



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

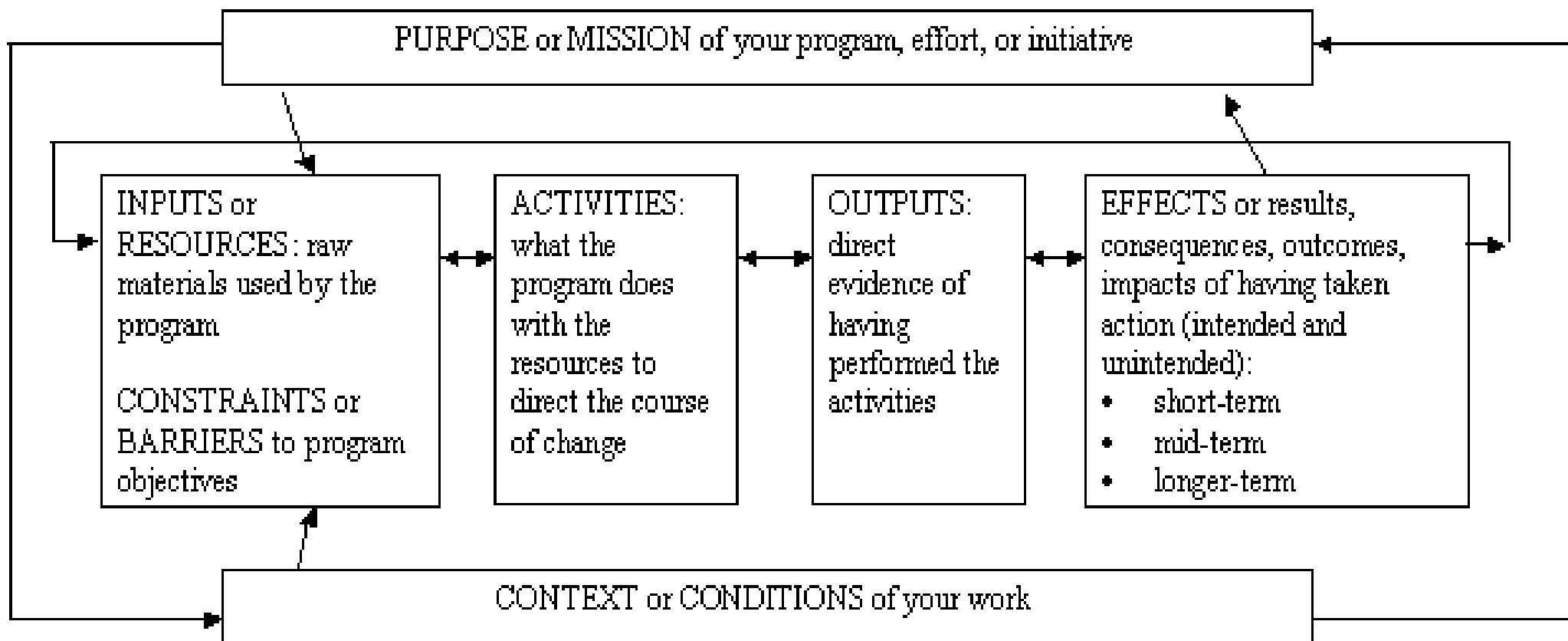
Standardization, flexibility and transformative capacity

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

Evaluation of utilité sociale

Critères de 1 ^{er} rang	Critères de 2 nd rang et applications	Indicateurs de résultat économiques et sociaux	Indices d'effets ou d'impact
1. Socialisation [lien social, cohésion sociale, insertion sociale]	⌘ 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'usagers.
	⌘ 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.
2. Apprentissage de la démocratie et éducation à la citoyenneté	⌘ 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'usagers). ⌘ Indices du respect des règles du « vivre ensemble ».
	⌘ Participation à la vie publique.		⌘ Indices de comportement civique.

<http://www.tiess.ca/wp-content/uploads/2018/02/Exemples-dindicateurs-en-ÉS-2018-01-12.pdf>

Sustainable livelihoods framework

Figure 1. Sustainable livelihoods framework

Key

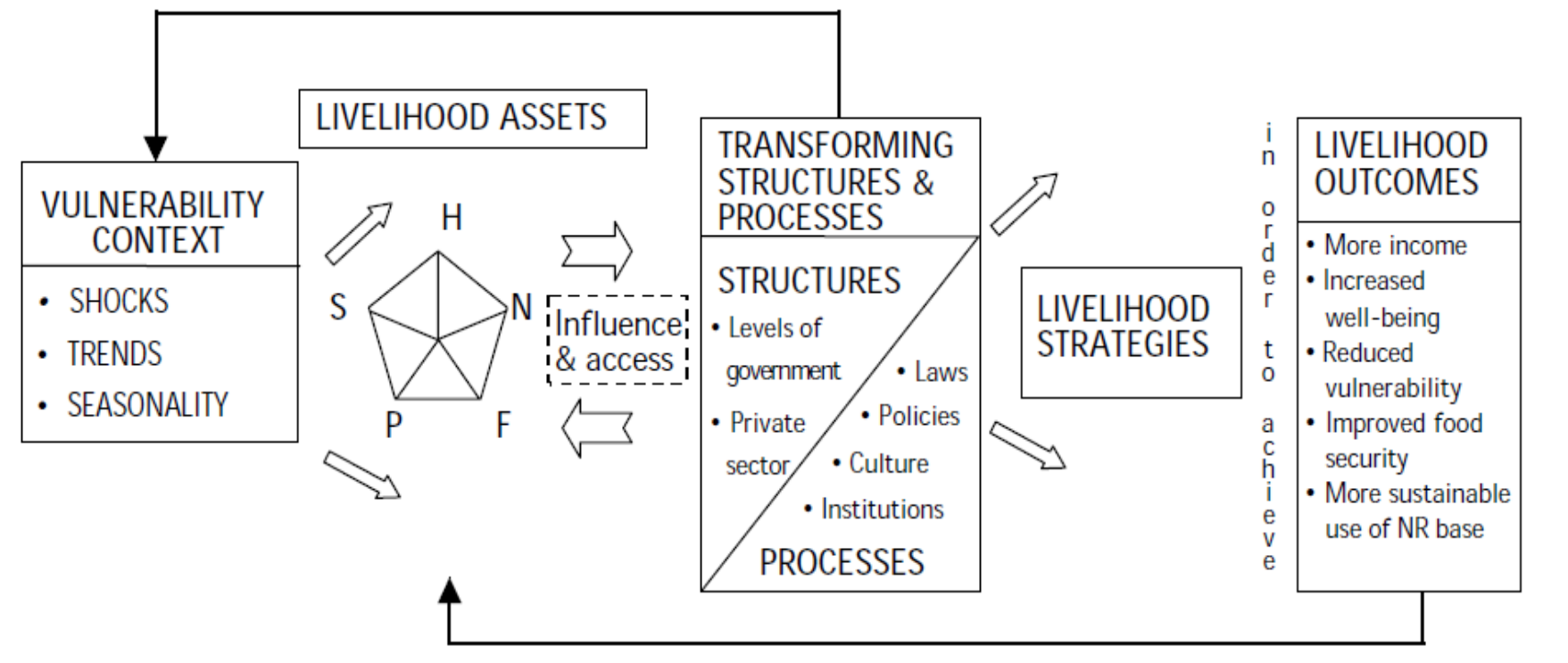
H = Human Capital

S = Social Capital

N = Natural Capital

P = Physical Capital

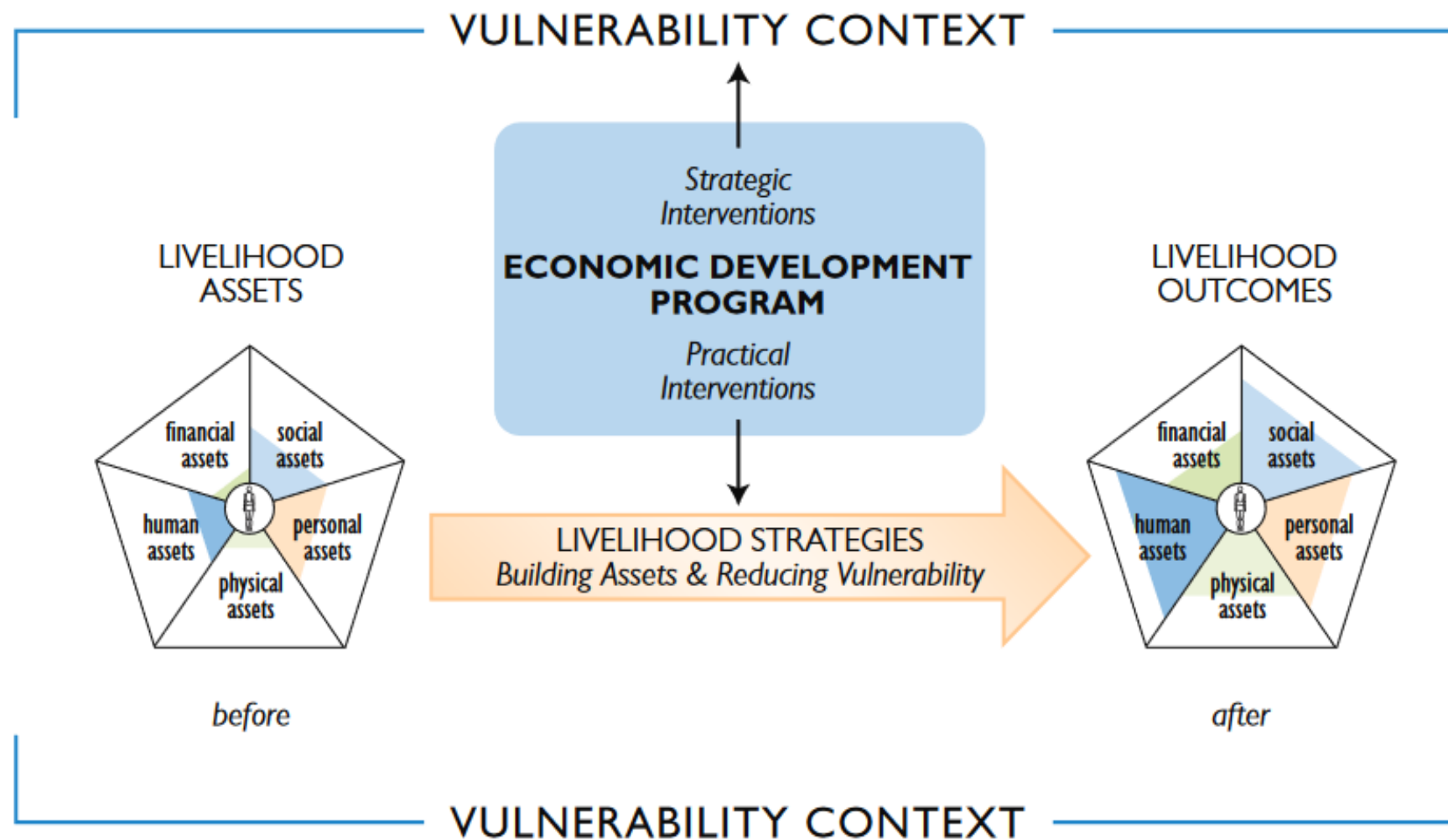
F = Financial Capital



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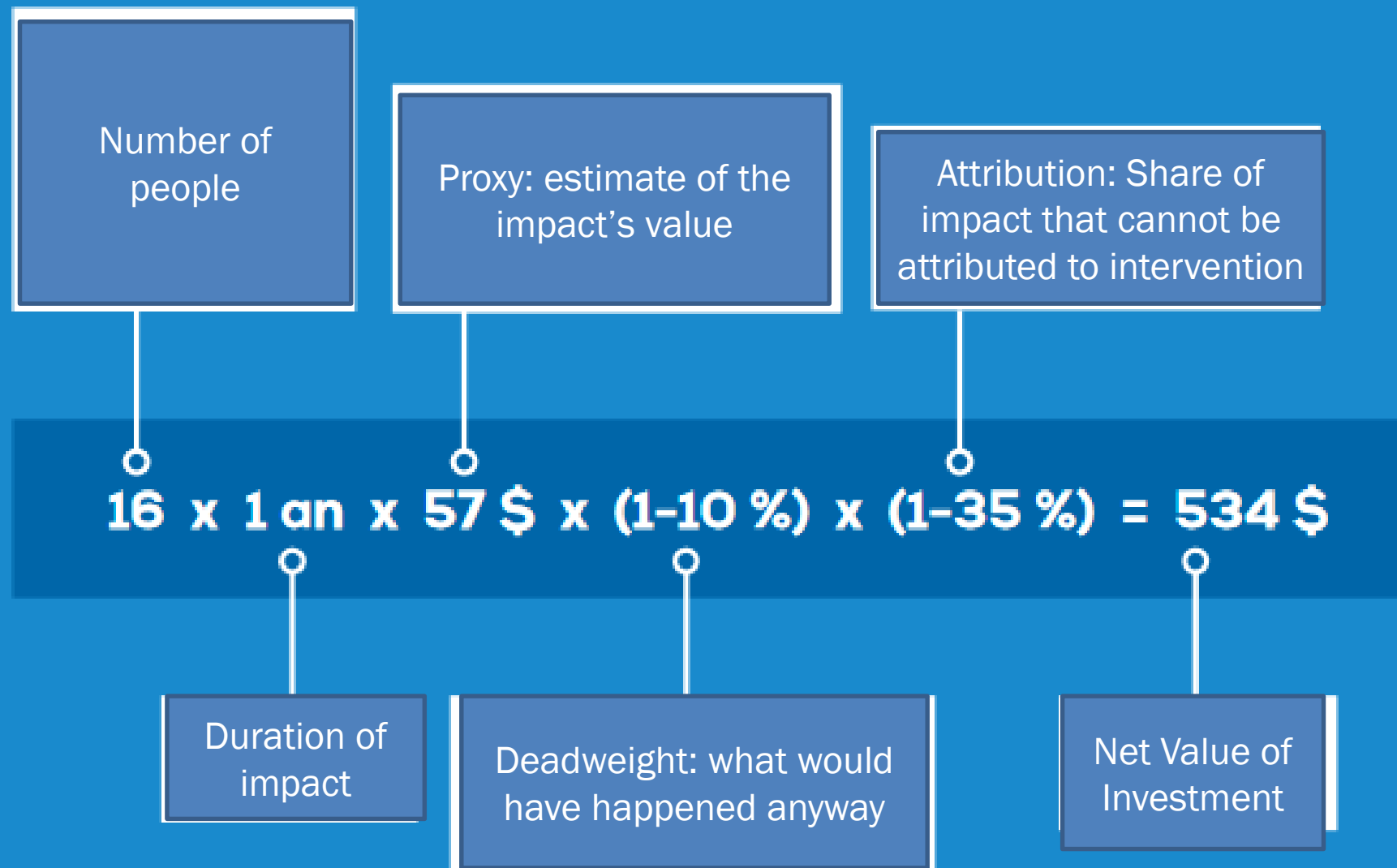
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Sustainable livelihoods framework (2)



(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

[ID: OD7212]

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B Impact Assessment (B Lab & B Corp)

2011 Patagonia, Inc. B Impact Report

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

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
 Environment	9	47
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
Overall B Impact Score	80	107



Impact Management Project

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

IMPACT DIMENSION



WHAT



WHO



HOW MUCH



CONTRIBUTION



RISK

IMPACT CATEGORY

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

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

9. Scale
10. Depth
11. Duration

12. Depth
13. Duration

Accounting for the counterfactual

14. Type of risk
15. Level of risk

Source: Impact Management Project analysis.



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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)