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### 3 *Recipient* *Institutions of Private* *Domestic Philanthropy*

The income of private domestic philanthropy for the thirty-one years of study was estimated at \$184 billion; \$143 billion excluding the rough approximation of person-to-person giving. At the outset, we must frankly confess that we have not been able to find where all the money was sent; that is, we cannot account for the entire \$143 billion income of philanthropic institutions. The amounts sent abroad, which are estimated in the next chapter, do not explain the discrepancy; they were relatively small, and, what is more, most were first received by institutions at home and are included in the \$143 billion or the \$184 billion. We are somewhat comforted, however, by the knowledge that other students of private philanthropy (Andrews, Jenkins, Kahn) were also unable to find what institutions received all the funds given.<sup>1</sup>

This basic inability to reconcile the "where-from" with the "where-to" data springs from the rather obvious fact that better records are kept on the amounts given. Nevertheless, Kahn questions the reliability of his own estimates of giving based on income and estate tax returns.<sup>2</sup> His

<sup>1</sup> F. Emerson Andrews, *Philanthropic Giving*, New York, 1950; Edward C. Jenkins, *Philanthropy in America*, New York, 1950; C. Harry Kahn, *Personal Deductions in the Federal Income Tax*, Princeton for NBER, 1960.

<sup>2</sup> *Ibid.*, pp. 46-91 and 216-229.

estimates are, in turn, difficult to reconcile with his estimates derived from consumer expenditure surveys. Two human frailties, fabricating and forgetting, may or may not be compensating errors in the national aggregates. On balance, however, the student of philanthropy is likely to regard the tax data as reasonably reliable. On the other hand, the amounts received by philanthropic institutions are not taxable. Few of the recipient institutions are required by law to make financial reports to an agency of government.

### THE TABLES OF CHAPTER 3

These and related difficulties account for the organization of the data in the tables of this chapter. Table 3-1 provides for income and percentage distribution for selected years, 1930-58. The estimated income of recipient institutions is shown separately for religious organizations, parochial schools, higher educational institutions, secular health, secular welfare, and a miscellaneous category.

Table 3-2 merely provides for expressing the income of the six classes of recipient institutions as percentages of personal consumption expenditures and gross national product. In the light of previous comments on GNP and smaller national aggregates, no further reference to this table seems necessary. Table 3-3 summarizes the ratios for the same selected years between the amount given, as reported in Chapter 2, and amount received—the four-fifths reconciliation. From 1950 to 1958 the ratios varied narrowly between 0.80 and 0.83. Table 3-4 is the major table on religious groups. Last is Table 3-5, which provides for five-year groupings of the percentages of total giving to religious organizations. Some readers may prefer to glance at summary Table 3-5 before examining annual data in Table 3-4.

### ONLY FOUR-FIFTHS

In general, we have succeeded in accounting for about four-fifths of the estimated amount given during the thirty-one-year period. The larger amounts are carried forward to our grand totals for philanthropy in

Table 3-1

*Estimated Income of Recipient Institutions  
and Percentage Distribution,  
Selected Years, 1930-58*

Year	Religious Organizations <sup>a</sup> (1)	Parochial Schools (2)	Higher Education (3)	Secular Health (4)	Secular Welfare (5)	Miscel- laneous (6)	Total (7)
<i>Income (millions of dollars)</i>							
1930	787	153	210	97	167	60	1,474
1935	534	75	141	36	120	63	969
1940	612	115	179	56	150	100	1,212
1945	1,009	146	246	330	675	205	2,611
1950	1,962	428	447	530	650	309	4,326
1955	3,166	746	795	685	860	331	6,583
1956	3,497	801	936	808	1,015	335	7,392
1958	4,036	896	1,057	810	950	344	8,093
<i>Percentage Distribution</i>							
1930	53.4	10.4	14.2	6.6	11.3	4.1	100.0
1935	55.1	7.7	14.6	3.7	12.4	6.5	100.0
1940	50.5	9.5	14.8	4.6	12.4	8.2	100.0
1945	38.6	5.6	9.4	12.6	25.9	7.9	100.0
1950	45.4	9.9	10.3	12.3	15.0	7.1	100.0
1955	48.1	11.3	12.1	10.4	13.1	5.0	100.0
1956	47.3	10.9	12.7	10.9	13.7	4.5	100.0
1958	49.9	11.1	13.1	10.0	11.7	4.3	100.0

Sources by Column  
Columns 1 and 2

Table 3-4.

## Column 3

*Biennial Survey of Higher Education.* Included are private gifts and grants for current education and plant expansion, and additions to permanent funds (endowment, annuity, student loan, and other nonexpendable funds of a philanthropic origin).

## Columns 4 and 5

1930-55: Thomas Karter, "Voluntary Agency Expenditures for Health and Welfare from Philanthropic Contributions, 1930-1955," *Social Security Bulletin*, February 1958, Table 3.

1956-58: NBER itemization. The health and welfare total was divided between the two categories in the same proportions as Karter's 1955 apportionment.

*Notes to Table 3-1 continued*

## Column 6

Mainly secular private gifts for foreign relief, charity rackets, capital grants to foundations, museums, libraries, and cultural support.

1930-40: June 1944, *Survey of Current Business*.

1945: Average of 1940 and 1950 estimates.

1950: Sum of lines 4, 6, 8, and 9 of Table 15 in Andrews, *Philanthropic Giving*, p. 73.

1955-58: NBER itemization.

Note: Detail may not add to total because of rounding.

<sup>a</sup>Probably includes some church-supported health and welfare, and includes parochial schools.

Chapter 10. Accordingly, no extended discussion will be presented in this study of the technical problems of preparing our "four-fifths" reconciliation. Because 1958 rather than 1959 is the latest year for which we developed a reconciliation—to the extent of 82 per cent—the data for 1958 will be featured in this discussion more than those for the selected years or for the entire three decades.

As shown in Table 3-1, religious organizations received an estimated \$4,036 million in 1958; this was only 49.9 per cent of the amount received by all recipient institutions which we could trace. (Our estimates for this one large item may be far too low and could account for much of the discrepancy between funds donated and funds received.) If we add to this the 11.1 per cent received by parochial schools (religious or educational philanthropy), the portion allocated to these two groups exceeded 60 per cent in 1958. The remaining items were 13.1 per cent for higher education, 10.0 per cent for secular health, and 11.7 per cent for secular welfare; 4.3 per cent must be classified as miscellaneous. In Table 3-1 the total equals 100 per cent; this procedure should not obscure the fact that the amounts which could be traced were only 82 per cent of our estimate of the amounts given during 1958 (Table 3-3).

It should also be noted that some of the receipts of religious organizations were spent for health and welfare but are not included in the secular health and welfare columns of Table 3-1. This table also indicates that a noticeable decline in percentage of the total received was for religious institutions, from 53.4 per cent in 1930 to 49.9 per cent in 1958. The most definite and most pronounced increase was for secular health,

Table 3-2

*Relation of Income of Recipient Institutions to Personal Consumption Expenditures and Gross National Product Selected Years 1930-58*

Year	National Account Aggregate (\$ million) (1)	Religious Organizations (2)	Parochial Schools (3)	Higher Education (4)	Secular Health (5)	Secular Welfare (6)	Miscellaneous (7)	Total Recipient Income (8)
<i>Personal Consumption Expenditures</i>								
<i>Income of Recipient Institutions as Per Cent of PCE</i>								
1930	\$ 70,968	1.11	.22	.30	.14	.24	.08	2.08
1935	56,289	.95	.13	.25	.06	.21	.11	1.72
1940	71,881	.85	.16	.25	.08	.21	.14	1.69
1945	121,699	.83	.12	.20	.27	.55	.17	2.15
1950	195,013	1.01	.22	.23	.27	.33	.16	2.22
1955	256,940	1.23	.29	.31	.27	.33	.13	2.56
1956	269,917	1.30	.30	.35	.30	.38	.12	2.74
1958	293,198	1.38	.31	.36	.28	.32	.12	2.76
<i>Gross National Product</i>								
<i>Income of Recipient Institutions as Per Cent of GNP</i>								
1930	91,105	.86	.17	.23	.11	.18	.07	1.62
1935	72,502	.74	.10	.19	.05	.17	.09	1.34
1940	100,618	.61	.11	.18	.06	.15	.10	1.20
1945	213,558	.47	.07	.12	.15	.32	.10	1.22
1950	284,599	.69	.15	.16	.19	.23	.11	1.52
1955	397,469	.80	.19	.20	.17	.22	.08	1.66
1956	419,180	.83	.19	.22	.19	.24	.08	1.76
1958	444,546	.91	.20	.24	.18	.21	.08	1.82

Note: Detail may not add to total because of rounding.

Source: Table 3-1 and U.S. *Income and Output*, 1958, pp. 118-119 and 144-145 (1930-55) and *Survey of Current Business*, July 1961, pp. 6, 8.

from 6.6 per cent in 1930 to 10.0 per cent in 1958. This relative shift is significant even if allowance is made for some unreliability in our percentages.

## RELIGIOUS ORGANIZATIONS

Estimation of philanthropic funds received by religious institutions in the United States is a Herculean task. Government statistics in this area

Table 3-3

*Comparison of Total Estimated Giving Based on Donors and Recipients, Selected Years, 1930-58*

Year	Total Estimated Giving (million dollars)		Ratio (col. 2 ÷ col. 1) (3)
	From Donors (1)	To Recipients (2)	
1930	1,404	1,474	1.05
1935	1,110	969	.87
1940	1,623	1,212	.75
1945	3,482	2,611	.75
1950	5,295	4,326	.82
1955	8,218	6,583	.80
1956	8,896	7,392	.83
1958	9,832	8,093	.82

Source: Column 1, Table 2-1, sum of cols. 1 through 4, and cash income position (20 per cent) of column 5. Column 2: Table 3-1, column 7.

are sparse. The legal tradition of separation of church and state precludes that religious institutions report such data to the government for taxation or any other purposes. The lack of tax data on church assets and liabilities, quite apart from income and outgo, was the basic obstacle to the original plan: to develop the changing position of philanthropy in a balance sheet and income statement of the American economy.

Only slightly more encouraging are the statistics collected by the religious institutions themselves; they are incomplete, often unavailable to the public, frequently unreliable, and at best nonuniform. All of this is but a reflection of the sprawling and heterogeneous nature of religious organization in this country. There are, however, two substantial and

Table 3-4

*Estimates of Giving to Religious Organizations, by  
Major Religious Groups, 1929-59*  
(millions of dollars)

Year	Roman Catholic			Jewish	Other	Total	Excluding Parochial Schools
	Protestant (1)	Churches (2)	Schools (3)				
1929	596	201	152	37	4	990	838
1930	554	195	153	34	4	940	787
1931	490	175	133	29	3	829	696
1932	400	151	113	24	3	692	579
1933	348	134	90	20	3	595	505
1934	358	134	66	20	3	582	516
1935	374	136	75	21	3	609	534
1936	398	141	84	25	4	653	569
1937	415	149	91	26	3	684	593
1938	423	152	98	26	4	703	605
1939	417	152	107	26	3	705	598
1940	428	155	115	26	2	727	612
1941	481	166	120	29	4	800	680
1942	529	172	124	31	5	861	736
1943	596	175	117	33	4	926	809
1944	665	183	109	38	3	998	889
1945	765	194	146	45	5	1,155	1,009
1946	911	218	183	51	6	1,369	1,186
1947	1,017	255	254	54	9	1,589	1,335
1948	1,211	305	326	62	11	1,915	1,589
1949	1,390	335	377	75	12	2,188	1,811
1950	1,503	360	428	78	20	2,390	1,962
1951	1,673	396	487	85	22	2,662	2,175
1952	1,870	401	545	91	29	2,936	2,391
1953	2,090	433	618	99	28	3,268	2,650
1954	2,296	474	690	106	29	3,596	2,905
1955	2,507	514	746	113	33	3,912	3,166
1956	2,785	538	801	133	41	4,299	3,497
1957	3,011	582	849	141	44	4,627	3,778
1958	3,236	607	896	147	46	4,931	4,036
1959	3,398	670	953	151	51	5,224	4,271
1929-59 <sup>a</sup>	37,135	8,853	10,046	1,876	441	58,355	48,307

Notes to Table 3-4

Source: Estimates were based on membership and gifts per member for the several religious groups. Number of members were derived from religious directories; several adjustments were required. The amount of giving per member for each group was anchored on averages for churches reporting to the National Council of Churches. The fixed percentage relationship to the norm, applied uniformly every year, was based on various religious publications; in some instances they were "guesstimate."

The derivation of 1958 data may serve to describe the estimates.

Column 1

(Protestant):

	Members (thousands)	Gift per Member (dollars)	Total (million dollars)
National Council Reporting			
Group	37,529	62.68	2,352
Negro	8,337	39.49	329
		(65 per cent of reporting)	
Latter Day Saints	1,547	90.89	141
		(145 per cent of reporting)	
Other Protestant	8,800	47.11	414
		(75 per cent of reporting)	
All Protestant	56,213	57.56	3,236

Column 2

(Roman Catholic) Parish and Diocesan:

Number of churches	21,481	
Average expense per church		\$20,226
Current church expense		\$434 million
Construction (1/5 religious construction)		\$173 million
Total		\$607 million

Column 3

(Roman Catholic) Parochial Schools:

Note: Direct estimates were possible only biennially (for even-numbered years); odd-numbered were interpolated.

Students	4,705,000	
Expense per student	\$138.08	(estimated on basis of public school cost per pupil)
Current expense	\$650 million	
Expense met by contributions	\$585 million	(assumed 90 per cent of current expense)
Construction expense	\$311 million	(Roman Catholic assumed 90 per cent of all private elementary and secondary school construction)
Total	\$896 million	

*Notes to Table 3-4 continued**Column 4**(Jewish):*

Members	2,128,000	(assumed 38.7 per cent of Jewish population)
Gift per member		\$ 69.07 (assumed 120 per cent of all Protestant)
Total		\$147 million

*Column 5 (Other, comprised mainly of Eastern Orthodox and Old Catholic Groups):*

Members	1,065,000	(assumed 35 per cent of claimed membership)
Gift per member		\$ 43.17 (assumed 75 per cent of all Protestant)
Total		\$ 46 million

Note: Detail may not add to total because of rounding.

<sup>a</sup>See note a, Table 3-1.

## Table 3-5

*Distribution of Giving to Religious Organizations, by  
Major Religious Groups, Five-Year Periods, 1929-59  
(per cent)*

Year <sup>d</sup>	Protestant (1)	Roman Catholic		Jewish (4)	Other (5)	Total (6)
		Churches (2)	Parochial Schools (3)			
1929	60.2	20.3	15.4	3.7	.4	100.0
1930-34	59.1	21.7	15.3	3.5	.4	100.0
1935-39	60.4	21.8	13.6	3.7	.5	100.0
1940-44	62.6	19.7	13.6	3.6	.4	100.0
1945-49	64.4	15.9	15.7	3.5	.5	100.0
1950-54	63.5	13.9	18.6	3.1	.9	100.0
1954-59	65.0	12.7	18.5	3.0	.9	100.0
1929-59	63.6	15.2	17.2	3.2	.8	100.0

<sup>a</sup>See note a, Table 3-1.

Source: Table 3-4.

dependable collections of statistics on religious groups—the annual reports of the National Council of Churches<sup>3</sup> and the *Census of Religious Bodies*.<sup>4</sup> These sources not only contain direct data but also permit estimates and extrapolations.

In formulating the estimates in Table 3-4 religious organizations were divided into Protestant, Catholic, Jewish, and all other. The membership figures in the notes to Table 3-4 give some idea of gross and relative size of religious institutions in the United States, but they must be considered rough approximations. For much the same reasons as financial figures, membership figures fall short of accuracy, because of differences in age qualifications, as well as overlapping, incomplete, and incorrect reporting. The largest of the four groups is the Protestant, with the major Protestant sects, which report to the National Council of Churches, constituting two-thirds of this larger group. Catholic membership is substantially close to the NCC component. Jewish membership is estimated in the order of 4 per cent of all Protestant, and the residual category contains only about 1 per cent of total religious organization membership.

### ESTIMATING METHODS

It should be made clear that the concern here is mainly with religious funds involved in the primary functions of religious organization: worship, and propagation of the faith. Certainly no clear line can be drawn between those church activities directed toward worship and propagation of the faith and those not. Provision for hospitals, care of the unfortunate, and education are well in keeping with religious principles. It is clearly a matter of degree. From the point of view of estimates of religious organization income, however, the relative importance of these various functions takes on more distinct shadings. For example, after 1935 the hard-charity cases were handled by public agencies. Church-supported health, welfare, and education, with one exception, account for only a minor fraction of income of religious organizations.

The exception is, of course, the support of Roman Catholic schools.

<sup>3</sup> National Council of Churches Reports are presented annually, variously entitled *Statistics of Church Finances*, *Statistics of Giving*, and *Stewardship Statistics*.

<sup>4</sup> U.S. Bureau of the Census, 1926 and 1936. Unfortunately for our purposes, no religious census was made in either 1946 or 1956.

Indeed, the question may be raised: Are these funds philanthropic donations or are they expenditures for educational services? Catholic schooling is an integral part of Catholic life. On the other hand, there is no denying that many children are sent to parochial schools because their parents feel they will acquire superior educations in that way. Since the position of parochial schools in philanthropy is at best blurred and the income involved is sizable, a separate series on parochial schools has been formulated.

### PROTESTANT GIVING

Protestant giving for 1958, which was \$3,236 million, is broken down into four categories: NCC reporting group, Negro churches, The Church of Latter-Day Saints, and other. Receipts of the first group were readily obtainable from the annual National Council of Churches reports, with only minor changes having to be made. Total 1958 income estimated for this group was \$2,352 million, or about 70 per cent of all Protestant giving. The per-member contribution rate was \$62.68. This approximate figure is pivotal to the study, for it has been used as a base to estimate giving by other groups for which data were not so directly available.

In the case of Negro churches, the NCC per-member figure was adjusted to take into account the year-by-year differential in Negro-white income<sup>5</sup> and the different giving pattern of Negroes. The gift-per-member item of Negro family expenditures is smaller than that of white families on the average, but apparently a higher proportion of it goes to religious organizations. The 1950 *Consumer Expenditure Survey* showed that white families' gifts and expenditures averaged \$174 compared with the Negro families' \$81. The survey did not include a breakdown of this item. However, in the South, where Negro spending patterns strongly influenced the data, religious giving was 39.2 per cent of all giving, as compared with 29.4 per cent for the country as a whole.

A main stumbling block to estimation of Negro church receipts was the absence of reliable direct data on membership, for there is much overlapping among reporting organizations. Therefore, a membership figure was derived by applying to census data on Negro population the

<sup>5</sup> U.S. Bureau of the Census, *Current Population Reports*, Series P-60.

religious participation rate of all adults, year by year.<sup>6</sup> In this way, total income of Negro churches in 1958 was estimated to be \$329 million, or \$39.49 per member.

The Latter-Day Saints, the third Protestant group, were dealt with separately because of their special tithing practices and because of their zealous support of their church.<sup>7</sup>

Protestant groups that are not included in the above categories are mainly those known as the "Third Force in American Religion," the Adventist and Pentecostal denominations. The receipts of this growing sector of religious organizations were estimated at \$413 million in 1958. This figure was derived by applying to membership data the NCC per-member rate and the ratio .75 to account for the lower income level of these groups. This is a crude estimate, but as reasonable as possible in the absence of direct data.

### CATHOLIC GIVING

Roman Catholic church giving for 1958 was \$607 million for churches and dioceses and \$896 million for parochial schools. In the absence of any publicly available data on receipts of Catholic churches, these amounts had to be estimated. While conceivably the NCC per-member contribution rate might provide a basis for estimating Catholic giving, substantial differences in intensity of building use and other factors seemed to warrant a different tack. The method of estimation used rests on the assumption that contributions both covered expenses and facilitated growth of Catholic churches, and thus receipts were equated with expenditures. Expenditures fall under two headings: costs of current operations and new construction for parishes and dioceses, and costs of current operations and new construction for parochial schools. Current operating expenses were derived from the average per-parish expendi-

<sup>6</sup> U.S. Bureau of Census, *Censuses of Population and Current Population Reports*, Series P-25.

<sup>7</sup> The 1950 *Consumer Expenditure Survey*, covering two predominantly Mormon cities, bore out these characteristics. The weighted average of religious giving in Salt Lake City and Ogden, Utah, was 1.45 times the national average of all denominational giving. Consequently this ratio was applied to the NCC per-member contribution rate and, along with membership figures, produced an estimate of receipts of the Latter-Day Saints. These were \$140 million in 1958.

ture figure given in the 1936 *Census of Religious Bodies*. This figure was adjusted to take into account cost-of-living differences and growth in membership per church to generate a series for 1929–59. As a base for estimates of expenditures on parish and rectory construction, the Department of Commerce's figures on new religious construction were used. Catholic construction was taken to be one-fifth of the total, a proportion indicated by the 1936 religious census.

The basic source for probable expenditures for parochial school current operations was the *Biennial Survey of Education* (Office of Education), from which per-student public school costs were derived. Adjustments were made to allow for the very significant differences between salaries and other employment costs of public schools, on the one hand, and parochial schools, on the other.<sup>8</sup> The public school per-student figure so adjusted was multiplied by the number of parochial school students to obtain a total expenditure for parochial school current operations. This figure was reduced by one-tenth as an estimate of the proportion covered by tuition payments. The remaining figure, then, of \$584,699,000 in 1958 is our estimate of the amount received from "collection plates" that was channeled to parochial school current operating expenditures. Expenditures on parochial school construction were derived from the Department of Commerce series on *New Private Education Construction*.

### JEWISH GIVING

Jewish giving for 1958 was estimated at \$147 million. Since financial data were available for only one of the three major Jewish religious bodies, figures on giving were obtained indirectly by estimating first the membership and second a contribution rate to be applied to it. Figures on active membership were formulated by reducing Jewish population figures by two factors: the proportion of adult (fourteen and over) population to total population (70.3 per cent) and an adult participation rate estimated as 55 per cent. An earlier study indicated a contribution rate of 1.2 times the all-Protestant figure.<sup>9</sup>

<sup>8</sup> See New York *Herald Tribune*, May 9, 1961, for comparative salaries of religious, lay, and public school teachers.

<sup>9</sup> James N. Morgan, "Voluntarism in America—Attitudes and Behavior," Survey Research Center, Economic Behavior Program, June 1961, Table 2, p. 8 (mimeographed).

## OTHER RELIGIOUS DENOMINATIONS

Religious giving not accounted for by the above three groups stems largely from the Greek Archdiocese and the Russian Orthodox churches. The 1958 estimate for the series was \$46 million, which was on the order of 1 per cent of the total of religious organization income.

## NONPAID SERVICE

In addition to money donations and contributions, some philanthropic institutions receive income in the form of direct services. Among the more significant of these are churches, youth organizations, community welfare organizations, and hospitals. The variety of services performed, the differences in amount of time given, and the paucity of information in general make it impossible to impute a value to these contributed services.

Services donated to hospitals provide a good illustration of this type of philanthropy. While we cannot provide anything close to an annual series on the value of these services to the 7,000 hospitals in the United States, our studies do provide some idea of the magnitude of these areas of philanthropy, and point up the difficulties that stand in the way of estimation.

Hospital volunteers perform all manner of services, which, for the present purpose, fall into two categories: fund raising and daily operations of the hospital. Their services range all the way from folding mimeographed letters and addressing envelopes for fund drives to making patients more comfortable. In fact, it is difficult to imagine the American hospital system without the benefit of volunteer services.

In the absence of a wage or salary payment to these volunteer workers, only an arbitrary value can be placed upon their services. Moreover, the types and kinds of work which they perform in the American hospital system are so varied that the assignment of a cash value for these services would be most arbitrary. Some inconclusive experimental work has been done, however, to relate hours of service of volunteer workers to total hours of paid staff.

A voluntary hospital in Westchester County, New York, reported that

the paid staff of approximately 350 employees worked a total of 700,000 hours during the year, whereas the volunteers gave approximately 35,000 hours of free services during the same year. The ratio of paid hours to volunteer hours was 20 to 1.

Among the unpaid services of the volunteers was the work done in the bargain box selling merchandise donated by more than 1,400 contributions, as well as helping to feed patients and assisting the nurses in the care of patients. These services will unfortunately be excluded from any compilation of total philanthropic support of this hospital which is expressed in dollars. And the hospital is only one philanthropic institution aided by unpaid helpers. We have already mentioned uncounted corporate gifts to philanthropic endeavors in the form of paid time of personnel devoted to raising funds for community chest.

The extent of understatement from this source should be given further study. For we must recognize that the recipient institutions receive valuable service above and beyond the data set forth in this chapter. The value of these nonpaid services does not, however, account for any of the missing fifth in our "four-fifths reconciliation" of the data of Chapters 2 and 3.