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Promoting the social and solidarity economy for sustainable development

Note by the Secretary-General

The Secretary-General has the honour to transmit to the General Assembly the report prepared by the secretariat of the United Nations Conference on Trade and Development.

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Report prepared by the secretariat of the United Nations Conference on Trade and Development

Summary

The present report is submitted pursuant to General Assembly resolution [77/281](#), in which the Assembly requested the Secretary-General to prepare a report, within existing resources, in collaboration with the United Nations Inter-Agency Task Force on Social and Solidarity Economy, on the implementation of the resolution. The present report documents how the social and solidarity economy contributes to the achievement of the 2030 Agenda for Sustainable Development and an inclusive, job-rich, resilient and sustainable recovery. It highlights progress made and challenges encountered, following the adoption of the resolution, in the promotion of the social and solidarity economy through legal, policy and institutional frameworks, as well as through education, research, financial and non-financial support services and statistical visibility, and provides forward-looking recommendations in this regard.

I. Introduction

1. The General Assembly, in its resolution [77/281](#), requested the Secretary-General, in collaboration with the United Nations Inter-Agency Task Force on Social and Solidarity Economy, to prepare a report on the implementation of the resolution. The present report explores the contribution of the social and solidarity economy to achieving the 2030 Agenda for Sustainable Development and fostering an inclusive, job-rich, resilient and sustainable recovery. In its resolution, the Assembly encouraged Member States, relevant entities of the United Nations development system, multilateral, international and regional financial institutions and development banks to strengthen support for the social and solidarity economy.

2. The present report was submitted by the secretariat of the United Nations Conference on Trade and Development (UNCTAD). UNCTAD prepared this report with the International Labour Organization (ILO), as co-chairs of the United Nations Inter-Agency Task Force on Social and Solidarity Economy. The report is based on information provided by entities of the United Nations system, international organizations and other stakeholders, without implying endorsement.

3. The report outlines good practices, lessons learned and challenges and recommendations while reflecting on the transformative potential of the social and solidarity economy in promoting the Sustainable Development Goals. Questionnaires were distributed globally to all Member States and other relevant stakeholders. The report incorporates contributions from 17 Governments, eight United Nations entities, six international non-governmental organizations, two intergovernmental organizations and one development bank. Structured to enhance understanding and support an integrated approach, the report includes legal, policy and institutional frameworks related to the social and solidarity economy and the critical roles of education, research, financial and non-financial support, and statistics are discussed. The findings aim at guiding Member States, United Nations entities and other stakeholders in supporting the social and solidarity economy to broaden awareness of its power for global progress, including with regard to realizing the Goals and the aspirations of the Pact for the Future.

II. Role of the social and solidarity economy and its entities in achieving the 2030 Agenda

4. Resolution [77/281](#) includes the definition of the social and solidarity economy adopted unanimously by representatives of Governments and of employers' and workers' organizations at the International Labour Conference in June 2022. According to the definition:

The [social and solidarity economy] encompasses enterprises, organizations and other entities that are engaged in economic, social and environmental activities to serve the collective and/or general interest, which are based on the principles of voluntary cooperation and mutual aid, democratic and/or participatory governance, autonomy and independence, and the primacy of people and social purpose over capital in the distribution and use of surpluses and/or profits as well as assets. [Social and solidarity economy] entities aspire to long-term viability and sustainability, and to the transition from the informal to the formal economy and operate in all sectors of the economy. They put into practice a set of values which are intrinsic to their functioning and consistent with care for people and planet, equality and fairness, interdependence, self-governance, transparency and accountability, and the attainment of decent work and livelihoods. According to national circumstances, the [social and solidarity

economy] includes cooperatives, associations, mutual societies, foundations, social enterprises, self-help groups and other entities operating in accordance with the values and principles of the [social and solidarity economy].

5. This adopted international definition of the social and solidarity economy articulates a critical balance between universal values and principles and local adaptations. There are clear complementarities and synergies between social and solidarity economy entities and other private and public enterprises. However, the social and solidarity economy's distinct nature and operation across economic sectors necessitates enhancing its visibility and addressing additional layers of complexity in public policy. While a broad consensus on the social and solidarity economy is emerging, different terms are applied in different contexts and cultures. Terms include "social economy", notably in the European Union, "solidarity economy" in Brazil and Colombia, "popular and solidarity economy" in Ecuador, "social solidarity economy" in Costa Rica and "popular economy" in the Bolivarian Republic of Venezuela. The terms "third sector" in Italy and "popular economy" in the Organisation for Economic Co-operation and Development (OECD) and Senegal refer to subsets of the social and solidarity economy. The national development plan 2022–2026 of Colombia refers to the "popular and community economy" alongside the more established "solidarity economy".

6. The social and solidarity economy contributes to all Sustainable Development Goals. It notably contributes to a just transition to the environmental dimensions of sustainable development, actively supporting Goals 12 (responsible consumption and production), 13 (climate action), 14 (life below water), 15 (life on land), 6 (clean water and sanitation) and 7 (affordable and clean energy). Social and solidarity economy entities often engage in practices that promote sustainable resource management, reduce and reuse waste and lower carbon footprints. They engage in renewable energy activities, agroecology, conservation efforts and sustainable biodiversity use, including biotrade initiatives. By integrating environmental considerations into their core operations, such entities help mitigate the impacts of climate change, preserve natural ecosystems and promote reuse and recycling. These efforts not only contribute to the environmental goals but also contribute to responding to global crises. Social and solidarity economy entities contribute to a just transition and create green jobs, incorporating groups in vulnerable situations such as informal recycling workers into waste management supply chains. Entities consisting of Indigenous Peoples contribute to the conservation, protection and development of the environment, the productive capacity of the land and its resources, and traditional knowledge and practices, notably through co-ownership models and benefit-sharing approaches, in contrast with individual ownership models. Through such initiatives, the social and solidarity economy also fosters community resilience and strong cultural associations.

7. The social and solidarity economy aligns with Sustainable Development Goals 2 (zero hunger) and 3 (good health and well-being). Social and solidarity economy entities often operate in agriculture, food production and health care, focusing on access to and the affordability of goods and services. Agricultural cooperatives have been active and have a long history in developed and developing countries, rendering production and marketing processes more efficient and sharing results among members. By promoting sustainable farming practices such as agroecology, local food systems and fair trade, they ensure a stable and sufficient food supply, particularly in underserved regions. For example, the Gujarat Cooperative Milk Marketing Federation Limited in India is among the world's largest dairy enterprises. In Africa, where most food consumed is produced by smallholder farmers, organizations such as the Eastern Africa Farmers Federation, which represents apex institutions, cooperatives and other farmers' organizations, contribute to food security.

Community-supported agriculture schemes address food security issues alongside other local concerns, in addition to improving incomes for producers. Furthermore, social and solidarity economy entities provide essential health services, including care services from early childhood to elderly care, with a significant role for multi-stakeholder cooperatives. In Spain, the Mondragon Health alliance, and in Italy, the Associated Health-care Workers cooperative, provide services and solutions and develop products. These efforts contribute to reducing hunger and malnutrition, enhancing food sovereignty and fostering healthier communities. The social and solidarity economy also addresses Goals 9 (industry, innovation, and infrastructure) and 11 (sustainable cities and communities) across regions. Social and solidarity economy entities support cultural preservation and the promotion of cultural diversity through community arts programmes, cultural festivals and the protection of intangible cultural heritage. AfroReggae in Brazil promotes cultural diversity and preservation through music, dance and arts programmes, engaging young people in marginalized communities. Social and solidarity economy entities often engage in innovative practices that drive technological solutions tailored to local needs, promoting inclusive and sustainable industrialization. They support small-scale industries and sustainable locally adapted infrastructure projects that enhance urban resilience and well-being. In addition, social and solidarity economy initiatives often focus on creating inclusive cities through community-driven planning and development, offering affordable housing, public services and sustainable transport. In Germany, the cooperative housing movement in Berlin develops affordable housing projects integrating sustainable building practices and green infrastructure. These efforts improve quality of life and contribute to the creation of more equitable and sustainable urban environments.

8. The social and solidarity economy significantly enriches cultural and educational landscapes, addressing in particular Sustainable Development Goal 4 (quality education). Entities often engage in activities that promote inclusive and equitable quality education, fostering lifelong learning opportunities for all, particularly those who are underrepresented owing to social biases, or who live in marginalized and underserved areas. For instance, Barefoot College in India provides education and training to rural communities, particularly women. By emphasizing participatory and experiential learning methods, social and solidarity economy entities help develop skills that are relevant to local contexts. In Côte d'Ivoire, the social enterprise Simplon trains young people in computer programming and technology, in line with market demand, and dedicates part of its training to young women. In many countries, most cultural activities are created and carried out by non-profit organizations that share values and governance structures with the social and solidarity economy. These initiatives not only enhance educational outcomes but also strengthen social cohesion and cultural identity.

9. The social and solidarity economy plays a vital role in Sustainable Development Goals 1 (no poverty) and 8 (decent work and economic growth) across diverse regions. According to data from the European Union, in 2017 the social and solidarity economy represented 10 per cent of enterprises and provided paid jobs for 6.3 per cent of the workforce, with the proximity and social economy ecosystem accounting for an estimated 6.5 per cent of the gross domestic product. Most countries, however, do not adequately measure the social and solidarity economy's size and economic, social and environmental contributions. Social and solidarity economy entities create inclusive and sustainable employment opportunities, prioritizing decent work conditions, fair wages and workers' rights. They support local economies by fostering entrepreneurship, small enterprises and collectives that contribute to economic diversification and resilience, while offering services often absent in more remote or impoverished areas. While most entities are micro-, small or medium-sized enterprises, large social and solidarity economy entities are also significant

employers, as seen for example in the *World Cooperative Monitor*. By focusing on social equity and economic justice, social and solidarity economy entities provide livelihoods for marginalized groups, including women, youth and persons with disabilities. La Base in Argentina supports worker cooperatives through financial services. Often, these entities voluntarily (and in some countries are required by law to) reinvest part or all of their profits into community development projects, enhancing social infrastructure and improving living standards.

10. The social and solidarity economy is instrumental in advancing gender equality (Sustainable Development Goal 5) and reducing inequalities (Goal 10) by fostering inclusive practices and promoting equality and non-discrimination, including on the grounds of sex, race and/or ethnicity and disability. It prioritizes equitable access to basic services, as well as collective and community ownership and control over resources. For example, the Self-Employed Women's Association of India, which has a membership of over 2.9 million women workers from the informal economy, has incubated a range of cooperatives and collective social enterprises across sectors. The SEWA Cooperative Federation provides financial and non-financial support services for these social and solidarity economy entities within its structure. In the Republic of Korea, N Visions is a social enterprise that has created an employment model suitable for persons with visual impairments and developed a sustainable business model while raising awareness about persons with disabilities. These entities provide opportunities for women, youth, migrants and other minority groups to participate in economic activities, leadership roles and decision-making processes, thus promoting economic empowerment and agency and reducing disparities. These entities also implement policies and initiatives that address gender-based violence, support work-life balance and ensure equal access to resources and services. By challenging discriminatory norms and practices, the social and solidarity economy contributes to building more equitable societies where diversity is valued and all individuals have the opportunity to thrive.

11. The social and solidarity economy effectively contributes to Sustainable Development Goal 16 (peace, justice and strong institutions) by fostering social cohesion, inclusive political engagement and supporting justice systems, reflecting the economy's impact across different geopolitical contexts. Social and solidarity economy entities promote democratic governance, transparency and accountability within their operations, serving as models for good governance. They often engage in advocacy and policy dialogue, representing the interests of marginalized communities and local civil society, influencing public policies to be more inclusive and equitable, including for forcibly displaced persons and their host communities. By supporting community-based justice initiatives and conflict resolution mechanisms, such entities help build peaceful and resilient communities, reducing polarization. In Türkiye, the Kınalı Eller, Cemre and Meryem women's cooperatives bring host community and refugee women together to support their income-generating activities and provide community-based protection, social cohesion and psychosocial, legal and health services. In Nepal, the Community Self-Reliance Centre works with landless and smallholder farmers to secure land rights and promote sustainable peace. Social and solidarity economy entities' emphasis on inclusion, social cohesion, human rights and community empowerment strengthens advances for achieving Goal 16.

12. The social and solidarity economy plays a crucial role in achieving Sustainable Development Goal 17 (partnerships for the Goals) by building bridges between local and global and informal and formal markets and communities across different regions. Social and solidarity economy entities often collaborate with a wide range of stakeholders, including Governments, international organizations, civil society, academia and the private sector. Such partnerships leverage diverse resources, expertise and networks to scale impact and address complex challenges. Participation

in the United Nations Inter-Agency Task Force on Social and Solidarity Economy is significant in this regard. By fostering a collaborative approach, the social and solidarity economy strengthens the global partnership framework needed to achieve the Goals. Cooperatives have been recognized explicitly among the means of implementation to achieve the Goals. The International Cooperative Alliance, founded in 1895, facilitates collaboration between cooperatives worldwide, engaging with relevant national and international stakeholders. Such efforts enhance the coherence and effectiveness of development interventions, ensuring that they are inclusive, participatory and aligned with the principles of sustainable development, including leaving no one behind.

III. Legal, policy and institutional frameworks

13. Legal, policy and institutional frameworks play a pivotal role in supporting the social and solidarity economy. Many entities struggle without formal recognition, which hinders their access to finance, participation in public tenders and eligibility for government support. Business laws often do not accommodate the unique structures and objectives of social and solidarity economy entities, and financial and fiscal systems are typically not adapted to the specificities of this type of economy. Conducive frameworks help legitimize entities by creating a supportive operational environment and ecosystem that caters to the unique needs of social and solidarity economy entities, supporting their development in line with their values and principles while facilitating their linkages with other enterprises. In addition, conducive frameworks ensure such entities can sustain operations and scale up effectively by favouring their resilience and enabling access to financial and non-financial services, thereby enhancing their overall sustainability and contribution. The present section highlights frameworks put in place at the international, regional, national and subnational levels.

14. Prior to the adoption of General Assembly resolution [77/281](#), significant frameworks were already in place to support the social and solidarity economy. In 2022, ILO adopted a resolution and a strategy and action plan for the period 2023–2029 concerning decent work and the social and solidarity economy. The same year, OECD introduced its Recommendation of the Council on the Social and Solidarity Economy and Social Innovation. At the regional level, the European Union adopted its Social Economy Action Plan in 2021, creating a comprehensive framework to support the social economy. Following the adoption of resolution [77/281](#), the Council of the European Union took further steps with its recommendation of 27 November 2023 on developing social economy framework conditions, which aims at fostering access to the labour market and social inclusion by guiding member States on promoting enabling policy and regulatory frameworks for the social and solidarity economy and measures that facilitate its development. The Liège Roadmap for Social Economy in the European Union was approved by 19 member States in 2024.

15. The African Union has been developing a 10-year social and solidarity economy strategy and implementation plan for the period 2023–2032. This plan aims at advancing social protection, reducing poverty, boosting employment, promoting community development and improving access to affordable finance, quality education, health care and sustainable food security. It also emphasizes gender equality and the empowerment of marginalized groups and promotes democracy and social justice in line with Agenda 2063 of the African Union. The Ibero-American Network for the Promotion of the Social and Solidarity Economy as a driver of sustainable development was also launched in 2024. It is a collaborative effort among Spanish- and Portuguese-speaking States, with observers from the social and solidarity economy and international organizations.

16. United Nations system entities have taken a range of measures to better integrate the social and solidarity economy into their planning and programming. The current strategic action plan for the period 2024–2026 of the United Nations Inter-Agency Task Force on Social and Solidarity Economy, which was elaborated in a participatory manner, including through the Task Force’s fourth technical symposium in Montreal, Canada, emphasizes two cross-cutting themes: institutionalizing its governance and implementing resolution 77/281. In addition, it delineates four priority areas: policy coherence, education and research, access to financial and non-financial support services, and statistics. ILO continues to implement its strategy and action plan for the period 2023–2029 concerning decent work and the social and solidarity economy, and introduced an output dedicated to increasing the capacity of constituents to build a strong and resilient social and solidarity economy for decent work in its 2024–2025 budget. Other internal measures include developing the capacity of officials and establishing an ILO-wide network on decent work and the social and solidarity economy. The Economic Commission for Latin America and the Caribbean (ECLAC) has taken the lead in building a regional task force for Latin America and the Caribbean, liaising with representatives of the Food and Agriculture Organization of the United Nations. It has also continued supporting the development of an observatory on the social and solidarity economy in Costa Rica and worked with the Government of Chile on the definition of its social and solidarity economy. The Economic and Social Commission for Asia and the Pacific has promoted social enterprises across Asia and the Pacific, linking it to efforts to promote women’s economic empowerment and the green transition. UNCTAD has started integrating the social and solidarity economy into its existing programmes on trade and biodiversity, non-plastic substitutes, and green and just transitions. Since the endorsement of the Geneva Charter for Well-being, the World Health Organization (WHO) has adopted two resolutions on the well-being approach to health promotion.

17. At the national level, social and solidarity economy policies exist in a number of countries, including Colombia, Mali and Mexico, and are under development in countries such as Brazil and South Africa. The existence of such policies at the subnational level can be key to ensure local adaptation, as demonstrated in the case of Argentina.¹ The participation of social and solidarity economy actors in the design, implementation and monitoring of relevant measures is often key to their success. Overall, such policies and programmes globally emphasize good governance, monitoring and accountability, financial support, capacity development, organization and representation, and the fostering of partnerships among stakeholders to create a conducive environment to ensure effective implementation and impact. The adoption of frameworks, however, does not automatically ensure their proper implementation. It is essential that these frameworks be accompanied by effective oversight and follow-through to truly achieve the intended outcomes. Guidance on the development and implementation of social and solidarity economy frameworks has been developed by the United Nations Research Institute for Social Development on local public policies, by the Social and Solidarity Economy International Forum and the Intercontinental Network for the Promotion of Social Solidarity Economy on drafting legislation and by OECD on legal frameworks. In addition, ILO is developing guidance on a decent work approach for legislation on the social and solidarity economy.

18. Legal frameworks addressing the social and solidarity economy as an umbrella concept are less common but have been advancing in recent decades. Some 30 countries have framework laws on the social and solidarity economy at the national

¹ ILO, “Decent work and the social and solidarity economy”, International Labour Conference, 110th session, 2022; *ibid.*, “Cooperatives and the world of work No. 16: legal compendium on the social and solidarity economy”, ILO briefing series, May 2022.

or subnational levels. Framework laws establish a legal foundation to support and regulate the spectrum of social and solidarity economy entities. These laws clarify the scope and definitions integral to this economy, specifying its values, purposes, principles, aspirations, legal and organizational forms and activities. Such laws also aim at strengthening sustainable development and ensuring coherence with broader national and/or subnational policies, ensuring that entities operate in a legally supportive environment aligned with labour and human rights standards. In Quebec, Canada, the social and solidarity economy law celebrated its 10-year anniversary in 2023, whereas in Belgium, the framework law on social economy dates back to 2008. Such laws are under revision in some countries, such as Spain, and pending review and discussion by parliaments in Morocco and the Republic of Korea. In France, the Higher Council for the Social Economy, created to connect policymakers with the main representatives of the social and solidarity economy, is currently discussing the potential revision of the 2014 Law on the Social and Solidarity Economy.

19. More countries have laws and policies specific to different legal and organizational forms of the social and solidarity economy, including associations, cooperatives, foundations, mutual societies, social enterprises and self-help groups. Legal and policy frameworks on cooperatives continue to be developed, notably based on ILO Recommendation No. 193 (2002), which 118 member States have already utilized in their reform processes. Interest in developing such frameworks has increased since the proclamation of 2025 as the International Year of Cooperatives. With support from ILO, Viet Nam adopted a new law on cooperatives in 2023 and Saudi Arabia has undertaken recent efforts to formulate a national cooperative strategy and amend the cooperative law. In Portugal, a statute on legal benefits for social economy entities is currently under consideration, and revisions to the Cooperative Code are expected to accelerate. Spain, which has had a framework law on the social economy since 2011, adopted by consensus by all the political parties represented in its national parliament, is currently developing a draft law for a comprehensive reform of its social economy regulatory framework, including the laws on cooperatives, insertion companies and the social economy. Some countries have legal frameworks on subsets of the social and solidarity economy. In Italy, legislation on the third sector governs most of the non-profit entities of the social and solidarity economy as well as social cooperatives and social enterprises. In Quebec, a recent social economy law coexists with a much older cooperative law that is under review. India is also revisiting its cooperative law, having recently established a Ministry of Cooperation.

20. Different social and solidarity economy entities may be overseen by different ministries. For example, in the Republic of Korea, social enterprises are overseen by the Ministry of Employment and Labour, cooperatives by the Ministry of Economy and Finance, community companies by the Ministry of the Interior and Safety, and self-support enterprises by the Ministry of Health and Welfare. The concept of social enterprises, which often spans multiple legal and organizational forms, is receiving increasing interest from legislators. The use of the concept and that of social entrepreneurship, however, varies greatly in the absence of an international definition and related guidance. The Republic of Moldova intends to establish a dedicated law on social entrepreneurship by 2025. In Portugal, efforts are ongoing to develop a statute for social enterprises that aligns with European concepts and national realities. The amendment to the Social Economy Law of Spain aims at clarifying its forms, including those recognized at a European level, such as social enterprises.

21. Various countries have implemented fiscal incentives to support the social and solidarity economy. Under the 2013 Framework Law on Social Economy, Portugal provides favourable fiscal status and specific tax regimes for cooperatives, and additional benefits for recognized associations and foundations. France has created

fiscal provisions such as a tax reduction for investors in social enterprises, which was raised to 25 per cent in 2024, and has granted tax incentives to “commercial enterprises of social benefit” since 2014. Proposed tax reforms in Italy would include increased benefits for entities utilizing volunteer services and offering free community benefits, and historically cooperatives have enjoyed tax advantages for profits put into assets. Bulgaria offers tax exemptions on reinvested profits and reductions on property taxes, while Cabo Verde exempts social and solidarity economy entities from certain taxes and offers reduced rates. Cameroon provides reduced corporate taxes for community-benefiting social and solidarity economy organizations. Costa Rica offers tax relief on profits used for social reinvestment as well as reduced value-added tax rates. In Canada, many cities offer preferential conditions for public procurement from social and solidarity economy entities before turning to public offerings. In Quebec, a tax-relief scheme is provided for investments in cooperatives through the Cooperative Investment Plan Act. In Thailand, registered social enterprises can benefit from tax and duty benefits. These measures ensure entities have better financial sustainability and reward them for their contribution to socioeconomic goals.

22. Various countries have implemented specific public procurement measures to support the social and solidarity economy. Bulgaria and Cameroon mandate preference margins in procurement systems to prioritize such entities’ works, goods and services. In Slovenia, as in various European Union countries, reserved contracts for public procurement for social enterprises, companies for persons with disabilities and employment centres are in force. Cabo Verde requires authorities with significant purchasing power to adopt socially responsible purchasing plans, integrating workers with disabilities and disadvantaged workers. Ukraine proposes reserved contracts for veteran and disability enterprises. Recurrent international mega-events can offer significant opportunities to develop the social and solidarity economy and raise its profile, as demonstrated in the 2024 Olympic and Paralympic Games.

23. The enacting of social and solidarity economy legislation is often accompanied by the establishment or enhancement of government institutions that regulate and support the economy. These institutions can vary significantly in form and status. Some countries have dedicated social and solidarity economy ministries, such as Cameroon, Luxembourg, Morocco, Senegal and Spain. Others have structures within ministries, such as a ministerial delegate in France, a vice-ministry in Brazil, a directorate in Costa Rica and a special secretariat in Greece. Dedicated government institutions for promoting the social and solidarity economy exist in countries such as Ecuador, Mexico, the Republic of Korea and Uruguay, and in Quebec.

24. To promote policy coherence, several countries have developed inter-institutional coordination mechanisms, which are recognized as good practices, both within government and beyond. Such mechanisms typically include representation from a diverse range of stakeholders, such as government and social and solidarity economy entities, employers’ and workers’ organizations and social and solidarity economy experts. In the Republic of Moldova, social enterprises have representatives in the National Commission for Social Entrepreneurship, and in Uruguay, the mandate of the National Institute of Cooperativism was updated in 2019 to address the social and solidarity economy. In Colombia, the National Council of the Popular Economy was established in 2023, bringing together representatives of different legal forms within the social and solidarity economy. Some institutions focus on capacity development, such as the National Support Network for the Promotion of the Social and Solidarity Economy of Mali. In France, the National Council for Development and International Solidarity, a forum for dialogue between development and international solidarity stakeholders, held a plenary session in June 2023 dedicated to the social and solidarity economy and its internationalization. The European

Economic and Social Committee, the European Union's main consultative body in the economic and social fields, has been active in the promotion of the social and solidarity economy for more than two decades.

IV. Education and research

25. Education and research are fundamental to addressing the existing knowledge gaps on the social and solidarity economy, providing critical insights into its different economic models and governance structures that better support sustainable development. Better integration of the social and solidarity economy and its entities into education curricula and research and knowledge management initiatives enhances understanding of its nature and diversity, and an awareness with regard to leveraging it to accelerate the implementation of the Sustainable Development Goals, including through synergies with other enterprises. Moreover, such integration fosters support for the social and solidarity economy, ensuring that researchers, educators, trainers, policymakers, employers, workers, investors, consumers and citizens, and their organizations, are well-equipped to engage with and advance the social and solidarity economy.

26. Raising awareness about the social and solidarity economy is key to empowering communities, giving them a means to resolve socioeconomic and environmental challenges, and catalysing policy changes from local to global levels. At the international level, the United Nations Inter-Agency Task Force on Social and Solidarity Economy plays a pivotal role in this area. Following the adoption of resolution [77/281](#), ILO and its International Training Centre in Turin, Italy, developed the Task Force's online self-learning modules. The modules, which are available in a dozen languages, introduce the social and solidarity economy concept and its realities around the world, the role of Governments and social partners in promoting it, and its contributions to decent work, social inclusion and sustainable development. The sharing of experiences among peers is critical for policymakers. In recent years, the rotating presidency of the Council of the European Union has organized a major social and solidarity economy event every six months. In Costa Rica, a forum was held in July 2023 to explore and learn from experiences in legislation and public policies related to the social and solidarity economy in Latin America. International networks play a key role in bridging knowledge producers and users. The International Centre of Research and Information on the Public, Social and Cooperative Economy (CIRIEC International) organizes a range of knowledge-sharing events on the social and solidarity economy, including biennial congresses and international research conferences. New regional forums have been organized, notably at the pan-African level. In 2023, the Global Social Economy Forum organized the sixth Global Social and Solidarity Economy Forum in Dakar, which culminated in the "GSEF2023 Dakar Declaration". In 2024, Cameroon organized the first African Forum for the Social and Solidarity Economy, in Yaoundé, to provide an inter-African platform for concrete actions.

27. Educational and training institutions are increasingly integrating the social and solidarity economy into their curricula, notably in business schools. These include curricula specific to the social and solidarity economy and those on related topics, such as social entrepreneurship. Some focus on cooperative education, such as in the cooperative universities in Kenya and Trinidad and Tobago, or the cooperative colleges in Malaysia, Uganda, the United Kingdom of Great Britain and Northern Ireland and the United Republic of Tanzania. The identification and description of educational and training offerings on the social and solidarity economy provide valuable information for learners, such as the one published by the European Centre for Higher Education. Networking among research, education and training

institutions is key to ensuring that the knowledge is up-to-date and relevant. CIRIEC International has a network of national social and solidarity economy centres linking universities and social and solidarity economy support institutions around the world. ILO has organized 12 editions of its Social and Solidarity Economy Academy to date, bringing practitioners and policymakers together to share their experiences, good practices, challenges and opportunities. The European Union supports a skills alliance to promote upskilling and reskilling in the proximity and social economy. Its Blueprint Alliances advance skills and training in the social and solidarity economy, and include the Blueprint for sectoral cooperation on skills, the Blueprint on work integration social enterprises, the Blueprint for advanced skills and trainings in the social economy, and the European Social Innovation Campus. At the national level, the Spanish Social Economy Strategy 2023–2027 includes measures to better integrate the social and solidarity economy into entrepreneurship curricula and youth communication spaces. The Social Equity Initiative of Portugal, a partnership between academia and civil society, aims at developing research and empowerment programmes. The Strategy for Social Enterprises in Finland aims at ensuring that higher education institutions, upper secondary schools and vocational training providers offer more instruction in social enterprises. In addition, the Strategy encourages applied sciences and research universities to incorporate social enterprises into their research, staff recruitment and educational content. The goal is to also include social enterprises in the research, development and innovation partner networks of higher education institutions.

28. Networks and observatories on the social and solidarity economy have been pivotal to creating a deeper understanding of its contribution to sustainable development and to identifying ways to further it, especially at the subnational level. International networks and their affiliates, including CIRIEC International, EMES, the International Cooperative Alliance, the Social and Solidarity Economy International Forum, the Global Social Economy Forum and the Intercontinental Network for the Promotion of Social Solidarity Economy, strive to produce and share knowledge on the social and solidarity economy. Regional networks of social and solidarity economy entities include the African Network of Social Entrepreneurship Scholars, Social Economy Europe and the European Research Institute on Cooperative and Social Enterprises. Examples of observatories include the Observatory of Social Economy in Portugal, the Ibero-American Observatory of Employment and the Social and Cooperative Economy, an agency for technical support (Avisé) in France and the Chantier de l'économie sociale in Quebec.

29. Research on the social and solidarity economy has been growing around the world. At the international level, major research initiatives include the United Nations Inter-Agency Task Force on Social and Solidarity Economy *Encyclopaedia of the Social and Solidarity Economy* published in 2023, a comprehensive reference text coordinated by the United Nations Research Institute for Social Development that takes stock of related histories, concepts and theories, actors and organizations, linkages to development, and enabling environment and governance. In 2023, OECD concluded its global action entitled “Promoting social and solidarity economy ecosystems”, which notably undertook a mapping of social and solidarity economy ecosystems in 34 countries, a policy guide on legal frameworks for the economy and thematic research, including on platform cooperatives, the internationalization of the social and solidarity economy, social procurement and reports focusing on refugees, women and youth. An African Union-ILO research initiative seeks to inform policy dialogue in six African countries. An ILO initiative on strengthening the social and solidarity economy in Asia set up a global advisory committee and national advisory committees in five countries, with the results and follow-up actions discussed at a regional workshop in 2024. ILO has also undertaken research on care provision through cooperatives and the wider social and solidarity economy in select countries

in the Arab States, Africa and Latin America. ECLAC emphasizes the need to link the social and solidarity economy with the informal economy, particularly in Latin America and the Caribbean, where a slight majority of employment is informal.

V. Financial and non-financial support services

30. Adequate access to financial and non-financial support services remains a significant challenge for social and solidarity economy entities. Business development services are often not tailored to the needs of such entities, as service providers typically lack familiarity with the social and solidarity economy's nature, diversity and unique business models. This unfamiliarity often results in those entities facing hurdles in meeting conventional service requirements, such as providing guarantees or proofs of sustainability that align with traditional financial products. Furthermore, the perception of such entities as high-risk investments due to their prioritization of other societal goals over profit maximization exacerbates their difficulties in accessing necessary finance and support services. Financial and non-financial service providers within the social and solidarity economy, alongside social and solidarity economy networks, play a crucial role in bridging this gap by familiarizing traditional financial institutions with the unique aspects of these entities and supporting other social and solidarity economy entities in navigating these challenges. Tailored financial sources and mechanisms, along with customized non-financial support services, are essential to prevent mission drift and ensure the sustainability of these entities.

31. Social and solidarity economy financing is provided through several complementary channels, including institutions specializing in this financing as well as profit-focused financial actors. Such institutions include cooperative banks, ethical banks, microfinance institutions, impact investors, community development financial institutions, crowdfunding platforms and government programmes. They offer financing services tailored to the social and solidarity economy. Financial approaches may be specific to segments of the population. Self-help groups, for example, reduce the vulnerability of informal workers. Locally adapted approaches strengthen community trust and solidarity, helping counter financial market biases.

32. Social and solidarity economy financing is part of a broader process generated by the aggregate actions of the social and solidarity economy and non-social and solidarity economy actors, including government authorities and financial and non-financial enterprises across the public and private sectors. This also includes training and other capacity development services for social and solidarity economy entities, the structuring of financing pathways and the deployment of offers aligned with their development. The preliminary work done by UNCTAD indicates that in most jurisdictions, an ecosystem of actors and financial instruments, accompanied by technical support to develop business plans and meet financial sector and procurement expectations, is necessary to secure affordable financing to address both demand and supply.

33. Supporting social and solidarity economy access to financial services requires a systemic approach addressing both demand and supply. By supporting financial innovation for the social and solidarity economy, public authorities advance the social and solidarity economy for sustainable development. In South Africa, to create jobs and support livelihoods, the Government has launched a social employment fund managed by the Industrial Development Corporation. In Italy, a social economy programme, managed by the Italian Agency for Development Cooperation, provides loans and subsidies specifically designed for some forms of social and solidarity economy entities. The Canadian Social Innovation and Social Finance Strategy

includes three foundational elements: the Investment Readiness Programme, which gives specific attention to organizations led by or serving equity-deserving groups; the Social Finance Fund; and the Social Innovation Advisory Council. The collaboration of various financial actors working together on a single project to share financing, analysis, risk and returns is emerging as a good practice.

34. Inclusive dialogue and experimentation can contribute to developing a conducive environment for the social and solidarity economy. Non-governmental organizations with a mandate on the social and solidarity economy have actively supported its development at all levels, and many participate as observers to the United Nations Inter-Agency Task Force on Social and Solidarity Economy. Key international actors include CIRIEC International, the Global Social Economy Forum, the Intercontinental Network for the Promotion of Social Solidarity Economy, the International Association of Investors in the Social Economy and the Social and Solidarity Economy International Forum. Institutions specific to subsets of the social and solidarity economy include the World Fair Trade Organization, the International Cooperative Alliance, the International Association of Mutual Benefit Societies, the International Cooperative and Mutual Insurance Federation, Catalyst 2030 and the Diesis Network. In addition to their regional affiliates, significant regional actors, such as Social Economy Europe and Euclid Network, are pivotal in fostering and promoting the social and solidarity economy worldwide. Local actors interface directly with social and solidarity economy entities and their communities, often facilitating access to support and finance. In Canada, MCE Conseils, a multidisciplinary non-profit consultancy created by a trade union confederation, has supported some 500 social and solidarity economy entities in the past six years and helped convert some 60 private enterprises into worker-owned cooperatives.

35. Efforts to enhance capacity-building and knowledge-sharing for the social and solidarity economy have gained momentum. The Cooperative Development Program of the United States Agency for International Development is partnered with 11 cooperative development organizations, based in the United States of America, working on agriculture, finance, health and energy in 22 countries. In fiscal year 2023, it contributed to the capacity development of 314 local cooperatives and credit unions. In Benin and Senegal, in partnership with the French Development Agency, the Coopérative d'utilisation de matériel (CUMA) supports cooperative and agricultural entrepreneurship, particularly among young people and women, through North-South and South-South knowledge-sharing. A social solidarity economy fair in Costa Rica promotes fair trade and solidarity exchanges, strengthening links within the social and solidarity economy and providing valuable knowledge and networking opportunities. The European Commission has developed an online Social Economy Gateway providing information for and about the social and solidarity economy in Europe, notably including guidance on the use of State aid in a social and solidarity economy context and on socially responsible public procurement. Together with OECD, in 2023 it released a policy brief providing guidance for public authorities on improving the effectiveness of training programmes for inclusive and social entrepreneurship. The Diesis Network works on internationalizing social and solidarity economy enterprises through peer learning and knowledge-sharing, including by providing training tools and sharing success stories. The International Cooperative Alliance's Identity.coop initiative aims at uniting and strengthening the cooperative community through a shared and recognized online identity. WHO is collecting country case examples on models of governance systems based on well-being.

36. Training has been recognized as central to the effective development of social and solidarity economy entities. The Our City Plans toolbox, created by the United Nations Human Settlements Programme (UN-Habitat), enables cities to effectively

promote the social and solidarity economy and contribute to more resilient, inclusive and sustainable urban regeneration. It promotes participatory processes with social and solidarity economy stakeholders to provide training and technical assistance and improve access to resources. ILO has developed tools for a range of social and solidarity economy entities, including financial cooperative apex organizations, social enterprises and self-help groups. A major focus for ILO has been to support cooperatives at different stages of development through tools such as Think.COOP, Start.COOP and Manage.COOP, which are tailored to specific contexts and economic sectors. Notably, ILO has supported the development of social and solidarity economy entities to improve livelihood opportunities for refugees and host communities in Africa and the Arab States under the PROSPECTS partnership. Furthermore, its ACCEL Africa Project seeks to strengthen the role of cooperatives and other producers' organizations in accelerating the elimination of child labour in supply chains and addressing a key deficit with regard to decent work, especially in agriculture.

37. At the international level, social and solidarity economy access to finance and support is provided by a wide network of actors working at different levels. They include international financial institutions and development banks, intergovernmental organizations, United Nations entities, government agencies, the profit-focused private financial sector, non-governmental organizations, and social and solidarity economy financial entities, as mentioned above. Since social and solidarity economy entities are locally anchored and predominantly micro-, small and medium-sized enterprises, models aligned with local value systems, such as community finance, Islamic finance and Indigenous finance, play significant roles. Informal financial mechanisms such as rotating and accumulating savings and credit associations remain vital for underserved population segments and their social and solidarity economy entities, which often operate in the informal economy.

38. Development banks, along with multilateral, international and regional financial institutions, are increasingly recognizing the unique needs of the social and solidarity economy. At its 2023 Summit, the Finance in Common global network of public development banks stressed the importance of mobilizing public capital to scale up green lending in ways that are also socially just. Such institutions, however, seldom refer explicitly to the social and solidarity economy even as they finance its entities through financial instruments that may overlap with those for micro-, small and medium-sized enterprises and non-governmental organizations. Such instruments include loans at preferential rates, and grants or guarantees to leverage other funding, in particular those from commercial banks and investors, in order to cover part of the credit risk, in line with the practices of such multilateral financial institutions as the European Investment Fund. Development banks may invest directly in social and solidarity economy entities or through their funds. For example, the French Development Agency's social and inclusive business strategy for the period 2019–2023 aimed at mobilizing €1 billion to support more than 500 such businesses and create a positive impact on the lives of over 50 million people, with a focus on youth and women. Financial institutions may also contribute to networking arrangements, including with social and solidarity economy entities.

39. While innovative and blended finance for the social and solidarity economy is supported by some public policies, its effectiveness can vary significantly across contexts. Such financing schemes must be properly aligned with the values and principles of the social and solidarity economy. Diverse financial instruments and mechanisms are needed to meet the wide range of needs of social and solidarity economy entities. The Council of the European Union, in its recommendation of 27 November 2023, notably mentions innovative financing schemes, such as public-private partnerships, crowdfunding platforms and combinations of different types of

financial instruments or grants and financial instruments. The Council suggests grants and other subsidies, equity or quasi-equity financing for the seed and start-up phases, and debt, equity financing, quasi-equity or mezzanine financing for the scale-up phase. In France, the 90/10 savings funds are innovative ways to support the development of social and solidarity economy entities through private savings. Between 5 and 10 per cent of these assets can be invested in equity or quasi-equity instruments directly in social and solidarity economy entities. These solidarity saving products are identified with the label Finansol. Other innovative financing schemes, such as impact investing, complementary currencies, social impact bonds, development impact bonds and community bonds, are also gaining traction.

VI. Statistical visibility

40. Reliable, comparable and comprehensive statistics are crucial for understanding and supporting the social and solidarity economy. Such statistics offer critical insights into the economy, including its size, composition, characteristics, employment, other forms of work generated and impact. Effective decision-making relies on robust statistics to design policies that address the specific needs of the social and solidarity economy and identify areas requiring focused interventions. Moreover, comprehensive data enable the promotion of a more conducive environment for the social and solidarity economy while highlighting opportunities for the promotion of decent work, innovation, investment and entrepreneurial activity. Without detailed statistics, the narrative regarding the social and solidarity economy can be skewed by misconceptions or an undervaluation of its economic, social and environmental contributions. Comprehensive statistics validate the social and solidarity economy as a crucial economic component deserving of recognition and support. They also facilitate benchmarking and progress tracking against the Sustainable Development Goals.

41. Since 2013, the International Conference of Labour Statisticians has played a crucial role in developing methodologies for measuring cooperatives. In 2023, the twenty-first International Conference discussed room documents on both cooperatives and the broader social and solidarity economy. The first document featured a progress update on pilot studies in Costa Rica, Italy, the Republic of Korea, Türkiye and the United Republic of Tanzania on the applicability and implementation of the international guidelines concerning the statistics of cooperatives. These country studies will inform the development of an ILO manual on cooperative statistics. The second document offered a road map towards guidelines concerning statistics of the social and solidarity economy. The road map addressed challenges such as multiple definitions presently in usage in national contexts, the contrasting sources and methodologies used for measurement, and the underdevelopment of international statistical frameworks. In follow-up to the discussions, ILO will coordinate the establishment and operation of a United Nations Inter-Agency Task Force on Social and Solidarity Economy technical working group on social and solidarity economy statistics and a Committee for the Promotion and Advancement of Cooperatives technical working group on measuring the economic contribution of cooperatives.

42. Social and solidarity economy legislation often addresses the necessity of developing effective statistical systems from administrative sources, censuses, surveys or satellite accounts. Social and solidarity economy laws in countries such as Bulgaria, Colombia, Djibouti, Ecuador, France, Greece, Mexico, Poland, Slovakia and Uruguay address statistics explicitly. Those in Cabo Verde, Ecuador, Portugal, Senegal and Tunisia specifically refer to the development of dedicated satellite accounts. In practice, the development of social and solidarity economy statistics displays significant heterogeneity. In Europe, methodologies are in place, with

countries such as Portugal systematically producing social and solidarity economy satellite accounts. While providing statistics and qualitative assessment about the importance and relevance of the social and solidarity economy in Europe remains a challenge, it is recognized as a political priority within the European Union and its member States. A European Union-supported comprehensive research initiative implemented by CIRIEC International and the European Research Institute on Cooperative and Social Enterprises in 2023–2024 provides statistics for all 27 European member States and the European Union globally. The Americas are witnessing a burgeoning interest, with Quebec starting the second edition of its social economy survey and countries such as Mexico and Uruguay actively developing their social and solidarity economy statistical frameworks. Progress on such statistics is less advanced in Africa. In Asia and the Pacific, the focus remains narrower, primarily centred on specific social and solidarity economy forms. This underscores a global disparity in the technical maturity and adoption rates of social and solidarity economy statistical practices.

43. National approaches to social and solidarity economy statistics vary widely within regions, as exemplified by diverse initiatives across Europe. Following the 2013 Framework Law on Social Economy, Portugal has developed the Social Economy Satellite Account, with the latest edition released in 2023. In 2019, Statistics Portugal and the António Sérgio Cooperative for the Social Economy (CASES), a public-private agency for the promotion of social and solidarity economy, launched the Social Economy Sector Survey. In addition, a publicly accessible database on social economy entities will launch in 2024. In France, a special account related to the social economy in line with the 2014 law is under construction. In Italy, efforts are under way with the Italian National Institute of Statistics to introduce a satellite account and to incorporate the Single National Register of the Third Sector, introduced in late 2021, as a key statistical source. The Superintendency of Popular and Solidarity Economy of Ecuador and the Superintendency of the Solidarity Economy of Colombia maintain updated statistical information open to the public. With the support of ECLAC, the Government of Costa Rica is building a statistical observatory on the social solidarity economy. Within the framework of the Spanish Social Economy Strategy 2023–2027, the development of a satellite account by the National Statistics Institute is foreseen for 2026. In addition to macro-level measurement, there is increasing attention to measurement at the level of social and solidarity economy entities.

44. International non-governmental organizations representing specific forms of the social and solidarity economy regularly publish statistical reports. For instance, the International Cooperative Alliance and the European Research Institute on Cooperative and Social Enterprises have released an annual *World Cooperative Monitor* since 2012. The 2023 edition estimates the turnover of the top 300 cooperatives in 2021 at approximately \$2.4 billion, with the most-represented sectors being agriculture (35 per cent), insurance (32 per cent) and wholesale and retail trade (19 per cent). The International Cooperative and Mutual Insurance Federation publishes the “Global mutual market share”, which in its 2023 edition reported that mutual and cooperative insurers held 26.2 per cent of the global insurance market in 2021, representing \$10.4 trillion in total assets, 1.1 million employees and 1 billion members/policyholders. Similar measurement efforts are conducted at the national level; for example, since 2018, CASES has published rankings of the 100 largest cooperatives in Portugal, among other data. While such efforts are crucial in highlighting the significance of the social and solidarity economy, smaller entities, including those in the informal sector, often remain invisible and unaccounted for, leading to an insufficient consideration of their role and impact. The Ministry of Employment and Labour of the Republic of Korea developed a social value index and has been using it to measure the value created by social enterprises since 2017. The

United Nations Research Institute for Social Development has developed sustainable development performance indicators to measure the sustainability performance of both for-profit enterprises and social and solidarity economy entities. A guide for social and solidarity economy entities on measuring and managing their social impact for strategic organizational learning and improvement, published by OECD in 2024, also helps address measurement concerns.

VII. Conclusions and recommendations

45. Pursuant to the adoption of resolution [77/281](#), the present report has underscored the role of the social and solidarity economy in promoting sustainable development in line with its values and principles, and highlighted initiatives to advance this role. While legal, policy and institutional frameworks continue to be deployed worldwide to enhance the growth and integration of the social and solidarity economy into broader economic systems and facilitate better access to resources, significant challenges remain. These include a lack of social and solidarity economy-specific programmes in areas such as statistics, research, education and training, where the social and solidarity economy is often underrepresented. In addition, access to financial and non-financial resources continues to be a hurdle, as the social and solidarity economy model of prioritizing people and social purpose over capital is misunderstood by profit-focused investors and perceived as being high risk with low return. These challenges underline the critical need for innovative solutions and supportive mechanisms to accelerate the contribution of the social and solidarity economy to the Sustainable Development Goals.

46. In this context, the General Assembly may wish to consider the following recommendations:

(a) Encourage all United Nations development entities to mainstream the social and solidarity economy in their planning and programming, including through enhancing research, statistics and knowledge management on the social and solidarity economy and by providing targeted policy advice, technical support and capacity development services in accordance with their mandate;

(b) Acknowledge the work of the United Nations Inter-Agency Task Force on Social and Solidarity Economy and invite eligible organizations to become active participants in the Task Force, and enhance efforts in securing the resources necessary for its operations;

(c) Encourage members of the Task Force and other relevant entities of the United Nations development system, including regional commissions and United Nations country teams, to support Member States, upon their request and in alignment with the Task Force's strategic action plan, in mainstreaming the social and solidarity economy into regional, national and local strategies, policies and programmes, including nationally determined contributions, while promoting the participation of social and solidarity economy actors in their design, implementation and monitoring;

(d) Encourage Member States and international bodies to ensure a conducive environment consistent with the nature and diversity of the social and solidarity economy to harness the fullest potential of all types of social and solidarity economy entities to contribute to sustainable development, including advancing inclusion and decent work, through coherent measures and frameworks to facilitate tailored financial and non-financial support to social and solidarity economy entities, notably through leveraging instruments and mechanisms adapted to all stages of development from multilateral, international and regional financial institutions and development banks;

(e) Promote an international economic environment that supports social and solidarity economy values and principles, facilitating access by social and solidarity economy entities to responsible supply chains and international markets and fostering fair and sustainable trade, including trade in biodiversity products and non-plastic substitutes;

(f) Encourage Member States and international bodies to adopt inclusive public procurement policies that systematically allocate contracts to social and solidarity economy entities, especially regarding significant international events;

(g) Encourage Member States to cooperate, through relevant settings within and/or outside the United Nations, including the Global Accelerator on Jobs and Social Protection for Just Transitions, to support the exchange of replicable good practices and lessons learned in support of the social and solidarity economy, including through South-South and triangular cooperation initiatives, to accelerate progress towards the Sustainable Development Goals and support the creation of decent jobs, primarily in the green, digital and care economies, and to extend social protection to people who are excluded;

(h) Recognize the contribution of the social and solidarity economy as a crucial vehicle to mobilize the furthest behind towards achieving inclusive and sustainable development and encourage Member States to consider how the social and solidarity economy could contribute to and/or feature in relevant upcoming multilateral processes, such as the Fourth International Conference on Financing for Development, the Second World Summit for Social Development and the second International Year of Cooperatives in 2025.
