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United Nations Research Institute for Social Development

Working Paper 2019-4

## **Sustainable Development Impact Indicators for Social and Solidarity Economy**

*State of the Art*

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*In collaboration with Marie J. Bouchard and Marguerite Mendell*

prepared for the UNRISD project  
Sustainable Development Performance Indicators

October 2019



# UNRISD

United Nations Research Institute for Social Development

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# **Introduction to Working Papers on Sustainable Development Performance Indicators**

This paper is part of a series of outputs from the UNRISD research project on Sustainable Development Performance Indicators.

The project seeks to contribute to assessing and improving methodologies and indicator systems that measure and evaluate the performance of a broad range of economic entities in relation to the vision and goals of the 2030 Agenda for Sustainable Development. It assesses the adequacy of existing methods and systems for gauging the contribution of enterprises to achieving the Sustainable Development Goals (SDGs); seeks to expand the scope of sustainability measurement, disclosure and reporting beyond for-profit enterprises to encompass enterprises and organizations that make up the social and solidarity economy (SSE); identifies data points and indicators related to SSE that may inform conventional approaches to sustainability measurement associated with for-profit enterprises; and proposes and tests a set of sustainable development impact indicators that can address key sustainable development challenges of the early 21<sup>st</sup> century.

Financial support for this project is provided by the Center for Entrepreneurship Studies, Republic of Korea, and UNRISD institutional funds.

Series Editor: Ilcheong Yi

## ***Working Papers on Sustainable Development Performance Indicators***

*Sustainable Development Impact Indicators for Social and Solidarity Economy:  
State of the Art*

Gabriel Salathé-Beaulieu with Marie J. Bouchard and Marguerite Mendell, October 2019

## **Abstract**

The last decade has seen a growing interest in the measurement of the impact and performance of social and solidarity economy (SSE) organizations. This has been fuelled, among other things, by the rapid growth of the importance given to social enterprise, social entrepreneurship and impact investing in recent years. This paper, commissioned by the United Nations Research Institute for Social Development (UNRISD) as part of its Sustainable Development Performance Indicators project, attempts to review the methodologies, metrics and indicators implemented in the SSE today. Based on a review of the existing literature, it presents a selection of assessment tools and indicators that have been applied to SSE and so-called blended value enterprises since the 1990s. Some of the key approaches considered in this work include: the theory of change; the social accounting, reporting and auditing streams; various tools developed by the cooperative sector; the concept of “*utilité sociale*” (social usefulness) elaborated in France; the Sustainable Livelihoods framework; the Social return on investment (SROI) method; the IRIS bank of indicators; the impact assessment system developed by B Lab; and the principles advocated by the Impact Management Project. Specific attention is given to the origins and diffusion of these approaches, the role indicators may play in assessing the contribution of SSE to the Sustainable Development Goals (SDGs) and other key issues related to the field.

## **Keywords**

Social and solidarity economy; Social enterprise; Social impact measurement; Evaluation; Theory of change; Utilité sociale; Social return on investment; Indicators; Sustainable Development Goals

## **Acknowledgements**

We would like to thank TIESS whose project on social impact measurement was the main source of information for writing this paper. Learn more on this project at <http://www.tiess.ca/evaluation-et-mesure-dimpact-en-economie-sociale/>. We are also grateful to the Center for Entrepreneurship Studies, Republic of Korea, for funding this research.

The authors are grateful to Kansas University Center for Community Health and Development, Economy for the Common Good, International Cooperative Alliance, and Department for International Development for permission to reproduce figures from their previously published work.

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## Acronyms

AA1000	AccountAbility 1000
CDFI	Community development financial institutions
CJDES	Centre des jeunes dirigeants de l'économie sociale
DFID	Department for International Development (UK)
ESUS	Entreprise solidaire d'utilité sociale
EVAS	Expanded value-added statement
GDP	Gross domestic product
GECES	Commission's Expert Group on Social Enterprise
GIIN	Global Impact Investing Network
GIIRS	Global Impact Investing Reporting Standards
GLOPP	Globalisation and Livelihood Options of People living in Poverty
GRI	Global Reporting Initiative
ICA	International Cooperative Alliance
IMP	Impact Management Project
IPA	Innovations for Poverty Action
IR	Integrated Reporting
IRIS	Impact Reporting and Investment Standards
OECD	Organisation for Economic Co-operation and Development
RCT	Randomized control trial
RISQ	Réseau d'investissement social du Québec
SARA	Social accounting, reporting and auditing
SDG	Sustainable Development Goal
SDPI	Sustainable development performance indicator
SLF	Sustainable Livelihoods Framework
SROI	Social return on investment
SSE	Social and solidarity economy
SVI	Social Value International
TBL	Triple bottom line
UK	United Kingdom
UN	United Nations
UNEP	United Nations Environment Programme
UNRISD	United Nations Research Institute for Social Development

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# 1 Introduction

The UN 2030 Agenda presents a “transformational vision” which not only aims to minimize the social and environmental costs of growth but also address (i) the structural underpinnings of unsustainable and exclusionary development related to inequality, high carbon growth and imbalances in power relations and governance systems; (ii) the impact of digitalization and artificial intelligence on employment and the world of work; (iii) the importance of decent work; and iv) resilience in contexts of recurring shocks associated with financial crises and climate change.

In September 2018, UNRISD commenced a four-year project to assess and improve methodologies and indicator systems that measure and evaluate the performance of a broad range of economic entities in relation to the transformative vision and goals of the 2030 Agenda. These entities include the private sector and the enterprises and organizations that make up the Social and Solidarity Economy (SSE). Policy makers and international organizations are paying far greater attention to the role of SSE enterprises and organizations in inclusive and sustainable development. This interest derives largely from perceived attributes related to employment generation, the provision of affordable social services, the SDG principle of “leaving no one behind”, democratic governance, women’s economic empowerment and the growing number of youths committed to the SSE as a model of socio-economic development and transformation. Much of the evidence related to SSE performance, however, remains anecdotal or assumes that the same yardsticks used to measure corporate sustainability performance or conventional forms of investment can or should be applied to SSE. Undifferentiated social impact measurement measures are increasingly applied to SSE enterprises and organizations. Moreover, important characteristics of many types of SSE organizations, for example, in the production of goods (and not only services), or the role of collective action in economic and political empowerment, are often ignored. The research will assess the extent to which existing methods and innovations effectively address these dimensions. Can the measurement and evaluation of enterprise performance move beyond a triple-bottom line approach aimed at reducing negative impacts or enhancing the efficiency of existing systems to a “transformational” approach? Are recent innovations playing a constructive role in this regard (UNRISD 2018)?

This paper reviews the methodologies, metrics and indicators implemented in the SSE today at a micro level, that is, focusing on the impact of a specific organization. It also presents a selection of assessment tools and indicators that have been applied to blended value enterprises<sup>1</sup> since the 1990s to evaluate the compliance of their activity with their

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