UN Inter-Agency Task Force on Social and Solidarity Economy

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Producing Statistics on Social and Solidarity Economy

The State of the Art

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SUSTAINABLE DEVELOPMENT GOALS

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The UN Inter-Agency Task Force on Social and Solidarity Economy (UNTFSSE) was established to raise the visibility of the SSE in international knowledge and policy circles. We believe that SSE holds considerable promise for addressing the economic, social and environmental integrated approaches of sustainable development.

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Opportunities and Challenges of Statistics on SSE

This is one of three papers commissioned for a research project of the UN Inter-Agency Task Force on Social and Solidarity Economy (UNTFSSE) Knowledge Hub for the SDGs.

The project, Opportunities and Challenges of Statistics on SSE, aims to enrich discussions around statistics on the social and solidarity economy (SSE) both within and beyond the UN system. It provides policy makers with current information on SSE statistics and makes recommendations for their improvement.

Working Papers:

Producing Statistics on Social and Solidarity Economy: The State of the Art, by Marie J. Bouchard and Gabriel Salathé-Beaulieu (August 2021)

Mapping International SSE Mapping Exercises, by Coline Compère and Jérôme Schoenmaeckers with Barbara Sak (August 2021)

Producing Statistics on Social and Solidarity Economy: Policy Recommendations and Directions for Future Research, by Rafael Chaves-Avila (August 2021)

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Acronyms

ADDES	Association pour le développement de la documentation sur l'économie sociale
CIRIEC	International Centre of Research and Information on the Public, Social and Cooperative Economy
CNCRESS	Conseil national des Chambres régionales de l'économie sociale et solidaire
CNP	Johns Hopkins' Comparative Nonprofit Sector Project
COPAC	Committee for the Promotion and Advancement of Cooperatives
CRES	Chambres régionales de l'économie sociale et solidaire
DIES	Délégation interministérielle à l'économie sociale
EU	European Union
ESA	European System of Accounts
GDP	Gross domestic product
ICLS	International Conference of Labour Statisticians
ICNP/TSO	International Classification of Non-profit and Third Sector Organizations
ICNPO	International Classification of Non-profit Organizations
ILO	International Labour Organization
INE	Instituto Nacional de Estatística
INSEE	Institut national de la statistique et des études économiques
ISIC	International Standard Industrial Classification of All Economic Activities
ISQ	Institut de la statistique du Québec
NACE	Nomenclature statistique des activités économiques dans la Communauté européenne (Statistical Classification of Economic Activities in the European Community)
NAICS	North American Industry Classification System
NPI	Non-profit institution
NPISH	Non-profit institution serving households
NPO	Non-profit organization
NSO	National Statistics Office
SIRENE	Système d'identification du répertoire des entreprises
SIRET	Système d'identification du répertoire des établissements
SNA	System of National Accounts
SocEnt	Social enterprise
SSE	Social and Solidarity Economy
TSE	Third or social economy
TSI	Third Sector Impact
UN	United Nations
UNTFSSE	United Nations Task Force on Social and Solidarity Economy
WP	Working Paper

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Summary

This paper first provides an overview of the existing conceptual frameworks and international standards related to building statistics about the social and solidarity economy (SSE). It then looks at how the perimeter for SSE is set in the cases of the two main frameworks presently at hand: the "social economy approach," as embodied in the CIRIEC Manual on drawing up satellite accounts and in the ILO Guidelines concerning statistics on cooperatives, and the "NPO approach", as embodied in the United Nations NPI and TSE handbooks on non-profit and related institutions. The third section of the paper discusses how constructing statistics about SSE typically entails identifying sources, such as registers, surveys and censuses, that will serve as the basis for the statistical construction of the SSE population. The next two sections explore how the SSE organizations thus selected are then classified, based on criteria such as the sector of activity and the type of organization, and how the information that relates to them is collected, based on methodologies such as satellite accounts or observatories. Section six then shows how indicators related to employment, membership and economic contribution could complement this work of measurement. The paper concludes with an assessment of the strengths and weaknesses of each approach, as well as recommendations for future work.

Introduction

An important purpose of measuring a phenomenon is to ensure its social and political recognition, namely to justify government support (Bouchard et al. 2019). As noted by the Research Working Group of the 2014 Social Economy conference in Rome,[1]

> *Systematic data collection seems to be a common problem, and coordination between various statistical offices is required. Recurrent issues relate to the quality of statistics, and the absence of quality data in many cases. This seemed to be related to the lack of a clear definition in order to define the population within much larger datasets. The social economy has a large range of (often contested) meanings, and so this raises quantitative challenges.* (Roy 2014)

In turn, the lack of statistical information about the scope, size and economic impact of the social and solidarity economy (SSE) in their own territory often prevents governments from establishing good policy for SSE development.

Statistics are made from standard measures creating the possibility of comparison. Such standards are somewhat reductive of the reality, as they capture only a few dimensions of a phenomenon. On the other hand, once produced, statistics contribute to solidifying concepts (Desrosières 2010) at the expense of complexity, as some aspects of things are not so easily measured.

Beyond technical aspects of measurement, quantifying a phenomenon involves having an accepted notion of what the subject is, valid indicators of how it can be recognized and distinguished from other empirical phenomena, and solid methodologies to compare it in different geographical, institutional and temporal settings (Bouchard and Rousselière 2015). Producing relevant statistics therefore involves having a strong consensus about what should be measured, at the risk of seeing the results challenged by those concerned.

This is especially important for statistics related to social and solidarity economy (SSE), which, while having a long history, is still an emerging and sometimes blurry concept in many areas of the world. In fact, the practices and roles as well as the theoretical field of the SSE are multifaceted and ever-evolving (Draperi 2011; Hiez and Lavillunière 2013; Leroux 2013). As daunting as these challenges may appear, they must nevertheless be taken on (Dimaggio 2001) and do not, essentially, differ from those identified over a decade ago with regard to new social processes or phenomena such as information technologies or issues relating to sustainable development (Custance and Hillier 1998; Jeskanen-Sundström 2003; cited in Bouchard and Rousselière 2015).

In recent years, considerable work has been done to map SSE, work that nevertheless yields a wide range of notions of this type of economy and a variety of methodologies for grasping its weight, size and scope (Bouchard and Rousselière 2015). This reflects the different historic evolutionary processes and progressive unfurling of the SSE, and the diversity of the economic and political contexts in which the SSE nowadays exists. It also reveals the competing development models in which the SSE plays a role and the different paths of its institutionalization.

[1] http://www.socialeconomyrome.it/

Keeping these challenges in mind, this paper will provide readers with a state of the art in the field.[2]

The first section introduces and discusses the conceptual frameworks for SSE statistical definition and the standards that help build aggregated figures and international comparison of the SSE around the world.

The second section looks at how the perimeter for the SSE is actually set in the cases of the two most important frameworks presently at hand: the social economy approach and the non-profit organization (NPO) approach.

The third section offers an overview of sources (registers, surveys and censuses) for identifying SSE entities for statistical purposes.

The fourth section explains how the variety within the SSE is represented using different classifications involving the economic sector of activity or the type of organization.

The fifth section covers the main methodologies for collecting and organizing data on the SSE, namely satellite accounts and observatories.

The sixth section introduces some important indicators to measure the contribution of the SSE, relative to work, employment, membership and economic contribution, such as GDP growth, and reflects on variables that could be more systematically included.

We conclude with a summary of the strengths and weaknesses of various approaches and recommendations for future work.

1 Defining SSE and producing statistics-related guidance to measure it

1.1 Conceptual frameworks for defining social and solidarity economy (SSE) for statistical purposes

The first task in any production of statistics is to define the "object" or the "beings" to be measured, namely by defining the rules for building the statistical population (Bouchard, Cruz Filho, and St-Denis 2015, 70). Statistical studies on the SSE are usually based on conceptual frameworks that establish which types of entities should be covered, and therefore which should be excluded, establishing the perimeter of the study.

Definitions of the SSE are based upon common features, including values and principles, shared by various types of organizations. As noted in Bouchard et al. (2019), pioneer research by CIRIEC in the early 1990s explained various national settings of the social economy (SE) concept and outlined the core identity of a "family" of organizations sharing common features, amongst which: participatory democratic governance, collective ownership not based on shareholding but on service to members, and limited or prohibited surplus distribution. It is a set of (and not merely one) characteristics that differentiates SSE organizations from other

[2] Note that this paper was written as part of the Opportunities and Challenges of Statistics on SSE project and is best understood if read along with the two other papers written by Compère, Sak and Schoenmaeckers (2021) and Chaves Avila (2021).

economic entities. These SSE entities are mainly: non-profit associations,[3] cooperatives and mutual societies (Defourny and Monzón 1992).

An initiative by Johns Hopkins University on the non-profit and voluntary sector in the late 1990s has had a significant influence on the production of statistics on SSE. The non-profit and voluntary sector share one common feature: prohibited surplus distribution. This includes non-profit associations and foundations but not cooperatives and mutual societies, since they may distribute surpluses to member-users (in proportion to member usage and not to owned capital). The initiative provided a basis for the publication of the United Nations Handbook on Non-profit Institutions in the System of National Accounts (UN 2003) (hereafter the NPI Handbook).

To build on and complement the UN handbook on non-profit institutions, the European Commission entrusted CIRIEC with the task of writing the *Manual on the Satellite Accounts of Cooperatives and Mutual Societies*, in view of grasping social economy enterprises, which include "cooperatives, mutual societies and similar companies" in the European context (CIRIEC 2006[4]) (hereafter the CIRIEC Manual).

Both of these handbooks build on the System of National Accounts (SNA), which was most recently updated in 2008 (European Commission et al. 2009). The following table provides elements of definitions for entities that are likely to be included in the scope of SSE, a topic that is further discussed below.

[3] Non-profit associations, also identified as non-profit organizations (NPO), or non-profit institutions (NPI) serving households (NPISH).
[4] An update of this manual to take account of SNA 2008 and SEC 2010 is foreseen by CIRIEC-España.

Table 1: Type of organizations potentially included within the scope of SSE as defined in the SNA 2008

Type of Organization	Relevant excerpt in the SNA 2008
Cooperative	4.41 Cooperatives are set up by producers for purposes of marketing their collective output. The profits of such cooperatives are distributed in accordance with their agreed rules and not necessarily in proportion to shares held, but they effectively operate like corporations. 23.21 Cooperatives are organizations formed freely by individuals to pursue the economic interests of their members. The basic principles of cooperatives include: a. democratic control, that is, one person, one vote; b. shared identity, that is members are both owners and customers; and c. orientation to provide services to members "at cost." As with other institutional units, if the articles of association of a cooperative prevent it from distributing its profit, then it will be treated as an NPI; if it can distribute its profit to its members, it is not an NPI (in either the SNA or the satellite account).
Mutual Society	23.22 Mutual societies include such organizations as mutual savings banks, savings and loan associations, mutual insurance companies, sickness and burial funds. Mutual societies, like cooperatives, are organized by individuals seeking to improve their economic situation through collective activity. They differ from cooperatives, however, in that they are mechanisms for sharing risk, either personal or property, through periodic contributions to a common fund. Normally the depositors in mutual societies formally control their operations.
Non-profit institution serving households (NPISH)	2.17 [...] e. Non-profit institutions serving households (NPISHs) are legal entities that are principally engaged in the production of non-market services for households or the community at large and whose main resources are voluntary contributions. 23.1 Non-profit institutions (NPIs) play a somewhat unusual role in the SNA. Like corporations, some NPIs produce goods and services for sale with the intention of covering costs, that is to say as market production. In common with other market producers, they cannot undertake final consumption. Like government units, some NPIs are non-market producers and make their output available free or at prices that are not economically significant to individual households or the community at large. Some of these nonmarket NPIs are controlled by government and included in the general government sector but those that are not are grouped in their own sector, the non-profit institutions serving households (NPISHs).
Foundation	23.19 The following are illustrative examples of the kinds of entities that are likely to be found within the "non-profit sector" for the purposes of the NPI satellite account: [...] f. Foundations, that is, entities that have at their disposal assets or an endowment and, using the income generated by those assets, either make grants to other organizations or carry out their own projects and programs.
Self-help groups, social ventures and social enterprises*	23.24 Self-help groups are similar to both cooperatives and mutual societies in that individuals join to accomplish goals of mutual support that would be unattainable on an individual level. They differ from both, however, in that they are not principally engaged in commercial activities. As a general rule, self-help groups should be treated as membership organizations and included within the non-profit sector. 23.25 Social ventures are enterprises organized for the purpose of employing and training disadvantaged individuals (handicapped, long-term unemployed, etc.) who would otherwise not find employment. The enterprise is considered an NPI unless it generates and distributes its surplus to owners or stockholders. * Note that social enterprise is not a concept defined in the 2008 edition of the SNA.

Source: European Commission et al. (2009).

The Manual on the Measurement of Volunteer Work is a tool commissioned by the ILO for gathering official data on the amount, character, and value of volunteering, which is a significant form of work found in many SSE organizations (ILO 2011).

In 2018 two significant developments were made in setting statistical standards associated with SSE. The UN adopted a *Handbook for Satellite Accounts on Non-profit Institutions and Related Institutions and Volunteer Work*, also called *UN TSE Handbook* (hereafter TSE Handbook), in which the letters TSE are said to refer to both "third sector and social economy." This framework encompasses a broader scope than the 2003 version of the NPI Handbook, including some cooperatives as well as some for-profit "social enterprises" (enterprises with a social purpose). However, it excludes most cooperatives and mutual societies from the scope of social economy (United Nations 2018).

The other significant recent progress is the adoption of the *Guidelines concerning statistics on cooperatives* by the 20th International Conference of Labour Statisticians (ICLS) in 2018 (hereafter ILO Guidelines). It was also adopted by the ILO Governing Body in 2019.

Table 2: Key publications regarding SSE conceptual frameworks

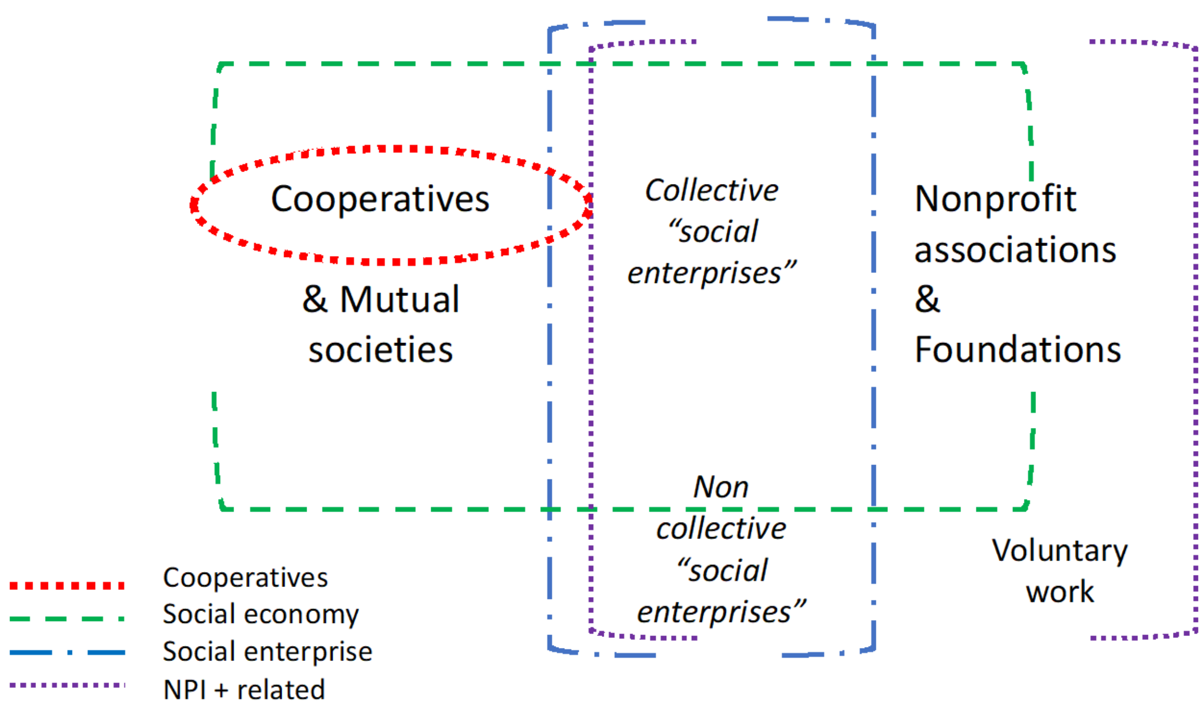
Year	Key publication	Authors	Short title (for the purpose of this report)
2003	United Nations Handbook on Non-profit Institutions in the System of National Accounts	United Nations - Department of Economic and Social Affairs - Statistics Division	NPI Handbook
2006	Manual on the Satellite Accounts of Cooperatives and Mutual Societies	José Barea and José Luis Monzón from CIRIEC	CIRIEC Manual
2011	Manual on the Measurement of Volunteer Work	International Labour Organization	-
2018	Handbook for Satellite Accounts on Non-profit Institutions and Related Institutions and Volunteer Work	United Nations - Department of Economic and Social Affairs - Statistics Division	TSE Handbook
2018	Guidelines concerning statistics on cooperatives	International Labour Office - Department of Statistics	ILO Guidelines

Source: Authors.

In short, up until recently, two international statistical standards were being put forward to measure the SSE as a whole. One is based on a conception of the SSE as a "family" of organizations sharing a set of common features: participative democratic governance, collective ownership not based on shareholding but on service to members, limited or prohibited surplus distribution. It covers non-profit associations (or non-profit organizations), cooperatives and mutual societies, as well as other forms recognized by tradition or legal framework in various national contexts (foundations, work insertion social enterprises, worker-owned enterprises, etc.). We will hereafter refer to this approach as the Social Economy (SE) approach. The second approach is based on a conception of non-profit organizations (NPO) and voluntarism, founded on one main common feature: prohibited surplus distribution. It covers non-profit organizations and foundations. We will hereafter call this approach the NPO approach. Both the CIRIEC Manual and NPI Handbook help us to capture the whole spectrum of SSE organizations, and to identify which modules of each framework would best fit the traditional or legal definition of the SSE in a given national context.

In the Social Economy approach, SSE entities can be present in all fields of economic activities, but all the forms of organizations that are included have a collective dimension (i.e. based on associations of member-persons rather than an association of shareholders). In the NPO approach, the scope is limited to non-profit entities with a social or public purpose, as can be observed in the International classification of non-profit organizations (ICNPO) (as introduced in section 4.3 of this paper). This notion of public purpose is identified as the key criterion to redefine the third sector in the TSE handbook. It can however be noted that, in this handbook, the proxy to operationalize the notion of "public purpose" is the very prohibition of surplus or profit distribution (United Nations 2018, 4). The handbook paradoxically introduces "related institutions," such as social purpose for-profit (i.e. non collective, typically based on shareholding) enterprises, but excludes most cooperatives and mutual societies because of the possible distribution of surplus to members or the absence of a "public purpose." This exclusion does not recognize the difference between distributing to members, in proportion to their usage or patronage of the cooperative or mutual society, and remunerating the investment of shareholders in for-profit enterprises. Figure 1 exposes the entities covered by the different frameworks.

Figure 1: Entities covered by different frameworks for producing SSE statistics



Source: Adapted from Bouchard (2019).

The recent development of the NPI Handbook into the TSE Handbook introduced some confusion by amalgamating the term Social Economy with a non-profit vision of the Third Sector, prevalent in some parts of the world but not in others (Evers and Laville 2004). The TSE Handbook does not reflect the largely shared consensus about the SSE, as manifested in the definitions adopted by international networks such as the European Social Economy Charter (Social Economy Europe 2015) or the European Parliament (European Parliament 2009) and, at national levels, by the legislative frameworks on the SSE in Europe (e.g. Belgium, France, Portugal, Spain, Greece), Latin America (e.g. Chile, Ecuador), North America (e.g. Québec, in Canada), North Africa (e.g. Tunisia), and Asia (e.g. South Korea). This consensus, illustrated in Table 2 below, is that SSE includes cooperatives, mutual societies and associations, and increasingly also foundations.

However, the notion of SSE as it is used and its scientific concept, mostly used in Southwestern Europe, Latin America and parts of North America, is not homogenous across all countries, especially when it comes to statistically defining and measuring the sector. Across European Union countries (Monzón and Chaves, 2012: 38; Wilkinson, 2014), and sometimes even within one country, the term and concept of the social economy is often used interchangeably with other terms and similar concepts. Among these are: solidarity economy, popular economy, third sector, non-profit sector, voluntary sector, civil society sector, etc. In some cases, social economy is not defined as a sector but rather as “a mode of entrepreneurship and of economic development.” Over the last decade, the growing number of references to the notions of “social enterprise,” “social entrepreneur” and “social business” has raised new questions about the identity of the social economy and the foundations on which it is built.

This is also reflected in the number of approaches by which the social economy is defined. Among these are its definite and indefinite (or hybrid) juridical components (Desroche 1983); its rules of functioning, which have both similarities and dissimilarities with public or other private economic entities (Vienney 1980; 1994); its dynamics of reciprocity and solidarity within a plural economy (Eme and Laville 1994; Evers and Laville 2004); its non-profit and voluntary character (Hansmann 1987); its social and entrepreneurial character (Dees 1998; Borzaga and Defourny 2004; Defourny and Nyssens 2017); and its innovative function (Lévesque 2004; Mulgan 2006; Murray, Caulier-Grice, and Mulgan 2010). These approaches consist of more or less coherent and unified theories or paradigmatic fields (Nicholls 2010). While some overlap with one another, others diverge in their essential orientation (Evers and Laville 2004; Bouchard and Lévesque 2017).

Despite a wide variety of definitions and approaches to SSE that poses challenges, statistics on social economy have been produced in different national contexts for some years. The following section shows the ways in which these statistical portraits qualify the statistical population of the SSE, and how these vary depending on the objectives of the statistical studies and on data availability.

1.2 From national to international statistical definitions of the SSE

SSE typically refers to legal forms of enterprises and/or to the values and principles that preside over their functioning and/or to the development goals in which they participate. Definitions of the SSE based solely on legal status, however, leave open the question of how these enterprises implement SSE core values or principles and hence how – or if – they participate in the SSE development logic of communities collectively organizing to address the issues they face. This poses two challenges with regard to the production of statistics on the SSE. The first is defining the perimeter of the field. The second is identifying the appropriate indicators for portraying the contribution of the SSE.

Different terms are used to refer to the SSE: third sector, social economy, solidarity economy, popular economy. These could all be, to some extent, encapsulated under the umbrella term of SSE. This is a "big tent" interpretation of SSE, privileged, among others, by the United Nations Task Force on Social and Solidarity Economy (UNTFSSE):

> *Social and Solidarity Economy encompasses organizations and enterprises that: 1) have explicit economic and social (and often environmental) objectives; 2) involve varying degrees and forms of cooperative, associative and solidarity relations between workers, producers and consumers; 3) practice workplace democracy and self-management. SSE includes traditional forms of cooperatives and mutual associations, as well as women's self-help groups, community forestry groups, social provisioning organizations or 'proximity services,' fair trade organizations, associations of informal sector workers, social enterprises, and community currency and alternative finance scheme.* (UNTFSSE 2019)

At the national level, each country or region has its definition, based on its own context and tradition. The SSE sector typically includes associations (or non-profit organizations (NPO)), cooperatives and mutual societies. Among the strong values or principles that these enterprises share, we find democratic governance (one member-one vote) and limited or prohibited distribution of profits. As Table 2 below shows, these organisations are the core of the national definitions of the SSE, being mentioned in practically every legislation about the SSE. Foundations, associations of informal sector workers, social enterprises and other context-specific organizations are also sometimes included, depending on national specificities.

Table 3: Types of entities covered by definitions of SSE in a few national contexts discussed in this report

	Co-operatives	Mutual societies	Non-profit institutions serving households (associations)	Foundations	Social enterprises	Informal workers groups	Other country-specific organizations
Belgium[5]	Yes	Yes	Yes	Yes	Yes	No	Yes, accreditation « à finalité sociale, » between 1995 and 2019[6]
Brazil[7]	Yes, partly	Yes, partly	Yes, partly	No	Yes, potentially	Yes[8]	Yes, potentially
Québec (Canada)[9]	Yes	Yes	Yes, partly: associations that respect the SE principles, with some traditional exclusions[10]	No	No	No	Yes, partly: subsidiaries owned and controlled by SE organisations.
France[11]	Yes	Yes	Yes, with some exceptions.[12]	Yes	Yes: commercial companies (société commerciale) that abide to specific constraints.	No	No
Korea[13]	Yes	Yes, potentially[14]	Yes, partly[15]	No, unless they qualify as social enterprises	Yes	No, unless they qualify as social enterprises	Yes, village companies, self-sufficiency enterprises and potentially other specific organizational structures.
Portugal[16]	Yes	Yes	Yes[17]	Yes	Potentially[18]	No	Yes: Holy houses of Mercy, Private Institutions of Social Solidarity (IPSS)
Spain[19]	Yes	Yes	Yes, partly	Yes	No	No	Yes: employee-owned companies, fishermen's guilds, social integration enterprises, special employment centres[20]

5 Source: Economiesociale.be (2020)
6 The certified accreditation « à finalité sociale » was a type of label attributed between 1995 and 2019, mostly to "sociétés coopératives à responsabilité limitée (SCRL)" (about 85% of the accreditation concerned cooperatives). Initially, it was meant to allow non-profit entities (ASBL) to pursue various commercial activities (Cludts 2020). This label has been replaced by the certified accreditation "social enterprise" in 2019 (Conseil national de la Coopération 2019), and companies with a social/general interest purpose must re-apply to obtain their approval as a "social enterprise". For a detailed explanation, see: https://economie.fgov.be/en/themes/enterprises/starting-business/steps-starting-business/forms-companies/cooperative-societies/approval-social-enterprise .
7 There is no definition of social and solidarity economy at the national level in Brazil. The following information is drawn from the second national mapping led by Ferrarini, Gaiger, and Veronese (2015).
8 Informal and primarily urban groups account for 30% of the enterprises surveyed by the second National Solidarity Economy Mapping.
9 Source: (Institut de la statistique du Québec 2019, 18–19)
10 Traditional exclusions: "professional associations; employers' groups; political organizations; religious organizations; labour organizations; public administrations ; parapublic sector organizations (hospitals, school boards, CEGEPs, universities, etc.); chambers of commerce; professional or high-level sports teams; foundations and trusts" (Institut de la statistique du Québec 2019).
11 Source: CNCRESS (2019) based on French law and information from Insee (2017).
12 Some non-profit associations are excluded from the field because they do not match the principles of social and solidarity economy: "with the exclusion for the CJ "92" of undeclared Associations (9210), Associations of lawyers with individual professional liability (9224) and Congregations (9240); […and] activities that would not fall within the scope of the social economy, because of their operating rules or the purpose of their activity: Public administration (EPA: 84), employers' associations and chambers of commerce (94.11Z), trade unions (94.20Z), religious organizations (94.91Z), political organizations (94.92Z)" (CNCRESS 2019).
13 Sources: (Kim, Choi, and Jung 2017, 6–7; Korea Social Enterprise Promotion Agency 2019, 6; Choi 2019).
14 Mutual societies do not typically consider themselves as part of the social economy but could be included in the field, especially if they qualify as social enterprises.
15 Some social economy organizations have a status equivalent to an association, but not all non-profit institutions are within the Korean social economy.
16 Source: Ramos (2019a), based on the work of the Instituto Nacional de Estatística (INE).
17 "Associations with Altruistic Goals, acting within the cultural, recreational, sports and local development scope, entities covered by the Community and Self-Management Subsectors" (Ramos 2019a).
18 "Other entities with legal personality that respect the guiding principles of the Social Economy" are included (Ramos 2019a).
19 Source: CEPES (2020)
20 Source: CEPES (2020)

The evolving practices of some SSE enterprises as well as the emergence of new economic actors that embrace SSE-type purposes, such as supporting vulnerable workers, pose the issue of whether they should be included within the SSE perimeter. This is still debated for conceptual reasons, but also often for political reasons (Laville 2011). Eventually, debates can be (at least temporarily) settled within a given national context with the enactment of a law about social and solidarity economy (or a similar concept). Legal and statistical definitions, although not the same, intertwine in their development. Making sense of the diversity of national definitions, for the sake of international comparisons, calls for mapping (two examples are introduced in section 5 and detailed in Compère and Schoenmaeckers (2021). International guidance on the matter is briefly introduced below.

1.3 The context of production of statistics on SSE: How are methodologies developed?

Methodologies related to statistics on the SSE are the result of an interplay between research agendas in the academic field, the demands and experiments of policy makers at many levels (regional, national, international) and, of course, the lessons learned from various experiences including initiatives led by the SSE sector itself. Eventually, these methodologies codify practices, through statistical definitions, indicators, guidelines and handbooks, in the hope of defining a standard that administrations around the world can then apply to their own national context.

This section first describes how the SSE sector, public policy and academia interact in the production of the statistical definitions of the SSE. These interactions which, in the best-case scenario, will lead to a process of co-construction, are illustrated for a specific region in Box 1. This leads to definitions that share a common core but that also expose various national specificities, as previously illustrated in Table 3.

Box 1: The case of Québec

In 2013, the National Assembly of Québec adopted a framework law on the social economy (Assemblée nationale du Québec 2013). This adoption can be understood as the result of nearly 20 years of institutionalization through co-construction (Lévesque and Fontan 2018). Indeed, the social economy had been first formally recognized by the provincial government in the late 1990s with the creation of the Chantier de l'économie sociale. Civil society and social economy organizations then played an important role in fostering public recognition of the concept in the ensuing decades. However, they would not have achieved the goals of setting a clear definition and drawing statistics without the input of academic researchers.

To that end, work conducted by the Canada Research Chair on social economy between 2003 and 2013 played a key role. Building on the proximity of researchers with the sector developed in the context of the Community University Research Alliance on social economy, which spawned from 2000 to 2010 in Québec (Le Bel et al. 2004), detailed articulation of the definition of social economy (SE) [21] applied to the national context was developed in the conceptual framework for producing statistics on the social economy, commissioned by the Québec statistical office in 2010 (Bouchard, Filho, and St-Denis 2011). This conceptual framework had been mostly based on earlier academic work related to producing statistics on the SSE (Bouchard, Rousselière, et al. 2008), benchmarking with SSE statistics in other countries, and on intense consultation with SE stakeholders (SE sector and government agencies whose programs are dedicated to the SE sector).

Following the adoption of the law in 2013, it was finally in 2019 that an official statistical portrait of the SSE for the whole province was published by the national statistical office of Québec (Institut de la statistique du Québec 2019). Shortly after, a reference framework, the result of a decade of work between stakeholders, policy makers and academics, was also published (Chantier de l'économie sociale 2019). But it did not necessarily settle all the questions, as local actors are still looking for actionable decision-making tools that will tell them which entities should be considered SSE organizations for the purpose of administering specific programs.

The main takeaway of this short example is that designing statistics on the SSE is not merely a technical question but rather the result of an interplay between civil society, the academic sector and public authorities. In the case of Québec, as often is the case elsewhere, SSE organizations developed because of various factors which are beyond the scope of this paper. The practices of these SSE organizations eventually drew the attention of academics who wanted to better understand the phenomenon. It also attracted the attention of policy makers who wanted to support the development of these initiatives. As the SSE sector became better networked and structured, it began looking more seriously for data that would further its understanding and legitimacy. Work to better understand the SSE entails producing statistics on it. Through various (sometimes unsuccessful) initiatives, academia, policy makers and SSE actors partnered to achieve this task (Le Bel et al. 2004). They began with rather rudimentary mappings before evolving towards formal statistics. The action itself of measuring and researching a phenomenon deepens the understanding of what the SSE is, and strengthens the SSE organizations' feeling of being part of a movement. This trend, in turn, leads to increased public recognition and adapted legislations. Finally, national statistical offices establish systems to measure this new social reality.[22] Statistics on the SSE are therefore not the beginning but rather the end of an important, synergistic process involving all key stakeholders.

International comparison requires developing a statistical definition that can be large enough to encompass national specificities but also narrow enough to well distinguish SSE organizations from other economic entities.

A few major initiatives did attempt to compare SSE data at an international level, and some did attempt to compare these on a longitudinal basis. Two major examples are the series of reports about *The Social Economy in the European Union*, drawn up for the European Economic and Social Committee (EESC) by CIRIEC International (CIRIEC 2007; Monzón Campos and Chaves Avila 2012; Monzón and Chaves 2017) and *Social Enterprises and their*

[21] In Québec the term used is social economy (SE).
[22] For a history of social economy in Québec, we recommend reading Neamtan (2019) and Lévesque and Fontan (2018).

Ecosystems in Europe, a mapping project sponsored by the European commission, first led by Wilkinson et al. and then updated by EMES and EURICSE (Wilkinson et al. 2014; Borzaga et al. 2020). General principles of what the methodology of such international mappings entails is detailed in section 5 of this paper, while content and results of these mappings properly speaking are discussed in Compère and Schoenmaeckers (2021).

Researchers and policy makers who work on SSE globally may aspire to the convergence of methodologies used at a national level, eventually making possible the aggregation and comparison of data about the SSE at an international level. The main initiatives setting guidelines that could be applied internationally, introduced earlier in Table 1, are discussed below. A key challenge is that two main visions of the SSE preside over the development of statistical definitions for which the core perimeter is not the same, one being based on the non-profit quality of the SSE, the other on its democratic governance.

1.4 The case of NPI: Johns Hopkins Research Project - UN NPI Handbook

The Johns Hopkins Comparative Nonprofit Sector Project (CNP), launched in 1991, is still an ongoing research project whose aim is to “analyze the scope, structure, financing, and role of the private nonprofit sector in countries around the world in order to enrich our understanding of this sector, and to provide a sounder basis for both public and private action towards it.” (Johns Hopkins Center for Civil Society Studies 2019). The project, directed by Lester M. Salamon, is now operating in more than 45 countries and has led to several publications.

This project strongly influenced the publication, in 2003, of the “Handbook on Non-Profit Institutions in the System of National Accounts” by the Statistics Division of the Department of Economic and Social Affairs of the United Nations. The main purpose of this handbook was to cover and group non-profit institutions within the System of National Accounts (SNA) through the use of a satellite account.[23] The result was a better integration of the notion of non-profit institutions in the 2008 revision of the SNA (European Commission et al. 2009).

1.5 The case of cooperatives and mutual societies: European Commission - CIRIEC Manual

The CIRIEC (International Centre of Research and Information on the Public, Social and Cooperative Economy) is a non-governmental international scientific organization that has, for decades, produced research on economic sectors and activities oriented towards services for the general and collective interest: action of public authorities in economic fields (economic policy, regulation); public utilities; public and mixed enterprises at the national, regional and local levels; the so-called “social economy” (not-for-profit economy, cooperatives, mutuals, and non-profit organizations); etc. (CIRIEC 2020).

In 2005, CIRIEC was mandated by the European Commission to write a manual that would guide statisticians in the process of setting up a satellite account on social economy. Two authors from CIRIEC Spain, José Barea and José Luis Monzón, took on the task of writing a manual, which was specifically meant to complement the UN Handbook published two years before:

> *The recent publication of the Handbook on Non-profit Institutions in the System of National Accounts (United Nations, 2003) will make it possible to draw up*

[23] The notion of a satellite account and the way it fits within the SNA is covered in section 5.2 of this document.

homogeneous statistics on the non-profit sector, which includes an important group of social economy entities, mostly associations and foundations.

Co-operatives and mutual societies, however, are expressly excluded from the scope of the NPI Handbook. This prevents their being identified in a specific social economy sector of the national accounts and favours the institutional invisibility mentioned above.

The aim of this manual is to establish the guidelines that will allow the satellite accounts for companies in the social economy (co-operatives, mutual societies and similar companies) within the EU to be drawn up in accordance with the central national accounting framework established by the ESA 95. The purpose of this is to obtain homogeneous, accurate and reliable data on the companies in the social economy. (CIRIEC, Barea, and Monzón 2006, 11)

The manual's main contributions were to formulate a *"definition of the companies in the social economy and the satellite account population that is clear and rigorous and enjoys wide political and scientific consensus"* and a *"methodology that will allow the satellite accounts for companies in the social economy to be drawn up in a manner that is coherent with the central framework of the national accounts in the ESA 95."* (CIRIEC, Barea, and Monzón 2006, 12)

1.6 The case of new TSE: TSI Research Project - UN TSE Handbook

Since the publication of the UN Handbook in 2003, the Johns Hopkins' CNP have kept working on the question of the integration of non-profit institutions within national statistics. Several concerns and projects influenced the need for an update on this matter.

The publication, in 2008, of a new edition of the guidance on the Systems of National Accounts (SNA) marks an important milestone. Unlike the previous edition, this one included a chapter on how to set up a satellite account on NPIs.

Back then, the issue of the measurement of volunteer work was an important question in policy circles. In 2005, the UN Secretary General recommended that governments "vigorously" pursue "actions to build up a knowledge base" about volunteer work and "establish the economic value of volunteering" (United Nations 2005). To do so the Department of Statistics of the International Labour Organization (ILO) in collaboration with United Nations Volunteers coordinated the publication in 2011 of the Manual on the Measurement of Volunteer Work written by the Johns Hopkins University Center for Civil Society Studies (ILO Department of Statistics 2011). This manual, "intended as a guide for countries in generating systematic and comparable data on volunteer work by means of regular supplements to labour force or other household surveys" (ILO Department of Statistics 2011, i), is another important milestone for the Johns Hopkins CNP team.

Furthermore, between 2003 and 2017, the notions of social enterprise and social entrepreneurship also gained more prominence in policy circles. The launch of the social business initiative by the European Commission in 2011 and the ensuing social enterprise mapping project, already mentioned earlier in this document, are examples of this rise in interest.

Finally, the Third Sector Impact (TSI) project, funded by the EU, was launched in January 2014 and led to the publication of several reports, articles and working papers until the end of 2016. Lester M. Salamon was the lead researcher for the work area 2 (conceptualization and measurement of the third sector) (TSI Project 2020). As remarked by Haut Conseil à la vie associative (2019, 25), the work that was done as part of this project greatly informed the revision of the 2003 UN Handbook on NPIs, which was published by UN Statistics, in 2018, under the name *Handbook for Satellite Accounts on Non-profit Institutions and Related Institutions and Volunteer Work*, also called UN TSE Handbook, in which the letters TSE are said to stand both for "third sector" and "social economy."

1.7 The case of cooperatives: ILO project - ILO Guidelines and upcoming handbook

In 2013, the International Conference of Labour Statisticians (ICLS) "reaffirmed the importance of obtaining more comprehensive and internationally comparable statistics on cooperatives." (ILO 2017, v).

In April 2016, the Committee for the Promotion and Advancement of Cooperatives (COPAC) held a multi-stakeholder workshop where it was also agreed that a core definition of cooperatives within a broader framework to allow international comparison needed to be developed. It was decided that COPAC, in collaboration with the ILO, would set up and coordinate a Technical Working Group on Cooperative Statistics to improve the quality and accessibility of cooperative statistics (ILO, 1–2). This led to the publication by ILO, in 2017, of the "Conceptual Framework for the Purpose of Measurement of Cooperatives and its Operationalization." (ILO 2017)

The objective of this publication was "to overcome the main obstacles to the production of coherent statistics on cooperatives, namely the lack of an agreed statistical definition of cooperatives and the methodology and tools to measure their different characteristics" (ILO 2017, v). Further work was undertaken to explore the classification and the measurement of work and economic contribution of cooperatives (Bouchard 2020).

This led to the publication of Guidelines concerning Statistics of Cooperatives by ILO Statistics in 2018, then to their adoption by ICLS in October 2018 and then by ILO's governing body in March 2019. A manual providing technical guidance for producing statistics on cooperatives should be drafted by ILO before 2023 (ILO 2019).

1.8 Concluding remarks

Statistics on the SSE are a topic of great interest for policy makers at the national level. Because this is a field where there is a need for international comparability and standardized procedures, international organizations such as the statistics division of ILO and of the United Nations are often called to step in and issue guidance. These international organizations then usually turn towards the academic field and commission reports based on the research and experiences that have been led so far. In the last two decades, it seems that the two main groups of researchers that have influenced the field are the Johns Hopkins CNP team, which has consistently influenced how non-profit institutions (United Nations 2003) and volunteer work (ILO Department of Statistics 2011) are measured, and the CIRIEC, which has provided information regarding guidance on the market-oriented social economy (including cooperatives and mutual societies) (CIRIEC, Barea, and Monzón 2006) and specifically cooperatives (ILO 2017; ILO Department of Statistics 2018).

The next big step ahead will be to reach an agreement regarding the measurement of the concept of social and solidarity economy, which encompasses both the "third sector" (understood mostly as the non-profit sector) and the "social economy" (understood mostly as the groups in the form of cooperatives, mutual societies and associations). By introducing the notion of a "third or social economy" sector (TSE) (United Nations 2018), the Johns Hopkins CNP team made a first significant attempt to reconcile these two streams under one umbrella. However, this attempt is very much influenced by the non-profit approach on the one hand, and by the social enterprise approach on the other, focusing on the social purpose of the SSE and not on the economic and political democracy it brings about, hence excluding most cooperatives and mutual societies on the perimeter. This has generated discomfort both in the SSE sector and in the scientific community. Indeed, its statistical conclusion and results are at odds with the generally accepted definitions of SSE, as illustrated in Table 2 at the beginning of this section. The next section will introduce how the perimeters of each statistical concept are defined and how this leads to differentiated if not conflictual interpretations.

2 Setting the perimeter

2.1 Identifying SSE entities for statistical purposes

As already mentioned, the SSE is defined by different terms (e.g., social economy, solidarity economy and popular economy) and may be composed of various perimeters depending on historical tradition as well as on institutional and legal context. In addition to the various names, the SSE comprises entities that are qualified by their organizational structures and their modes of operation (e.g. participative governance, limited or prohibited surplus distribution), or by the values that drive them (e.g. democracy and solidarity), all of which are attributes not always easily observed when producing statistics. Apart from a few exceptions, the national statistics systems have no markers for clearly identifying or distinguishing this subset of the economy or at least the parts of it (e.g. in business surveys, work and employment survey or household surveys).

For practical reasons, identification of entities should be based on empirically observable attributes that allow for distinguishing entities that are in the scope of the field from those that are out of scope. Three successive filters can be used to identify which entities should be included when producing statistics on the SSE. A first is the selection of entities in the System of National Accounts (2008 SNA), which is the international reference for such a purpose. A second filter is the legal status of these entities. A third filter consists of a series of criteria that helps discriminate which of the entities qualify as SSE organizations (See Figure 2) (Bouchard, Cruz Filho, and St-Denis 2015, 73).

In the SNA, cooperatives and market non-profit institutions belong to the institutional sector of Non-financial corporations (S11), financial cooperatives and health and insurance mutual societies belong to the institutional sector of Financial corporations (S12), non-market NPIs (mainly controlled by government units) belong to the institutional sector of General government (S13), NPIs with no employees belong to the Households sector (S14) and NPIs not elsewhere classified belong to the Non-profit institutions serving households' (NPISH) institutional sector (S15) (Archambault 2015, 94–95).

In many countries, for historical reasons, certain activities are generally excluded from the definition of SSE: professional associations, employer groups, political parties, religious organizations and workers unions. These can usually be identified in the classification of industries (e.g. International Standard Industrial Classification, ISIC). Many of these activities are however included in the TSE handbook (Archambault 2019).

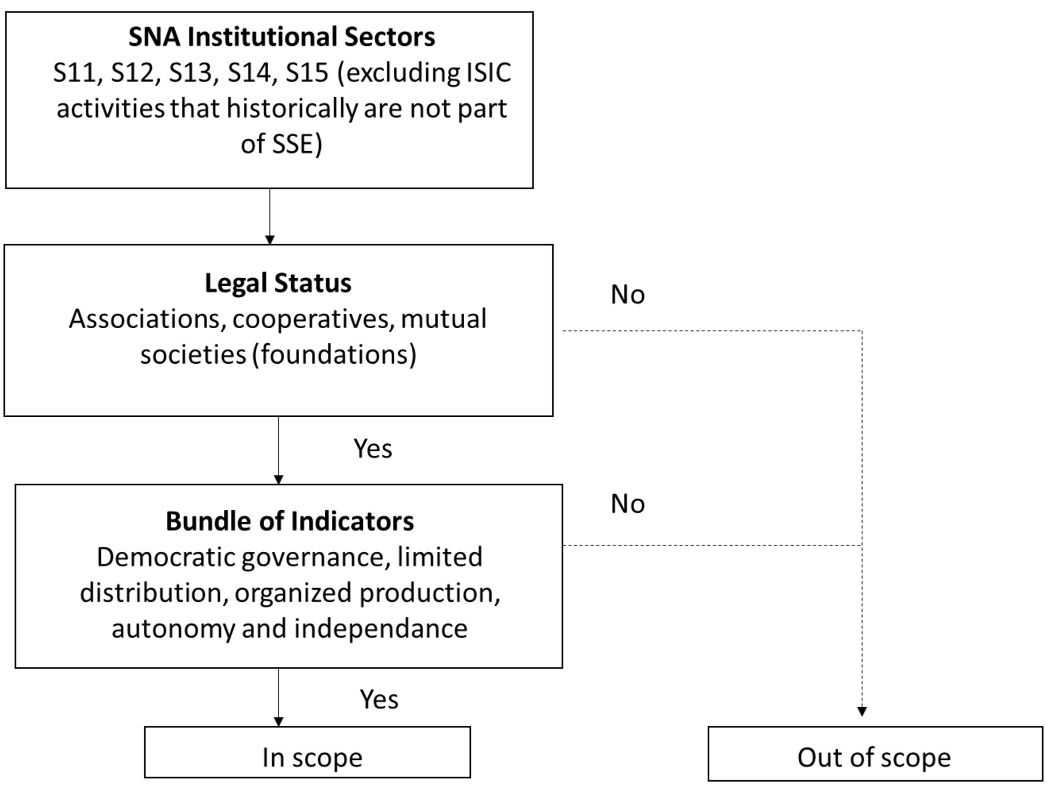
Criteria help discriminate entities that may not have the characteristics of SSE and may be administered through filter questions. In Figure 2,

> *the first filter applied concerns the inclusion (or exclusion) of entities in the economic sectors (national accounting systems) and activity sectors (classification systems of industries or activities) most likely to contain social economy organizations. In the latter case, the use of administrative databases allows removing households, organization in public administration and entities excluded for historical reasons. The second filter concerns the selection of organizations by the indicator of their legal status. [...] The third filter, a set of qualification criteria, allows for a finer screening of the organizations selected by the two preceding filters.* (Bouchard, Cruz Filho, and St-Denis 2015, 75–76)

The issue is to apply these criteria with empirically (and easily) observable features. Examples are:

- social or public purpose (sector of activity such as education or health)
- limited or prohibited distribution of surplus (legislation or organizations' bylaws)
- democratic governance (legislation, organization's bylaws)

Figure 2: Application of successive filters



Source: Adapted from Bouchard, Cruz Filho & St-Denis (2011, p. 39).

The following sections describe in more detail which entities are included or excluded in the perimeter of the SSE according to two approaches, first the NPO approach of the TSE Handbook (United Nations 2018), and second the social economy approach of the CIREC Handbook (CIRIEC, Barea, and Monzón 2006).

2.2 Criteria for exclusion and inclusion of entities

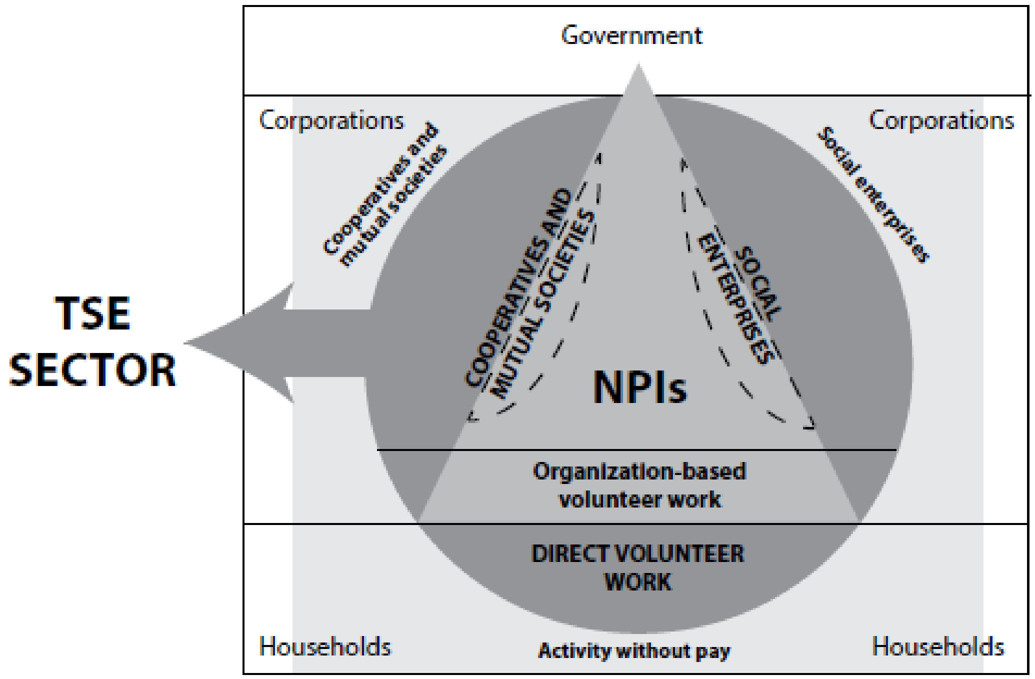
2.2.1 UN NPI and TSE Handbooks

The 2003 UN Handbook was focused on non-profit institutions and its criteria were not designed to address social economy associated entities. The authors considered the concept of social economy too broad and complex to be statistically operationalized with its operational definition of NPI focusing on not-for-profit or non-profit-distributing feature. This definition would notably exclude profit-distributing cooperatives and mutual institutions, "[as] many of them [are] huge commercial institutions" (United Nations 2003, 17), but include some organisations traditionally excluded from the field of SSE such as political parties, unions and religious organisations (Archambault 2019).

In the 2018 revised edition, the UN Handbook introduces a new perimeter and adopts an enlarged definition of NPI: *"the third or social economy (TSE) sector, which embraces three components: NPIs that are not controlled by government; certain related institutions that are not controlled by government, including eligible cooperatives, mutual societies and social enterprises; and volunteer work."* (United Nations 2018, 1–2)

The implication of this new perimeter is that some cooperatives, mutual societies and social enterprises should be included in this notion of "third or social economy sector" (TSE), but not all of them. More precisely, *"cooperatives that totally or significantly limit profit distribution are considered to fall within the scope of the TSE sector"* (United Nations 2018, 11), but those that do not limit this distribution are still excluded. A similar selection process is applied to social enterprises; only those *"that significantly limit their profit distribution directly, or indirectly by virtue of the personnel they hire and train, the social or environmental character of the products they produce or the clientele they serve"* (United Nations 2018, 11) are included. The figure below illustrates this definition.

Figure 3: Conceptual framework for the TSE sector in the SNA



Source: United Nations (2018, 16).

The TSE Handbook also has additional criteria to include in TSE cooperatives, mutual societies and social enterprises under the law, governing documents or widely recognized customs that prevent them from distributing profits or accumulated assets to directors, investors or stakeholders.

The TSE Handbook also provides examples of cases that would normally be considered in scope, out of scope, or borderline:

In scope:

- *Social solidarity cooperatives;*
- *Membership organizations committed to reducing the cost of purchases for members on low or moderate incomes (purchasing cooperatives);*
- *Membership organizations that aim to reduce marketing costs for members on low or moderate incomes (marketing cooperatives).* (United Nations 2018, 23)

Out of scope:

- *Cooperatives distributing profits on the basis of investments received;*
- *Cooperatives not constrained by a capital lock or limitations on the distribution of profit other than to members.* (United Nations 2018, 24)

Borderline:

- *Cooperatives or mutual societies that allow the distribution of more than 50 per cent of their profits to members are normally excluded from the TSE sector. Such entities, however, may be in scope if one or both of the following conditions are met: they are*

> *established principally to provide mutual benefits to their members by lowering the cost of cooperative-provided benefits and the distribution of profits in excess of 50 per cent is exclusively to members; or they forgo, under the law or set social custom, the profit they could reasonably earn in order to serve disadvantaged populations, such as by offering employment or below-market products or services to them*. (United Nations 2018, 24)

A decision tree is provided for the specific purpose of deciding if an organization passes the "limited profit distribution test" and can be consulted in the TSE Handbook (United Nations 2018, 42).

2.2.2 CIRIEC Manual

As already outlined in the previous section, the purpose of the 2006 CIRIEC Manual was to complement the 2003 NPI Handbook:

> *The purpose of this manual is, precisely, to provide assistance in drawing up the satellite accounts for the companies in the social economy (cooperatives and mutual societies), which are not covered by the United Nations' NPI Handbook.* (CIRIEC, Barea, and Monzón 2006, 17)

Consequently, the authors provide a definition of cooperatives, mutual societies and other similar companies:

> *The set of private, formally-organized enterprises with autonomy of decision and freedom of membership, created to meet their members' needs through the market by producing goods and services, insurance or finance, where decision-making and any distribution of profits or surpluses among the members are not directly linked to the capital or fees contributed by each member, each of whom has one vote.* (CIRIEC, Barea, and Monzón 2006, 33)

And then proceed to discuss the inclusion of various borderline cases, such as:

Profit-making corporations fully owned by social economy organizations;

> *"Social economy business groups managed and controlled by co-operatives and/or mutual societies are included in the satellite accounts covered by the methodology presented in this Manual."* (CIRIEC, Barea, and Monzón 2006, 49)

Social enterprises that behave like social economy organizations;

> *"In other words, social enterprises are non-financial corporations which, irrespective of their legal status, possess the features of social economy companies established in point 2.2.1. They are expressly excluded from the NPI Handbook (point 2.22.d) and are therefore included in the satellite accounts for which the methodology presented in this Manual is intended."* (CIRIEC, Barea, and Monzón 2006, 50)

Profit-making corporations mostly owned by their workers;

> *"Non-financial corporations with majority control vested in the workers, democratic decision-making processes and equitable distribution of profits are also included within the scope of this Manual."* (CIRIEC, Barea, and Monzón 2006, 51)

And non-profit institutions serving social economy organizations (rather than households).

> *"The only non-profit institutions which are included in these satellite accounts are those serving companies in the social economy. These organisations are funded by fees or subscriptions from the group of companies in question which are considered payments for the services performed, i.e. sales. Consequently, the nonprofit institutions in question are market producers and are placed in the non-financial corporations sector if they serve co-operatives or similar social economy companies in this sector, or in the financial institutions sector if they are at the service of credit co-operatives, mutual societies or other social economy financial organisations (ESA 95, 2.44)."* (CIRIEC, Barea, and Monzón 2006, 51)

In subsequent publications mapping the social economy in Europe, Monzón and Chaves (2017, 11) add to the definition offered at the beginning of this section the following sentence:

> *"The SE also includes private, formally-organised entities with autonomy of decision and freedom of membership that produce non-market services for households and whose surpluses, if any, cannot be appropriated by the economic agents that create, control or finance them."* (p. 11)

Market producers and non-market producers of the SSE (called social economy operators) can therefore be included in the following classification.

Table 4: Social economy operators by ESA 2010[24] institutional sector

ESA 2010 INSTITUTIONAL SECTOR		SOCIAL ECONOMY ENTERPRISES AND MICROECONOMIC ORGANISATIONS
MARKET PRODUCERS	Non-financial corporations (S11)	• Co-operatives (workers, agrifood, consumers, education, transport, housing, healthcare, social etc.) • Social enterprises • Other association-based enterprises • Other private market producers (some associations and other legal persons) • Non-profit institutions serving social economy non-financial organizations • Non-financial corporations controlled by the SE
	Financial corporations (S12)	• Credit co-operatives • Mutual insurance companies* and mutual provident societies • Insurance co-operatives • Non-profit institutions serving social economy financial organizations
	General government (S13)	- - - -
NON-MARKET PRODUCERS	Households (S14)**	• Non-profit institutions serving households that are not very important
	Non-profit institutions serving households (S15)	• Social action associations*** • Social action foundations*** • Other non-profit organizations serving households (cultural, sports, etc.)

(*) Excluding social security system management organizations and, in general, mutual societies of which membership is obligatory and those controlled by non-social economy companies.
(**) The Households sector (S14) includes sole traders and general partnerships without legal personality that are market producers and do not belong to the social economy. It also includes non-profit organizations of limited size ("not very important") that are non-market producers and do form part of the social economy.
(***) Non-profit organizations that are private non-market producers, with voluntary membership and participation and strategic and operative autonomy, and whose purpose consists in achieving social welfare objectives through supplying or providing goods and social or merit services, free of charge or at prices which are not economically significant, to persons or groups of persons that are vulnerable, socially excluded or at risk of exclusion. These organizations make up the *Social Action Third Sector,* which, obviously, forms part of the SE.

Source: Monzón and Chaves (2017, 13) adapted from (CIRIEC, Barea, and Monzón 2006, 30), with a typographical correction from authors.

2.2.3 Strengths and weaknesses of both approaches

The TSE Handbook distinguishes cooperatives, mutual societies and social enterprises that substantially limit profit distribution from those who don't, and then excludes the latter from the third sector "or social economy." Yet, despite specific guidance on the matter, it leaves room for confusion regarding the way to interpret this profit distribution limitation. According to this handbook, many cooperatives are in scope: social cooperatives, purchasing cooperatives, and marketing cooperatives. However, the TSE Handbook specifies that some of these cooperatives qualify as third sector or social economy only if they serve low- or moderate-income members.[25] This requirement is not easily observed and may be difficult to operationalize into measurable observations. For instance, cooperatives rarely know about the income

[24] The ESA 2010 is the European adaptation of the SNA 2008 and relies on the same institutional sectors.
[25] *(s) Membership organizations committed to reducing the cost of purchases for members on low or moderate incomes (purchasing cooperatives); (t) Membership organizations that aim to reduce marketing costs for members on low or moderate incomes (marketing cooperatives);* United Nations (2018, 23).

of their members and do not report this information in national statistics. Such a constraint would also conflict with the voluntary and open membership principle of a cooperative. It is also hard to tell if the term purchasing cooperative in the TSE Handbook includes both consumer-user cooperatives and producer cooperatives.

This confusion about which cooperatives should be considered part of the SSE sector or not arises because the key criterion of the TSE Handbook in defining social economy is substantially limited distribution of profits. This criterion misses the point that cooperatives are also created to enable people to control their means of production, work and consumption. Cooperatives operate with (very) limited profitability for members as shareowners (Driguez 2019) but there is no limit to the what the cooperative may distribute to members as users.

The logic governing this way of distributing profit is quite different from the one at play in for-profit-enterprises (be they social or not). To be rigorous, in the cooperative world, the words "profit" and "dividends" do not make much sense and are replaced by concepts such as "surplus" and "patronage refund." These surpluses are allocated to members in proportion to their participation in the cooperative, but not to directors or investors as dividends in proportion to their investments, as this would run directly against basic cooperative principles.

While some cooperatives might be excluded from the scope of SSE according to the TSE Handbook, other non-profit organizations, which have been traditionally excluded from the definition of SSE, such as professional associations, employer groups, political parties, religious organizations and workers unions, would be included (Archambault 2019). This poses a challenge in many countries where existing SSE laws take into consideration these historical specificities, while the TSE Handbook, like any other international guidance, pursues the goal of international comparability at the risk of sometimes ignoring national contexts.

Finally, including direct volunteer work within the scope of the TSE Handbook, although interesting from a social ties and civic engagement point of view, contrasts with the distinction often made with volunteering in relation to an organization (e.g. voluntary work to support an organization's activity or to participate in its governance.[26]

Despite these criticisms, the TSE Handbook is considered a credible source by many international and national statistical offices and services, being the result of several decades of work. The recent revision of the 2003 NPI Handbook (which became the 2018 TSE Handbook) was strongly informed by the Third Sector Impact project, funded by the EU. The TSI's Working Paper #2, authored by Lester Salamon and S. Wojtek Sokolowski, gives us further insights about which organizations were intended to be included or not, and why:

> *Some, but not all, cooperatives and mutuals would likely be in scope of the third sector under this core definition. Only cooperatives that are organized as non-profits, or social cooperatives that operate under legal requirements stipulating a minimum portion of employees or beneficiaries that exhibit certain "special needs," would be clearly in scope. Most other types of cooperatives and mutuals are either borderline cases or out-of-scope, depending on whether they operate under meaningful limits on their distribution of profit. As a general rule, cooperatives and mutuals in northern European countries (such as Belgium, France, or the Scandinavian countries) tend to lack such clear limitations on*

[26] Statistics on different types of work are treated by ICLS Guidelines on work relationships (ILO, Department of Statistics, 2018a) and those on volunteer work in the ILO Manual on the Measurement of Volunteer Work (ILO Department of Statistics 2011).

> *their distribution of profits and are therefore likely to be out of scope of the third sector. By contrast, southern European countries (Bulgaria, Greece, Hungary, Malta, Spain, and Portugal) more often impose conditions on cooperatives and mutuals that have the effect of limiting their distribution of profit. These cooperatives are more likely to be in the third sector scope so long as they meet the operational criteria for limited profit distribution identified above. By contrast, all market‑oriented cooperatives that operate as profit distributing businesses and are free to distribute profits are out of scope.* (Salamon and Sokolowski 2014, 26)

Meanwhile, the CIRIEC Manual enjoys credibility within the main networks of SSE organizations, but was criticized for promoting a notion of social economy that only includes cooperatives and mutual societies and excludes non-profit organizations (OECD 2017). This is, at best, a huge misunderstanding and, at worst, an unfair criticism, given that it was meant at its origin to be a complement to the NPI Handbook. It now needs to be recognized as a complement to the TSE Handbook.

Likewise, a second revision of the TSE Handbook could better integrate the findings and lessons of the CIRIEC Manual, as well as those of the ILO Guidelines on cooperative statistics, in order to reflect the established consensus about the SSE, rather than trying to establish a new and controversial notion of social economy.[27]

2.3 Concluding remarks

In summary, there are conflicting visions in the literature about the perimeter of the social and solidarity economy. Figure 1, in section 1.1, illustrates the following observations and issues:

- NPOs, as defined in the NPI Handbook, included non-profit institutions and other organizations that fully limit the distribution of profit.
- Social economy, as defined in the CIRIEC Manual, included all cooperatives and mutual societies and some affiliated organizations.
- Social and solidarity economy, as defined by the combination of guidance provided by the NPI Handbook and CIRIEC Manual, included all cooperatives, mutual societies, non-profit associations and foundations, as well as some affiliated organizations.
- The third sector or social economy (TSE), also called NPIs, and related institutions, as defined in the TSE Handbook, includes NPIs and some cooperatives, but not all, and some for-profit social enterprises as well. This new definition, which is supposed to create the international standardization of statistics on SSE progress, instead introduces confusion.
- The inclusion of for-profit (owned and governed by non-user shareholders) social enterprises in the perimeter of the SSE poses a challenge in jurisdictions where there is no institutionalized guidance on how they operate with relation to limiting their distribution of profits.
- These conflicting definitions are probably still the biggest obstacle to the construction of internationally comparable statistics on social and solidarity economy. The most promising solution, discussed in the conclusion of this paper, is a modular approach, as illustrated in the case of Portugal in the box below.

[27] For detailed discussion on these issues, see Chaves-Avila (2021).

Box 2: The case of Portugal

Since 2013, Portugal's national statistical office, the Instituto Nacional de Estatística (INE), has been building a satellite account on social economy (INE 2019a). Three editions (2013, 2016 and 2019) of the satellite account have been published, reflecting evolving contexts of and external constraints on SSE.

The initial impetus to set up this account was the adoption, in 2013, of "*the Social Economy Framework Law (Law no. 30/2013, 8th of May) which, among other matters, established the type of entities that should integrate the Social Economy, as well as the guiding principles that should steer the activities developed by these entities*" (Ramos 2019a). This law defined the perimeter of the SSE based on Portugal's specific history, including organizations that typically do not exist elsewhere, such as the holy houses of mercy.[28] The full list of entities comprised within the social economy goes as follows:

Social Economy is understood as the set of economic and social activities, freely carried out by Cooperatives, Mutualist Associations, Holy Houses of Mercy, Foundations, Private Institutions of Social Solidarity (IPSS), Associations with Altruistic Goals, acting within the cultural, recreational, sports and local development scope, entities covered by the Community and Self-Management Subsectors, integrated under the Constitution in the cooperative and social sector, as well as by other entities with legal personality that respect the guiding principles of Social Economy. (Ramos 2019a)

In 2011, Portugal had already established a satellite account on non-profit institutions based on the guidance of the 2003 UN Handbook. To build its first satellite account on social economy in 2013, the INE therefore combined the data gathered through this satellite account with data on cooperatives and mutual societies, as advised by the CIRIEC 2006 Guide, and the data drawn from a survey on volunteer work (Ramos 2019b, 3). The same methodology was used again for the 2016 edition.

The publication, in 2018, of a new UN Handbook on NPIs and related institutions [TSE Handbook], led to the adoption of INE's methodology:

Following the international developments, Statistics Portugal, with the agreement of [the Cooperativa António Sérgio para la Economia Social], decided in the [Social Economy Satellite Account] 2016 (released in 2019) to use this manual as a methodological reference. It was not an easy decision, as it required more work to reclassify units of economic activity and conditioned the comparability of data in more detail than in previous years.[29] *However, we believe that [...] International comparability is a key factor in the relevance of any statistical product.* (Ramos 2019a)

How did the INE manage to reconcile this new guidance and the imperative set by the laws to include all cooperatives and mutual societies? With a modular approach. A modular approach to satellite accounts consists in dividing and providing information for each sub-group of entities (such as cooperatives, associations, foundations, etc.). These sub-groups can then be combined, divided, rearranged in several different ways, based on the needs of the users of the information. It is therefore possible to have two standards with different definitions of the SSE coexisting within the same framework of statistics, preferring, for instance, one standard for its loyalty to the national context, and the other for the possibilities for international comparability it offers. The potential of the modular approach is discussed again in the conclusion of this paper.

[28] Holy houses of mercy (casas santas de misericórdia) play an important role in the social care of citizens in Portugal.
[29] Using a new manual can lead to a need for producing statistics with more detailed granularity, in order to provide figures of sets of entities that can compare to those produced using the previous manual.

3 Sources for Identifying the SSE Population

3.1 Overview

Once the question of the perimeter of interest has been addressed, and corresponding filters have been designed, sources of information to identify the SSE entities must be selected.

There are different sources from which statisticians can extract a "population" of social and solidarity economy organizations. Each of these sources has strengths and weaknesses in terms of coverage, integrity, availability of data, comparability and sustainability (Bouchard, Cruz Filho, and St-Denis 2015).[30] In many cases, as explained by Chaves Avila (2021), considerations regarding the practicality and availability of a certain solution will determine what is the "best" option.

3.2 Registers

Registers of companies are often a useful primary source in identifying potential organizations that will make up the population of SSE entities. A register is a written record containing regular entries of items or details.

Different types of registers present a variable degree of the qualities needed to identify SSE entities. Administrative registers are produced by government agencies for registering enterprises. Administrative registers can be general (e.g. all business enterprises) or specific (e.g. all cooperatives). Second tier SSE organizations (federations and associations of individual SSE organizations) can also produce registers for their own usage. Statistical registers are composed of different sources by national statistical offices or researchers who use them to compose the statistical population from which statistical work can be undertaken (e.g. census or sample survey). (ILO 2017, 12)

Governments usually have registers of legally registered companies and organizations (e.g. for fiscal matters). Such registers can be filtered to extract the SSE entities, namely through their legal status but also through questions directly addressed to the organizations being surveyed.[31] As previously mentioned, objective empirical qualifying criteria (e.g. legal status, economic sector of activity) constitute a first filter of these registers to extract from them a list of likely SSE organizations. Further filtering questions (e.g. regarding democratic governance or surplus distribution) can then be applied in order to constitute the SSE population (Bouchard, Cruz Filho, and St-Denis 2015, 81) and then conduct a census or a sample survey (see below).

Cooperative laws, provided that they follow guidelines for cooperative legislation (Henrÿ 2012), and some framework laws on SSE, call for the setup of specific registers. Such official registers, if well maintained, are in theory one of the best information sources, as they fully cover the population of interest. However, such registers may not always be perfectly well maintained. For example, Bouchard et al. (2017) mention that, in the case of cooperatives:

> *The extent of non-registration or bad registration may be large; not all cooperatives may send their reports to the agency on a regular basis; inactive cooperatives may not be removed from registers; and entities following cooperative*

[30] Such criteria are used to describe the existing international mappings in WP 2.
[31] An example is the feasibility questionnaire of the National Survey on Community Organizations led by Statistics Canada in 2006, available online: https://www23.statcan.gc.ca/imdb/p3Instr.pl?Function=getInstrumentList&Item_Id=34276&UL=1V

> *principles without being registered as cooperatives are still under the scope [or out of the radar] of cooperative statistics. In contrast, they may include false cooperatives (entities registered as cooperatives not led by any cooperative ideal).* (ILO 2017, 13)

Tax records can also be a useful source to identify SSE entities with a significant economic contribution. They might, however, not include several smaller or informal organizations, "*which may nevertheless constitute a significant segment of the social economy.*" (Bouchard, Cruz Filho, and St-Denis 2015, 79)

In the absence of reliable official administrative records, it is possible to turn to registers maintained by national SSE second tier organizations, where they exist. However, such lists may turn out to be less reliable. In the case where there is only one list, triangulation is impossible. Regional disparities in the way these registers are designed and maintained are also much more likely, hence limiting the potential for international comparisons (Bouchard, Cruz Filho, and St-Denis 2015, 81).

Combining sources of information is often a strategy to mitigate these drawbacks but does not entirely solve the issue. This is usually what statistical registers do. These registers can be created by a national statistical office to build a statistical population framework to be further studied. The case of the Canadian National Survey of Non-profit and Voluntary Organizations (Statistics Canada 2004) [32] and the most recent mapping of SSE in Québec by the Institut de la statistique du Québec (ISQ) (Institut de la statistique du Québec 2019) illustrate how different sources mentioned above can be used for such an exercise.

These statistical registers offer several advantages: they are more likely to be up to date as they combine multiples sources, they tend to allow for comparison through time and with other enterprises, they provide a good coverage of the targeted population, and their information is drawn from high quality sources in terms of statistical procedures for cleaning and integrating variables. But the variables are limited to those available in administrative registers, and their main purpose is to count the statistical population, not to find statistical information about this population.

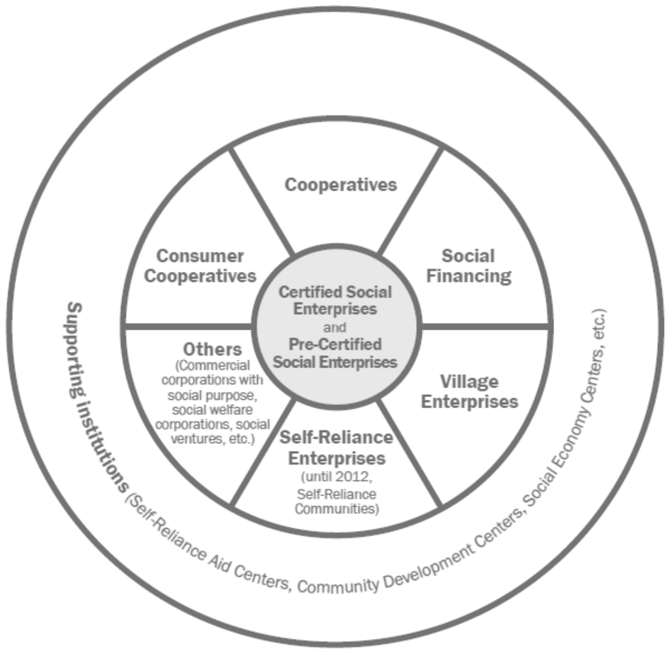
Box 3, based on the case of the Republic of Korea, shows that official governmental records may be available but fragmented due to the absence of a national legislation on SSE.

[32] See the methodology section online: https://www23.statcan.gc.ca/imdb/p2SV.pl?Function=getSurvey&Id=5827

Box 3: The case of the Republic of Korea

Social economy in the Republic of Korea has greatly expanded in the two last decades, thanks to the mobilization of civil society and support of public authorities. However, the exact definition and perimeter of the SSE is still contested and, at the time of writing this report, the Framework Act on the Social Economy (FASE) that could settle the debate has not been adopted. Meanwhile, the following four main types of organizations are usually considered within the perimeter of SSE: cooperatives, social enterprises, village companies and self-sufficiency enterprises (Kim, Choi, and Jung 2017, 6–7; Korea Social Enterprise Promotion Agency 2019, 6). In this particular case, private and public social finance organizations are also included,[33] as illustrated in the following figure (Yi et al. 2018).

Figure 4: Taxonomy of social economy enterprises in the Republic of Korea



Source: Yi et al. (2018, 58)

The collection of statistics on SSE is still fragmented and the responsibility of various departments of the government that each collect data for the type of organization they oversee:

- The Ministry of Employment and Labor (MOEL) for social enterprises;
- The Ministry of Economy and Finance (MOEF) for cooperatives;
- The Ministry of Public Administration and Security (MOPAS) for village companies;
- The KDISSW, a branch of the Ministry of Health and Welfare (MOHW), for self-sufficiency enterprises.

As of the end of 2018, there were nearly 20,000 SSE organizations, of which 75% are cooperatives (Korea Social Enterprise Promotion Agency 2019, 8). However, a short publication by COPAC and the ILO explains that getting a full statistical portrayal of the cooperative sector is still difficult: *"Statistics Korea, the national statistics office, does not produce statistical data specifically on cooperatives. Data on cooperatives are partially included in the information on specific industries or regions in the national statistical system."* (ILO (International Labour Office) and COPAC 2018). What makes things complicated is that *"there are two data producers for the cooperative sector. In the special law regime, except consumer cooperatives, each sector has one national federation that serves as the representative body on behalf of local cooperatives and their members. Each national federation produces data for its own sector and has developed statistics on their economic activities. In the Framework Act regime, the Ministry of Strategy and Finance (MOSF) is responsible for conducting national surveys on cooperatives biennially. The Korea Institute for Health and Social Affairs (KIHASA) conducted the cooperative baseline studies in 2013, 2015 and 2017 on behalf of MOSF."* (ILO (International Labour Office) and COPAC 2018)

[33] This is the particular case of the Republic of Korea, as private for-profit or public entities are not generally included in the perimeter of the SSE.

3.3 Surveys

A survey “encompasses any measurement procedures that involve asking questions to respondents” (Trochim 2006). Surveys can be used for identifying (or qualifying) SSE organizations and periodically collecting information about them, such as in the case of the Atlas de l’ESS, published every 3 years by the national observatory of SSE (CNCRESS 2018)[34] or be conducted only once, to document a specific question.

Useful statistical information about SSE can also be found within surveys that have been led by statistical agencies for other purposes on topics such as businesses, work and employment, households (e.g. to measure employment or volunteering).

However, these surveys can only be useful in the presence of a reliable way to identify respondents that are part of the SSE. Other than filter questions mentioned above, such information may be available in national statistics. This is the case in France with the SIRENE and SIRET codes. SIRENE codes (from Système d'identification du répertoire des entreprises) are given to French businesses and non-profit associations, and SIRET codes (from Système d'identification du répertoire des établissements) to their establishments and facilities.[35] These codes are valid for the entire life of the organization (INSEE 2020). This enables, for instance, including a special survey on cooperatives within the national survey on firms by the French national statistical office.

Surveys can also be specifically focused on SSE. In this case, a sample of a given population of SSE organisations is drawn and a questionnaire sent to them. These surveys usually address a specific topic that is not sufficiently covered in the current official statistics. They can be administered by NGOs and researchers (e.g. the extent to which youth is involved in cooperatives (CASES and CIRIEC Portugal 2012)), or by statistical offices themselves (e.g. the profile of social economy managers (INE 2019b)).

In general, answering surveys led by national statistical offices is mandatory. The response rate should therefore be much better than for the ones led by a research institute or consultant. In such cases, surveys can even be a way to determine the population, as a substitute to a proper census. This is what the ISQ did in 2018-2019 to deal with the fact that some, but not all, non-profit associations are included in the perimeter of social economy as defined by law in Québec. First, a sample frame of all non-profits who were likely to be part of SSE was set. A questionnaire was then sent to a sample of these associations and the answers they provided were used to determine if the respondents were part of SSE (Institut de la statistique du Québec 2019, 200–201). Finally, inference was made to estimate the whole population of SE organizations.

In all scenarios, there are methodological challenges regarding sampling (namely in the absence of a clearly enumerated population), treatment of non-response and so forth. Most of these questions are usually addressed in methodology guidelines (Trochim 2006). An example of how these constraints are dealt with in the context of a survey on SSE can be consulted in the methodology section of the *Portrait statistique de l'économie sociale de la région de Montréal* (Bouchard, Rousselière, et al. 2008, 25–30).

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[34] For more information, see Box 5 about the case of France in the section about observatories, below.

[35] In the SNA, an “establishment is an enterprise, or part of an enterprise, that is situated in a single location and in which only a single productive activity is carried out or in which the principal productive activity accounts for most of the value added” (European Commission et al. 2009, 87). For more information, see the section below about the System of National Accounts.

3.4 Census

A census is an official enumeration of the population or, in this case, organizations, providing basic information about the unit of interest. As seen in the case of cooperatives, national or sectoral censuses can be produced by a variety of organizations.

> *National censuses can be produced by national statistical organizations or quasi-governmental institutions assisted by [national statistical offices] or the cooperative movement (Guatemala), but sectorial censuses may be implemented as well, as the Census of Agriculture and Forestry in 2010 and a Census of Fishery in 2008 in Japan. In Costa Rica, Paraguay and Uruguay, where agencies or institutions conduct censuses in collaboration with the national statistical offices, more consistent and up-to-date data is produced. Moreover, as these censuses use similar criteria to define cooperatives and apply similar questionnaires, comparisons across countries may be possible.* (Bouchard, ILO 2017, 16)

Censuses typically involve administering a questionnaire to all organizations that are likely to be part of the targeted population. This can be done in several ways (mail, telephone, on site, and online), but also involves field research and a strategy to find organizations that are not part of the initial lists. Recent examples of censuses of cooperatives include the Instituto Nacional de Fomento Cooperativo (Costa Rica) 2012; CONPACOOP 2012; the Instituto Nacional de Estatística e Informática (INEI) 2017).

In theory, an official census led by a national statistical office will provide the most reliable information about the SSE population. In practice, few administrations can engage the necessary budget to do so.

Box 4 below shows how a census of SSE organizations was led by researchers in Brazil in a context of low resources and high level of informal work.

Box 4: The case of Brazil

Primary sources for gathering statistics about SSE are not always available or reliable. This is the case for Brazil, where information on each main constituent of the social and solidarity economy in the country is either inexistent or unreliable. An article by Ferrarini, Gaiger, and Veronese (2015) explains why data for each sub-type was lacking and how a research project consisting of a several years' long survey attempted to improve the state of the knowledge in the field.

Cooperatives: "*the inconsistency of records compromises analysis of the sectors that have a stable regulatory framework and a reasonable degree of institutionalisation, such as cooperatives. The ample statistical series, such as the Brazilian Economic Census, equated them to other companies and offer very scarce and irregular specific information. The Organisation of Brazilian Cooperatives (organização das cooperativas brasileiras, OCB), the main representative body, has information on the different branches of cooperativism, particularly in terms of the evolution of the social framework, jobs and the main economic figures. But these data are provided only by associated cooperatives, without obligation, and are subject to omissions and discontinuity*." (Ferrarini, Gaiger, and Veronese 2015, 21)

Associations: "*the case of associations is similar. Their legal framework, as mentioned, is extremely ample: with few exceptions, encompasses the entire gamut of individuals that unite to engage in common activities and have no economic objective [...] Only some very specific administrative records are available, nevertheless deprived of statistical information.*" (Ferrarini, Gaiger, and Veronese 2015, 21–22)

Informal economy groups: "*the situation of informal [SSE] is definitely the most discrepant [...] It involves, therefore, organisations deprived of a framework in the national legislation, which functions not for lack of rules, but because they are auto-regulated. There are practically no statistics on them*." (Ferrarini, Gaiger, and Veronese 2015, 22)

To fill that gap, researchers took on the task of conducting a national mapping of SSE. To do so, a lot of conceptualizing work was required first, as the notion of social economy itself is rarely used in Brazil (Ferrarini, Gaiger, and Veronese 2015, 31). This work requires great adaptations to the local context and the inclusion of structures that might not exist elsewhere. This is especially true regarding the inclusion of informal work: "*the greatest discrepancy between the realities of the North and South is in fact informality. In both Africa and Latin America, informality characterizes the popular economy, which is a major focus of the solidarity economy*" (Gaiger 2015, 212). In countries such as Brazil, informal work is not a marginal phenomenon and its inclusion within the notion of popular economy is fully justified: "*in 2007, informal groups accounted for 36.5% of all enterprises surveyed by the first National Mapping. Several of them have prospered while retaining their informal traits.*" (Gaiger 2015, 213)

Theorizing the SSE in Brazil will no doubt require important additional work. This box only shows how the challenge of the lack of data was (partly) overcome in Brazil through the completion of a first (2005-2007) and second (2009-2013) national mapping.

To do so, boundaries of the population of interest were first set: *"in order to identify its target population, the Mapping selected a set of criteria that would cover the greatest number of potentially solidarity-based economic organizations. Such organizations were to have a permanent economic purpose, be under the ownership or control of members who belong to more than one family unit and who themselves perform the target activity (production, services, trading, consumption), only occasionally employing non-member workers and, if so, through collective management systems."* (Gaiger 2015, 225–26)

Then, the research team partnered with multiple stakeholders across the country and trained interviewers. The goal was to reach as many entities as possible through snowball sampling:[36] "*the goal was to broaden as much as possible the scope of the data collection, through successive identification of enterprises made by the enterprises already researched (snowball effect) and, above all, through a commitment of everyone involved to contribute to the discovery and recognition of the least known realities that had been undervalued and poorly integrated in the organized sectors of the solidarity economy. Remote places of the country were to be reached, converting the protagonists of these experiments into visible actors. In order to enter rural and remote areas of the national territory, 230 entities and hundreds of interviewers were engaged and trained to participate in the first Mapping, a research that went on for almost three years.*" (Gaiger 2015, 222)

Both mappings took years, posing challenges regarding aggregation and comparison of data. Researchers also interpreted criteria in different ways, thus excluding certain types of organizations in some regions whereas they might have been included elsewhere. According to the project leads, the biggest value of the mapping was not its scientific rigor, but in its epistemological contribution. It contributed to unveiling new (or often old) realities that were invisible in the traditional lens of national accounts, such as: "*Small-scale fishermen, Quilombolas,*[37]*, indigenous peoples, rubber tappers and other traditional segments of the population.*" (Gaiger 2015, 224)

Highlights of the second mapping's results are presented in a factsheet archived by socioeco.org (Secretaria Nacional de Economia Solidária 2013).

36 "Snowball sampling may be defined as a technique for gathering research subjects through the identification of an initial subject who is used to provide the names of other actors. These actors may themselves open possibilities for an expanding web of contact and inquiry. (…) Snowball sampling can be placed within a wider set of methodologies that take advantage of the social networks of identified respondents, which can be used to provide a researcher with an escalating set of potential contacts." (Atkinson and Flint 2004)

37 Quilombolas are ethnic-racial groups of black ancestry, related to the historical resistance to the slavery regime, active until 1888. They generally occupy land of old quilombolas – territories the slaves used as a refuge and started to live on – and have legal property rights on such territories. (Ferrarini, Gaiger, and Veronese 2015, 26)

3.5 Concluding remarks

The best source of information to identify SSE should cover the population of interest and provide data that is comparable and available in a sustainable way. Statisticians and researchers who draw up a portrait of SSE in their region, especially if it is the first time such an exercise is done, are unlikely to find a perfect source, unless they undertake a census. Triangulating different sources may, however, greatly increase the accuracy of the results. Below is a table that summarizes some of the strengths and weaknesses of the four main sources of information covered in this section.

Table 5: Sources of Information on SSE

Methods	Strengths	Weaknesses
Administrative registers (government or sector)	Data is easily accessible, given that it is open to the public Often the main source of information	Small range of variables covered Double-counting and non-registration issues May include false and inactive entities Requires a regular clean-up of inactive entities
Statistical registers	Data are more likely to be up-to-date as statistical registers combine multiple sources, including administrative registers Good coverage of the population Allow comparison with other enterprises Statistical procedures for cleaning and variables integration are done according to standards of quality Metadata are available	Variables limited to those available in administrative registers Main purpose is to serve as population framework, not as statistical information.
Surveys	Less costly than the census Potential to include a wide range of variables	Sampling error can affect the results Incomplete coverage (if population not estimated) Double-counting issue.
Censuses	Good coverage of the population of interest and accurate measurement Potential to include a wide range of variables.	High costs in terms of time, economic and human resources

Source: Authors, adapted from ILO (2017, 16).

4 Classifications of entities

4.1 Overview of the section

Classification can serve two purposes. One is to compare the SSE to other economic entities. Another is to compare among themselves different subsets of the SSE. Classification can be customized to each national setting, or it can be standardized in order to help compare the SSE across countries. While each country may have its own specificities, international systems of classification are usually designed to encompass these differences while still enabling comparison.

SSE entities can be classified according to various criteria. A good classification system should allow for comparison, both through temporal and spatial dimensions, and meaningfully cover the body of entities being classified, a requirement that involves exhaustivity, mutual exclusion and granularity (Bouchard, Ferraton, et al. 2008, 9–14).

This section will examine the two main methods of classification of SSE entities by sector of economic activity, the ISIC and the ICNPO. We also briefly cover the classification of cooperatives based on recent guidance issued by the ILO.

4.2 International Standard Industrial Classification of economic activities

The main standard to classify entities by industry sector is the International Standard Industrial Classification of economic activities (ISIC), also known through its regional implementations, the North American Industry Classification System (NAICS) and the Statistical Classification of Economic Activities in the European Community, commonly referred to as NACE (for the French term, "Nomenclature statistique des activités économiques dans la Communauté européenne").

The ISIC system was first developed by the United Nations in 1948 *"to classify data according to the kind of economic activity involved. The current version is the result of a major revision completed in 2008 (ISIC Rev.4)."* (United Nations 2018, 65)

The scope of the ISIC is "*productive activities, i.e., economic activities within the production boundary of the System of National Accounts (SNA)"* (United Nations 2008, 3). It relies on a "four-level structure of mutually exclusive categories," meaning that "each statistical unit is assigned to one and only one ISIC code." (United Nations 2008, 3–4)

According to Archambault, *"the main advantage of ISIC is that it allows for a cross-country comparison of the social economy. This is because the detailed explanatory notes included in every classification are a guarantee that, roughly speaking, all countries allocate the same activities to the same industries. ISIC also allows comparing social economy entities with other enterprises and to thereby calculate their "market share."* (Archambault 2015, 98)

The ISIC is a very credible system of classification of economic activities and the main one being promoted at the international level. It meets very high standards in terms of how the information is being structured in a comparable, granular and mutually exclusive way. Having been developed for the purpose of describing all economic activities at a national level, in line with the SNA, it sometimes fails to accurately describe the sectors where SSE entities are active. For instance, talking of the North American adaptation of ISIC, NAICS, Bouchard, Ferraton, et al. (2008, 19–20) note that many entities are lumped into sectors such as "91 -

public administration" or "813 - Religious, grant-making, civic, and professional and similar organizations," whose classifications are too general to be helpful. Some SSE entities are also not always well represented through ISIC economic sectors, which puts a greater focus on the production of goods than that of services. In short, the ISIC "*remains poorly adapted to the non-market production of the government sector and the bulk of NPI services.*" (Archambault 2015)

4.3 International Classification of Non-Profit Organizations (ICNPO) and International Classification of Non-profit and Third Sector Organizations (ICNP/TSO)

It was partly to address the concern of providing categories that are meaningful to the non-profit sector that the International Classification of Non-Profit Organizations (ICNPO) was developed. A classification which, therefore, considers not only the sector but also the mission of the organization has been suggested as part of the Johns Hopkins Comparative Nonprofit Sector Project. It was tested and adopted with minor modifications by the Handbook of Non-profit Institutions in the System of National Accounts first published by the United Nations in 2003. Following the revision of this handbook in 2018, the ICNPO was revised as the International Classification of Non-profit and Third Sector Organizations (ICNP/TSO).

The ICNPO (2003) provided more detailed descriptions of classes of economic activities related to the existing categories "Health and social work" and "Other community, social and personal service activities)," and added additional groups related to "Development and housing," "Grant-making foundations" and "International" (United Nations 2003, 28–29).

As already discussed in the first section of this paper, the ICNPO, just like the rest of the 2003 NPI Handbook, was designed to provide guidance on satellite accounts for the non-profit sector rather than the social and solidarity economy. The consequence is that entities that do not necessarily fit the definition of SSE in all countries (such as hospitals and universities, which are public services in many countries) were included, while many cooperatives, and the multiple sectors where they were active, were left out in the design of the ICNPO.

The International Classification of Non-profit and Third Sector Organizations (ICNP/TSO) is the first revision of the ICNPO (United Nations 2018, 65) and potentially addresses some of these concerns. More precisely, authors of the revised version mention that the following issues were raised regarding the use of ICNPO and addressed by the revision:

> *First, few NPIs were found in such fields as manufacturing, agriculture, mining, trade or finance under ICNPO, which implicitly placed those industries into Group 12 (not elsewhere classified). Recent studies, however, have revealed a not insubstantial NPI presence in some of those industries. Second, new kinds of NPIs have emerged, such as microfinance institutions and social enterprises providing employment opportunities for disadvantaged populations. Third, some major groups in ICNPO, such as the one set aside for international NPIs, were found to be populated by very few organizations, suggesting that they should be eliminated as major groups. Lastly, expanding the scope of coverage of the revised satellite account guidance document from NPIs to the TSE sector requires that the activity fields in which such units operate also be expanded.* (United Nations 2018, 67)

The new ICNP/TSO is much more exhaustive and can be consulted on pages 71-75 of the TSE Handbook (United Nations 2018).

Using such a classification has the advantage of bringing forth categories that make more sense for most people who work in and study the non-profit sector, but still has the drawback of focusing on the non-profit components of the SSE (as the first version of the ICNPO did) and some other entities that do not distribute a part of their profits, while excluding most cooperatives and mutual societies (see discussion above).

4.4 Classifying cooperatives

SSE entities can also be classified according to the way they operate and distribute resources, which is usually related to their legal status. This criterion is mostly applied implicitly, when defining the perimeter of inclusion of SSE, a topic already discussed above. Consequently, data for cooperatives, non-profits, foundations, social enterprises and other potential legal entities will usually be presented separately, allowing for various comparisons.

While there is some clarity on the definition of cooperatives and the way to operationalize this definition (ILO Department of Statistics 2018, 2–4), recent research (Eum, Carini, and Bouchard 2020) shows that there is a diversity of classifications surrounding cooperatives that are based on a variety of criteria such as the "*member relationship with the cooperative, for example, consumer, user, worker; nature of member's activity as a producer, for example, crafter, farmer, fisherperson; number of membership types, for example, multi-stakeholder cooperatives; and nature of the cooperative's function in relation to the members' production, for example, purchasing and marketing.*" In order to allow for international comparability of statistics related to cooperatives (which are an important component of SSE), guidance recently issued by ILO suggests adopting a typology based on members' interests illustrated in the table below.

Table 6: Types of cooperatives

Type of cooperative	Interest of members	Type of member
Producer cooperative	Production activity	Producer-members: • enterprises such as small agricultural or craft producers • may or may not be incorporated
Worker cooperative	Work	Worker-members
Consumer/user cooperative	Consumption	Consumer-members: clients, family of clients, non-profit institutions, producers, corporations
Multi-stakeholder cooperative	More than one interest	Producer-members Consumer-members Work-members

Source: ILO Department of Statistics (2018, 4).

The adoption of these guidelines in late 2018 should lead to application by national statistical offices.

4.5 Concluding remarks

Classification helps to organize a field in subsets that have an internal coherence and that can be matched, if harmonized in an international standard, to similar subsets in cross-country comparisons. Classifications based on economic activity, such as the ISIC, help measure the weight of the SSE within the whole of the economy, while a system focused on mission, such as the ICNP/TSO, provides a more accurate portrait of the field of the non-profit institutions, but appears limited in terms of including cooperatives and mutual societies. Finally, within the SSE field, classifications referring to specific organizational features, such as the type of membership in a cooperative, helps to compare various SSE entities.

5 Methodologies for collecting information about the SSE

5.1 Overview

Once questions of defining the perimeter of study, identifying the sources of information and classifying the data are addressed, the next step is to systematically collect and organize the statistical information in a way that will be coherent, comparable and useful.

Satellite accounts are an important way to do so, as they present several advantages, but they are not the only way, nor even the preferable way in all circumstances.

Observatories can be set up by civil society organisations, researchers, public administrations and national statistical offices to gather different or more in-depth statistical information on the SSE.

Finally, international mappings, which usually rely on aggregating various statistics gathered at a national level, can be considered as another methodology for collecting information about the SSE. Methods such international mappings are briefly introduced in this section, while the detail and results of such projects are discussed by Compère and Schoenmaeckers (2021).

5.2 Satellite accounts

Satellite accounts rely on the international standardized System of National Accounts (SNA). "*The System of National Accounts (SNA) is the internationally agreed standard set of recommendations on how to compile measures of economic activity in accordance with strict accounting conventions based on economic principles*" (European Commission et al. 2009, 1). The first version of the SNA was published in 1953 and was then revised multiple times, the last and current update being in 2008. In some cases, users of the SNA might want "*to focus on a certain field or aspect of economic and social behaviour in the context of national accounts.*" In some other cases, they might want to give more emphasis to alternative concepts. Satellite accounts, "*which are consistent with but not fully integrated in the central framework*" (European Commission et al. 2009, 37–38) can be constructed to answer to both of these needs.

In essence, *"satellite accounts are statistical tables that are built to align with the framework of the general national accounts while integrating the specificities of a particular object"* (Bouchard and Rousselière 2015, 44). More precisely, "*satellite accounts provide a framework linked to the central (national or regional) accounts, allowing attention to be focused on a certain field or aspect of economic and social life in the context of national accounts; common* *examples are satellite accounts for the environment, or tourism, or unpaid household work [...] Satellite accounts can meet specific data needs by providing more detail, by rearranging concepts from the central framework or by providing supplementary information. They can range from simple tables to an extended set of accounts in special areas like for e.g. environment or education."* (Eurostat 2019)

Artis et al. explain why satellite accounts are such a preeminent topic in discussions about SSE statistics:

> *In the non-profit sector, there is strong support for the satellite account approach owing to its robust methodology, partnership-based construction, pragmatism and functionalism [...] The advantage of satellite accounts resides in their integration in a conventional framework that is shared by the economic actors, both private and public. The integration is facilitated by the use of aggregates that allow processing data at a lower cost, thereby forgoing the need to take account of the comprehensiveness of small organizations. The latter, although representing a significant population of the social economy, have only a weak influence on the overall volume. This characteristic allows for comparisons at the infra [sub]-regional level and encourages long-term studies. International comparison is also possible, as attested by research done at Johns Hopkins University.* (Artis, Bouchard, and Rousselière 2015, 47–48)

The approach nevertheless remains a risky and limited exercise, *"given the very different demographics of the populations studied from one country to the next and the possible difficulties of capturing all businesses concerned."* (Ben Sedrine-Lejeune, Fecher, and Sak 2011, 10)

The general steps involved in building a satellite account on SSE are the following:

> *The first task is to create a statistical register of the entities (from the non-profit sector or the cooperative and mutual sector) starting from the identification files of businesses (such as the business master file maintained by the United States Internal Revenue Service or the SIRENE database in France).*
>
> *Secondly, the data of the satellite account tables is derived from existing sources concerning revenue, output and paid salaries. In other words, they are comprised of existing aggregate data.*
>
> *Thirdly, the methodology suggests creating new data on the sector, either from specific administrative files or from the implementation of new data by way of surveys, such as the Canada Survey on Giving, Volunteering and Participating (CSGVP) or surveys conducted among small structures (Barea and Monzón, 2006: 87).*
>
> *The last phase is that of the compilation of all collected data.* (Artis, Bouchard, and Rousselière 2015, 45–46)

Both the TSE Handbook and CIRIEC Manual follow these steps for the construction of a satellite account on SSE based on the same methodological principles. Their main differences are at the level of the perimeter of inclusion of entities, as described in an earlier section. The following sub-sections summarize how the CIRIEC Manual and the TSE Handbook approach the topic.

5.2.1 CIRIEC Manual approach

The CIRIEC Manual defines what social economy is and how a satellite account can be established to identify it. The Manual uses the European System of Accounts (ESA) 1995 as a basis, which at that time was fully consistent with the SNA 1993 edition. After the revision of the SNA in 2008, the ESA was also updated in 2010.

The manual then dives into the details of two approaches to draw up the satellite accounts, from the entry point of institutional sectors (Chapter 5) or industries (Chapter 6). In both cases, linking tables, which are tables designed to compare and link two sets of information, must be used to first discern cooperatives and mutual societies active both in non-financial and financial sectors from the non-social economy businesses active in these fields. It is then possible to compile *"macroeconomic figures on production, intermediate consumption, value added, compensation of employees, gross operating surplus and gross capital formation"* (CIRIEC, Barea, and Monzón 2006, 130). Chapter 8 informs readers about the creation of social economy company registers and discusses the sources of data for generating additional information on SE.

The steps to draw a SE satellite account therefore are, as summarized by the authors:

> *a) creating a Statistical Register of Companies in the Social Economy [...];*
> *b) drawing up the satellite accounts of the social economy companies included in their respective Statistical Registers, by institutional sector and industry, in each member state;*
> *c) macroeconomic analysis of the results obtained from the satellite accounts.*
> (CIRIEC, Barea, and Monzón 2006, 146)

5.2.2 TSE Handbook approach

The steps described in the UN handbook entitled "Satellite Account on Non-profit and Related Institutions and Volunteer Work," each corresponding to one chapter, are the following:

1. Conceptualizing the third or social economy sector (TSE);
2. Identifying in-scope institutions and volunteer work;
3. Assembling the data;
4. Classifying TSE institutions and volunteer work through economic sectors;
5. Assessing TSE impacts by measuring third or social economy inputs, outputs and outcomes.

These steps are quite general and accurately describe the process of producing statistics on SSE, whether through a satellite account or not. The first, second and fourth steps are already covered earlier in this document, while the fifth is discussed in the next section.

The third step, assembling data, is the one that is the most specific to satellite accounts. The authors of the UN TSE Handbook assume that "*most of the required data items (referred to as core flows or core variables) are already included in the central national accounts system.*" It follows that "*the task of assembling the satellite account core variables should thus be straightforward*" (United Nations 2018, 47). It consists of adding up these core flows and variables for each set of included entities (NPI, qualified cooperatives, qualified social enterprises, etc.) within the satellite account. Lists of the exact flows and variables are provided on pages 48 to 55 of the Handbook. More careful attention should be paid to sources of revenue, non-market output and workers (including volunteers), since the mixed resources TSE entities typically rely on are different from for-profit enterprises.

5.3 Observatories

Observatories normally refer to places or buildings equipped and used for making observations of astronomical, meteorological or other natural phenomena, but by analogy, can refer to an institution aimed at gathering data on a specific reality, such as SSE.

Observatories can be set up to compensate for the absence of reliable national accounting data, but also in order to complement this data or dig deeper into some questions. *"Unlike global quantitative methods (such as national accounting), statistical observation seeks to understand internal specificities of organizations such as estimated time of work, women's share in the salaries of the social economy, and the distribution of salaries."* (Artis, Bouchard, and Rousselière 2015, 48). Artis et al. (2015) tell us that observatories can provide customized information and are usually based on a whole range of data sources:

> *In contrast to the highly standardized satellite account approach, in this approach the differentiation and recognition of heterogeneity are promoted by means of a 'customized' adaptation that takes regional realities into consideration. It is possible to define different boundaries of the social economy (e.g., the inclusion, or not, of social enterprises that do not have a cooperative, mutual or association legal status) and to develop specific indicators. Given this flexibility, this method is more frequently used for exploratory types of research.* (Artis, Bouchard, and Rousselière 2015, 49)

The information assembled through an observatory is usually gathered from existing registers by statistical agencies or administrative agencies, as well as from custom surveys (Artis, Bouchard, and Rousselière 2015, 49). Such surveys and studies informing the work of observatories are usually meant to be more flexible although they can, in some cases, be designed in a way that allows for international comparison.

The case of Belgium's *Observatoire de l'économie sociale* is introduced in Box 5 to demonstrate how an SSE observatory is typically set up and maintained, while the case of SSE statistics in France, covered in Box 6, shows how decades of collaboration between statistical agencies, the SSE sector and academics slowly led from regional and then national observatories to official statistics.

Box 5: The case of Belgium

The SE Observatory established by Concert'ES[38] is a statistical portal about the French-speaking social economy in Belgium. It receives public support and seeks continuity in making specific SE statistics available and maintained annually since 2003. Although statistical data on SSE covers the whole country, the data on SSE in Flanders does not have same comprehensiveness as those in Wallonia or the Brussels area.

The observatory mainly concerns legally, formally established SE structures, whether they employ workers or not. The data collected originates from various national and regional providers. It comprises numerous administrative, fiscal, and enterprises' mandatory databases (with specific conventions for official data producers), as well as all information compiled in the annual accounts filed by those structures. Occasional *ad hoc* surveys complete the information, especially for smaller entities exempted from filing accounts and/or corporate tax declarations. Such surveys also allow for better grasping and capturing topics such as surplus distribution, internal training, or democratic governance.

The statistics proposed – going down to the municipal level where possible, and possibly compiled according to a modular approach depending on the needs of the user – are the following: number of entities, legal type, various employment statistics (gender, age, activity sector (NACE), working time, and FTE) and geographical distribution.

Thanks to continuous updating of the database, the active participation of consultative experts and members of the SE federations, as well as the official binding collaborative partnership agreements with official statistics, corrections (e.g. wrong information in the records, wrong categorization, evolution in NACE activity codes, etc.) are also made in the official administrative databases. It is thus a true win-win approach, as showed by Walstat, the official statistical portal of the Walloon Region, presenting data of the SE Observatory.

The observatory is at the disposal of researchers to better analyze and value the SE, including its social impact. The Observatory also develops a cross-national research activity, with a view to international comparability, and testing of additional tools (including cartographic mappings allowing a better understanding of the territorial weight and characteristics of SE).

Various applications were developed on the basis of the observatory's data to help users access and visualize the desired information: Walstat's website featuring a catalog of indicators related to SSE,[39] the RACINES portal, resulting from a France-Belgium collaboration and allowing for comparison of data from both countries,[40] a directory of SE organizations in Belgium[41], and, of course, the observatory's own website.[42]

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[38] Social economy (ES) is the term used in French-speaking Belgium. ConcertES is the representation and consultative platform for organizations representing the social economy in French-speaking Belgium.
[39] https://walstat.iweps.be/walstat-catalogue.php?theme_id=18
[40] http://racines.projetvisesproject.eu/content/home.php?page=volet1
[41] https://annuaire.economiesociale.be/
[42] http://statistiques.observatoire-es.be/

Box 6: The case of France

In France, the history of the process of producing official statistics on SSE goes back at least to the 1980s. Based on the work of Demoustier (2015), we can summarize the following milestones:

1981 : The *Délégation interministérielle à l'économie sociale (DIES)* is created by the French government. The SSE sector and policy makers are increasingly interested in generating data about the sector.

1982: A group of academics and statisticians creates the *Association pour le développement de la documentation sur l'économie sociale (ADDES)* with the financial support of the Crédit coopératif. Their purpose is to construct a reliable statistical system on SSE.

1980-90s: Some experiments are led by the *Institut national de la statistique et des études économiques (INSEE),* based on the National identification system and register of companies and their establishments (SIREN), but results are not conclusive. Some studies led by researchers on the non-profit sector (Archambault and Tchernonog 1994) are also sporadically published.

2007: The French government establishes regional associations of SSE, *the Chambres régionales de l'économie sociale et solidaire (CRES)*, all over the country. Some of them (e.g., Provence-Alpes-Côte d'Azur, Aquitaine) set up regional observatories.

2008: Based on these successful experiments, the DIES, INSEE and the national council of CRES all agree on the "*development of a permanent observation and measuring system of the SSE in France and the regions (the "kit ESS" or "Investissement E12B" realized by INSEE Midi-Pyrénées)* [...] *The primary source of data for the observatories is INSEE (DADS, business directories, local data, etc.), which they supplement with their own surveys as well as data from other observatories, providers of studies and statistics, and networks of actors and public institutions—together comprising some hundred sources in France.*" (Demoustier 2015, 166)

Since then, an Atlas of SSE, which explores a whole range of questions through specific surveys and experts' analysis, has been published four times (2009, 2012, 2014, 2017). The increased consensus about the definition of SSE contributed to the promulgation in 2014 of a law on SSE. The perimeter of organizations comprised within the field of is now clear and includes cooperatives, associations, mutual societies, foundations and commercial companies (*sociétés commerciales*) that abide by specific constraints (République française 2014).

Yet, statistics on SSE, even after decades of experiences and the enactment of a law, remain perfectible. Those who wish to learn about these challenges can consult a briefing note on the issue by the Conseil national des Chambres régionales de l'économie sociale et solidaire (CNCRESS 2019).

According to Archambault (2019), the INSEE and its partners have reached an agreement in principle on the matter of setting up a satellite account on SSE. This would be an additional step towards the standardization of statistics on SSE in France. However, some details regarding the perimeter still must be addressed: *"The first meeting, in May 2019, was essentially devoted to a comparison of the various perimeters proposed by the UN 2018 manual, the ESS law, CIRIEC, etc. and to the interpretation for France of the criteria proposed by the UN 2018 manual, which, of course, is favored since this is Eurostat's request. [...] Admittedly, the scope of the UN 2018 manual is both narrower and broader than that of the SSE law of 2014, narrower since it excludes large banking and food-processing cooperatives, broader since it includes political, trade union and religious organizations. However, an adaptation will be relatively simple to describe the SSE in the sense of the 2014 law."*[43]

This satellite account project will be designed by INSEE in partnership with Eurostat and a group of experts and stakeholders (CNCRESS 2019).

[43] Original quote : " La première réunion, en mai 2019, a été consacrée essentiellement à la confrontation des divers périmètres qui ont été proposés par le manuel de l'ONU de 2018, la loi ESS, le CIRIEC, etc. et à l'interprétation pour la France des critères proposés par le manuel de l'ONU 2018, qui, bien entendu, est privilégié puisque telle est la commande d'Eurostat. […] Certes, le périmètre du manuel ONU 2018 est à la fois plus restreint et plus large que celui de la loi ESS de 2014, plus restreint puisqu'il exclut les grandes coopératives bancaires et agro-alimentaires, plus large puisqu'il inclut les organisations politiques, syndicales et religieuses. Cependant une adaptation sera relativement simple pour décrire l'ESS au sens de la loi de 2014." (E. Archambault 2019)

5.4 Comparing satellite accounts and observatories

Satellite accounts and observatories are the two main approaches to collecting information about SSE. Each approach has strengths and weaknesses and, even though they are schematically presented through oppositions here, both approaches can very well complement each other. Moreover, although these two approaches "*differ on many points: unit of observation; source of data; type of indicators; method; and objectives,*" they also "*face similar challenges, such as comparability or the development of pertinent indicators for the social economy.*" (Artis, Bouchard, and Rousselière 2015, 50)

In essence, the *"satellite account approach subscribes to a top-down logic starting from data aggregated from national accounts, while the observatory approach favors a bottom-up logic starting from surveys and observations of specific data"* (Artis, Bouchard, and Rousselière 2015, 61). A top-down approach is more likely to be standardized and comparable. Some of the data being drawn from administrative and tax records that are mandatory, the coverage is also likely to be higher. However, the variables are not necessarily well adapted to SSE. By contrast, a bottom-up approach allows for more developed answers to questions that were tailored specifically for SSE, but the response rate is likely to be lower.

The following table compares the strengths, weaknesses and specificities of the two main approaches.

Table 7: Main approaches to collecting statistics on SSE

	Satellite accounts	Observatories
International comparability	Stronger	Weaker
Leadership of the process	National statistics offices (NSO)	Civil society, academic researchers and/or NSOs.
Primary data, and level of information	Existing databases integrated in the system of national accounts provide aggregate level of data	Diverse: existing data when available, various surveys and censuses if not, or to complement the existing data, more likely to provide micro level of data
Continuity of data over time	Potentially stronger because it is integrated into the SNA, although satellite accounts are not necessarily always updated	Depends on how the observatory is set, financed and managed
Degree of control on variables	Weak because it is limited by the existing available data	Strong because it is flexible
Comparability with the rest of the economy	Stronger	Weaker if statistical standards are not used
Treatment of small organizations	The priority is volume (number of organizations and size of their activities – employment or revenues): imprecision regarding small organizations is tolerated as long as big ones are carefully considered	If the priority is to draw a typology, small organizations may be studied with as much care as the bigger ones

Source: Authors, inspired from Artis, Bouchard, and Rousselière (2015).

5.5 International mappings

International mappings compile and compare statistical information about SSE originating from various sources. Currently, international mappings about SSE can be described neither as satellite account nor observatories but rather as research projects. Two examples of such mappings are discussed in this section:[44]

- the series of reports about *The Social Economy in the European Union*, drawn up for the European Economic and Social Committee (EESC) by CIRIEC International (CIRIEC 2007; Monzón Campos and Chaves Avila 2012; Monzón and Chaves 2017); and
- the *Social Enterprises and their Ecosystems in Europe* mapping project coordinated by EMES and EURICSE for the European Commission's DG for Employment, Social Affairs and Inclusion (Borzaga et al. 2020), which built on previous work by (Wilkinson et al. 2014).

In both cases, researchers leading the process mostly had to rely on secondary data, that is, existing statistics at the national level. In the case of the project sponsored by the European Commission, some fieldwork was conducted through a network of stakeholders, but the task of the local experts was mostly to interpret the existing data in the light of common guidelines rather than to generate new data through surveys or censuses.

Steps to conduct these international mappings are roughly the same as those involved when making statistics at the national level and are summarized as follows:

1. **Agree on a definition (set the perimeter)**

The report about the Social Economy in the European Union took "*the definition of the business or market sector of the SE given in the European Commission Manual for drawing up the satellite accounts of cooperatives and mutual societies as the basis for establishing a definition of the SE as a whole that is intended to achieve wide political and scholarly consensus.*" (Monzón and Chaves 2017, 8)

The mapping of social enterprises, as its title indicates, focused on a concept that is strongly related, yet not identical, to SSE. The study relied on a definition of social enterprise based on three dimensions (entrepreneurial/economic, social and inclusive governance-ownership) drawn from the European Commission (Borzaga et al. 2020, 158–60).

2. **Identify sources of information**

The main source of information are the existing statistics. In the case of the latest mapping published in The Social Economy in the European Union, "*the statistical information provided in this study has been drawn from secondary data supplied by our correspondents in each country.*" (Monzón and Chaves 2017, 65)

Experts who have a good understanding of the national context may play a significant role in this process. The Social Economy in the European Union report is a good case in point:

> *A major field study was conducted in March and April 2017 by sending out a questionnaire to the 28 member states of the EU. It was sent to privileged witnesses with an expert knowledge of the SE concept and related areas and of the reality of the sector in their respective countries. These experts are university*

[44] More than two international SSE mappings projects have been conducted and others are discussed in the paper by Compère and Schoenmaeckers (2021).

> *researchers, professionals working in the federations and structures that represent the SE and highly placed national government civil servants with responsibilities in relation to the SE.* (Monzón and Chaves 2017, 8)

As hinted earlier, the Social enterprises and their ecosystems in Europe report also relied on a network of experts in a potentially more extensive way given a higher budget to do so. The data collection strategy involved producing updated reports for 28 countries and smaller *fiches* for 7 countries, which were then summarized into one synthesis report (Borzaga et al. 2020, 152).

3. Collect and organize the information

The main contribution of an international mapping is to aggregate the data and present it in a way that fits the readers' purpose. Summary tables are often used to present the data and compare it based on variable of interests.[45] The table below shows an example drawn from the Social Enterprises in Europe mapping published in 2020.

Table 8: Estimated number and degree of acceptance of social enterprises

Country	Year	Estimated number of SocEnts	Number of SEs per million inhabitants	Estimated number of employees	Degree of data reliability	SocEnt concept use & acceptance
Albania	2018	379	132	2,000-2,500	Low	Low
Austria	2015	Approx. 1,535	Approx. 174	N.A.	Low	Low
Belgium	2017	18,004	1,530	572,914	Average	Average-High
Bulgaria	2015-2017	Approx. 3,700	Approx. 525	26,000	Average	Average
Croatia	2018	526	128	N.A.	Average	Average
Cyprus	2017	190	22	N.A.	Very low	Low
Czech Republic	2018	3,773	356	N.A.	Average	Average
Denmark	2018	411	71	N.A.	Low	Average
Estonia	2016	121	92	1,603	Average	Low
Finland	2018	1,181	214	Approx. 52,500	High	Average
France	2015-2017	Approx. 96,603	1,414	>1,187,249	Average	Average
Germany	2017	77,459	936	N.A.	Average	Low

Source: Borzaga et al. (2020, 106).

International mappings face several challenges in terms of methodology. Since they rely on non-standardized data drawn from various sources, several compromises must be made. Some of these challenges are:

- Availability, reliability and quality of data on the social economy. Borzaga et al. observe that: "*availability of data sources and the quality and updating of the information contained therein greatly vary across countries. The comparative analysis of the country reports corroborates that data reliability is higher when at least*

[45] The selection of variable of interest for SSE statistics is discussed in the section below.

some social enterprise forms have been recognised and a significant amount of research on social enterprise has been carried out." (Borzaga et al. 2020, 104)

- Comparability of the available data. For Monzón and Chaves, "*this challenge includes several difficulties. Firstly, the scope of each group considered in the social economy field. This scope is not always the same, not only among the different countries but also for the same country over a long period of time. Secondly, the method used to account for variables in each system of statistics has not always been homogeneous. It has been very difficult to find countries with reliable data from the same source (e.g. the Labour Ministry) and the same variable for a long period of time [...] The situation in the countries with better sources has been to find discontinuous data, with no homogeneous methodology. Thirdly, not all the data were available for the period considered (2014-15). Fourthly, there is a risk of double accounting of the 'families' within a single country.*" (Monzón and Chaves 2017, 65)
- Variation in the interpretation of the guidelines when several researchers are involved: "*While all researchers worked on the basis of the same guiding principles, a certain degree of freedom was given to individual researchers in dealing with available national data sources.*" (Borzaga et al. 2020, 104)

These challenges largely explain why reliable statistical data about SSE in the world is hard to produce. Better evidence will be possible to gather only as the concept of SSE continues to gain better institutional recognition both at national and international levels, allowing for better defined perimeters and more consequent budgets to study the phenomenon.

6 Indicators (or variables) for measuring the SSE

6.1 Overview

Statistics on SSE are not only about counting organizations. They are also about providing relevant data that help us understand these organizations. To do so, several variables, which we could also call indicators, can be provided. A list of variables that are likely to be covered in current statistical publications includes: "*standard monetary variables coming from accounting and financial frameworks; supplemental monetary variables specific to the sector (non-market output, hours of volunteer work); and social and economically quantitative variables specific to the sector (number of members, number of volunteers, profile of members, [...] economic and social performance: contribution to GDP, sales figure, gross added value, revenues/expenditures, number of entities, number of direct jobs, number of volunteers, total workforce, market share; internal organizational structure: employees (women, disabled, temporary, part-time/fulltime), volunteers, number of members; sector of activity or mission; relationship to the territory: implementation, regional distribution.*" (Artis, Bouchard, and Rousselière 2015, 52)

However, these variables are often not fully provided and, even when they are, do not give a complete picture of the sector. This section briefly introduces challenges related to four key concepts: work and employment, membership, economic contribution and contribution to the SDGs.

6.2 Work and employment

The first contribution of a given economic sector that policy makers turn their attention to is often related to the quantity of jobs it creates. The social and solidarity economy is not an exception. This issue is addressed in the ILO Guidelines concerning statistics of cooperatives (ILO Department of Statistics 2018, art. 25), and its findings can be useful for statistics about the whole SSE sector.

It can be considered that work within the scope of the social economy includes work performed by members and non-members in:

(i) SSE enterprises;
(ii) Economic units that are members of a producer cooperative or multi-stakeholder cooperative;
(iii) Subsidiary enterprises owned or controlled by cooperatives or other SSE enterprises.

Statistics on work generated in SSE enterprises, in particular statistics on employment, should be compiled and tabulated separately or disaggregated for each of these institutional settings. The Guidelines also bring attention to the important fact that *"statistics on employment generated in cooperatives should be systematically disaggregated by significant characteristics of the job, including status in employment, occupation and the economic activity of the cooperative, as well as by characteristics of the jobholder, including by sex and age group."* (ILO Department of Statistics 2018, 8). This leads to distinguishing different types of employment relationships in line with the ICLS recommendations, namely relating to worker cooperatives and producer cooperatives. For instance, workers from workers' cooperatives should be considered employees when they are paid a wage or salary, but as dependent contractors when they are paid only in profit, surplus or on a fee-per-service basis (ILO Department of Statistics 2018, 5). As well, "[o]*wner-operators of enterprises that are members of producer cooperatives should in general be classified as independent workers; they may be classified as dependent workers if their business depends significantly or entirely on the cooperative in terms of access to markets, organization or pricing of work (i.e., the cooperative implicitly or explicitly controls the activities of the members) and if they satisfy the criteria to be classified as dependent contractors that are specified in the current standards for statistics on work relationships."* (ILO Department of Statistics 2018, art. 29)

Assessing the real contribution of the sector also requires overcoming a few challenges related to volunteer time (especially in some NPOs) and other types of work provided by members (mostly for cooperatives). The TSE Handbook recommends going beyond traditional data on employment to include the following worker variables in a TSE sector satellite account:

- "*Employment, count of employed persons;*
- *Employment, full-time equivalent;*
- *Volunteers, count of persons;*
- *Volunteers, number of hours;*
- *Volunteers, full-time equivalent; and*
- *Imputed value of volunteer work*" (United Nations 2018, 55)

Sources where reliable data on this issue can be obtained include *"labour force surveys, which are regularly conducted in most countries,"* but such information is not always available, in which case it is recommended to design a special survey: *"the most efficient and cost-effective approach is to develop a supplement to an existing labour force or other survey of establishments that already collects employment data."* (United Nations 2018, 55). Pages 29-33 of the TSE Handbook detail how volunteer work should be identified and classified as in or out of scope (United Nations 2018, 29–33).

The ILO Guidelines provide an interesting distinction between work and volunteering in the management or administration of the cooperative.

> *"Members of cooperatives may perform work in the management or administration of the cooperative. When such work is performed for pay from the cooperative by the owner operators of enterprises that are members of producers' cooperatives, it should be considered for statistical purposes as a job in the cooperative. When members of producer cooperatives perform such work without pay from the cooperative, it should be considered as employment in the workers' job in the member-enterprise; when performed by worker-members of cooperatives, with or without pay, it should be considered as employment in their job in the cooperative. If consumer-members perform any type of work in their cooperative without pay it is volunteer work."* (ILO Department of Statistics 2018, art. 30)

In a few cases, such as Brazil (see Box 4 above), informal work is included within the scope of SSE and, accordingly, calls for statistical measurement of the phenomenon. However, informal work, by definition, is notoriously hard to capture through official statistical accounts, and the specific methodologies it entails are out of the scope of this paper. ILO has published a manual for those who intend to deal with this issue (International Labour Organization 2013).

6.3 Membership

Many SSE organizations, such as cooperatives, are member-based organizations. Consequently, gathering data about how many members are involved and in what way is especially important, yet often poorly covered in existing statistics. Indeed, household surveys would be, in theory, the best way to gather this type of information, as they prevent double-counting (ILO 2017, 13), but only a few surveys around the world, such as the World Bank Living Standards Surveys for agricultural cooperatives and the Japanese Social Survey, are able to provide data on members of cooperatives (ILO 2017, 49). This type of inquiry only covers some cooperatives and is far from being widespread.

In the absence of such surveys, the number of members can be drawn from organizations' own reporting or questionnaires, as does for instance the World Cooperative Monitor (EURICSE 2020). However, once again, coverage of the current initiatives is quite partial and there is, to our knowledge, no statistical office providing national figures on this matter. On that topic, the ILO Guidelines indicate that *"[m]embership is defined as the number of members of each cooperative*" (ILO Department of Statistics 2018, art. 18). In this sense, membership per organization has more relevance than aggregated membership, which inevitably involves multiple-counting.

The ILO Guidelines also distinguish types of cooperatives by the interest their members have in them, as producer, worker or consumer, as shown in Table 6 above.

Types of memberships within NPOs that are not cooperatives are less standardized and the TSE Handbook is mostly silent on the issue, although it does specify that "*the separate identification of membership dues to TSE institutions is needed*" for accounting purposes and in corresponding statistics. (United Nations 2018, 51)

6.4 Economic contribution

In recently published guidance on cooperatives statistics, Rousselière, Bouchard, and LeGuernic (2020) explore the question of assessing the economic contribution of the cooperative sector, which is an important component of the SSE. One key takeaway of this enquiry is that value added, which is one of the most common macroeconomic indicators for measuring economic contribution, is ill-suited to cooperatives.

Part of the value-added is pre-distributed or re-distributed to members through money flows between members and their cooperative. It therefore becomes difficult to compare or compute value-added produced in cooperatives by merely looking at the profits they generate, as for classic forms of enterprises.

- An example of this is the case of consumer cooperatives of which the members are customers (or clients). The consumer cooperative offers to its members products (e.g. food) or services (e.g. homecare) for their own usage or for that of their production unit (e.g. farm). In this case, members expect to access those products and services through their cooperative at a price lower than or at least equal to the market price.
- Another example is the producer cooperative that markets its members' production (e.g. farm or craft products). In this case, members expect to sell their goods at a price higher than or at least equal to market price through the cooperatives. It could be said that the value it creates is distributed among members before this value has been accounted for.

Because of their primary focus on revenue redistribution among members, the value actually accounted for cooperatives in the national accounts (i.e. their contribution to the GDP) does not represent the real value generated by cooperatives, and indeed systematically misestimates the generated value,[46] compared to an identical economic activity operating along the classic form of corporations (see calculated demonstration in Rousselière, Bouchard and LeGuernic 2020).

Stating that added value is not an adapted indicator to measure the economic contribution of SSE organizations means that data on value added as the one indicating the contribution of SSE to the gross domestic product (GDP) isn't appropriate either.

Another potential way to assess the economic contribution of the SSE sector is by relying on the notion of revenue, which is a variable that gives an indication of the volume of activity of the organization (Institut de la statistique du Québec 2019, 64). For the purpose of analyzing NPOs, the Johns Hopkins' Comparative Nonprofit Sector Project disaggregated figures related

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[46] Indeed, the same cooperative could therefore choose to maximize its surpluses and then redistribute them through patronage refunds or, on the other hand, immediately serve the member's best interest (low cost when buying from the cooperative or high price when selling or saving through the cooperative) and make no surpluses at all. From the members' perspective, the same value will be generated. However, in the former case, the appearance of added value, from an accounting perspective, would be much greater. For the same reason, it should not be assumed that a cooperative that distributes a greater amount of patronage refunds, something that is wrongly compared to distributing dividends, is more performant. Indeed, in the case of a consumer cooperative, for example, minimizing purchasing costs for member-consumers, or setting market-level prices and then returning surpluses to members at the end of the year achieve virtually the same result.

to revenue in three main categories: amount of revenue from government payments; amount of revenue from private philanthropy; and amount of revenue from sales, service fees, membership dues and investments (Salamon, Sokolowski, and Haddock 2015, 123).

This level of detail can inform research on the concept of hybridization of resources (monetary and non-monetary) and the principles for their allocation (market, redistribution and reciprocity). For instance, nuance can be brought to distinguish, within the category of revenues coming from government, those that come in the form of a subsidy (e.g. financing the mission of an organization) from those that come in the form of payments for services (e.g. financing service provision on a contractual basis). The interest in this issue is threefold: First, it offers the possibility of exposing that SSE organizations are not only depending on public subsidies but are also given an important role in providing public services for which government pays (per unit) as a counterpart for rendered services. Second, it helps support SSE enterprises' finances, for which all market revenues, either from private or government "clients," can be considered when calculating the enterprise's borrowing capacity (Bouchard et al. 2017, 69). Third, it enables observing the distribution of non-market revenues between government and private sources, which varies depending on the welfare state regimes (Enjolras 2009). These points explain why it is preferable to gather statistical data about revenues of SSE organizations rather than their contribution to the GDP. The following table exposes a brief typology of sources of revenues.

Table 9: Sources and allocation methods of resources

Source / Allocation method	Market (exchange)	Non-market (redistribution)	Non-monetary (reciprocity)
Government	Contract, call for tenders	Grant related to the organization's mission	In-kind contributions
Private (individuals and organizations)	Market sales, private contracts	Money donations and sponsorships, membership fees	Volunteering, material donations, in-kind contributions

Source : Bouchard, Filho, and St-Denis (2011, 57) (translation by authors).

6.5 Concluding remarks

It has been argued that the SSE is typically conducive to generating positive outcomes for women, youth and various marginalized populations, especially in the area of employment and decent work (Eum 2017). To back up these claims and provide information for future policy making, data related to employment mentioned above should naturally, as specified by ILO guidelines, be disaggregated in a way that "*facilitate analysis of groups of workers or members such as women and men, young people and other groups of particular concern.*" (ILO Department of Statistics 2018, 1)

However, SSE's contribution to global challenges extends far beyond job creation.[47] Indeed, the SSE sector produces various social benefits that could be considered, in economic terms, as positive externalities and public goods. But as Artis et al. pointed out, "*social economy statistics has difficulties in expressing the full range of characteristics of this economy. Challenges regarding the internal governance of social economy organizations, related to economic democracy and collective entrepreneurship, are insufficiently taken into*

[47] See, on that issue, the work of the UN Inter-Agency Task Force on SSE: https://unsse.org/sse-and-the-sdgs/.

consideration." (Artis, Bouchard, and Rousselière 2015, 62–63). Attempts to better capture SSE's contribution in areas such as democratizing the economy, lowering economic inequalities and acting as countervailing economic power have been made by Bouchard et al. (2017) and various other impact measurement initiatives as inventoried in Salathé-Beaulieu, Bouchard, and Mendell (2019), but are still far from being included in national statistical frameworks.

7 Discussion and Conclusion

This document provided an overview of the conceptual frameworks for SSE statistical definition and the standards that help build aggregated figures and international comparison of the SSE around the world. It then looked at how the perimeter for SSE is set in the cases of the two most important frameworks presently at hand: the social economy approach and the NPO approach. No matter which of these approaches is privileged, constructing statistics about SSE typically entails identifying sources, such as registers, surveys and censuses, that will feed the statistical construction of the SSE population. These entities must then be classified, and the information that relates to them collected, based on methodologies such as satellite accounts or observatories. Indicators support this work of measurement.

While substantial work has been done to standardize and issue international guidance on how to collect statistical data about SSE, some issues and debates remain, especially at the level of defining the perimeter of the main concept at hand. As a result, many NSOs collect statistics about the SSE based on a national definition, which differs from one territory to another, thus impeding international comparability.

There is no doubt, as mentioned in the introduction, that clear statistics, political recognition and public support go hand in hand. The current limitations in the existing frameworks and approaches must therefore be addressed through international collaboration.

In this concluding section, we summarize strengths and weaknesses of the approaches and methodologies exposed in this work and then formulate some recommendations for future work aiming at advancing the statistical measurement of the SSE.

7.1 Strengths and weaknesses of approaches to SSE statistics

There are strengths and weaknesses to each approach that has been developed to measure the SSE on an international scale. It can be said that the best solution, at the national level, is always context dependant, namely according to the legislations related to the SSE and the means of NSOs and other producers of statistics. However, the lack of international consensus among producers and users of statistics constitutes a major limitation to the ability to aggregate and compare relevant data about the SSE across the world.

- **Conceptual frameworks**

The existing conceptual frameworks for producing statistics on the SSE can currently be understood as complementary to one another as each covers a more or less extended segment of the SSE family of organizations. However, each framework implicitly carries a conception of the SSE that stems from an ideal-type model of the SSE, as Non-profit, Non-profit and related or as Social economy.

The two UN handbooks (NPI 2003 and TSE 2018) are oriented by a non-profit concept of the SSE, with the NPO as an ideal-type, and extension to organizations that behave as NPOs – i.e. limiting or prohibiting the distribution of surpluses – with an entrepreneurial impetus. The frameworks carry a view of the SSE as a sector aiming to channel philanthropic, public and now market resources as well as volunteerism to help relieve poverty and see to social issues. The operational criterion to delimit the perimeter is the prohibition or limitation of profit (or surplus) distribution.

The ILO guidelines cover all cooperatives, while the 2006 CIRIEC Manual embraces a "family" of organizations, namely all cooperatives and mutual societies, as well as non-profit organizations, as it was conceived as a complement to the TSE 2003 handbook. These frameworks are oriented toward a social economy conception, with the cooperative as an ideal-type, with extension to organizations that behave as cooperatives – i.e. democratically controlled by members and either not distributing surpluses or distributing them in proportion to usage, not to investments. These frameworks carry a view of the SSE as a different form within a plural economy, a third way between the market and the state. The perimeter is delimited by a bundle of operational criteria which include democracy and limited profitability (Coheur 2019). The following table summarizes and compares the ideal-types guiding each of these conceptual frameworks.

Table 10: Ideal-type models of the SSE in various conceptual frameworks

	Non-profit	Non-profit and related	Social economy
Framework	NPI 2003	TSE 2018	CIRIEC 2006; ILO Deparment of Statistics 2018b
Typical organization	Non-profit organization	Non-profit organization	Cooperative
Values	Philanthropy, volunteerism	Philanthropy, volunteerism, social entrepreneurship	Economic democracy and solidarity
Main objective	Poverty and social issues	Poverty, social and environmental issues	Different form within the plural economy
Operational criteria	No profit distribution	No or very limited profit distribution	Democracy and limited profitability

Source: Authors.

- **Setting the perimeter**

The operational perimeter for which data is collected is closely linked to the definition of the SSE that is referred to in each country. Mappings of SSE statistics at regional levels show the variety of definitions and perimeters (Compère and Schoenmaeckers 2021). Since the SSE is strongly embedded in national political and economic contexts, frameworks only apply if they are open and flexible enough to constitute statistics through a modular approach. The leading example of this is the case of Portugal, where both TSE Handbook and CIRIEC Manual were used in order to build statistics of the SSE according to the Portuguese law of SSE.

- **Data sources**

Various sources exist for establishing the statistical population of SSE entities. Each of them has strengths and weaknesses. Main issues are the availability and quality of data, the possibility of identifying SSE entities within those, and the reliability of the methodology to count or estimate the statistical population of SSE entities.

- **Classification**

Classification of the SSE for statistical purposes should follow agreed upon standards. A classification of industries will enable measuring the weight of the SSE within the whole of the economy. A classification of legal forms of entities will enable measuring the respective weight of each form in the whole of the SSE. A classification according to main purpose (e.g. ICNP/TSO) or main interest of members (e.g. ILO Guidelines concerning statistics of cooperatives) will enable measuring the role the SSE plays with regards to socioeconomic needs and aspirations.

- **Data collection methodologies**

Methodologies vary depending on the availability of existing data within the administrative national accounts, the capacity to identify SSE entities within them, and their relevancy to measuring important aspects of the SSE. The absence, incapacity to access or non-relevancy of existing administrative data often leads to opting for more hands-on methodologies for collecting data, such as observatories, surveys or censuses. Data providers also vary in their reliability and in their capacity to replicate the methodology over the years. Altogether, data collection is most often the result of a trade-off between quality and cost.

- **Indicators**

Important indicators are those that help recognize the role of the SSE in the economy and society, namely job creation, the contribution to wealth generation and membership. Because the SSE is one of the privileged ways to increase the quality of work, it is important to consider the different types of employment relationships that exist within the scope of an SSE organization. Statistics should also include the contribution of volunteering. Since the SSE has economic modus operandi different from that of other enterprises, the notion of value-added will have less accuracy for measuring its contribution to the generation of wealth, as part of it is either pre-distributed to producers or re-distributed to consumers. Revenue is a more useful variable, as it gives an indication of the volume of activity of the organization. The SSE is also a manifestation of civil society engagement. Indicators of membership help reveal the degree of penetration and the level of commitment for the SSE within the population.

7.2 Recommendations for future work

The production of statistics about the SSE is still relatively new and has the potential to evolve. This is not exclusive to the SSE (Bouchard and Rousselière 2015, 18–19). What is at stake is the opportunity to measure the size and economic contributions of the sector, which in turn will strengthen its legitimacy.

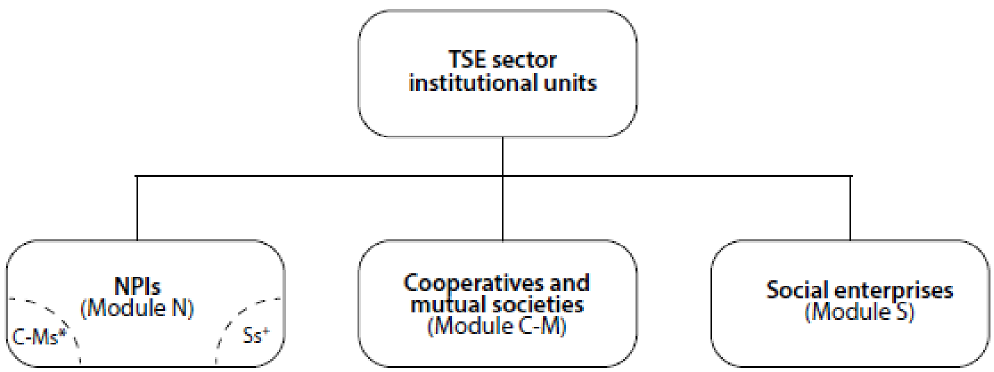
However, the SSE is not only a part of the economy which needs to be better studied, it is also a form of economy that differs from the private/market and public/government driven forms of economic development (Artis, Bouchard, and Rousselière 2015). This calls for the development and use of appropriate tools and indicators to adequately represent the SSE. Statistics should not, by being too simplistic, undermine the possibility of demonstrating that this alternative form of economic development, based on solidarity, can contribute to shaping a plural economy.

While the debate of the non-profit vs social economy view of the SSE is an important one, we must also be prepared to address the upcoming debates about the future of economy, which will include digital mission-driven organization potentially operating across national boundaries often active in the platform economy and various types of inclusive, social and impact-oriented enterprises. If the SSE is defined in a perspective that is too narrow, it could end up not catching the attention of policymakers and remain under the radar. On the contrary, if the SSE is defined in too broad a sense, it will be hard to develop policy that addresses it specifically. It may seem that dividing the economic world in two, either having for profit or non-profit purposes, would make things simpler and solve the issue. However, many voices have been advocating for a third option that would help public policy to recognize the SSE as a specific form of economy, not primarily aimed at generating profit, yet able to distribute wealth generated in a more equitable manner.

While those debates last, it is still possible to move on with producing statistics on the SSE with what we call a modular approach.

The case of Portugal (see Box 2) shows how the modular approach is a promising path forward. The TSE Handbook also suggests adopting a modular approach when it appears that there is a "policy interest" to do so (United Nations, 2018, p. 28). This entails dividing the satellite account into several separate modules to cover non-profit institutions, cooperatives and mutual societies, and potentially social enterprises, as illustrated in Figure 5.

Figure 5: Modular structure of the TSE sector institutions



* Legally registered cooperatives and mutual societies meeting NPI criteria
+ Social enterprises registered, or otherwise meeting the criteria as NPIs.
Source: United Nations (2018, 28).

Suggestions of future work for advancing statistics on the SSE are as follows:

- The perspective of updating and adjusting the TSE Handbook and CIRIEC Manual to facilitate their use in a complementary way, particularly in a modular perspective, should be explored.
    - In such an update, removing the term “social economy” from the TSE Handbook, thus making it focused exclusively on the third sector economy rather than maintaining the ambiguity about its scope, should be considered. In such an updated version, the question of which cooperatives and mutual societies would be included and excluded from this perimeter and on what basis should be explained in more detail than what currently exists.
    - If, after careful consideration, keeping the term “social economy” within the scope of an updated version of the TSE Handbook is considered preferable, the perimeter of inclusion should be changed so that it includes all mutual societies and cooperatives as identified by the CIRIEC Manual, namely all cooperatives that have passed the test based on ILO guidelines (and upcoming handbook) on statistics concerning cooperatives. This would require adding a set of indicators or screening questions, namely those related to the democratic governance by member-users. Reflecting on the topic of mutual societies would also be useful.
- Ongoing testing of the existing frameworks in various countries will help validate their concepts and approaches and show what adjustments are necessary to adapt them to the realities of different contexts.
    - In the short term, organizing a meeting convening NSOs around the world that have relevant experience with statistical portraits of SSE to discuss issues and solutions could be highly relevant.
    - Examining the current experience led in France by INSEE in partnership with Eurostat shows an interesting real-world example of how the two main approaches (SSE and NPO) can confront and complement each other.
    - Special attention should be given to national contexts where the SSE is still weakly institutionalized in order to open up the scope of statistical frameworks beyond western-developed-world views of the SSE.
- In order to enhance the relevance and acceptance of statistics produced about the SSE, it is advisable to ensure good coordination between international statistical agencies and offices (Statistics Division of UNDESA, ILO, EC) and SSE international networks of organizations and of researchers. Better coordination between international agencies and national SSE apex organizations and government agencies when liaising with NSOs is also advised.
- Work to clarify the concept of social enterprise and its place within the SSE from a statistical standpoint will likely be necessary in the upcoming years, namely identifying criteria to establish clear borders to distinguish them from ad hoc so-called ethically or socially responsible behaviors of for-profit enterprises.
- Further research work is also required to research and develop appropriate indicators of the social, economic, and environmental contribution of the SSE.

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