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Measuring the Scale and Impact of Social and Solidarity Economy

Based on a systematic review of the literature, this brief considers the relative advantages and limitations of different existing methodologies to measure the scale and impact of SSE at the macro, meso and micro levels.

What is social and solidarity economy?

Social and solidarity economy (SSE) refers to the production of goods and services by a broad range of organizations and enterprises that have explicit social and often environmental objectives. It is guided by principles and practices of cooperation, solidarity, ethics, democratic self-management and active citizenship. The term is used broadly to include cooperatives and other forms of social enterprises, self-help groups, community-based organizations, associations of informal economy workers, service-provisioning non-governmental organizations (NGOs) and solidarity finance schemes, among others.[1] SSE prioritizes social and/or environmental objectives over profit maximization. As an alternative approach to development, it has the potential and capacity to contribute to the implementation of the 2030 Agenda for Sustainable Development, and to combating the contemporary challenges facing our world.[2]

Why measure the scale and impact of SSE?

Measuring the scale and impact of SSE will contribute to:

- establishing evidence to understand SSE and its institutional and policy environments further;
- enhancing its visibility;
- improving its social and political recognition; and
- mobilizing and legitimizing the support of governments and other social impact investors.[3]

What are "scale", "scope" and "impact" in SSE contexts?

The notions of *scale, scope* and *impact* of SSE have diverse meanings, depending on the conceptual frameworks and methodologies used to measure them.

Scale refers to various dimensions of SSE, including the number and size of organizations, and the reach of their operations (local, regional, national, global). *Scope* refers to the variety and range of SSE organizations and their activities.[4]

Measuring the scale of SSE entails looking at both demand-side and supply-side phenomena. In practice, measurement of scale occasionally incorporates both scale and scope, thus blurring the lines between the two concepts. Commonly used measurement methods include:

- counting the number of SSE organizations;
- measuring the size of SSE in terms of acquisition of goods and services, or jobs created; and
- measuring the value of SSE production activities (that is, contribution to GDP).

Measures of the scale of SSE are often used, in turn, to determine its spread or growth ("scaling-up")

- horizontally: the proliferation of SSE organizations and enterprises;
- vertically: the growth of SSE organizations; and
- transversally: the infusion of SSE values and practices into the broader local economy.[5]

The *impact* of SSE is multidimensional, across the economic, social and environmental dimensions of sustainable development. Methods to measure impacts across these dimensions take into consideration the contributions of SSE to employment, social services, housing, financial inclusion, social innovation and environmental protection. SSE may also have significant impact in terms of civic engagement and political empowerment. Measurement of these aspects, however, tends to be overlooked by policy makers, researchers and practitioners who are more concerned with the economic impact of SSE and, in particular, its contribution to gross domestic product (GDP).

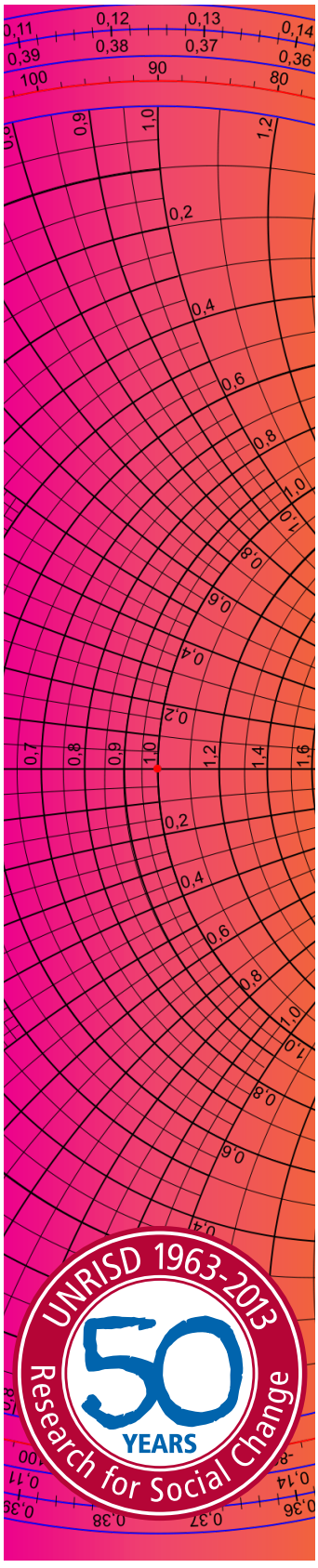
In some cases, the scale of SSE is indivisible from its impact. For instance, the scale of SSE in terms of the number of decent jobs within SSE organizations can also be a proxy to indicate SSE impact on working conditions and quality of life.[6] As such, many analyses of SSE scale and impact use the same measures or indicators.

What are the challenges?

Three main challenges exist in measuring and comparing the scale and impact of SSE across different locations or contexts:

- the complex nature of SSE itself;
- differing definitions of SSE in national legislation; and
- limitations of the methodologies for measuring impact in general, and of those for measuring SSE impact in particular.

[1] Bouchard and Rousselière 2015; Utting 2015; UNTFSSE 2014.
[2] UNTFSSE 2014.
[3] Bouchard and Rousselière 2015:11.
[4] Ebrahim and Rangan 2014.
[5] UNRISD 2016. [6] see Fonteneau et al. 2011:116–119.



Measuring the scale and impact of SSE is a complex process first and foremost because of the complexity of SSE itself.[7] SSE comprises a wide range of multidimensional and hybrid initiatives.[8] SSE activities are often located between the public realm and the capitalist market economy, and associated with basic needs provision, livelihood security, local economic development and a light ecological footprint.[9] Together with these features, SSE activities foreground values of cooperation, equity and reciprocity while promoting democratic governance, social inclusion, autonomous management and active citizenship. This combination produces highly heterogeneous forms of economic organization and activity distinct from for-profit enterprises. The terms used to refer to SSE activities and entities differ from place to place: from social economy, solidarity economy and popular economy, to third sector, non-profit sector, voluntary sector and civil society sector, etc.[10]

National or local legal definitions of SSE, and frameworks to support it, "construct" the nature, forms and characteristics of SSE and influence its development. Legal definitions may, at times, be narrowly limited to officially recognized organizations,[11] and may thus fail to capture the entire spectrum of SSE, obscuring SSE diversity and letting some entities slip "under the radar".[12] When the heterogeneity of SSE entities and practices encounters strict legal definitions and concepts, it raises a quantitative challenge: that of establishing standardized measures and indicators that capture the entire picture of SSE and enable comparison across countries.[13]

One of the most significant challenges of impact evaluation is the measurement, assessment and attribution of long-term sustained impacts. Changes in processes, institutions and actors are often cumulative, evolutionary outcomes that emerge over an extended period which is beyond the time horizon of a particular programme or project intervention. In addition, they are not reflected in measures and indicators designed to capture immediate and physical changes. Measuring the long-term social, economic, political and environmental impacts of SSE is particularly challenging.

Another challenge is how to separate the impact of SSE from a change that would have happened anyway.[14] In a logic chain of results, organizational inputs and activities lead to a series of outputs, outcomes and ultimately to impact.[15] Impact in such a simple, linear framework is "the portion of the total outcome that happened as a result of the activities of an organization above and beyond *what would have happened anyway*" (the so-called "deadweight").[16]

Measurement methods

At national and global levels, and in particular in developing countries, there is scarce coordination of statistical activities related to the measurement of SSE, from data collection, processing and dissemination to standardization of statistical methods, classifications and definitions. However, there are some examples of methods, tools and data which can be used to measure and evaluate SSE, including:

- Eurostat's data on cooperatives, mutual organizations and the associative sector in the European Union;[17]
- CIRIEC's data for mapping the social economy in the European Union;[18]
- Johns Hopkins University's data on the non-profit and voluntary sector;[19]
- CIRIEC's satellite accounts of cooperatives and mutual societies;[20]
- Social Returns on Investment, first documented by the Roberts Enterprise Development Fund;[21]
- Logical Framework Approach proposed by the Expert Group on Social Entrepreneurship;[22]
- European Commission's data for mapping social enterprises in 29 European national contexts;[23] and
- Third Sector Impact project (TSI).[24]

The growing number of governments adopting laws and creating institutions to promote SSE is also turning more attention to measurement questions.[25]

Although the methods, measurement tools and data vary across these different examples, and each has its definitions and concepts of what is being measured, approaches can be classified by four parameters which affect the nature and content of the methods used, and the resulting data:

- the intended level of analysis: micro-level (an activity/programme of an SSE organization); meso-level (an individual SSE organization or a set of SSE organizations); macro-level (SSE as a whole, or as a sector, at the national and supra-national levels);[26]
- the approach to collecting data (top-down, such as census or survey; bottom-up, such as self-reporting);
- what is being measured (scale/impact); and
- the type data (qualitative/quantitative).

It is worth mentioning two caveats concerning this typology. First, the classifications are not mutually exclusive; and second, methods, measurement tools and data often use the same measures and indicators to represent and interpret both scale and impact of SSE.

[7] Bouchard and Rousselière 2015.
[8] Dash 2014.
[9] Utting et al. 2014.
[10] Utting 2015; Utting et al. 2014.
[11] Bouchard and Rousselière 2015.
[12] Wilkinson 2014.
[13] Roy 2014.
[14] Expert Group on Social Entrepreneurship (GECES) Sub-Group on Impact Measurement 2014.
[15] Ebrahim and Rangan 2010.
[16] Clark et al. 2004.
[17] Eurostat 1997.
[18] Monzon and Chaves 2008 (2012). CIRIEC is the International Centre of Research and Information on the Public, Social and Cooperative Economy.
[19] Salamon 2010.
[20] Barea and Monzon 2006. CIRIEC is the International Centre of Research and Information on the Public, Social and Cooperative Economy.
[21] Zappala and Lyons 2009.
[22] Expert Group on Social Entrepreneurship (GECES) Sub-Group on Impact Measurement 2014.
[23] Wilkinson 2014.
[24] The project studies the conceptualization, size, scope, and impact of third sector. See http://thirdsectorimpact.eu/
[25] Nunez 2016; Bouchard and Rousselière 2015; Instituto de Estudios del Ministerio Publico and Unidad Administrativa Especial de Organizaciones Solidarias 2016
[26] Zappala and Lyons 2009.

The following section introduces selected methods, measurement tools and data that have been designed or used for different levels of analysis.

Measurement for macro-level analysis

Macro-level analysis of SSE (or related types of entities, such as social enterprises) may take place at global, regional and national levels. This level of analysis often uses measures and indicators of the size and number of organizations, the scope of activities, and the impact of operations. At the national level, there are three main measurement approaches for macro-level analysis of SSE: systems of national accounts, satellite accounts, and (in a small number of countries) independent systems of statistics.

Systems of national accounts are based on the methodologies set by either the United Nations System of National Accounts (1993 SNA) or the European System of National and Regional Accounts (1995 ESA or ESA 95). They group institutional units that carry out productive activities into five mutually exclusive sectors that make up each national economy: 1) non-financial corporations; 2) financial corporations; 3) general government; 4) households, and; 5) non-profit institutions serving households. It is highly likely that SSE organizations are to be found across these five sectors, making it difficult to measure and analyse SSE activities (or those of related types of entities) as a "single" sector.[27] Given that national statistics are a prerequisite for effective policy making and planning,[28] the lack of national statistics treating SSE as a unique type of productive activity is a serious concern.

Satellite accounts have been developed to address this problem. Satellite accounts, which "measure the size of economic sectors that are not defined as industries in national accounts"[29] can also be used for SSE or its related sectors. Common examples of satellite accounts are environment, tourism or unpaid domestic work. Satellite accounts are generally annexed to systems of national accounts, and share basic concepts, definitions, classifications and accounting rules to the extent to which the "industry" in question is defined and measured. They are, however, also designed to take into consideration the characteristics unique to a particular field or aspect of economic and social life.[30]

Three manuals exist for SSE–related satellite accounts:

- *United Nations Handbook on Non-Profit Institutions,* created in 2003 to guide national statistics offices in producing satellite accounts for non-profit institutions
- EC/CIRIEC manual for drawing up *Satellite Accounts of Cooperatives and Mutual Societies* (2006)
- International Labour Organization *Manual for the Measurement of Volunteer Work* (2011)

Together they provide a set of references for productive activities directly associated with SSE, agreed procedures for capturing the work of non-profit organizations in national economic statistics, and an internationally agreed tool for gathering official data on the amount, character and value of volunteering.[31] The methods, measurement tools and systems of data proposed in these manuals aim to measure the relative weight of productive activities directly associated with SSE, and therefore give a good indication of the scale of SSE. By being specific, they attempt to overcome some of the methodological limitations related to SSE heterogeneity, making it easier to identify and measure different actors. Methodologically, the manuals contribute to the generation of standardized data which enables a comparison with the rest of the economy, and (to some extent) across countries and over time.[32] They have been used in several countries across the world, and have contributed to raising the visibility of SSE.

Both methodologies—systems of national accounts, and satellite accounts—have limitations when it comes to the measurement of SSE, however. They collect and process statistics on immediate outputs (such as jobs created, or use of services) by the sector in which they take place (for example, health, social services) and subsequently calculate national averages of their value added to the economy in terms of gross domestic product (GDP)[33]. These approaches do not capture the contribution of SSE *as a whole*—that is, the contribution beyond job creation and economic added value. Monetizing the value added of SSE social activities, for example, is subject to criticism, and such methods of accounting fail to consider that SSE initiatives do not pursue profit maximization and efficiency but instead reinvest their earnings into their social objectives.

Independent systems of statistics seek to rectify such shortcomings. In Brazil and in France, for example, separate national statistics on SSE (or solidarity economy) are regularly produced by government institutions. Through the participation of multiple actors in both top-down and bottom-up processes of gathering information, national-level quantitative and qualitative data are produced on the scale and impact of SSE. Despite several problems—the data are juxtaposed with the system of national accounts rather than being fully integrated, for example—these independent systems of statistics have played a significant role in promoting recognition of SSE in the sense of "what can be counted, counts".[34]

[27] Bouchard and Rousselière 2015.
[28] United Nation Statistical Division 2016.
[29] Cooper and Hall 2008:263.
[30] Artis et al. 2015.
[31] Salamon et al. 2015.
[32] Artis et al. 2015.
[33] Artis et al. 2015:46.
[34] Demoustier et al. 2015:170.

Measurement for micro- and meso-level analysis

Many methods, measurement tools and systems of data are designed for micro- and meso-level analyses. Several countries in Europe have developed systems in which SSE and related types of entities report on their mandated activities. Nationally recognized Social Impact Reporting Schemes are in place in Austria, Belgium, Estonia, Germany, Italy, Poland and the United Kingdom; and such reporting is mandatory in Belgium and Italy. Under these schemes, SSE and related types of entities report (based on a wide range of statistical information) to their national governments on scale, scope and impact, as well as the extent of achievement of their organization's goals.[35]

A notable locally initiated approach to the measurement of SSE is the collection and processing of data on specific aspects of individual SSE organizations, such as estimated working hours and the distribution of salaries within the organization, including women's share relative to that of male employees. These data are collected through both top-down and bottom-up methods, including census, surveys and self-reporting. These kinds of data, where individual SSE organizations are the unit of observation, allow comparability at the level of the organization and the identification of best practices and certain local dynamics.[36] When aggregated at the local level, these data can provide insight into the relative share of SSE in the local economy. Such an approach has been used in Brazil, France and Switzerland, for example, in addition to a few other countries.[37]

Approaches have not yet been sufficiently developed to measure SSE's civic engagement, political activity and social innovation. Where such data do exist, they tend to be difficult to aggregate or compare due to lack of standardization.

Social impact measurement is widely used for meso- and micro-level analysis. Although various methods are used for measuring the social impact or social performance of organizations or programmes, such as social accounting and auditing, logical frameworks, and social return on investment, they tend to be under-theorized and would benefit from stronger conceptual framing.[38]

The **social accounting and audit approach** can be traced back to social accounting, which began in the 1970s to compensate for the focus of traditional accounting on economic events measured in financial terms, to the exclusion of a broader range of issues and stakeholders. Social accounting sought to document the social impact generated by organizations. Since then the approach has evolved continuously, with Social Accounting and Audit of the Social Audit Network having the most influence. It produces primarily qualitative and descriptive quantitative data that can be used to assess whether an organization is keeping true to its mission and being managed in such a way as to meet stakeholder expectations. An advantage of this approach is that it enables an organization to build on existing information and documents used for monitoring, reporting and evaluation purposes; another is that it is the organization itself that identifies its values, as well as its social, environmental and economic objectives, and endeavours to report the extent to which they are being met based on available qualitative and quantitative data as well as stakeholder feedback.[39] There are a number of challenges in implementing the social accounting and audit approach, however, including limited stakeholder participation; its voluntary nature, which can mean that inconsistencies between an organization's mandated objectives and its reported social performance are not subject to oversight and accountability; and a tendency towards managerialism, which can be a particularly serious problem in SSE organizations if it leads to a focus on strengthening organizational legitimacy alone and allows social and environmental agendas to be captured by the business structure.[40]

In 2014 the European Commission's Expert Group on Social Entrepreneurship (GECES) proposed a standard methodology to measure the impact of social enterprises in Europe.[41] It follows a **logical framework approach** and is stakeholder driven. Using participatory methods, stakeholders of SSE organizations (referred to in this approach as social enterprises) use the common methodology to develop their own indicators to measure social impact. By proposing a standardized approach for social impact measurement, the GECES aimed to improve the consistency of reporting, enhance the effectiveness of social enterprises by providing them with the foundations for their own performance management, and encourage better informed engagement with partners, investors, and public sector funders. The approach has limitations, however. The process for assessing impact does not take into account the context in which these SSE organizations operate; instead, it imposes a particular understanding of "impact" and reflects a relatively limited understanding of what SSE stands for. SSE is seen as an intervention rather than an alternative economy model. Furthermore, since it is part of a reporting process for the use of European funds, the approach could have the unintended consequence of creating competition between SSE organizations for the same resources. As such, it could compromise solidarity and cooperation between different social enterprises and SSE actors, and undermine their essential values.[42]

[35] Wilkenson 2015.
[36] Artis et al. 2015:51.
[37] Artis et al. 2015:48.
[38] Ebrahim and Rangan 2014.
[39] Zappala and Lyons 2009.
[40] Puxty 1986; Neu et al. 1998.
[41] Expert Group on Social Entrepreneurship (GECES) Sub-Group on Impact Measurement 2014.
[42] Expert Group on Social Entrepreneurship (GECES) Sub-Group on Impact Measurement 2014.

Social return on investment (SROI) is currently the most popular method for measuring the social impact of SSE and related types of entities. This approach aims to quantify the social returns on or social value of an investment made in an organization that provides goods and services to generate improvements in the lives of individuals or society, and to express the social return or value in monetary terms. Monetary value is expressed as the SROI ratio of the net present value of benefits to the net present value of inputs (investments). Since social value varies according to the type of organization involved in its creation, and lacks a common unit of analysis for comparison across sectors, using a monetary unit makes a comparative assessment of social value creation possible across organizations. A key concern about this approach, as in any case of economic modelling, lies in the nature of the assumptions underpinning decisions about the amount of the financial or monetary proxy value given to the social returns or value created. Unethical, incorrect or unrealistic assumptions at any point along the process of calculation of value and financial proxy may significantly distort reality.[43]

All three measurements of social impact face a common challenge: the trade-off or tension between standardization and comparability on the one hand, and representation of the uniqueness/diversity of SSE organizations, on the other. The issues involved here are similar to those for other types of impact measurement for meso- and micro-level analysis: the more indicators reflect the diversity of SSE, the less they are comparable. Resolving this tension demands a new and innovative methodological solution.

Box 1. Social returns on investment of Excite-ed Community Interest Company (Excite-ed CIC)

Excite-ed CIC, an educational technology enterprise, was established in 2011 by a group of parents, educators and social entrepreneurs who were passionate about making a difference to those growing up in a digital world. It empowers parents, schools and their children and young people to stay safe online. Calculating the costs of running and delivering these activities as well as placing a value on the outcomes identified, such as the value of children and young people becoming more confident and also forming friendships from outside their usual social group, in its most recent social impact report, the organization identified an SROI in the range of 3.58:1 to 4.58:1, meaning that for every one British pound it invested, it achieved a social value of 3.58 to 4.58 pounds.

Sources:

- http://www.excite-ed.co.uk/aboutus
- http://socialfinance.ca/2015/12/23/value-social-return-investment/

Conclusions

Social and solidarity economy needs to be measured, and data on its scale and impact need to be generated. This is imperative for SSE for various reasons, but mainly for it to be scaled up and fulfil its potential as an alternative approach that can generate more equitable, inclusive and sustainable development outcomes. Measuring the scale and impact of SSE is a challenge, however,[44] and will require a joint effort from academics, researchers, civil society, SSE actors, and policy makers to improve existing measurement tools and envisage new ones.

When improving existing measurement tools and methods, the following factors need to be taken into account:

- Data on the scale and impact of SSE need to be aligned with systems of national accounts without compromising capacity to reflect SSE's heterogeneity.
- National definitions, legislation and SSE policy frameworks should be as broad as possible to ensure that they capture the heterogeneity of SSE.
- Measures and indicators need to identify, qualify and classify SSE organizations and their diverse activities.
- The context within which SSE is embedded needs to be taken into consideration in impact assessments.
- Impact measurements should cover the macro-, meso- and micro- levels of impact assessment.
- Triangulation, and mixed approaches entailing both qualitative and quantitative methods, are desirable given the heterogeneity of SSE.
- SSE organizations and actors need to be provided with resources and training to strengthen their capacity to conduct impact assessments.

In the process of envisaging new measurement tools, the following should be considered:

- A mapping of the various ongoing initiatives around the world to measure SSE, and the contributions and challenges of each one.
- The development of comprehensive indicators that move beyond economic measures to incorporate social and environmental ones.
- Tailoring and adapting SDG indicators into an architecture for assessing the impact of SSE, seeing as the 2030 Agenda, with its comprehensive triple bottom line approach that covers economic, social and environmental aspects, demonstrates affinities with SSE.

[43] Prove and Improve 2016; Zappala and Lyons 2009.
[44] As well as the efforts to scale up SSE. On this see, for instance, UNRISD 2016.

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