%**

Table 9.19: Local impact on employment per prefecture in Greece, 2021, full-time equivalents

Prefecture	Direct	Indirect	Induced	Total	Total as % of the employment in the prefecture
Evros	519	286	154	960	1.76%
Xanthi	280	278	136	695	1.59%
Rhodope	230	258	169	657	1.28%
Drama	216	177	92	485	1.79%
Kavala	345	365	171	881	1.64%
Imathia	294	332	176	803	1.44%
Thessaloniki	4,499	3,495	1,723	9,718	2.08%
Kilkis	218	168	89	475	1.75%
Pella	293	336	197	826	1.40%
Pieria	267	306	152	726	1.57%
Serres	284	298	186	768	1.51%
Chalkidiki	172	233	126	532	1.57%
Grevena	74	72	33	180	1.73%
Kozani	372	363	168	902	1.73%
Kastoria	113	127	58	298	1.60%
Florina	150	114	53	316	1.77%
Arta	159	159	88	407	1.57%
Preveza	147	147	82	376	1.57%
Thesprotia	93	119	59	270	1.52%
Ioannina	482	413	175	1,070	1.78%
Karditsa	334	284	157	776	1.73%
Trikala	398	339	188	925	1.73%
Larissa	906	789	411	2,106	1.66%
Magnesia	573	435	225	1,232	1.82%
Zakynthos	161	191	98	450	1.75%
Corfu	312	370	169	851	1.80%
Cephalonia	80	92	37	209	1.66%
Lefkada	76	60	29	165	2.05%
Aetolia-Acarnania	566	489	305	1,360	1.73%
Achaea	939	737	392	2,068	1.94%
Elis	508	421	268	1,197	1.75%
Boeotia	279	372	185	836	1.49%
Euboia	558	482	255	1,294	1.99%
Evrytania	93	53	28	174	2.16%

Prefecture	Direct	Indirect	Induced	Total	Total as % of the employment in the prefecture
Phthiotis	393	448	254	1,095	1.51%
Phocis	124	96	52	272	1.89%
Argolis	330	290	180	800	1.80%
Arcadia	273	240	149	661	1.80%
Corinthia	537	346	209	1,091	2.06%
Laconia	269	235	157	661	1.72%
Messenia	467	409	273	1,149	1.72%
Athens	14,450	9,401	4,886	28,737	2.34%
East Attica	1,857	1,654	812	4,323	2.01%
West Attica	455	688	278	1,421	1.57%
Piraeus	1,880	1,577	769	4,226	1.99%
Lesbos	278	250	120	648	1.68%
Samos	124	122	52	298	1.69%
Chios	178	137	57	373	1.89%
Dodecanese	647	781	320	1,749	1.68%
Cyclades	313	509	239	1,062	1.69%
Heraklion	953	1,091	519	2,564	1.75%
Lasithi	180	186	100	466	1.66%
Rethymno	242	238	118	598	1.72%
Chania	466	475	258	1,199	1.73%
Greece (total)	**39,409**	**32,331**	**16,640**	**88,379**	**1.94%**

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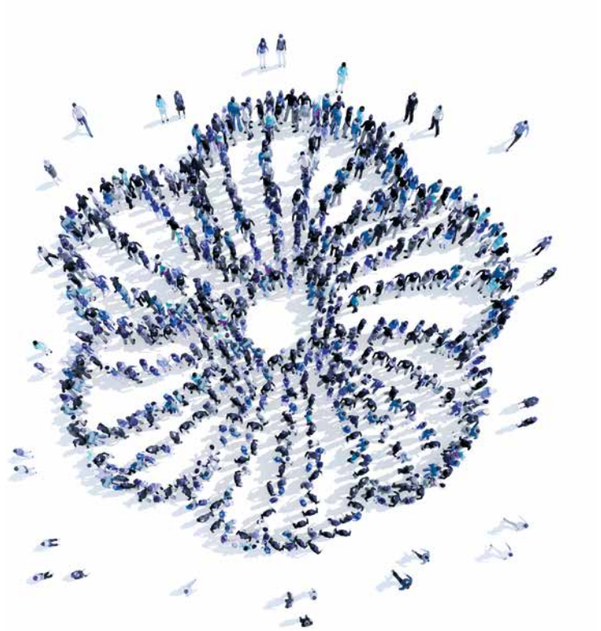

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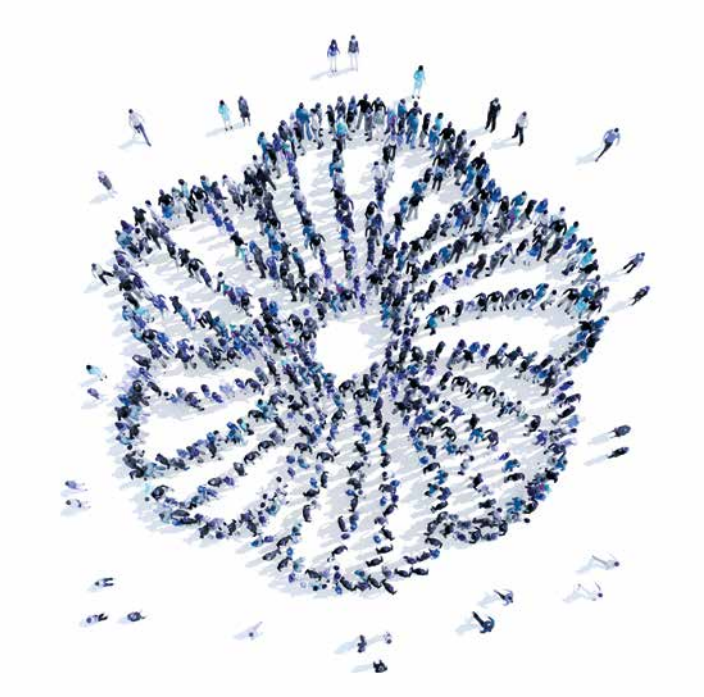

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For the data of the Study on the contribution of Civil Society to the Greek economy:

https://civilsocietycontribution.gr/