



# Sustainable Development Performance Indicators for Social and Solidarity Economy— State of the Art

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# Context of the Project

- September 2018: Launch of UNRISD [Sustainable Development Performance Indicators](#) project.
  - Assess existing methods and systems for gauging the contribution of enterprises to achieving the SDGs
  - Expand the scope of sustainability measurement
  - Identify and test a set of indicators that can address the 21st century challenges (inequality, power)
- Fall 2019: Paper is commissioned to Territoires innovants en économie sociale et solidaire (TIESS) and written on the basis of the experience of a 3 years-long project on [Évaluation et mesure d'impact en économie sociale](#).

# Outline (1/2)

## Evaluation Field and the Logic Model

Theory of Change

## Initiatives Linked to the SSE Sector

Social Accounting, Reporting and Auditing

Cooperative Performance Indicators

Evaluation of utilité sociale

Sustainable Livelihoods Framework

## Initiatives Linked to Social Enterprise and Impact Investing

Social Return on Investment (SROI)

GIIN's IRIS indicators

GIIRS Rating / B Lab / B Impact Assessment

Impact Management Project (IMP)

# Outline (2/2)

## Key Issues

Measuring impact as a burden for SSE organizations

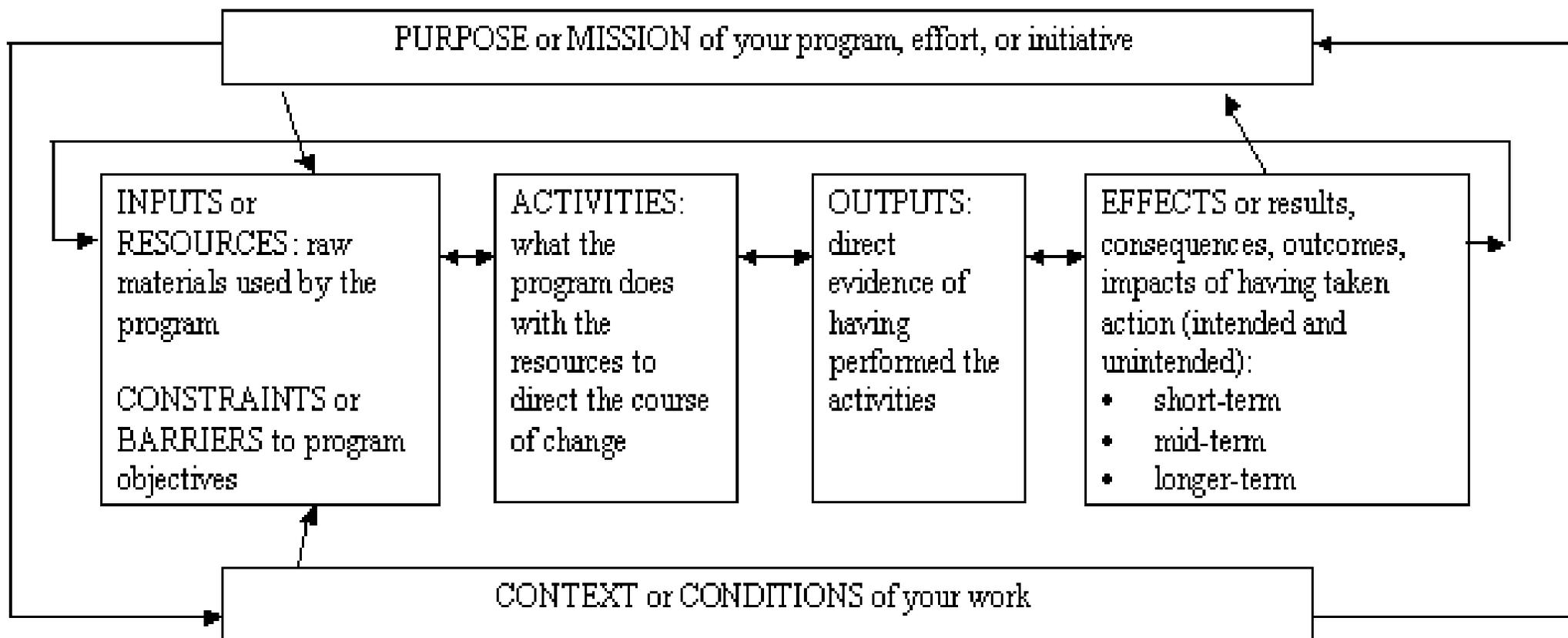
Standardization, flexibility and transformative capacity

Impact vs other types of activities, outputs and outcomes in reporting

Financing SSE: Learning from past experiences

## Discussion Questions

# Logic Model and Theory of Change



# Social Accounting, Reporting and Auditing

1. Clarify the mission, objectives and stakeholders of an organization;
  2. Identify key indicators relating to these objectives and the collection of relevant data;
  3. Report on the results in a verifiable way.
- Social return on investment (SROI), Global Reporting Initiative (GRI), Bilan societal, Common Good Balance Sheet, Expanded value added statement (EVAS),

# Cooperative Performance Indicators

Co-operative Principle	Sample indicators
1. Voluntary and Open Membership	<ul style="list-style-type: none"> <li>• Number of members</li> <li>• Diversity (age, sex, race, ethnicity, educational background, etc.) of members</li> <li>• Diversity of the board</li> </ul>
2. Democratic Member Control	<ul style="list-style-type: none"> <li>• Percent of members that voted in the board election</li> <li>• Number of resolutions put forward by members</li> </ul>
3. Member Economic Participation	<ul style="list-style-type: none"> <li>• Percent of capital provided by members</li> <li>• Percent of total capital that is indivisible</li> <li>• Indicator of member loyalty</li> </ul>
4. Autonomy and Independence	<ul style="list-style-type: none"> <li>• Percent of assets owned by outside investors</li> </ul>
5. Education, Training and Information	<ul style="list-style-type: none"> <li>• Percent of revenues expended on education, training and information</li> <li>• Number of participants by category (members, public, youth, directors) in programs run by the co-operative</li> </ul>
6. Co-operation among Co-operatives	<ul style="list-style-type: none"> <li>• Percent of revenues and expenses associated with other co-operatives</li> </ul>
7. Concern for Community	<ul style="list-style-type: none"> <li>• GHG emissions per member</li> <li>• % of revenue allocated for community-based organisations</li> <li>• Weight of food donated to community food banks</li> <li>• Number of community organizations supported</li> </ul>

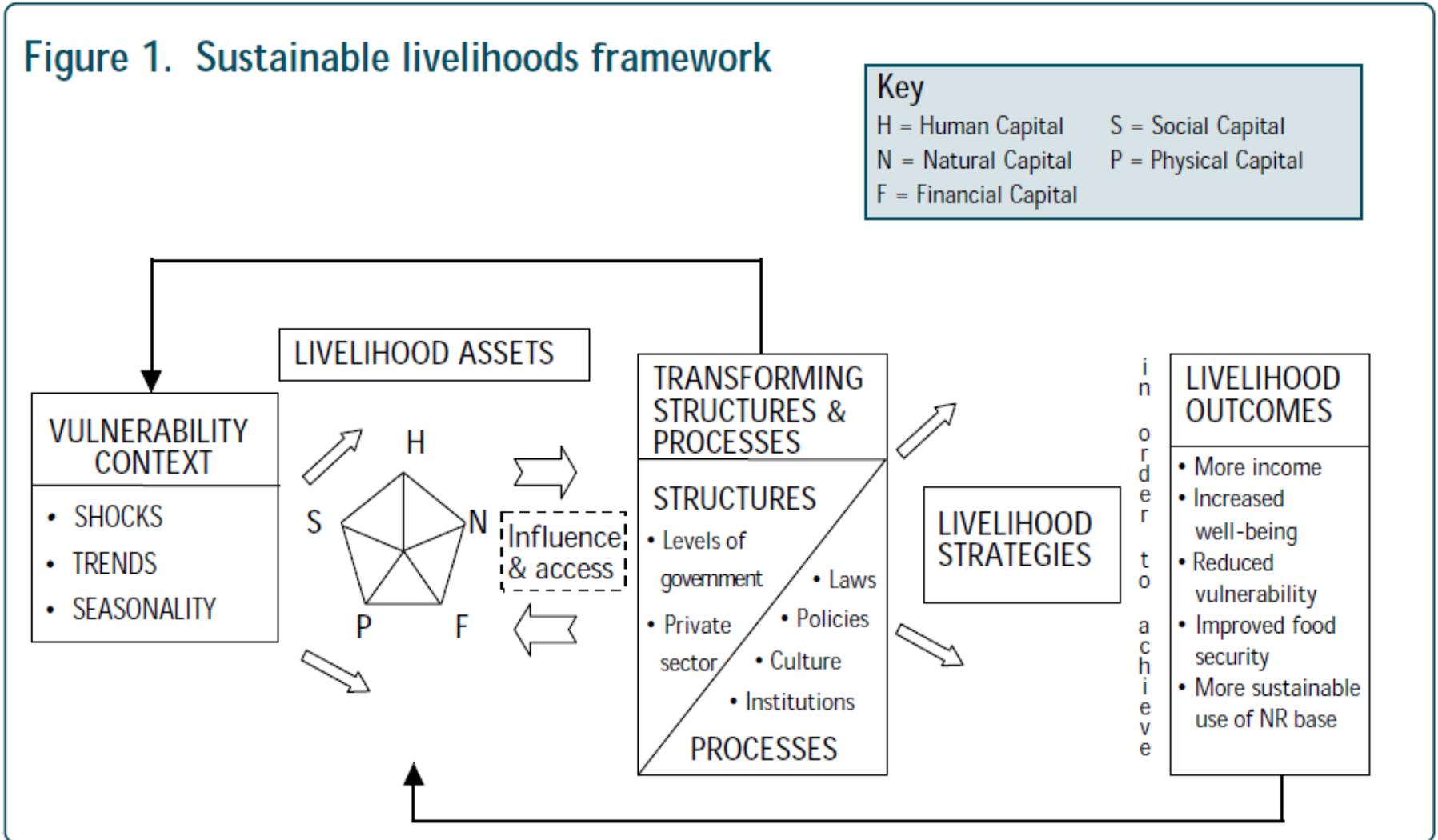
# Evaluation of utilité sociale

Critères de 1 <sup>er</sup> rang	Critères de 2 <sup>nd</sup> rang et applications	Indicateurs de résultat économiques et sociaux	Indices d'effets ou d'impact
<b>1. Socialisation [lien social, cohésion sociale, insertion sociale]</b>	⊗ Le lien social par l'éducation et la culture	⊗ Indicateurs d'éducation, formation, qualification. ⊗ Indicateurs d'accès à activités culturelles [taux de participation].	⊗ Indices d'ouverture culturelle, d'intérêt ou de motivation : paroles d'utilisateurs.
	⊗ Le lien social par les échanges non monétaires et l'autoproduction	⊗ Indicateurs de participation à : RES, SEL, activités d'autoproduction.	⊗ Indices de socialisation : diminution des dégradations des espaces privés. ⊗ Indices de convivialité : entraide, fêtes, rencontres.
	⊗ Le lien social par les « relations financières de proximité »	⊗ Indicateurs de participation à dispositifs de finances solidaires : tontine, mutualité, épargne, emprunt.	⊗ Indices de confiance, de respect des engagements.
<b>2. Apprentissage de la démocratie et éducation à la citoyenneté</b>	⊗ Intégration des droits et devoirs.	⊗ Indicateurs du respect des règles. (dénombrement des manquements).	⊗ Indices de confiance, de respect des engagements.
	⊗ Intégration des responsabilités individuelles et collectives.	⊗ Indicateurs de participation : - à la vie associative, - à la vie citoyenne [adhésion, prise de responsabilité, contribution à activités collectives].	⊗ Indices de participation et d'intérêt pour vie collective et vie citoyenne (paroles d'utilisateurs). ⊗ Indices du respect des règles du « vivre ensemble ».
	⊗ Participation à la vie publique.		⊗ Indices de comportement civique.

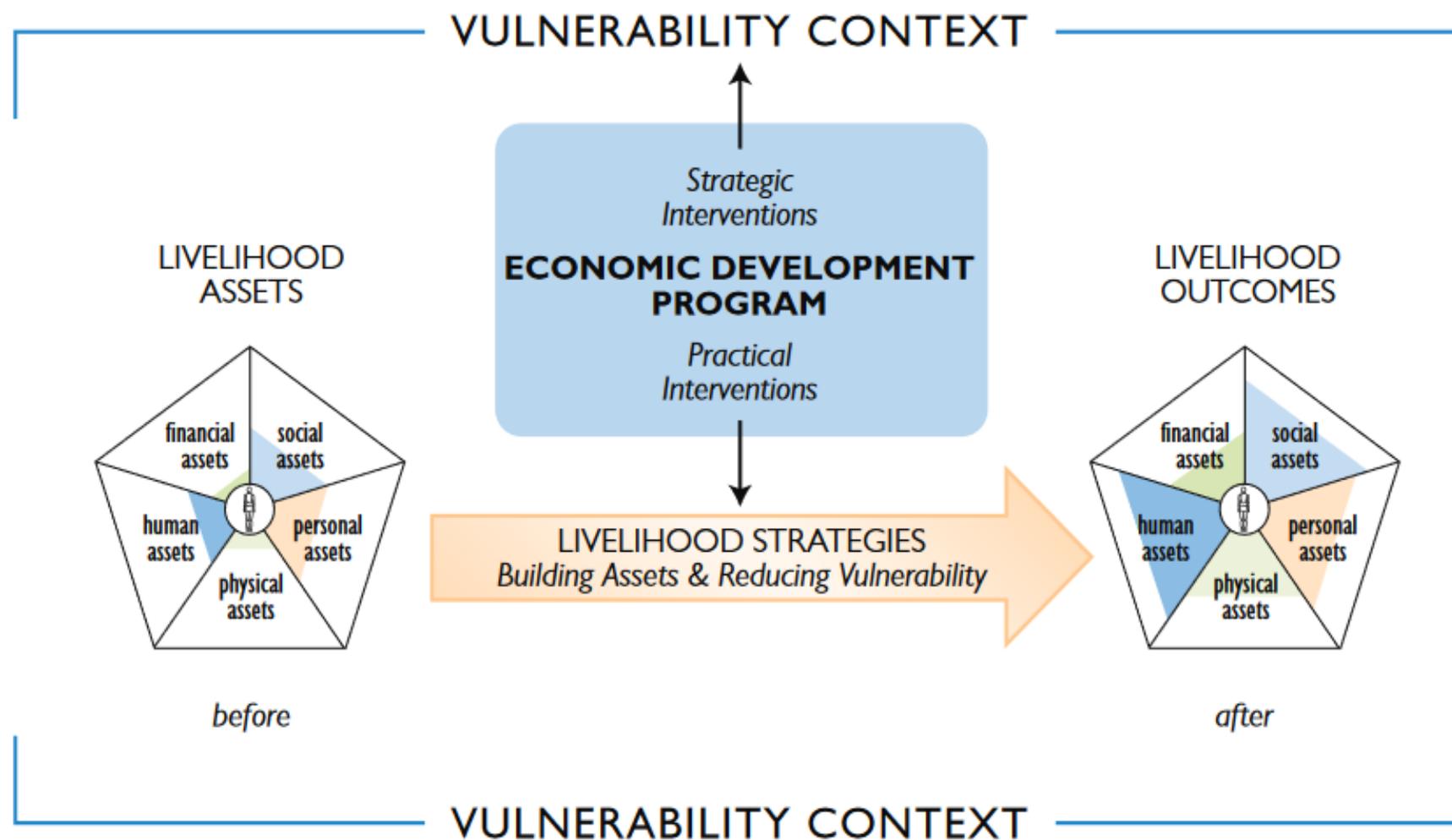
# Sustainable livelihoods framework

Figure 1. Sustainable livelihoods framework

**Key**  
 H = Human Capital      S = Social Capital  
 N = Natural Capital    P = Physical Capital  
 F = Financial Capital

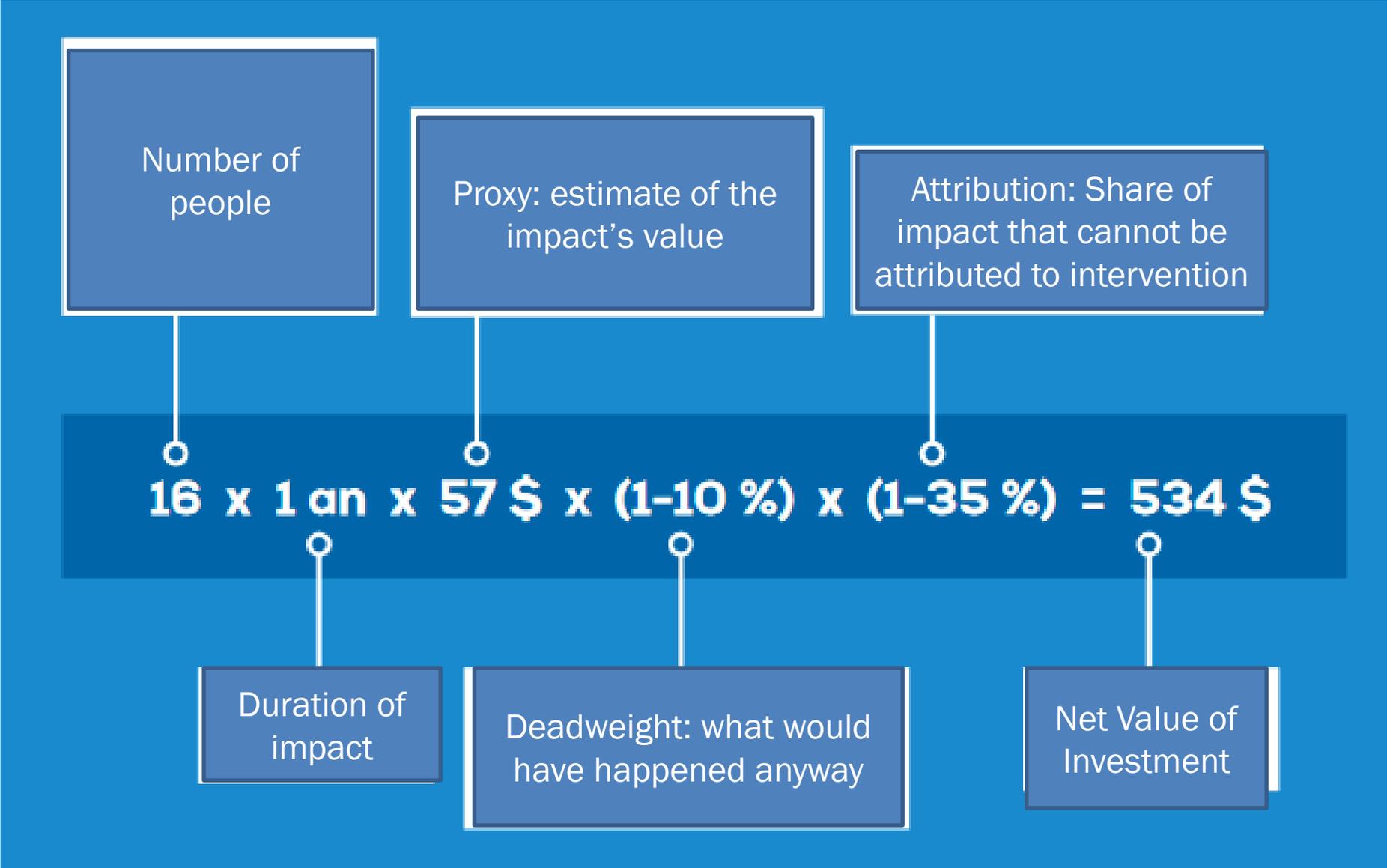


# Sustainable livelihoods framework (2)



*(Women and Economic Development Consortium, 2002)*

# Social Return on Investment



# IRIS Metrics (The GIIN)

Q Search metrics...

reset filters

## [-] SECTORS OF FOCUS

- Agriculture
- Education
- Energy
- Environment
- Financial Services
- Financial Services: Microfinance
- Financial Services: Microinsurance
- Health
- Housing/ Community Development
- Land Conservation
- Water
- Other

## [+] BENEFICIARIES

559 Results

Sort by: **Relevance** ▾

### Social Impact Objectives (OD6247)

Describes the social impact objectives pursued by the organization. Select all that apply: - Access to clean water and sanitation

~...

Reporting Info Organization Info Social Policies & Performance

[ID: OD6247]

Login to save bookmarks 

### Environmental Impact Objectives (OD4108)

Describes the environmental impact objectives pursued by the organization. Select all that apply: - Biodiversity conservation

~...

Environment Environmental Policies & Performance Reporting Info Organization Info

[ID: OD4108]

Login to save bookmarks 

### Target Beneficiaries (OD7212)

Describes which entities the organization seeks to benefit via its products/services/operations. Select all that apply: ~...

Clients Distributors Employees Environment Organization Info Suppliers

# B Impact Assessment (B Lab & B Corp)

**2011 Patagonia, Inc. B Impact Report**

B IMPACT SCORE

Impact Area	Average score of other businesses	Company score
<b>Governance</b>	20	<b>32</b>
Accountability	12	6
Transparency	3	3
<b>Workers</b>	25	<b>22</b>
Compensation, Benefits & Training	17	15
Worker Ownership	2	2
Work Environment	6	4
<b>Community</b>	20	<b>32</b>

Community Products & Services	0	15
Community Practices	20	15
Suppliers & Distributors	9	4
Local	1	5
Diversity	N/A	2
Job Creation	1	2
Civic Engagement & Giving	N/A	4
<b>Environment</b>	9	<b>47</b>
Environmental Products & Services	4	4
Environmental Practices	6	43
Land, Office, Plant	4	6
Energy, Water, Materials	2	11
Emissions, Water, Waste	1	2
Suppliers & Transportation	N/A	7
<b>Overall B Impact Score</b>	<b>80</b>	<b>107</b>

# Impact Management Project

Enterprises and investors can assess their impact performance by assessing and reporting 15 categories of data

## IMPACT DIMENSION

## IMPACT CATEGORY



**WHAT**

1. Outcome in period
2. Importance of the outcome to stakeholder
3. Outcome threshold
4. SDGs and SDG targets



**WHO**

5. Stakeholder
6. Geographical boundary
7. Baseline
8. Stakeholder characteristics



**HOW MUCH**

9. Scale
10. Depth
11. Duration



**CONTRIBUTION**

12. Depth
13. Duration

*Accounting for the counterfactual*



**RISK**

14. Type of risk
15. Level of risk

Source: Impact Management Project analysis.



**UNRISD**

United Nations Research Institute for Social Development

# GECES Social Impact Measurement Sub-group

1. “... one could not devise a rigid set of indicators in a top-down and ‘one-size-fits-all’ fashion to measure social impact in all cases” (GECES Sub-group on Impact Measurement, 2014, p. ii).
2. It is, however, possible to recommend a common process as depicted in Figure 10.
3. “All reporting of measurement whether privately between a social enterprise and its investors, or in wider public reporting, should include appropriate and proportionate evidence supporting each material point” (GECES Sub-group on Impact Measurement, 2014, p. iii).



# Key Issues

- Measuring impact as a burden for SSE organizations
- Standardization, flexibility and transformative capacity
- Impact vs other types of activities and outputs in reporting
- Learning from past experiences

# Discussion Questions

- Why are there so many methods and why do organizations keep creating new ones?
- What differentiates the few ones that have success from the multitude that remains fringe?
- Will we ever be satisfied?
- Who is benefiting and who is losing?

# Appendix: Definitions

- What is an indicator?

*“A measure designed to evaluate or estimate results, resources us, progress, context, etc. It allows quantitative or qualitative assessment based on relevant data”* (adapted from Leblanc-Constant et Bard, 2013, p. 12)

- What is impact measurement?

*“Evaluation: the systematic and objective assessment of an ongoing or completed project, programme or policy, its design, implementation and results”* (OECD, 2002).

# Appendix: Definitions

- What is Social and Solidarity Economy (SSE)?

*“The production of goods and services by a broad range of organizations and enterprises that have explicit social and often environmental objectives, and are guided by principles and practices of cooperation, solidarity, ethics and democratic self-management. The field of SSE includes cooperatives and other forms of social enterprise, self-help groups, community-based organizations, associations of informal economy workers, service-provisioning NGOs, solidarity finance schemes, amongst others.”*

(UN Inter-Agency Task Force on Social and Solidarity Economy, 2014, p. iv)