

Transversal Working Group: SDG Impacts in and by the Public Economy and the Social and Solidarity Economy

General Introduction and Call for Working Group 1 on Sub-Theme 1: Understanding the PE and SSE Specificities that favour SDG Implementation

A. General Introduction of the Transversal Working Group

As stated on the United Nations' (UN) Sustainable Development Goals (SDG) homepage, the UN Agenda 2030, adopted by all UN states in 2015 in Paris, "*provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 Sustainable Development Goals (SDGs), which are an urgent call for action by all countries - developed and developing - in a global partnership. They recognize that ending poverty and other deprivations must go hand-in-hand with strategies that improve health and education, reduce inequality, and spur economic growth – all while tackling climate change and working to preserve our oceans and forests*" (United Nations 2025b; United Nations 2015). Across the globe, numerous supranational, nationwide, regional and local initiatives seek to implement the UN Agenda 2030. To reach the ambitious targets of the UN Agenda 2030, decisive actions at all (supranational-) governmental levels as well as civil society and corporate actors are necessary to embed SDG matters in public policies, programmes, strategies and actions. The societal and corporate actors include state-owned enterprises (SOEs), social and solidarity economy (SSE) actors, among them international and national non-governmental organizations, cooperatives and service-providing non-profit organizations.



Figure 1: SDGs (source: United Nations 2025b)

For the first time, nation states must regularly report on the progress they have made in implementing the SDG targets. In July 2017, the UN General Assembly adopted a global indicator framework for monitoring the progress made in implementing the UN Agenda 2030 (A/RES/71/313) (United Nations 2025a). The 17 SDGs are specified in 163 targets. The accompanying indicator set is reviewed annually. The latest progress report, published in July 2026, showed that, among the 139 targets for which sufficient trend data were available, only 15% were on track, 21% showed moderate progress and a further 32% had progressed only marginally. Progress had stagnated for 17% of the targets, while 15% had fallen below the 2015 baseline (United Nations Department of Economic and Social Affairs, 2026 p. 4).

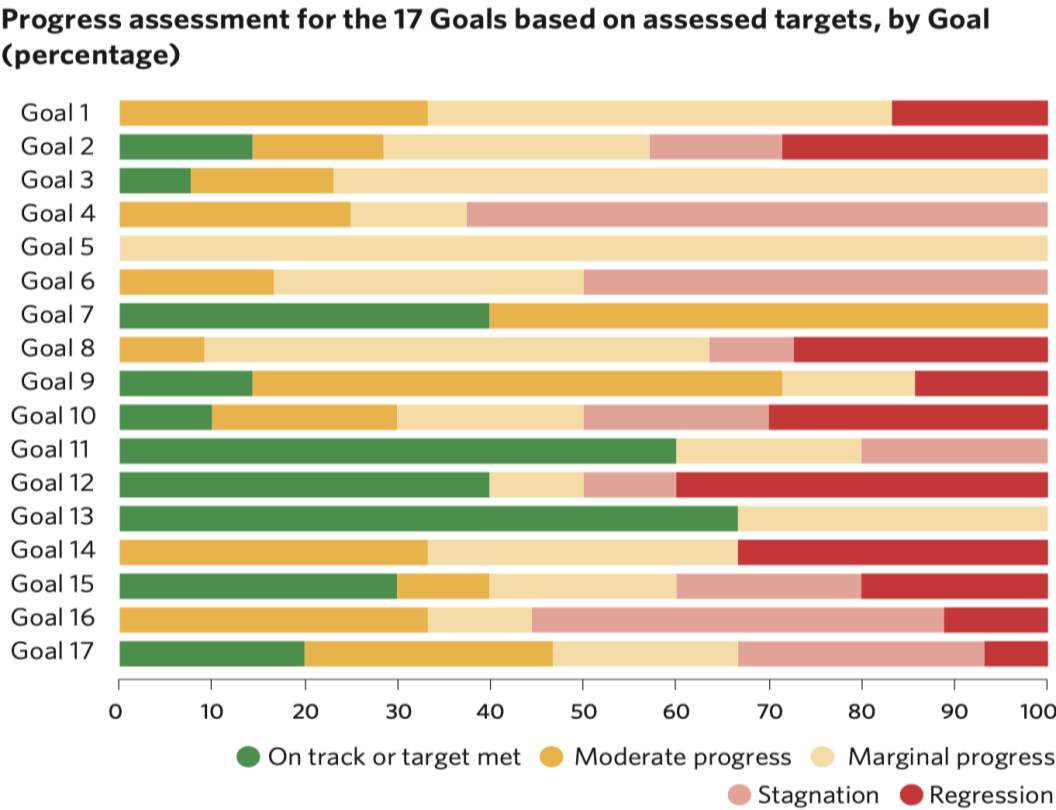


Figure 2: Achievement overview per SDG (source: United Nations Department of Economic and Social Affairs 2026, p. 4)

Figure 2 shows that reaching the ambitious objectives of the UN Agenda 2030 is totally out of reach. With only four years till 2030 the main aim of this transversal working group is to evaluate how PE and SSE contribute to the realization of the SDGs in four thematic sub-themes.

4 Working groups

1. **Working Group 1: Understanding the PE and SSE Specificities that favour SDG Implementation:** As stewards of the public interest and in line with their social mission, PE and SSE actors could play a pivotal role in implementing the SDGs. An urgent question in that context is: Do they act as pioneers in advancing the SDGs? This sub-theme is outlined in more detail in Section B. Before, as the sub-themes are interconnected, a short overview is given for the three other sub-themes.

2. **Working Group 2: PE and SSE Contributions to Specific Sectors:** Secondly, the transversal working group evaluates the contributions in specific sectors where PE and SSE enterprises are offering services. In a first step this subgroup will focus on **affordable housing** which is a universal challenge. The lack of affordable housing is already a reality in many countries, reflected in rising levels of homelessness, growing difficulties for young adults seeking to purchase a home, and rapidly increasing rents in large cities and metropolitan areas. Urbanization is expected to increase. The 2022 UN-Habitat Report predicts that 68% of the world's population will live in urban areas by 2050, compared with 56% in 2022 (UN Habitat 2022). The number of megacities, defined as cities with more than 10 million inhabitants, is likewise expected to increase from 33 to 47 by 2050. Given these trends and challenges, the PE and SSE contributions towards SDG 11 is in the focus of working group 2.

At a later stage, the progress in realizing SDG 3 will be evaluated. Ensuring high-quality healthcare in terms of prevention, accessibility, affordability and security of service provision is already a global challenge. This challenge has multiple causes, including ageing societies in many OECD countries, rising healthcare costs, obesity, hunger, poverty and the growing negative effects of climate change on healthcare provision worldwide. Against that background the ways in which PE and SSE healthcare providers contribute to advancing SDG 3 are highly relevant.

3. **Working Group 3: Ecosystemic Perspective on the SDGs - Territorial Approaches, Cross-Sectoral Partnerships and Collaborations:** Thirdly, one of the essential ideas of the UN Agenda 2030 is the partnership approach. Progress towards the SDGs requires the mobilisation of cross-sectoral partnerships and collaborations among governmental, private for-profit and mission-driven actors. An ecosystemic perspective therefore calls for closer examination of these partnerships and collaborations at all territorial levels. Territorial ecosystems can create valuable synergies and competitive emulation among PE and SSE actors and their public or private partners, generate system-level effects, and may ultimately foster transformative social innovations. PE and SSE actors could play a pivotal role in the

socio-ecological transition in territories, contributing to a just transition by ensuring that negative impacts are limited, particularly on marginalized groups and regions, and that the benefits of the transition are shared equitably. Therefore, it is necessary to take a closer look at the roles and impact PE and SSEs actors have in these partnerships. Accompanying governance mechanisms are essential to effective partnerships and, when poorly designed, can contribute to failure (CIRIEC with Richez-Battesti & Itçaina 2018; Duverger 2024; Duverger et al. 2024; Eynaud & Laville 2018; Lamarche et al. 2021; Lamarche & Richez-Battesti (dir.) 2023). Network governance is a highly complex and controversially debated academic topic in the context of co-creation of common goods and public actions (Bance, Bouchard & Greiling (Eds.) 2022). Non-profit and social initiatives are in some areas valued partners for private for-profit companies and SOEs in demonstrating their sustainability efforts. However, the areas in which the partnerships are formed are often highly selective. Power-dynamics in networks generate tensions between the partners. In view of that, the working group on sub-theme 3 evaluates the effectiveness and the challenges of PE and SSE partnerships and collaborations for promoting the SDGs. Regarding the eco-systemic perspective, the working group starts at the **local and regional levels**.

4. Working Group 4: Measurement Issues: As outlined above, the measurement of the SDGs targets at the global UN level, on the level of world regions or at the level of nation states can build on numerous statistical indicators. Evaluating the worth of the Social Economy has been for more than a decade a topic within CIRIEC's International Commission on Social and Cooperative Economy (CIRIEC, under the dir. of Bouchard 2010; CIRIEC with Bouchard & Rousselière (Eds.) 2015). Therefore, despite all statistical problems, measurement approaches exist and are developed further on the macro-level. At the microlevel, PE and SSE enterprises have started to integrate voluntarily their SDGs contributions in their non-financial reporting. Already back in 2020, a mapping framework was published linking Global Reporting Initiative indicators to the SDGs, and this linkage proposal was updated in 2022 (GRI 2021). Furthermore, the UN Research Institute for Social Development developed a set of Sustainable Development Performance Indicators (SDPI) for measuring the SDG performance of companies and organizations. The SDPI Online Platform provides a specific tool-kit for that. While there are approaches on the macro- and micro-level, a methodology is missing to evaluate at the **local level** (cities or metropolitan areas) the joint SDG impact of the PE and SSE.

Start of working groups 2 to 4	Calls for papers will be issues End of 2026, early 2027 in due course after the Conference in Montreal.
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B. Call for Working Group #1 on Sub-Theme 1: Understanding the PE and SSE Specificities that favour SDG Implementation

The overarching aim of this sub-theme is to examine, from a transversal perspective, the motives, rationales and drivers that shape how SOEs and SSE enterprises, as hybrid organisations, contribute to the UN Agenda 2030 through their roles as public or social policy agents and agenda setters, as well as through their strategies and corporate actions. To make considerable progress towards the UN Agenda 2030 and beyond, states must activate multiple levers, including mobilizing for-profit and mission-driven enterprises to contribute to the SDGs. Unlike states, supranational institutions and international partnerships such as the European Union, ASEAN and the BRICS group, enterprises engage in SDG implementation on a voluntary basis. Criteria for defining “impact” or “contribution” of enterprises to the SDGs are highly ambiguous, leaving enterprises a lot of discretionary freedom. Looking at the body of academic research, the SDG-implementation in SOEs and SSE enterprises is still an emerging topic (e.g., Ahmad et al. 2026; Bauer et al. 2024; Greiling & Bauer 2023; Bauer & Greiling 2023; Casciello et al. 2025; Ligorio et al. 2025)

The period since the last global financial crisis has witnessed a renewed belief that public ownership and industrial policy are necessary to meet the ‘grand challenges’ of the twenty-first century (Butzbach et al. 2025). SOEs at the international, federal, regional and municipal levels make a significant contribution to economies around the world. Notwithstanding decades of privatisation, liberalisation and state-capitalism, the fundamental rationale for SOEs having a public mission remains valid. SOEs are assigned the task of providing services of general interest such as energy provision, postal services, public transport or water provision. SDG implementation requires SDG targets to be embedded in SOEs’ public missions, strategies and operational activities. Particularly relevant goals include SDG 6 (Clean Water and Sanitation), SDG 7 (Affordable and Clean Energy), SDG 9 (Industry, Innovation and Infrastructure), SDG 11 (Sustainable Cities and Communities) and SDG 13 (Climate Action). Since 2022, the International Scientific Commission on Public Enterprises/Public Services has an ongoing working group on “Public Enterprises and the SDGs”.

The way in which the public mission is translated into practice continues to evolve. Rather than representing a simple distinction between symbolic and substantive legitimacy, commitment to the SDGs can be understood as a continuum. Organizations may progress from first signalling (e.g., SDG icons and general declarations) to symbolic narratives, selective quantitative disclosure, and ultimately to institutionalized SDG integration, where the SDGs are embedded in organizational strategies, governance structures, and management practices. (Ahmad et al. 2026)

Despite the importance of SOEs, it is difficult to establish the extent to which partly or fully owned PEs prioritize their public mission and the actions they choose regarding the SDGs (Clò 2020; Sorrentino 2020; Vining & Laurin 2020). In view of this, it is necessary to evaluate the extent to which SOEs as hybrids, are used by their owners

to implement public policies that promote the SDGs, as well as their own initiatives towards SDG implementation. In addition, there is an urgent need to assess the performance of PEs in terms of SDGs that are often aligned with their official public mandates.

Among SSE enterprises, including cooperatives, debates about mission drift and the advantages and disadvantages of commercialisation, decommodification and managerialism have a long tradition (Chaddad 2012; Malhotra et al. 2025; Roy et al. 2021; Terzieva et al. 2025). At the same time, the potential of SSE actors and social movements to translate the SDGs into practice is increasingly constrained in repressive states through legal restrictions and other forms of state repression.

Accordingly, we propose two strands of inquiry:

- a positive or instrumental strand examining on how do the SOEs, social and solidarity enterprises and cooperatives PE and SSE contribute to the SDGs?; and
- a critical strand examining, from a social-constructivist perspective, the shortcomings and challenges involved in embedding the SDGs in the missions, strategies and operational activities of SOEs, SSEs, and cooperatives.

A critical evaluation must also consider conflicting institutional logics, particularly tensions between market logic and public-service or social-welfare logic. It is therefore necessary to examine where SDG implementation is dominated by symbolic commitment and impression management and where a more substantive or transformative approach is pursued. This includes assessing the extent to which the SDGs are reflected in non-financial reporting and the extent to which management control instruments and practices are directed towards SDG implementation.

Building on this, we outline the following specific topics:

- What are the motives and drivers of PE and SSE organizations to implement the SDGs?
- Which frameworks exist for measuring the SDG contribution of SOEs, Social and Solidarity Enterprises and Cooperatives and what are the strength and weaknesses of these approaches?
- How can existing impact measurement approaches be advanced?
- To what extent are SOEs, social and solidarity enterprises and cooperatives are used as policy instruments of their “owners” to implement a sustainable development agenda?
- To what extend do SOEs, social and solidarity enterprises and cooperatives act on their own as agenda setters for the SDGs?

- Does the commitment towards the SDGs go beyond a symbolic commitment and, if so, what drives PE and SSE enterprises to lead by example?
- What are the main challenges that PE and SSE enterprises face in implementing the SDGs?
- What can PE and SSE enterprises learn from each other about translating the SDGs into their management control practices and stakeholder reporting?

Organisational Aspects for Working Group #1:

Chairs of working group 1:	Dorothea Greiling , Johannes Kepler University Linz, Austria, dorothea.greiling@jku.at Jon Olaizola Alberdi , Mondragon University, Spain, jolaizolaal@mondragon.edu	
Declaration of Interest to actively participate	till 25, September 2026	To Solène Gastal solene.gastal@uliege.be with cc to dorothea.greiling@jku.at
First online meeting: exchange of ideas/tour de table	4, November from 2 pm to 3:30 pm, CEST time.	
Dissemination Strategy for all the working groups	CIRIEC's range of publication formats. Working papers or books. A decision on whether the Transversal working group will result in a special issue of the Annals of Public and Cooperative Economics (APCE), will be taken at a later stage. Policy briefs for managers of PE and SSE enterprises, as well as for political decision-makers, will form an integral part of the dissemination strategy.	

Start of working groups #2 to #4	Calls for papers will be issues End of 2026, early 2027 in due course after the CIRIEC Congress in Montreal (5-8 October).
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