



Room document*: 14

Measuring cooperatives: A progress update on the ILO Pilot study on the applicability and implementation of the Guidelines concerning statistics of cooperatives in five countries



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Abbreviations and Acronyms

AMCOS	Agricultural Marketing Cooperative Society
ASIA	Statistical register of active enterprises (<i>Registro statistico delle imprese attive</i>) (Italy)
CICOPA	International Organization of Industrial, Artisanal and Service Producer Cooperatives
COPAC	Committee for the Promotion and Advancement of Cooperatives
EU	European Union
ESG	Economic and Social Governance
ICA	International Cooperative Alliance
ICLS	International Conference of Labour Statisticians
ILO	International Labour Organization
ILC	International Labour Conference
INFOCOOP	National Institute for Cooperative Development (Costa Rica)
Istat	National Institute of Statistics (<i>Istituto Nazionale di Statistica</i>) (Italy)
ISIC	International Standard Industrial Classification of All Economic Activities
KIHASA	Korea Institute for Health and Social Affairs
KoSEA	Korea Social Enterprise Promotion Agency
LFS	Labour Force Survey
MoCU	Moshi Cooperative University
OECD	Organisation for Economic Cooperation and Development
n.d.	no date
PAPI	Pencil and Paper Interview
SACCOS	Savings and Credit Cooperative Society
SBR	Statistical Business Register
SDG	Sustainable Development Goal(s)
SNA	System of National Accounts
SSE	Social and Solidarity Economy
TCDC	Tanzania Cooperatives Development Commission
TFC	Tanzania Federation of Cooperatives
TNBS	Tanzania National Bureau of Statistics
TurkStat	Turkish Statistical Institute
UN	United Nations
UNECE	United Nations Economic Commission for Europe

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► Executive Summary

As the world faces numerous, interrelated economic, social and environmental challenges, exacerbated by the COVID-19 pandemic, cooperatives continue to contribute to the resilience and sustainability of societies at local, national, regional and global levels. The cooperative ownership model and democratic governance principles provide a means for producers, workers and consumers to address many of the issues they face in the rapidly changing world of work and in society more generally. Reliable, comparable, and comprehensive statistics are needed to properly inform policy on the promotion and regulation of cooperatives and to assess the extent of their presumed special contribution to promoting sustainable economic growth, high quality employment, decent work and social justice.

Statistics on cooperatives collected by cooperative associations, and/or by government agencies regulating cooperatives are available in many countries but are often incomplete and outdated. These statistics may not be fully comparable internationally or harmonized with other official national statistics on the broader economy and society. In many countries, cooperatives are not included in national statistical frameworks and are not identifiable in mainstream official statistics. As a result, the economic, social and environmental impacts of cooperatives cannot easily be assessed in relation to other types of enterprise.

The ILO Guidelines Concerning Statistics of Cooperatives are a step towards improving the availability, comparability, and relevance of statistics of cooperatives. Adopted in October 2018 at the 20th International Conference of Labour Statisticians (ICLS), they are the first international statistical standard on cooperatives. They describe the concepts, classifications, statistical units, and operational definitions needed to compile statistics on cooperatives for descriptive, analytical and policy purposes covering:

- the number and types of cooperatives,
- the members of cooperatives,
- the work generated in cooperatives, and
- the economic contribution of cooperatives

The Guidelines call for the ILO to conduct further work on the development of statistics of cooperative including through undertaking feasibility studies, developing measures to assess the special economic contribution of cooperatives, and dealing with issues of cooperative-like and non-registered establishments. This report describes progress with work on statistics of cooperatives since adoption of the Guidelines and brings together the results of investigations and consultations undertaken in five countries, as part of an [ILO initiative launched in 2021](#) to evaluate and advance the Guidelines.

A strategy paper was prepared for the ILO on the development of methodologies to collect data on cooperatives in line with the Guidelines, and the ILO published the book [Statistics of Cooperatives: Concepts, classification, work and economic contribution measurement](#) (2020) and an Information Guide, [Measuring Cooperatives](#) (2022), which explains how the Guidelines can be used to support the production of statistics on cooperatives, and provides an overview of the further work needed to put the Guidelines into practice.

The [ILO initiative launched in 2021](#) to involved evaluating and making recommendations on the information specified in the Guidelines in Costa Rica, Italy, Republic of Korea, Tanzania, and Türkiye. This information is intended to provide important national inputs to the development of an ILO manual on cooperative statistics. The report summarizes the results of this work and the issues that need to be addressed to develop the proposed manual.

Investigations were initially undertaken in each of the countries to identify the legislative and administrative frameworks, research institutions, policy concerns and uses and requirements for statistics on cooperatives. This was a necessary preparatory step to assess the relevance and completeness of existing statistics on cooperatives, to identify potential data sources and methods that could be used to fully implement the Guidelines, and to develop a national plan to improve national statistics on cooperatives in a way that meets national requirements for statistics of cooperatives and reflects national as well as global policy concerns.

In all five countries,

- cooperatives are recognized legal forms established through national legislation;
- definitions of cooperatives defined in national legislation are broadly consistent with the definition in the ILO Guidelines and with the seven global cooperative principles;
- there are Government agencies responsible for cooperatives;
- a single national cooperative confederation or alliance represents a large majority of cooperatives;
- both universities and specialized research institutions have undertaken research into the impact of cooperatives.

These are favourable conditions for the development and improvement of statistics on cooperatives, which allowed the establishment of national advisory committees (NAC) to support the work of the national consultants appointed by the ILO to conduct the studies. The members of the NACs were drawn from national agencies and APEX groups with an interest in statistics of cooperatives and contributed to the national reports of the pilot study. Their ongoing role in committing their respective agencies to the policy recommendations and action plans to improve statistics on cooperatives included in the national reports will be critical to achieving a positive outcome at the national level.

The main policy concerns related to cooperatives in the five countries relate to:

- promoting social integration, solidarity and mutual assistance;
- balanced and sustainable development of the national economy;
- employment creation;
- supporting and promoting cooperatives, through strengthening the institutional framework for cooperatives within the broader Social Solidarity Economy;
- differentiated fiscal treatment as part of government policy to promote cooperatives;
- strengthening of education about cooperatives;
- cooperative management training programs, especially in rural areas, to improve the management of small cooperatives;
- provision of opportunities for equitable market participation and the development of new markets;
- provision of community services;
- provision of financial support and services to individuals and to businesses.

In general, the cooperative sector requires statistical information on cooperatives to demonstrate the relevance of cooperatives in the local and national economy and the impact of public policies on cooperatives. Government agencies use statistics to assess the contribution and relevance of cooperatives in formulating and evaluating policies on national and economic development, taxation, sectoral development, poverty reduction and promotion of cooperatives themselves.

In four of the five countries included in the study, statistics on cooperatives are mainly compiled from administrative records and censuses and surveys specifically targeting cooperatives

conducted by the Government agencies responsible for cooperatives. The exception is Italy where statistics on cooperatives are mainly compiled by the Italian National Institute of Statistics (Istat). This allows statistics on cooperatives to be compiled on a regular basis covering a wide range of variables and in harmony with mainstream national statistics. Since there is no data collection that specifically targets cooperatives, however, it is difficult to collect information that is specifically relevant to cooperatives, including information on memberships.

There is recognition in all five countries that comprehensive statistical information about cooperatives cannot be compiled from a single source, and that the statistics need to be integrated and harmonized with mainstream official statistics. In the four countries where statistics on cooperatives are mainly compiled by agencies other than the national statistical office, there are initiatives to improve the integration and harmonization of these statistics with mainstream official statistics.

Data collections that target cooperatives specifically can allow the collection of in-depth information on topics relevant to cooperatives, but may not be fully comparable with mainstream economic, social and labour statistics. A major issue identified in the national reports was the long-term sustainability, regularity and frequency of censuses and surveys of cooperatives. A useful long-term strategy, therefore, would be to incorporate statistics of cooperatives in the regular economic statistics program, while conducting less frequent data collections targeting cooperatives. This would allow separate identification of cooperatives from other types of enterprise in regular statistical outputs, and the production of periodic special reports on cooperatives that incorporate administrative and survey data from various sources.

Whether the statistics are compiled from administrative records or from censuses and surveys, the key prerequisite is that cooperatives can be identified separately from other types of enterprise in the original data source. This is usually the register of businesses from which the data are extracted, or that is used to identify the population in scope of the data collection. This study has shown, however, that the quality of the data in business registers is poor in some cases. They may include enterprises that are no longer active or may not be kept fully up to date. Cooperatives might be identifiable in the registers held by cooperative federations and Government ministries, but not necessarily in the statistical business registers used by statistical offices for mainstream economic statistics. These are key issues that need to be addressed in national plans for the development of statistics of cooperatives.

There are wide variations in national circumstances with respect to institutional arrangements for cooperatives, currently available statistics and data sources, as well as in the capacity of national agencies to collect and disseminate statistics on cooperatives. There can therefore be no single one-size-fits all template for a national action plan to improve national statistics on cooperatives in harmony with the Guidelines. The first or preliminary phase of work towards national action plan should be a thorough assessment and evaluation of the national situation. Once this preliminary phase of work has been completed it will be possible to develop and agree on a national action plan and present the business case for it. Based on the learnings from the five country studies, the report provides an outline of this approach, and identifies the main elements that could be included in a national action plan,

The evaluation studies also identified outstanding issues related to the Guidelines where further methodological work is needed. These include:

- advancing the work on measuring the special economic effects of cooperatives,
- measuring the social and environmental impact of cooperatives,
- identification and measurement of unregistered informal cooperatives and cooperatives registered with non-cooperative status, and
- data collection methodologies for the various topics included in the Guidelines.

While the development of specific measures of the economic impact of cooperatives was identified as a key element of future work when the Guidelines were adopted, little progress has been made in this area. This is perhaps due to the complexity of the issues and level of expertise required. The report recommends the establishment of a working group to move this work forward and develop recommendations to be considered at the 22nd ICLS in 2028.

The cooperative ownership model, in putting the interests of its members ahead of profits could be assumed to confer significant social, cultural and environmental benefits, but the Guidelines do not propose measurement of these benefits. To address this omission, a specific framework is needed to collect and compile statistics on the social, environmental, and economic sustainability of cooperatives. This would involve identifying:

- which existing social, environmental and sustainability indicators (such as sustainable development goal (SDG) indicators, decent work indicators, other social indicators) could feasibly and meaningfully be compiled separately or adapted to allow comparison of the impact of cooperatives with other types of enterprise; and
- what, if any, additional indicators would be needed and feasible to assess the social and environmental benefits conferred by the cooperative governance model.

There were also concerns that the criteria for the operational identification of cooperatives required further clarification. In some cases, they were too broad in that some types of associations and other legal entities that are not cooperatives could potentially be included. In other cases, they might exclude some legal entities registered as cooperatives in compliance with national legislation.

The report discusses several ways in which these and other issues could be addressed through modifications to the Guidelines themselves. Since these are issues that require clarification or additional information but not correction, it is not proposed to update the Guidelines in the short term. Rather, it is proposed that the known issues be addressed through clarifications in an updated issue of the [Information Guide on the Guidelines](#), and, where necessary, through further methodological work in association with the development of the proposed ILO manual on statistics of cooperatives. A consolidated and more thoroughly considered and tested set of modifications to the Guidelines, could then be proposed at the 22nd ICLS together with the manual.

The purposes of the proposed manual are to provide practical guidance on collecting and compiling statistics in line with the Guidelines and to facilitate the development and use of a coherent, harmonized, and standardized set of statistics on cooperatives. It should be relevant for those who wish to implement all elements of the Guidelines as part of a programme to improve national statistics on cooperatives in general, and also for those concerned with including a selection of the variables specified in the Guidelines in a specific statistical activity. It should be developed and presented in modular form, rather than as a linear publication, so that the modules on different topics can be developed and updated independently and dynamically as methodologies for the different variables specified in the Guidelines are developed and improved. The following modules are envisaged.

1. Overview of the Guidelines Concerning Statistics of Cooperatives and the importance of statistics on cooperatives.
2. Assessment and evaluation of the national situation and requirements for statistics of cooperatives.
3. Developing a national action plan to improve statistics of cooperatives.
4. Identifying and measuring cooperatives, their subsidiaries and types.
5. Measuring members and memberships of cooperatives:
 - a. Memberships,
 - b. Enterprise members,

c. Persons.

6. Measuring work in cooperatives.

7. Assessing the economic, social, and environmental impact of cooperatives.

The recommendations arising from the ILO pilot study can be summarized as follows.

1. The ILO should establish a working group to develop methods to measure the special economic effects of cooperatives and report the results to the 22nd ICLS in 2028.
2. Indicators to measure the social and environmental benefits and impacts of cooperatives, and their contribution to economic sustainability, should be developed as part of the development of the proposed manual on cooperative statistics.
3. The case to update the operational definition of cooperatives in the Guidelines by modifying the fourth criterion, and including two additional criteria as discussed above should be considered and further developed as part of ongoing work on testing and implementing the Guidelines and presented at the 22nd ICLS.
4. Clarification of the operational definition of cooperatives should be provided in documentation about the Guidelines, notably in an updated version of the Information Guide and in the proposed manual.
5. Pending future update of the Guidelines and the development of methodologies to fully measure the economic contribution of cooperatives, documentation describing the guidelines (including the Information Guide and proposed manual on statistics of cooperatives) should highlight the importance of disseminating key economic indicators in a manner that allows comparison of the contribution of cooperatives with that of other types of enterprise.
6. Pending future update of the Guidelines the documentation describing them should note that Indicators of the social and environmental impact of enterprises, including selected SDG indicators, should be compiled where feasible and relevant, and disseminated in a manner that allows the comparison of the impact of cooperatives with that of other types of enterprise.
7. The ILO information guide, "Measuring Cooperatives" should be updated to reflect any changes agreed by the ICLS and clarify certain other aspects of the Guidelines, and to improve the guidance on implementation in line with the findings of this report.
8. An ILO manual on statistics of cooperatives should be developed in modular form and presented at the 22nd ICLS.

1. Introduction and background

1.1. Cooperatives and the social and solidarity economy in the 21st century.

2022 marked the 20th anniversary of the adoption of ILO recommendation 193 on the promotion of cooperatives, and the 10th anniversary of the International Year of Cooperatives. Cooperatives are a special type of enterprise. They share some of the characteristics of conventional enterprises such as conducting economic market activities on a commercial basis, but also have special organizational features, such as serving the needs of members who jointly own and democratically control the organization. Depending on the type of cooperative, they adopt specific strategic behaviours, such as providing their services “at cost” to consumer-members, buying their inputs at a fair price from producer-members, or creating jobs and offering good working conditions for worker-members, all of this in priority to generating profits. ([Bouchard 2019](#))

As the world faces numerous, interrelated economic, social, and environmental challenges, exacerbated by the COVID-19 pandemic, cooperatives continue to contribute to the sustainability and resilience of societies at local, national, regional, and global levels¹. The cooperative ownership model and democratic governance principles ensure that the activities of cooperatives are driven by the needs of their members as producers, workers, consumers, and members of society. They allow members to address many of the issues they face in the rapidly changing world of work and in society more generally. Cooperatives are therefore considered by many people to have a unique and special role in promoting sustainable economic growth, high quality employment, decent work, social protection, and social justice.

The areas in which the cooperative model is considered to have a particularly beneficial effect include but are not limited to:

- the transition from informal to formal economic activities and employment,
- advancing fundamental principles and rights at work,
- addressing inequality in terms of access to housing, social and financial services, and well-paid employment,
- contributing to the stabilization of markets,
- addressing market failures, countervailing concentrated market powers,
- building more equitable and sustainable agrifood systems for both consumers and producers, and
- the re-organization and flexibilization of work deriving at least in part from technological development.

Cooperatives form an important part of the broader social and solidarity economy (SSE) which also includes associations, mutual societies, foundations, social enterprises, self-help groups and other entities. The Resolution concerning decent work and the social and solidarity economy adopted at the 110th Session of the International Labour Conference (ILC.110 Resolution II) highlights the relevance and role of the SSE, including cooperatives, in the achievement of decent work and universal, adequate, comprehensive and sustainable social protection systems, and in building community solidarity.

¹ See for example, FAO 2023. [Good performance and inclusiveness of poor people in cooperatives and other producer organizations: a possible match? Insights pre- and post-COVID-19 pandemic from nine producer organizations around the world.](#)

The UN resolution on promoting the social and solidarity economy (SSE) for sustainable development adopted in April 2023 recognizes that social entrepreneurship, including cooperatives and social enterprises, can help to alleviate poverty and catalyse social transformation by strengthening the productive capacities of those in vulnerable situations and producing goods and services accessible to them. It acknowledges the potential of the SSE to contribute to the achievement and localization of the Sustainable Development Goals (SDGs) and encourages Member States to make visible, when feasible, the contribution of the social and solidarity economy in the compilation of national statistics.

All of this highlights the need for comprehensive statistical information on cooperatives and their contributions to the economy, society, culture, and sustainability within the framework of a wider set of statistics encompassing all elements of the SSE. The Guidelines Concerning Statistics of Cooperatives were developed by the ILO in collaboration with its Constituents and national and international partners, as a step towards improving the availability, comparability, and relevance of statistics of cooperatives. They were adopted in October 2018 at the 20th International Conference of Labour Statisticians (ICLS), and subsequently approved by the Governing Body of the ILO in March 2019. They are the first international statistical standard on cooperatives.

This report describes progress with work on statistics of cooperatives since adoption of the Guidelines and brings together the results of investigations and consultations undertaken in five countries, as part of an ILO initiative launched in 2021 to evaluate and advance the Guidelines.

1.2. The need to improve statistics on cooperatives.

If federations or development agencies want to argue the case for a policy that favours cooperatives, they have to demonstrate that they are important to economic development, that, under certain circumstances, they can be better than other business types at doing it, and that supporting cooperatives will pay off. ... Without statistics to back up the case, those who are making it will probably fail to convince the sceptics. (Birchall 2017, 1).

Comprehensive and good quality statistical information is needed on the contribution and role of cooperatives in promoting:

- economic growth;
- economic resilience and stability;
- sustainable development, especially in agriculture, forestry and fishery;
- employment and decent work;
- transition from the informal to the formal economy;
- re-organization and flexibilization of work reflecting technological change;
- equitable and affordable access to housing, social and financial services.

Statistics on cooperatives collected by cooperative associations, and/or by government agencies that regulate cooperatives are available in many countries. There are also several studies and publications that provide evidence on the potential and achievements of cooperatives in promoting equitable and sustainable growth (see, for example [Transforming our world: A cooperative 2030 series](#) produced by the Committee for the Promotion and Advancement of Cooperatives (COPAC), as well as economic resilience and stability during crises ([Sanchez Bajo & Roelants 2011](#), 111-114). However, the statistics and information compiled in different countries and from different sources are often incomplete and outdated. These statistics may not be fully comparable internationally or harmonized with other official national statistics on the broader economy and society.

In many cases, however, cooperatives are not included in national statistical frameworks and are not identifiable in mainstream official statistics. As a result, the economic, social and environmental

contributions of cooperatives cannot easily be assessed in relation to other types of enterprise. In addition, some widely used statistical indicators are not well adapted to measuring the expected benefits conferred by the cooperative ownership model. The need to improve statistics on cooperatives forms part of the broader initiative to improve statistics on the SSE, such as through satellite accounts and collaboration between national statistical institutes and SSE institutional representatives, to inform the formulation and implementation of policies, as recommended by the 110th ILC in 2022.

The Guidelines, framework, and data collection approaches for statistics of cooperatives will ultimately become part of the future framework for statistics of the SSE and will need to be harmonized with it. This is outlined in the paper on measuring the SSE, available, as Room Document 15 at the 21st ICLS, which proposes a roadmap towards Guidelines concerning Statistics of the SSE (Bouchard 2023),

1.3. The ILO Guidelines Concerning Statistics of Cooperatives

The Guidelines describe the concepts, classifications, statistical units, and operational definitions needed to compile statistics on cooperatives in a way that is consistent with the current international standards for economic and labour statistics. Reflecting the need to measure the impact of the special economic and ownership model of cooperatives, the Guidelines specify that statistics on cooperatives should provide information for descriptive, analytical and policy purposes on:

- the number and types of cooperatives,
- the members of cooperatives,
- the work generated in cooperatives, and
- the economic contribution of cooperatives.

To allow full assessment of the economic and social contribution of cooperatives, the Guidelines also note that statistics of cooperatives should include:

- statistics on their subsidiaries that are not cooperatives, such as incorporated enterprises owned or controlled by a cooperative; and
- statistics on enterprises that are members of cooperatives.

To the extent possible, therefore, statistics should be compiled separately for cooperatives, enterprises that are members of cooperatives, and enterprises that are owned and controlled by cooperatives. Such statistics are referred to as “statistics within the scope” of cooperatives. These statistics should also be comparable with those that are outside the scope of statistics of cooperatives.

According to the Guidelines, the following statistical units² are relevant to produce statistics about cooperatives:

- cooperatives;
- members of cooperatives;
- persons;
- jobs or work activities; and

² “Statistical units” are the entities from which or about which statistics can be collected and compiled.

- the institutional units, such as establishments and enterprises, defined in the System of National Accounts (SNA) and the International Standard Classification of all Economic Activities, Revision 4 (ISIC, Rev. 4).

It is important to note that the statistics specified in the Guidelines are not intended to disrupt or replace existing national statistics of cooperatives, but rather to provide a framework to promote internationally comparable, robust, and comprehensive statistics on cooperatives. While countries may need to adapt and adjust their data collections, collect new information, or use new data sources to compile statistics aligned with the Guidelines, existing data collections and time series that are considered useful for national purposes should not be discontinued or disrupted.

The Guidelines are a preliminary and necessary step towards the development of comprehensive and internationally comparable statistics of cooperatives. They provide information on ways of tabulating, and analysing statistical data on cooperatives, they do not provide comprehensive information on putting the Guidelines into practice.

Following the adoption of the Guidelines, a strategy paper was prepared for the ILO on the development of methodologies to collect data on cooperatives in line with the Guidelines. The ILO also published the book [Statistics of Cooperatives: Concepts, classification, work and economic contribution measurement](#) in 2020. This was a joint initiative of the ILO, the Committee for the Promotion and Advancement of Cooperatives (COPAC) and the International Centre of Research and Information on Public, Social and Cooperative Economy (CIRIEC). It brings together updated versions of four background studies produced in advance of adoption of the Guidelines.

However, significant research and methodological development work will be required to fully implement the Guidelines at national level. They emphasize the need for more methodological work and testing in relation to data collection, and call for the ILO to conduct further work on their implementation including through undertaking feasibility studies, developing measures to assess the special economic contribution of cooperatives, and dealing with issues of cooperative-like and non-registered establishments. To this end, the ILO released an Information Guide, [Measuring Cooperatives](#) in 2022, which explains how the Guidelines can be used to support the production of statistics on cooperatives, and provides an overview of the further work needed to put the Guidelines into practice.

1.4. The ILO initiative to evaluate and advance the Guidelines.

To move the work forward, the ILO launched an initiative in 2021 on advancing the Guidelines concerning Statistics of Cooperatives. This initiative primarily involved evaluating and making recommendations on the information specified in the Guidelines in five countries (Costa Rica, Italy, Republic of Korea, Türkiye, and the United Republic of Tanzania). This information is intended to provide important national inputs to the development of an ILO manual on cooperative statistics.

A national consultant was appointed to lead the effort in each of the five countries with the support and guidance of a national advisory committee and to produce a national report on the findings of the country study. A national advisory committee was established in each country to support the work at national level. The role of the national advisory committees was to advise and support the national consultants in carrying out the country studies, to provide guidance on producing the national reports, and to promote national awareness of the findings and recommendations of the case studies.

Work was undertaken in each of the five countries to evaluate the guidelines and their relevance in the national context, to assess the statistics on cooperatives that were currently available, and to identify potential data sources and methods that could be used to fully implement the Guidelines

in a way that could meet national requirements for statistics of cooperatives and reflect national as well as global policy concerns.

The work at national level was supported by a global advisory committee appointed by the ILO to provide guidance and inputs to the country studies and to steer and provide feedback to the national consultants. The members of the global advisory committee were recognized experts in statistics of cooperatives who had a deep understanding of the Guidelines concerning Statistics of Cooperatives and the Information Guide. A global consultant, with extensive experience in the development and implementation of national and international statistical standards, was appointed to support and coordinate the work of the national consultants, and to prepare the present report.

The national consultants and members of the global advisory committee agreed on a common approach and methodology for the conduct of the evaluation studies, as the outcome of an initial orientation session. The methodology was informed by and aligned with Version 5.1 of the [Generic Statistical Business Process Model \(GSBPM\)](#) developed by the United Nations Economic Commission for Europe (UNECE) which reflects international best practice in statistical development work. The approach adopted involved the following broad stages or steps.

1. Preparatory work to identify the national requirements and landscape for statistics of cooperatives including:
 - a. identifying national laws and administrative structures relevant to cooperatives.
 - b. government agencies responsible for cooperatives, cooperative federations, and research institutions with an interest in cooperatives.
 - c. the types and subtypes of cooperative recognized in the country.
 - d. national policy concerns and requirements for statistics about cooperatives.
2. Identifying the broad statistical outputs needed to implement the Guidelines in the country and to meet national policy needs.
3. Identifying existing data, survey questionnaires, databases, sample frames and other information and resources be relevant to compile the statistics needed.
4. Evaluating the existing data and resources, describing strengths, limitations and identifying gaps and needs for improvement in both national data and in the Guidelines themselves.
5. Identifying potential new sources of data and modifications to existing data collections needed to fully implement the Guidelines.
6. Making recommendations and proposals on methods to collect data from administrative and statistical registrations, censuses, and surveys, including designing and testing new questions, modifications to existing data collection forms, databases, registers, surveys and statistical outputs.
7. Making recommendations on national policies, a national action plan, and the business case to implement the Guidelines and better meet national requirements for statistics on cooperatives.

There was also agreement on a common structure for the national reports. Given the differences in the national situations in each country, however, it was recognized that there could not be a “one size fits all” approach and that a degree of flexibility would be needed in carrying out the investigations and evaluations, and in the preparation of national reports. The national reports, and an earlier version of this report, were presented and discussed at an international conference on statistics of cooperatives held in Busan, Republic of Korea on 30 July 2023.

This report brings together the results of these investigations and consultations, drawn primarily from the national reports³, and also reflects the discussion and comments received during and after the conference in Busan. It summarizes the cooperative landscape and current requirements for statistics of cooperatives in the five countries. It discusses the availability of statistics and of potential new sources of statistics that meet these requirements and fully measure the concepts specified in the Guidelines. Finally, it makes recommendations and draws conclusions on:

- the development of national policies and action plans to improve statistics on cooperatives in harmony with the Guidelines;
- improvements that could be made to the Guidelines;
- information that should be included in supplementary documentation about the Guidelines, such as an updated Information Guide, and the proposed manual on cooperative statistics;
- the content and structure of the proposed manual on statistics of cooperatives, and the further steps needed to develop it.

³Material describing arrangements, policies and statistics in each of the five countries is drawn from the national reports included in the reference list, unless otherwise indicated by an in-text reference to another source.

2. National Landscape and requirements for statistics about cooperatives in the five countries

This chapter summarizes the legal and administrative framework, institutional structures, policy concerns and requirements for statistics about cooperatives in each of the five countries, highlighting the differences and similarities in the cooperative landscape between these countries.

2.1. National laws and administrative structures relevant to cooperatives

In all five countries, cooperatives are recognized legal forms established through national legislation. The definitions of cooperatives defined in the national legislation are all broadly consistent with the definition in the ILO Guidelines and with the International Cooperative Alliance's definition, cooperative values and principles. There are also Government agencies responsible for cooperatives in all five countries. In some cases, there is a single overarching agency with responsibility for the regulation, promotion and development of cooperatives. In other cases, these responsibilities may be shared between different agencies depending on the economic sector, or other factors.

In Mainland Tanzania, cooperative issues are governed by the Cooperative Societies Act, 2013 ([United Republic of Tanzania, 2013](#)), the Cooperative Societies Regulations, 2015 ([United Republic of Tanzania, 2015](#)). The Act established the Tanzania Cooperatives Development Commission (TCDC) as an independent department of Government under the Ministry responsible for cooperative development. The main function of TCDC is to regulate and promote development of cooperative sector in the country. There are other institutions in United Republic of Tanzania that are not registered as cooperatives but function in a cooperative like manner. They are mainly established to address unemployment by stimulating employment creation through entrepreneurial development ([ILO 2012, 3](#)).

In Costa Rica the fundamental aspects of the organization of a cooperative society contained in the Labour Code will be transferred to the new Law of Cooperative Associations which provides a definition of the principles and norms to which all cooperatives must comply. These principles and norms are consistent with those formulated in the 1966 Declaration of the XXIII of the International Cooperative Alliance (ICA) (Ramos 2019). The National Institute for Cooperative Development (INFOCOOP) is responsible for promoting, financing, disseminating, and supporting cooperatives at all levels.

In Türkiye, cooperatives are overseen by three different ministries according to their general purpose and sector of activity. The Ministry of Trade is responsible for registering all cooperatives, excluding agricultural cooperatives, which are overseen by the Ministry of Agriculture and Forestry and housing/construction cooperatives, which are overseen by the Ministry of Environment, Urbanization and Climate Change. The relevant departments under the three ministries are responsible for the establishment, operation, audit, and training of cooperatives under their mandate. However, the Directorate General of Tradesmen, Artisans and Cooperatives is the main government agency which establishes policies, principles and objectives related to cooperatives.

In the Republic of Korea, cooperatives are well integrated into national administrative frameworks and governmental structures. The 2012 Framework Act on Cooperatives aims (1) to facilitate independent, self-supportive, and autonomous activities of cooperatives, thereby (2) to contribute to social integration and balanced development of the national economy by providing for basic

matters regarding the establishment and operation of cooperatives. The Council for Cooperative Policy Deliberation, under the jurisdiction of the Ministry of Economy and Finance, deliberates on principal matters concerning policies on cooperatives. The Future and Social Bureau of that ministry has overall responsibility to preside over policies on cooperatives and to provide managerial and technical support and training for cooperatives. It is required by the Framework Act to formulate a master plan for the promotion of autonomous activities of cooperatives every three years in cooperation with the Council for Cooperative Policy Deliberation, and to conduct a fact-finding survey every two years concerning the status of activities, funds, human resources, management, and so forth, of cooperatives and report the results to a standing committee of the National Assembly.

The Framework Act applies only to cooperatives in the Republic of Korea not established pursuant to eight special laws on cooperatives enacted between 1957 and 1999. These laws cover agricultural, forestry, fishery, small and medium enterprise, consumer, credit union and community credit cooperatives. The ministries responsible for these sectors and activities formulate policy and provide support, oversight, and authorization for cooperatives in their respective areas of responsibility. The Framework Act stipulates that the Ministry of Economy and Finance shall authorize the establishment of social cooperatives. In practice, however, relevant ministries in the Republic of Korea take responsibility for authorizing the establishment of social cooperatives, since each social cooperative is required to report for authorization to a ministry relevant to its main activities as specified in the article of association.

In Italy, the social as well as economic role of cooperatives is recognized in Article 45 of the constitution and is embedded in national legal and administrative frameworks. The general regulatory provisions that apply to all cooperatives are contained in the Italian Civil Code, while additional general aspects are regulated in ad hoc legislation. The Ministry of Enterprises and Made in Italy is the main governmental authority responsible for cooperatives. It carries out supervisory and administrative activities such as the management of the register of cooperatives, promotion, and training for cooperatives. It conducts an inspection activity every two years aimed at verifying the administrative management and level of internal democracy of the cooperatives. The objective is to ascertain the effective mutual nature of cooperatives and their eligibility to benefit from tax, social security and other concessions accruing to cooperatives.

2.2. Cooperative federations and confederations

In all five countries, there is a single national cooperative confederation or alliance that represents a large proportion of cooperatives (in Italy the three main confederations jointly form the Italian Alliance of Cooperatives). In general, there are also federations of cooperatives, or apex organizations representing specific sectors or regions. The functions and purposes of the federations and confederations are generally to promote and protect the interests of cooperatives, and to provide education, training and administrative support to cooperatives and their members. They may also undertake surveys and carry out research related to the advancement and promotion of cooperatives and improving legal frameworks and administrative systems for cooperatives.

In Türkiye, cooperatives can organize to protect their common interests, achieve their objectives and coordinate their activities. The Cooperative Law has enabled cooperatives to establish or become a member of a cooperative union and provides for a four-tier organizational structure for apex organizations of cooperatives comprised of the following:

- The primary cooperative
- The secondary cooperative (cooperative union)
- The tertiary cooperative (central cooperative union)

- The National Cooperative Union of Türkiye

The unions are legally established as cooperatives and commonly formed by cooperatives (and unions of cooperatives) operating in the same sector, or of the same type⁴. According to the Cooperative Law, the unions are established to perform services such as guiding, coordinating, supervising, training, lobbying, and advocacy (Article 70). Unions can also carry out economic activities to achieve their goals.

In Italy, there are six national federations of cooperatives legally recognized by law for their role in the promotion and development of cooperation, as well as in the assistance, representation, protection, and supervision of cooperatives. The three main federations are the General Association of Italian Cooperatives (AGCI), the Confederation of Italian Cooperatives (Confcooperative) and Legacoop, which jointly form the Italian Alliance of Cooperatives. In addition to the three main federations, there are also the National Union of Italian Cooperatives, the Italian Union of Cooperatives, and the European Union of cooperatives. The three federations carry out representation activities with the government, parliament, European institutions, and social partners. They offer technical, administrative and strategic services to their members.

In the United Republic of Tanzania, the major umbrella organization of cooperative societies, the Tanzania Federation of Cooperatives works to support and improve the policy, economic, legal, technical, and institutional environment for all cooperatives from primary societies to apexes.

In the Republic of Korea, the purpose of the National Cooperatives Association of Korea is to promote common interests and the development of cooperatives through cooperation and solidarity between independent and autonomous cooperatives established by the Framework Act, and to create a cooperative economy in country. While seven cooperative sectors out of eight covered by special laws have their own sectoral federations, consumer cooperatives are organized in four different federations. There is no national apex organization which covers all cooperative sectors.

In Costa Rica, the National Council of Cooperatives is the only national cooperative confederation. All Costa Rican cooperatives must necessarily belong to it. It is the integration organization for the Costa Rican cooperative movement and promotes cooperative development through political representation and economic management, with a qualified and committed human resource (INFOCOOP n.d.). There are several other sectoral and cooperative federations in Costa Rica.

2.3. Academic and research institutions with an interest in cooperatives

In all of the countries included in the study, both universities and specialized research institutions have undertaken research into the impact of cooperatives.

In Costa Rica the public universities have undertaken research related to the positive economic and social impacts of cooperatives and there are also several academic units and research centres with a cooperative approach and interest, or that provide education and training related to cooperatives. For example, the Centre for Cooperative Studies and Training (CENECOOP) is a non-profit cooperative auxiliary body, dedicated and committed to training, education and research for the

⁴ The relevant Ministry can specify the regions of authorization for unions, and more than one cooperative union operating in the same business sector cannot be established in these regions.

development of the cooperative movement in a sustainable manner in accordance with cooperative values and principles ([CENECOOP, accessed June 2023](#)).

In The United Republic of Tanzania there is a specialized academic and research institution for cooperatives, the Moshi Cooperative University (MoCU) which provides human resource training and conducts research in the cooperative sector.

In Italy, several research groups within universities carry out economic, social and legal research on cooperatives. Some research institutes or study centres in Italy were set up in collaboration with the federations of the national or local cooperative movement. Among these are the European Research Institute on Cooperative and Social Enterprises (Euricse) and the Italian Association for the Promotion of the Culture of Cooperation and Non-Profit (Associazione Italiana per la promozione della Cultura della Cooperazione e del Nonprofit, AICCON). The national cooperative federations also carry out study and research activities about cooperatives. The Barberini Foundation⁵ conducts historical, economic and social research on the importance of the cooperative form of enterprise for the development and evolution of contemporary societies, and provides information and training courses about cooperatives.

In the Republic of Korea, the [Korea Social Enterprise Promotion Agency \(KoSEA\)](#), a public institution under the Ministry of Employment and Labour, manages the cooperative database, operates the web portal of cooperatives (<https://www.coop.go.kr/>), and conducts the Survey for the Social Economy Business Survey Index as well as other research on cooperatives. Several other institutions conduct research activities related to cooperatives, including the [Korea Institute for Health and Social Affairs \(KIHASA\)](#), the [Korea Labor Institute \(KLI\)](#), the [Korean Society for Cooperative Studies \(KSCS\)](#), the [Academy of Social Enterprise\(ASE\)](#), and the [Korean Association of Non-Profit Organization Research\(KANPOR\)](#)⁶.

In Türkiye, the lack of an institutional structure for cooperative education, training, and research is a common concern among stakeholders in the cooperative movement. Only a few academic or research institutions in Türkiye are interested in cooperatives and develop training programs for cooperative members or conduct studies, publications, and events on various aspects of cooperativism. However, the number of academic studies on cooperatives has increased in Türkiye in recent years, and more and more young scholars from different disciplines have conducted studies on cooperatives. The Turkish Cooperative Society has published research papers on cooperatives in its periodical, currently called *Karinca*.

2.4. Policy concerns related to cooperatives.

The main policy concerns related to cooperatives in the five countries relate to:

- promoting social integration, solidarity and mutual assistance;
- balanced and sustainable development of the national economy;
- employment creation;
- supporting and promoting cooperatives, through strengthening the institutional framework for cooperatives within the broader Social Solidarity Economy;
- differentiated fiscal treatment as part of government policy to promote cooperatives;
- strengthening education about cooperatives;

⁵ www.fondazionebarberini.it

⁶ <https://www.npokorea.co.kr/>

- cooperative management training programs, especially in rural areas, to improve the management of small cooperatives;
- provision of opportunities for equitable market participation and the development of new markets;
- provision of community services; and
- provision of financial support and services to individuals and to businesses, including to cooperatives themselves.

In Italy, in common with other member states of the European Union (EU), policies to support the cooperative movement form part of broader European policy regarding the social economy. The Action Plan for the Social Economy, launched by the European Commission on December 9, 2021, recognizes the social economy as an autonomous ecosystem and an essential component not only of social policies, but also of industrial policies, because it plays a key role in both social cohesion and economic and employment growth in member states. The aim of the action plan is to enhance social investment, support social economy actors and social enterprises to start-up, scale-up, innovate and create jobs. It will do this through a series of initiatives in the following three areas:

- creating the right framework conditions for the social economy to thrive;
- opening up opportunities and support for capacity building;
- enhancing recognition of the social economy and its potential (European Commission n.d.)

The EU action plan sets out recommendations and priorities and lists several actions and financial instruments available to support the social economy. It calls on national governments to adopt strategies and measures to develop the social economy and urges the appointment of national coordinators to take the lead in these strategies and the coordination of the various national public authorities on the subject (European Commission n.d.). Of particular relevance to this report, it urges work on social economy statistics to provide public decision-makers with the tools to shape policies to support the sector in the coming years.

At national level, Italian cooperatives can access measures to support enterprises, particularly small- and medium-sized enterprises, such as the Small and Medium Enterprise Assets Fund, the solidarity funds (*fondi mutualistici*), and Foncooper, a revolving fund for the promotion and development of cooperatives.

In the Republic of Korea, the general policy concerns related to cooperatives are to facilitate independent, self-supportive, and autonomous activities of cooperatives, thereby contributing to social integration and balanced development of the national economy. Since 2014 a series of three-year master plans has been formulated for the promotion of cooperatives established according to the Framework Act. The fourth Master Plan (2023-2025) established a new 10-year vision for cooperatives based on their achievements and limitations. It envisions a re-leap forward of cooperatives as the main agent of sustainable development. The two goals to achieve this vision are to contribute to the development of the national economy through job creation and to scale-up and drive social integration and regional development by expanding the provision of community services. The ministries in charge of eight cooperative sectors produce various policies to support and monitor cooperatives in each sector.

In Costa Rica, the National Public Policy for Social Solidarity Economy 2021-2025 aims to "strengthen the productive sector of the social economy to safeguard jobs and create new jobs, while maximizing the social reinvestment of surpluses from associative companies" (Correa 2022, 276). A specific concern in Costa Rica, which did not emerge during the national consultations in the other four countries, was the acknowledgment that cooperatives generate surpluses and not profits, for which they require a differentiated fiscal treatment. However, differentiated or favourable tax treatment of cooperatives exists in many other countries as part of government policy aimed at

promoting cooperatives, and has been the topic of considerable policy discussion ([García et al 2020](#), [Aguilar Rubio 2017](#), [EZAI Foundation n.d.](#), [Frederick 2013](#)).

In Tanzania, the main policy concerns related to cooperatives comprise inadequate financing, poor structures and management, narrow sectoral coverage, low investment, enabling policy and legal frameworks, and inadequate skills and technology. The Tanzania Development Vision 2025 notes that the absence of housing cooperatives and the rural sector being served primarily through Savings and Investment Cooperative Societies (SACCOS), are issues which need to be rectified. The Tanzania National Agriculture Policy, 2013 recognizes that farmers' organizations in the form of associations, cooperatives and groups are important vehicles to promote policy changes; improve bargaining power and cost reduction in input and output markets, and to access extension services and market information ([United Republic of Tanzania, 2013](#)).

The Tanzania Cooperative Development Policy, 2002, recognized the historical role played by cooperatives in economic development, as well as in poverty reduction and the social and economic welfare of members of cooperatives and the community at large. However, it was concerned by low coverage of cooperatives in areas other than agriculture, such as finance, trade, industries, minerals, energy, transportation, communication, water, fishing, housing, and forestry.

In Türkiye, although they have been essential to the country's economic and social fabric for many years, cooperatives face several challenges that threaten their sustainability and growth. The concerns include:

- the need for reform in the legal and regulatory environment for cooperatives, and restructuring of the current scattered administrative arrangements for cooperatives;
- the need to improve the technical and managerial capacity of cooperatives, for example by providing training and support to cooperative members and managers in areas such as business planning, financial management, and marketing; and
- the need to promote greater collaboration and networking among cooperatives to enhance their bargaining power and market access.

The Turkish Co-operatives Strategy and Action Plan (2012-2016) published in 2012 by the Ministry of Trade was designed as a 5-year strategic plan to guide the cooperative movement and the State. It was aligned with the State's 5-year development plan. It aimed to ensure a supportive atmosphere for cooperatives and enhance their competitiveness, sustainability, and resilience. While progress had been made in several areas, stakeholders continued work on some areas of the action plan after its implementation period ended in August 2017. This included initiating work in 2017 to develop a new strategy and action plan for the period 2019-2023 which has not yet been implemented.

2.5. Current uses and requirements for statistics of cooperatives

The users of statistics on cooperatives include government departments, cooperative development agencies, cooperative confederations and research institutions involved in the development and evaluation of policies on cooperatives and social and economic development. Regional and international development agencies, such as the regional development banks and the World Bank, as well as UN agencies such as the Food and Agriculture Organization, are also important users ([Birchall, 2017](#)).

In general, the cooperative sector requires statistical information on cooperatives to demonstrate the current relevance of cooperatives in the local and national economy; and to demonstrate the impact of public policies on cooperatives. Governmental and international development agencies use (or at least need) statistics to assess the contribution of and relevance of cooperatives in formulating and evaluating policies on national and regional economic development, taxation,

sectoral development especially in agriculture, poverty reduction and promotion of cooperatives themselves.

The main uses of cooperative statistics in Costa Rica are for the development and evaluation of public policies in favour of the cooperative sector, and for defence of the sector in relation to public policies that threaten its operation. These include policies concerned with social security, pensions, agricultural development, and environmental sustainability, among others. The Costa Rican cooperative sector requires statistical information on cooperatives to demonstrate the current relevance of cooperatives in the local and national economy, and the impact of public policies on cooperatives.

In Costa Rica and other countries with differentiated fiscal treatment of cooperative surpluses, there is an important policy need for statistics on the number of cooperatives and their economic performance to estimate revenues for public finances and to assist in setting rates of business taxes. Various types of tax measures to promote cooperatives are used in different countries ([Garcia et al 2020](#)) and would require different types of information to estimate revenues, and assess the fiscal impact of taxes and exemptions and different rates. For example, in the Philippines registered cooperatives are exempt from any taxes and fees (such as value added tax) in transactions with members ([NTRC Tax Journal 2021, 8-9](#)).

In order to justify the preferential treatment of cooperatives in the tax system, and government policies to promote cooperatives in general, there is a need for data on the contribution of cooperatives to the lives of their members and workers, and to the provision of social care, education, and construction of infrastructure, which can reduce the need for government expenditure.

In Türkiye, the Cooperatives Strategy and Action Plan states that statistics on cooperatives should be generated utilizing employment, revenue, and turnover data from the three ministries with responsibility for cooperatives. This allows accurate analysis of the role of cooperatives in economic and social development and promotes data-driven and evidence-based policymaking for the development of the cooperative sector. The three ministries have published online reports on the categories of cooperatives over which they have jurisdiction. Until 2017, the Ministry of Customs and Trade published a yearly report online which compiled statistics from the three ministries and combined financial data from other public institutions and cooperative unions. The annual report ([Türkiye, Ministry of Customs and Trade, 2017](#)) provided general information on the cooperative sector and included some of the statistical outputs specified in the Guidelines, such as the number of cooperatives and the number of memberships by cooperative types. It provided statistics regarding cooperative sectors, including the volume of agricultural products produced by agricultural cooperatives, the structures owned by housing cooperatives, and the sectors of economic activity in which cooperatives operate.

However, there have been serious concerns among stakeholders in Türkiye about the quality and accessibility of the statistics presented in the annual reports, and that the lack of reliable and comparable statistics on cooperatives limits their visibility and recognition, as well as their potential for growth and innovation. All stakeholders strongly argued that a collaborative approach involving the national statistics office, government agencies responsible for cooperatives, members of the cooperative movement and users of statistics on cooperatives should be undertaken to improve the quality and accessibility of the current statistics on cooperatives.

In Italy, data are needed to understand the nature of the differences arising from the cooperative business model, compared to the currently prevalent business model with respect, for example, to provision of services in marginal areas. Statistics on the structure of Italian enterprises with cooperatives separately identified as a legal form are released based on data held in the statistical business registers developed and managed by the national statistical office (Istat). Istat also

conducts several surveys in which, as enterprises, cooperatives are observation units, including the following:

- ICT usage in enterprises;
- survey on innovation in enterprises (community innovation survey);
- surveys on research and development in enterprises, public and non-profit institutions;
- survey of industrial production;
- survey of economic accounts of enterprises;
- survey on the activities of foreign-controlled enterprises resident in Italy;
- retail sales survey;
- surveys of producer prices;
- import price surveys;
- surveys of turnover and orders;
- construction producer price indices; and
- survey of building permits.

However, statistical outputs from these surveys do not always identify cooperatives separately from other types of enterprise (for example due to sampling and confidentiality considerations).

The statistical framework for statistics on cooperatives in Italy will be further strengthened by the publication of the Social Economy Satellite Account which is to be implemented by ISTAT in 2023. The data provided by the Social Economy Satellite Account will be fundamental for directing social, economic and fiscal policies and implementing the European Commission's Action Plan for Social Economy. However, the satellite account cannot cover the full spectrum of data needed to assess the role and development potential of the social economy in specific sectors and/or territories. Data are needed not only on the economic and employment dimensions, but also on the social and community related contributions of the social economy, including cooperatives.

In the United Republic of Tanzania, the existing and potential statistics on cooperatives are needed to develop, evaluate and inform Government policies on:

- government coordination such as the Budget Speech by the Prime Minister;
- decent employment contribution by cooperatives;
- social protection among cooperative members;
- labour administration – compliance with labour laws in cooperatives;
- implementation of Tanzania Development Vision 2025, the Long Term Perspective Plan 2011/12-2025/16) and the Five Year Development Plan III 2021/22-2025/26;
- national economic contribution, including the contribution of cooperatives to gross domestic product;
- poverty alleviation;
- policy and legal framework for micro-finance;
- agricultural policy performance, review and formulation;
- implementation of Tanzania National Agriculture Policy 2013;
- the economic contribution of the agriculture sector;
- performance of the Agriculture Sector Development Programme;
- sectoral contribution to employment;
- strategic planning, annual planning and budgeting
- developing and measuring performance of cooperative development strategies; and

- regulation of cooperatives.

The Moshi Cooperative University, other universities and research institutions, and the Tanzania Federation of Cooperatives need statistics on cooperatives for;

- cooperative education, training, and curricula development;
- research and policy development on cooperatives;
- policy dialogue and advocacy; and
- membership records.

The Economic Surveys of 2020 and [2021](#) compiled by the Ministry of Finance and Planning used data provided by the Tanzania Cooperative Development Commission to report the following statistics on cooperatives:

1. number of cooperatives by type;
2. membership;
3. crop processing factories;
4. employment;
5. credits to Savings and Credit Cooperative Societies (SACCOS) members;
6. savings from SACCOS members;
7. inspection of cooperative societies by the Tanzania Cooperative Development Commission (TCDC);
8. financial audits for cooperative societies by the Cooperative Audit and Supervision Corporation;
9. National Health Insurance by cooperative members, informal sector operators, and individual contributors;
10. credit to cooperatives / farmers by Tanzania Agriculture Development Bank in 2020; and
11. electronic marketing of cooperative societies' farm produce in 2019/20.

The production, marketing, and processing by cooperatives of agricultural produce as well as credits to members play an important role in the national economy of The United Republic of Tanzania. Since the cooperative societies and unions serve more than their members in provision of inputs and marketing services, there is a need for statistics that separately identify the economic contribution of cooperatives for members and non-members.

3. Currently available and potential new statistics and sources of data on cooperatives

We have seen in Chapter 2 that, in all five countries, cooperatives are recognized legal forms established through national legislation. The definitions of cooperatives defined in the national legislation are all broadly consistent with the definition in the ILO Guidelines and with the seven global cooperative principles. There are also Government agencies responsible for cooperatives in all five countries and a single national cooperative confederation or alliance that represents a large majority of cooperatives. In all five countries both universities and specialized research institutions have undertaken research into the impact of cooperatives, and there is a strong demand for statistics to support and evaluate the development of government policies and programmes related to cooperatives. These are favourable conditions for the development and improvement of statistics on cooperatives.

This chapter summarizes the findings from the studies in each of the five countries regarding the current availability of data and statistics and the possibilities to produce new statistics on cooperatives on each of the topics specified in the Guidelines and/or required to meet national policy concerns.

3.1. Overview of existing and potential data sources in each country

In many countries statistics on cooperatives are produced by cooperative confederations, or by Government agencies responsible for cooperatives. They cover topics such as the number and types of cooperatives, the number of members of cooperatives, the number of employees working in cooperatives and aspects of their economic performance (such as value added, turnover, equity, and assets). These statistics are compiled from sources such as administrative registrations, and censuses or surveys of institutions registered as cooperatives. Statistics from these sources may not be fully comparable with official statistics on the wider economy and the labour market and cannot provide a complete picture of the contribution of cooperatives to the economy, the labour market and society. For example, they can provide only relatively basic information, such as age and sex, about people who work in cooperatives, or are members of cooperatives, and cannot easily be compared with statistics on enterprises that are not cooperatives.

Statistics on cooperatives and work in cooperatives can also be produced in mainstream official economic and social statistics compiled under the authority of national statistical agencies, provided that cooperatives, work in cooperatives, or membership of cooperatives can be identified in the original data sources, and in the variables held in relevant statistical databases. These official statistics are drawn from sources such as censuses and surveys of businesses and households conducted by national statistical offices, and from administrative and statistical business registers.

The main sources of data that allow identification of cooperatives, and can provide information about their activities and characteristics, are administrative and statistical registers of enterprises, commonly referred to as “business registers” or “commercial registers”. Administrative registers of enterprises are maintained by governments, or by cooperative federations and confederations, mainly for administrative purposes. Statistical business registers are maintained by national statistical offices and typically combine information from multiple administrative registers as well as from censuses and surveys. Statistical procedures are used for cleaning and integration of the data based on standardized metadata and formats. Statistical business registers are used to define the population to be enumerated in economic censuses and surveys and, in the case of surveys, to

create the sample frame. Data from such censuses and surveys are typically used to validate and update the information held in the statistical registers, including the removal of inactive units (ILO 2022b).

The Guidelines stress that the scope of statistics of cooperatives should cover not only cooperatives, but also their subsidiaries that are not cooperatives, such as incorporated enterprises owned or controlled by cooperatives, and enterprises that are members of cooperatives. However, statistics on both subsidiaries of cooperatives and enterprises that are members of cooperatives are rarely compiled and are not always identifiable in existing statistical sources.

The compilation of statistics on enterprises that are members of cooperatives would require them to be identified by a specific question on cooperative membership in an enterprise survey, as the administrative records of members held by cooperatives or apex organizations would not normally include information on topics such as employment, turnover or value added of member enterprises.

Enterprises that are subsidiaries of or owned and controlled by cooperatives could be identified by the concept of the Enterprise Group, defined in the widely used units model used for economic statistics as a “set of enterprises controlled by the group head”. The group head is a parent legal unit which is not controlled either directly or indirectly by any other legal unit (UN 2007, 10). To the extent that enterprise groups can be identified in statistical business registers, then subsidiaries of cooperatives could be identified, if the group head is a cooperative and cooperatives are identified in the register as a legal form.

In four of the five countries included in the evaluation study, statistics on cooperatives are mainly compiled by the Government agency responsible for cooperatives, with varying degrees of collaboration with the national statistical office. Italy is the exception, as statistics on cooperatives in that country are mainly compiled by the Italian National Institute of Statistics (Istat) as part of the official national statistical system.

Italy

Istat currently releases official statistics that cover the main characteristics and demographic dynamics of cooperatives in Italy. It can use three potential sources of data to compile official statistics on cooperatives: statistical registers (ASIA registers), permanent censuses, and household surveys. The ASIA register system is the main source for the production of all Italian official economic and enterprise statistics and provides an official source of data, harmonized at the European level, for statistical analysis of active enterprises. The registers are updated annually through a process of integration of administrative and statistical sources to ensure that information about enterprises held in the register is kept up to date. There are additional registers for public institutions, non-profit institutions, and agricultural businesses. Since the ASIA registers separately identify cooperatives as a legal form, in common with the registers used by many other countries that are part of the European Statistical System, all official Italian economic and business statistics that are linked to the ASIA registers can be used to compile statistics about cooperatives.

Among other data provided, the Italian Central Bank (the Bank of Italy) monitors the entire Italian banking system and periodically publishes statistical reports on the Italian banking sector, including cooperative credit banks. The research centres of the three largest federations (Legacoop, Confcooperative and AGCI) produce analyses on the economic and employment dimensions of their members, as well as ad hoc studies and in-depth studies on issues relevant to their advocacy and representation activities.

Statistics on the characteristics of cooperatives in Italy currently released are relatively complete in the sense that they include information on the number of enterprises, their economic size and employment that is substantially in line with the Guidelines. Official statistics on cooperatives are

included in the framework of statistics on private enterprises, thus enabling assessment of their weight – both economic and in terms of employment – compared with other enterprises.

Currently, there are no regularly updated statistics in Italy on subsidiaries of cooperatives. However, statistics on cooperative-controlled enterprises and cooperative groups could be obtained by processing data contained in the ASIA-Groups register, which provides control links between enterprises at both the national and multinational levels and information on some basic characteristics of the group to which they belong. The population covered by the register follows the field of observation of the ASIA Business Register. The structure of the group is reconstructed through a continuous sequence of links to parent enterprises until the ultimate apex is attributed to the entire group.

Comprehensive statistics on members and memberships are also not currently available in Italy, because the source of statistics on cooperatives is the system of business statistics as a whole, which does not include a variable for members or memberships. The national cooperative federations, however, do provide statistics on memberships.

United Republic of Tanzania

In the United Republic of Tanzania, the existing main sources of data and statistics on cooperatives include the register of cooperatives compiled by the Tanzania Cooperative Development Commission (TCDC) and the statistical business register compiled by the Tanzania National Bureau of Statistics (TNBS). The statistical business register kept by TNBS serves as the sampling frame for establishment surveys such as the Employment and Earning Survey (EES) which collects information from businesses that include cooperatives. The register allows for the separate identification of cooperatives using activity code, activity description and establishment name. The TNBS plans are to update the business register annually and produce biannual reports. However, due to constrained resources this is not the case. The last report is for 2014/15 ([TNBS 2016](#)).

There has never been a national census of cooperatives, but agriculture surveys or censuses have included some data related to cooperatives. National household-based surveys conducted by TNBS, such as the household budget and labour force surveys also collect information that may relate to cooperatives. In addition, higher learning and research institutes such as the Moshi Cooperative University collect information related to cooperatives. The Tanzania Federation of Cooperatives and the Savings and Credit Cooperative Union League of Tanzania collect information from their members that could be converted to statistics on cooperatives that are in line with the Guidelines.

Costa Rica

The main source of statistics on cooperatives in Costa Rica is the Census of Cooperatives carried out by the National Institute for Cooperative Development (INFOCOOP). The information covers economic, financial, social, productive, and administrative aspects, as well as the contribution of cooperatives to Costa Rican society. The Census is intended to take place every four years. However, the most recent Census of Cooperatives was held in 2012 as the planned 2016 and 2020 Censuses were postponed. The quality of the information presented in the 2012 census has allowed it to be the most reliable and complete source of statistical information for the cooperative sector.

Costa Rica has some other sources of information on or related to cooperatives apart from the Cooperative Census including the National Household Survey conducted by the National Institute of Statistics and Censuses, and the registry of cooperatives maintained by the Ministry of Labor and Social Security.

Republic of Korea

In the Republic of Korea, the main sources of statistics on cooperatives established according to the Framework Act are the cooperative database, and biennial surveys on cooperatives. The Korea Social Enterprise Promotion Agency manages the cooperative database and conducts the Survey for the Social Economy Business Survey Index. The Korea Institute for Health and Social Affairs conducted the first (2013), the second (2015) and third (2017) Surveys on Cooperatives, while the Korea Labor Institute conducted the fourth (2019) and the fifth (2021).

Statistics on seven out of the eight cooperative sectors regulated by special laws are regularly produced by sectoral federations under the monitor of respective ministries in charge. Statistics on consumer cooperatives are not currently available due to the absence of a sectoral confederation.

Türkiye

In Türkiye, the statistical structure for cooperatives is built upon the administrative records of Government agencies. Some of the central unions of cooperatives have their own register system that can be considered a possible data source to produce cooperative statistics. However, most of the unions have difficulties keeping records and generating data on their member activities due to their low organizational capacity.

At the time of writing, all available statistics on cooperatives and the cooperative sector in Türkiye were compiled from administrative records and registers of relevant ministries and public agencies. However, the complex and scattered legal and administrative systems regarding the cooperative sector result in a framework of sectoral databases and a fragmented structure for statistical production. Based on analysis of the statistical system and currently available statistics on cooperatives undertaken to prepare the national report on implementing the Guidelines, it could be argued that Türkiye lacks the statistical information needed to pursue evidence based and data-driven policies of development of cooperative sector.

To address these concerns, the following actions were taken to enhance Türkiye's capacity to generate and compile statistics on cooperatives.

- A project was initiated by the Ministry of Trade to improve cooperative statistics (KOOP-IST).
- A working group including representatives of relevant public agencies and cooperative unions was set up to carry out the project.
- Cooperative statistics were included in the Official Statistics Programme, and therefore coordinated by and subject to the authority the Turkish Statistical Institute (TurkStat).
- The statistical system on cooperatives was restructured and an Information System for Cooperatives (ISC) was developed to integrate all registry systems of ministries responsible for cooperatives.

Implementation of the Information System for Cooperatives (ISC) is expected to be completed in 2023. Once available for data entry, it will be the primary source and provide a centralized database of statistics on cooperatives in Türkiye. The Ministry of Trade was mandated to operate the ISC and to coordinate the data compilation and generation of statistics on cooperatives.

A second source of statistics on cooperatives is the Statistical Business Registers System of Türkiye (SBR), maintained by TurkStat and used as a substitute for traditional business census methodology. The SBR is aligned with European Commission regulations establishing a common framework for business registers for statistical purposes, and on statistical units for the observation and analysis of the production system within the Community. Through the SBR, the records of the Revenue Administration and the Social Security Institution can be used as the central data source to attain correct and up-to-date turnover and employment data regarding cooperative enterprises. After the

data derived from administrative records are transferred to the TurkStat database, structural and integrity checks are performed, and the units are anonymized and classified.

However, there are several limitations and challenges that need to be addressed in compiling statistics on cooperatives from the SBR, including the identification of cooperatives on the register, and dealing with cooperatives that do not create employment or are financially passive. Collaborative work will need to be undertaken by the Ministry of Trade and TurkStat to address these and other possible difficulties in compiling coherent data on cooperatives.

3.2. Identifying and measuring the number of cooperatives

The key requirement for the provision of statistics about cooperatives in line with the ILO Guidelines is to be able to identify enterprises in relevant data sources. The most suitable data sources for the identification of cooperatives are the registers of businesses, such as the commercial registers held by government agencies, registers of cooperatives held by apex organizations or governmental institutions responsible for cooperatives, and the statistical business registers held by national statistical offices. The critical issues for the compilation of statistics on cooperatives based on the information held in these registers are (1) that there is a data element in the register that allows cooperatives to be identified separately from other types or enterprise, and (2) that this identification is compliant with the four criteria for the operational measurement of cooperatives specified in the Guidelines:

1. A cooperative should be a formally established institutional unit (non-financial corporation, financial corporation, or non-profit institution).
2. A cooperative should be controlled democratically by its members according to the principle that each member has an equal vote.
3. Membership of the cooperative should be voluntary and non-restrictive.
4. Distribution of profits or surpluses among the members is not directly linked to the capital contributed by each member.

In general, when business registers in the five countries identified cooperatives, these four criteria were in some way satisfied. When cooperatives can be identified separately from other types of enterprise in the statistical business registers, it becomes possible to compile statistics for cooperatives for the full range of variables include in the national economic statistics programme, subject to the usual constraints on the dissemination of statistics imposed by sampling and confidentiality. There are, however, several issues and concerns that could impact on the provision of comparable statistics on the number and characteristics of cooperatives.

1. As discussed in Section 3.1, the quality of the data in the business registers is poor in some cases. They may include enterprises that are no longer active, or they may not be kept fully up to date. In some countries statistical business registers are not adequately funded.
2. Cooperatives might be identifiable in the registers held by cooperative federations and Government ministries, but not necessarily in the statistical business registers used by national statistical offices for mainstream economic statistics.
3. The ILO operational definition as described by the criteria may be too broad, meaning that some types of associations and other legal entities not considered to be cooperatives, and not registered as cooperatives could potentially be counted as cooperatives if this definition is applied too strictly. For example, workers associations and other non-profit institutions would meet the first three criteria and would not be excluded by the fourth criterion if they do not distribute profits and surpluses to members, even though they would not be considered to be cooperatives and do not adhere to all of the ICA's [seven cooperative principles](#).

4. The ILO definition is too narrow and could exclude some legal entities registered as cooperatives in compliance with national legislation and aligned with the ICA definition of a cooperative and the seven cooperative principles. For example, in some cases cooperatives may raise capital by allowing members to purchase additional shares beyond what is required as a condition of membership. In these cases, profits and surpluses may be distributed, in the form of dividends, according to the number of shares held by individuals. Often, these shares have a limited dividend, are not transferable on the market, and do not give voting rights to shareholders and are therefore not directly linked to the membership. The issues of such shares might be additional, exceptional or complementary measures but should not be the main logic underlying membership of the cooperative, or the principal method to distribute profits or surpluses. If the main logic of the distribution of profits or surpluses of an institutional unit is based on the share of capital owned, that institution should not be counted as a cooperative. However, this would not be consistent with a strict interpretation of the fourth criterion in the Guidelines, which states that distribution of profits or surpluses among the members is not directly linked to the capital contributed by each member, but would not be in conflict with the ICA's [seven cooperative principles](#). The fourth criterion may therefore be too restrictive.

The last two of these concerns are discussed in more depth in [Chapter 4](#), along with potential solutions.

There were also concerns in Italy that the “mutual aim” of cooperatives is not sufficiently evident in the ILO definition. It would be important, therefore, to highlight in documentation about the Guidelines that cooperative members undertake a mutual relationship with the cooperative. While this issue might not seriously impact on the identification of cooperatives in statistical data sources, potential ways of addressing this concern are discussed in Chapter 4.

3.3. Types of cooperatives

The Guidelines define four main types of cooperatives based on the main interest of their members and brief definitions of each of these types, summarized as follows:

1. producer cooperatives;
2. worker cooperatives;
3. consumer/user cooperatives;
4. multi-stakeholder cooperatives.

This four-class typology is essentially a simplification and rationalization of the various typologies of cooperatives used by countries. It allows the comparison and aggregation of data on cooperatives in a consistent way at national and international levels. Like the operational definition of cooperatives, the typology in the Guidelines is based on the economic model of the cooperative, as it reflects the members' main economic interest in the cooperative, which relates to how the cooperative is expected to behave with regard to its transactions with members (and hence also to how its economic contribution should be measured).⁷

⁷ See: Eum, Hyungsik, Chiara Carini and Marie J. Bouchard (2020), “Classification of cooperatives, a proposed typology”, pp. 13-22 in Bouchard et al 2020.

► **Table 1: Typology of cooperatives in the Guidelines**

Type of cooperative	Members' interest	Types 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 members' interest	Producer-members Consumer-members Worker-members

The rationale for this typology can be explained by the following points.

- If the members' interest is the member's own production activity or enterprise, the general category of the member-cooperative relationship is producer. There are two different kinds of members' relationship to producer cooperatives: upstream of the cooperative's activity (the producer's products or services are provided as inputs to the cooperative's productive activity) and downstream of the cooperative's activity (cooperatives provide products or services to producers' productive activity). Some producer cooperatives have both functions. In its transactions with its members, the cooperative will tend to offer prices and marketing conditions that are equal to or higher than those prevailing in the market.
- If the members' interest is work, the general category of the member-cooperative relationship is "worker", and the members' relation to the cooperative is working in the cooperative. The cooperative will tend to offer its members remuneration and working conditions equal to or better than those prevailing in the market.
- If the members' interest is consumption, the general category of the member-cooperative relationship is "consumer" or "user", and the members' relation to the cooperative is downstream of the cooperative's activity. The cooperative will tend to offer prices and consumption conditions equal or below market prices in its transactions with its members.
- If there is more than one type of members' interest in the cooperative's activities, the general category of the member-cooperative relationship is "multi-stakeholder", and the members' relationships to the cooperative can be as consumers, workers, producers, or a combination of these types of relationship. The cooperative will arbitrate the prices and conditions with its members depending on the types of transactions it has with them.

There are wide differences between the five countries in the typologies of cooperatives specified in national legislation on cooperatives or used in data collection activities.

In the Republic of Korea, the Framework Act classifies cooperatives as general cooperatives and social cooperatives. The Cooperative database and the web portal managed by the Korea Social Enterprise Promotion Agency further classify general cooperatives into producer cooperatives, consumer cooperatives, worker cooperatives, and multi-stakeholder cooperatives, as defined in the Guidelines.

In Italy, the United Republic of Tanzania, and Türkiye the types are based mainly on the functions of the cooperative and the economic sectors in which they operate, while in Costa Rica cooperatives are categorized based mainly on their management model,

In Italy, the 14 types of cooperative defined in the Ministerial Decree of 23 June 2004, can mostly but not universally be mapped to one of the four types specified in the ILO Guidelines. For some of the Italian types, there are multiple types of relationships between cooperatives and members, which makes it difficult to identify an unambiguous correspondence with the types proposed in the Guidelines. This is the case for fishing and transport cooperatives, which overlap with the worker and producer types, but also for social and “other” cooperatives, among which there could also be multistakeholder cooperatives. To resolve these doubtful cases, it is likely that data on membership or a census of cooperatives would be needed. A correspondence table between the Italian and ILO typologies is possible but would have limitations, as certain types would have a one-to-many relationship with the ILO types.

Some cooperative types in Italy include cooperatives that provide services only to other cooperatives, or to enterprises such as farms. This is a common situation in many countries. For example, although some federations and confederations of cooperatives have a legal status of association, many are registered as cooperatives whose members are also cooperatives. These “apex cooperatives” are generally cooperatives that provide services to other cooperatives.

While the Guidelines specify that members of consumer/user cooperatives may be either individuals or institutional units such as enterprises (including cooperatives), there was some uncertainty as to how these cooperatives should be classified. On the one hand, it can be argued that federations of unions of cooperatives should be classified as producer cooperatives, as their members are other cooperatives (enterprises), and they may have economic roles with member cooperatives, usually as wholesalers. However, apex cooperatives do not necessarily mainly provide goods or services that are upstream or downstream of their members' productive activities. Rather, they may provide services such as advocacy and training that, like financial services cooperatives, are ancillary or complementary to the productive activities of their members, who are consumers of their services. In these cases, it may be more appropriate to classify apex cooperatives as consumer/user cooperatives.

To resolve these uncertainties, guidance should be developed in consultation with relevant experts, on how apex cooperatives should be treated in the ILO typology and included in documentation about the Guidelines. In the longer term, it may be useful when the Guidelines are eventually updated, to consider splitting consumer/user cooperatives into those providing services mainly to persons and households, and those providing services mainly to other institutional units.

The Tanzania Cooperative Development Commission (TCDC) collects the following information during registration of cooperatives that can be used to derive types of cooperatives:

1. objects of the society and occupation of members – primary society;
2. objects of the union/federation and activities of member societies – union/federation; and
3. objects of joint enterprise and activities of member societies and partner company – joint enterprise; and
4. additional information in respect of different types of cooperative, as might be requested by Registrar.

Table 2 shows the correspondence between the TCDC types ([United Republic of Tanzania 2022](#)) and economic activities according to the broad sections of the International Standard Industrial Classification (ISIC Rev 4). Where no ISIC section is shown, each individual cooperative should be classified to ISIC based on its principal activity.

► **Table 2: Cooperatives by National Type, Economic Activity, United Republic of Tanzania 2021**

#	Type by TCDC	Number of cooperatives	Economic activity (ISIC Rev. 4) Section
1.	SACCOS	3,946	K Financial and insurance
2.	AMCOS	4,538	A Agriculture, forestry and fishing
3.	Unions	50	S Other service activities
4.	TFC / Apex	1	S Other service activities
5.	Joint Enterprise	24	-
6.	Beekeeping	57	A Agriculture, forestry and fishing
7.	Consumer	67	Trade
8.	Dairy	27	A Agriculture, forestry and fishing
9.	Fishing	110	A Agriculture, forestry and fishing
10.	Housing	22	L Real Estate Activities
12.	Horticulture	21	A Agriculture, forestry and fishing
13.	Industry	46	-
14.	Irrigation	95	A Agriculture, forestry and fishing
15.	Livestock	200	A Agriculture, forestry and fishing
16.	Mining	186	B Mining and quarrying
17.	Multipurpose	75	-
18.	Other types	116	-
19.	Service	189	-
20.	Transportation	22	H Transportation and storage

Source: Makbel 2023.

Most of the TCDC types can be mapped directly to a single broad type in the Guidelines. In some cases, further information may be needed from individual cooperatives about the types of members and the nature of their interest in the cooperative.

In Costa Rica, the categorization of types of cooperatives used in the 2012 Census of Cooperatives is according to their management model, as follows:

- Traditional: the member contributes social capital and in exchange receives various services from the cooperative.
- Self-management: the workers take ownership of the means of production, contribute their work directly and personally, and distribute the surpluses according to the work contributed.
- Co-management: cooperatives in which the producers join the people who work in the cooperatives.
- Integration: federations, unions and auxiliary organisms of cooperatives. (INFOCOOP 2013)

It can be concluded that, in some countries, it is possible to map directly from some or all categories in typologies used at the national level, to one of the four types specified in the Guidelines, while in others it is not. When there is a direct correspondence between categories in the national typology and a single type specified in the Guidelines, this can be represented in a [correspondence table](#) which can be used to facilitate the compilation of statistics according to the types in the Guidelines.

When it is not possible to map directly from national types to a single type specified in the ILO Guidelines, compilation of data according to these types would require collection of information on the nature of the members' interest in the cooperatives. This information would need to be collected

in the original data sources, such as a cooperative census or application forms to register a business as a cooperative.

While the four types proposed in the Guidelines were found to be useful for national purposes, it was stressed in national consultations that it would be important to continue to produce statistics according to the existing national typologies. In some countries this will require separate tabulation of data according to both the national typology and the ILO types. If all the national types map directly to the ILO types, it may be possible to use the ILO types as broad categories, with the national types as narrower categories.

3.4. Members of cooperatives

According to the Guidelines, members of cooperatives may be persons or legal entities. Producer cooperatives have members who can be incorporated or registered enterprises such as farms. Membership should be open to all persons and entities able to use the services of a cooperative and willing to accept the responsibilities of membership, without gender, social, racial, political, or religious discrimination.

“Membership” is defined as the number of members of each cooperative. Since both persons and legal entities can be members of more than one cooperative, statistics on the number of memberships, are not the same as statistics on the number of persons or businesses that are members of at least one cooperative. Statistics about the number of memberships of an individual cooperative, or of specific types of cooperative, may be useful in assessing their size, significance and impact, but can easily be misinterpreted if they are assumed to refer to the number of persons who are members of at least one cooperative.

In Italy, comprehensive statistics on members and memberships are not currently available, although the national cooperative federations do provide statistics on memberships. This is because the source of statistics on cooperatives is the system of business statistics as a whole, which does not include a variable for members or memberships. Statistics on the number of memberships and the number or members of cooperatives could potentially be obtained using one or more of the following approaches:

1. adding data on the number of members to the audits of the administrative management of cooperatives every two years;
2. conducting a census of cooperatives, which would allow more detailed analysis than the audits mentioned above;
3. introducing a question in the multi-scope household survey to provide statistics on the number of persons who are members of cooperatives.

The first two of these approaches could provide data from enterprises that would also allow collection of more information about the characteristics of the membership and, thus, the information needed to classify cooperatives according to the typology in the ILO Guidelines. However, these approaches would count the number of memberships, but not the number of persons and enterprises that are members of at least one cooperative. Those who are members of more than one cooperative would be counted multiple times, unless duplicates could be identified through data matching. The third approach would bypass the problem of multiple counting but would not be of any help in resolving the doubtful cases cited above. A combination of these approaches could allow compilation of separate statistics on the number of memberships and the number of persons who are members of at least one cooperative.

In terms of feasibility, implementation of the third approach might be simpler than the first two because it could take advantage of the existing multi-scope survey conducted by Istat, while

implementation of the first two solutions might be more challenging, as it would require new data collection and processing activities.

In the Republic of Korea, the CoopDB includes information on the number of members by type, namely producer, consumer, and worker members, as of the date of the initial registration of the establishment. However, it does not provide information on the current number of members or on their demographic characteristics, such as sex and age. It is only possible to estimate the number of memberships from the Survey of operating cooperatives. The fifth Survey includes information on the total number of personal memberships as well as corporate memberships and their composition by member types, sex, and age groups (15~29, 30~54, 55~64 and 65 and more). By applying a post-sample weight to the answers, the estimated number of memberships in all operating cooperatives was 493,000.

There are no available data to identify or estimate how many people in the Republic of Korea are members of one or more cooperatives. This would only be possible by asking questions in a person-based or household-based data collection such as the Population and Housing Census or a nationally representative survey, such as the (annual) Social Survey, a supplementary survey of the (monthly) Economically Active Population Survey, or the Korea Labor and Income Panel Study.

The question module suggested for the collection of data on cooperative membership in person- or household-based surveys in the Republic of Korea could be used as a model for testing in other countries, as follows:

1. Are you a member of any of following cooperatives (check all that apply)?
 - a. If not, have you ever been a member of any of following cooperatives (check all that apply)?
2. Do you work for any of the following cooperatives for earnings (check all that apply)?
 - b. If not, have you ever worked for any of following cooperatives for earnings (check all that apply)?

The 2012 Census of Cooperatives in Costa Rica collected information on the total number of cooperative memberships in the country, disaggregated by sex, for a total of 337,664 women's memberships and 453,238 men's memberships. However, under the Census typology it is not possible to determine whether the members are producers, workers and/or consumers.

In the United Republic of Tanzania, the TCDC provides data on memberships of cooperatives for the Annual Economic Survey compiled by the Ministry of Finance and Planning which was estimated at six million in 2020. These data come from registered cooperative societies and unions as provided in the legal framework. It is very likely that there might be members of multiple cooperatives and hence counted more than once in the reports. The membership data in individual cooperative societies could potentially allow identification of such multiple memberships, since the Cooperative Societies Regulations, 2015 direct every cooperative society to keep and maintain a register of members containing detailed information that could be used for data matching.

3.5. Work generated in cooperatives.

According to the Guidelines, work performed in cooperatives can be undertaken by both members and non-members. It may include all forms of work defined in the resolution concerning statistics of work, employment and labour underutilization adopted by the 19th ICLS, including own-use production work, employment, volunteer work, unpaid trainee work and other forms of work.

The statistics on work generated by cooperatives, particularly in employment, should be compiled and tabulated separately for work performed by members and non-members in:

1. Cooperatives,

2. economic units that are members of a producer cooperative or multi-stakeholder cooperative, and
3. subsidiary enterprises owned or controlled by a cooperative.

In Italy, statistics on employment are released annually using data from the Istat Thematic Register of Labour (RTL). Employment is measured in terms of the yearly average of job positions, calculated based on the presence of the worker in the reference week for each month. The RTL is a Linked Employer-Employee Dataset bringing together employer information from the ASIA business register and employee information from the National Institute of Social Welfare database and other administrative registers. The RTL contains information on each enterprise, (including the legal form of the enterprises), the individual (sex, age, nationality, and education) and the main job variables (status in employment, type of contract, and period of work). The data include both employees and the self-employed, as well as so-called external workers who participate in the productive process of the enterprise based on a contract (dependent contractors and others). It would be possible to compile statistics on worker-members of worker cooperatives by integrating data on this topic held in the National Institute of Social Security Register, into the Istat business register and the RTL.

However, the current statistics on work in cooperatives in Italy do not include all forms of work considered by the Guidelines. For example, the RTL does not release data on volunteers or unpaid trainee workers. Basic statistics on the number of volunteers in social cooperatives comes from the sample survey conducted every three years as part of the Istat's Permanent Census of Non-profit Institutions. The available data refer to the number of volunteers active in the cooperative at the end of the reference year and would exclude volunteer work in cooperatives that are not classified as non-profit institutions. There would also be a risk of underestimating the number of volunteers, if there are seasonal variations in demand for and availability of volunteer workers. Volunteers who work for more than one cooperative may also be counted more than once.

In the Republic of Korea, the CoopDB provides information on the number of workers at the time an establishment is initially reported. It does not include any information after that point in time, which means that it can be used neither to identify nor to estimate the number of workers at a specific point of time. The Employment Insurance System database (EISDB) can also provide data on employment in cooperatives. The EISDB provides information on the demographic characteristics of workers (such as sex and age) and job characteristics (such as the firm size, work hours, wages and salaries, tenure, etc.) as well as individual worker's history of work covered by the EIS. However, not all workers or cooperatives are covered by the EIS. The five yearly Economic Census and the annual Census of Establishments conducted by Statistics Korea can also be used provide information on the number of workers in cooperatives by sex and status in employment. The Economic Census includes additional information on annual average wages and salaries by status in employment. The fifth cooperative survey has questions for identifying employment creation as well as job creation⁸ and the number of workers in cooperatives.

In the United Republic of Tanzania, the Economic Survey reports on the number of employees in cooperatives which stood at 100,000 plus in 2020. The Co-operative Audit and Supervision Corporation (COASCO) reports information on employees of cooperative in their reports such as salaries and social security.

In Costa Rica, the 2012 Cooperative Census provides data on the number of jobs in cooperatives, as well as the distribution by sex, where 36% of employees are women, but does not provide more

⁸ Questionnaires to each of various types of executive members, member and nonmember employees and volunteers are working hours, monthly wage (or remuneration), and working for other(s) than cooperative. For the employed, the total number as well as its composition by gender, age groups, nonstandard work, and various types of the vulnerable class.

detailed information or include information on employment in enterprises that are members of cooperatives, or subsidiaries of cooperatives.

In Türkiye, the Statistical Business Register can provide some basic information on work and employment status in cooperatives based on the records of the Social Security Institution. However, many users claim that the employment variables have quality problems. Apart from this, compilation of individual data on membership of cooperatives seems not to be possible within the existing TurkStat survey framework. Neither household surveys nor labour force surveys collect information on work generated by cooperatives.

3.6. The economic contribution of cooperatives

To assess the economic contribution of cooperatives, the guidelines note that different measures may be needed depending on the type of cooperative and that this would require information on:

- employment,
- revenue,
- value added,
- assets,
- liabilities,
- the use of profits or surpluses,
- investment,
- the earnings of workers within the scope of statistics on cooperatives and
- the share of transactions with members and non-members.

Many, but not all, of these concepts are defined in existing international statistical standards, such as the System of National Accounts. The guidelines state that the ILO, in collaboration with interested parties, should work on the development of measures to assess the economic contribution of cooperatives.

In Italy, the economic contribution of cooperatives is calculated by Istat on the same basis as that of other enterprises from data contained in the Structural Business Statistics (SBS) Frame register. The SBS Frame is an integrated system of administrative and statistical data, created annually by Istat to estimate the economic value of enterprises, starting from the units included in the ASIA Business Register, except the agricultural and the financial sectors. In general, SBS definitions are consistent with business accounting.

In the other countries the potential of information collected in mainstream economic censuses and surveys to provide information on the economic characteristics and contribution of cooperatives is not fully exploited. This may be because cooperatives are not separately identifiable on the statistical business register, or simply because statistics on cooperatives are not compiled by the national statistical office.

In the United Republic of Tanzania, the economic contribution of cooperatives is reported in the Economic Survey whose data are provided by the Tanzania Cooperative Development Commission (TCDC). The production, marketing and processing by cooperatives of agricultural produce as well as credits to members play a role in the national economy. Since the cooperative societies and unions serve more than their members in provision of inputs and marketing services, it is necessary to distinguish the economic contribution of their members and non-members. The Moshi Cooperative University and other academic and research institutions might be interested in conducting such research on the economic contribution of cooperatives.

The statistical business register compiled by the Tanzania National Bureau of Statistics (TNBS) could also potentially be used to measure the economic contribution of cooperatives. However, as noted above, this register has not been kept up-to-date due to resource constraints.

Costa Rica has information through the 2012 Census of Cooperatives on the total assets, liabilities and equity of cooperatives, as well as the total amount of exports and imports by cooperatives and the number of cooperatives that sell and buy from other cooperatives. However, there is no information on the total volume of salaries paid, billing volume, investment or use of surpluses. Nor does it provide information on transactions (percentage and/or absolute) with members. Regarding transactions with other cooperatives, 66% of cooperatives in Costa Rica do not have information on the volume sold.

In Türkiye, information regarding the economic performance of cooperatives in the financial statement reports submitted annually to the responsible ministries could be rendered into a data format and generate data on some conventional indicators such as income, value-added, profit, or debt. However, there is a need for further statistical work to provide information on other indicators of economic contribution of cooperatives, such as the total volume of salaries paid, billing volume, investment, and use of surpluses based on the financial statements. The TurkStat statistical business register could be applied to produce statistics on the economic contribution of cooperatives.

3.7. Statistics on other topics

In general, there is interest in statistics on the wider social and solidarity economy (SSE), and especially with respect to the measurement of informal or unregistered cooperatives. As noted in Chapter 4, the development of statistics on informal and unregistered cooperatives might best be addressed as part of the development of a framework and guidelines for statistics on the SSE, and taking into account the standards for statistics on the informal economy that are to be considered for adoption at the 21st ICLS.

In Italy, there is a strong interest in various approaches for measuring the impacts of businesses on society and the environment. Istat has launched an experimental initiative as part of the Business Internationalization survey to collect information directly from enterprises and produce some initial indicators of the prevalence of and orientation towards sustainability in Italian enterprises. The Italian national report of the evaluation study suggests that indicators for measuring non-financial performance should be included within the ILO work on statistics. The need to include the measurement of the contribution of cooperatives to society beyond the economic sphere, and to consider sustainability and environmental impacts as part of the Guidelines is discussed further in Chapter 4.

In addition to the statistics specified in the Guidelines, Costa Rican cooperatives also have statistical information on:

- Distribution of cooperatives by province,
- Distribution by sex between managerial positions and workers in general,
- Training activities,
- Affiliation to integration organizations,
- Services provided to communities.

In the National Household Survey in Costa Rica, families are asked if they received income from benefits from cooperatives of which they are members. The Ministry of Labour and Social Security maintains a registry of cooperatives in Costa Rica, which includes information on the value of credits transferred to cooperatives through INFOCOOP, the number of new cooperative ventures, newly

registered cooperatives according to economic activity, the number of active adult cooperatives, and the number of people trained in cooperative issues. The Central Bank of Costa Rica collects aggregated information on active cooperatives, export and import of goods and services of cooperatives; as well as other financial information on cooperatives, mainly in the savings and credit sector.

In many countries, cooperatives are an essential part of the agricultural sector and provide many benefits to farmers, including access to credit and inputs for production, access to markets, and technical assistance and training. There is a particular need, therefore, for data on the specific economic and social contributions of agricultural cooperatives.

The national report for Türkiye suggests the need to integrate cooperatives into statistical studies on agriculture, such as the proposed Agricultural Census, and Agricultural Holdings Survey conducted by TurkStat.

In the United Republic of Tanzania, the Agricultural Census, conducted by National Bureau of Statistics, includes information on membership of cooperatives along with additional data that could be used for national purposes, as described below.

1. Small scale farming:

Response categories on:

- a. Major challenge selling crops to cooperatives,
- b. Crop processing point,
- c. Crop selling point,
- d. Farming implements,
- e. Source of funds for implements,
- f. Source of credit for agriculture,
- g. Source of extension services,
- h. Dairy selling point for cow's milk,
- i. Dairy selling point for goat's milk,
- j. Source of various livestock equipment and infrastructure,
- k. Livestock extension services,
- l. Cost, frequency, quality about providers of livestock extension services.

2. Large scale farming:

Response categories on:

- a. Main market for temporary crops produced for both short and long rain seasons,
- b. Main marketing challenges for temporary crops for both short and long rain seasons,
- c. Main market for fruits and trees produced for both short and long rain seasons,
- d. Main marketing challenges for fruits and trees for both short and long rain seasons.

The rise of women's cooperatives is a recent phenomenon in a number of countries ([See, for example, Kollhoff and Zelalem 2021](#)). Cooperatives run by and for women can offer opportunities for them to control their own economic activities, especially in situations where women face social and cultural constraints which limit their ability to participate in the world of work. Women-only cooperatives may also help overcome social and cultural constraints which might otherwise limit women's participation in the workforce and can be particularly relevant in gender segregated contexts ([ILO 2014](#)). In Türkiye this has highlighted the need for statistics on memberships of cooperatives by sex, perhaps disaggregated by percentiles to indicate the share of cooperatives

whose membership is more than (say) 75% male or female. It also suggests the potential need to collect information on whether the membership of a cooperative is restricted to females (or indeed males).

TurkStat conducts a study on business demography and provides statistical information on the birth, death, and survival dynamics of active enterprises. If cooperatives can be distinguished from other types of enterprises, TurkStat could also produce a separate report on the demography of cooperatives. A comparison between cooperatives and other enterprises on specific business demography indicators could help to assess cooperatives' resilience during economic crises. Since business demography statistics are widely collected according to an agreed [Eurostat and OECD methodology](#), this is an approach that could potentially be adopted in many countries.

3.8. Summary evaluation of currently available data and potential to provide new information to produce the required statistics.

In four of the five countries included in the study (Italy is the exception), statistics on cooperatives are mainly compiled by the Government agency responsible for cooperatives, with varying degrees of collaboration with the national statistical office. These statistics are compiled from administrative records and censuses and surveys specifically targeting cooperatives.

Since statistics on cooperatives in Italy are mainly compiled by Istat as part of the official national statistical system, statistics on cooperatives can be compiled on a regular basis covering a wide range of variables and in harmony with mainstream national statistics. However, since there is no data collection that specifically targets cooperatives, it is difficult to collect information that is specifically relevant to cooperatives, including information on memberships.

There is recognition in all five countries that comprehensive statistical information about cooperatives cannot be compiled from a single source, and that the statistics need to be integrated and harmonized with mainstream official statistics. In the four countries where statistics on cooperatives are mainly compiled by agencies other than the national statistical office, there are initiatives to improve the integration and harmonization of these statistics with mainstream official statistics.

Data collections that target cooperatives specifically can allow the collection of in-depth information on topics relevant to cooperatives, but may not be fully comparable with mainstream economic, social, and labour statistics. A critical issue that was identified in the national reports, however, was the long-term sustainability, regularity and frequency of censuses and surveys of cooperatives. A useful long-term strategy, therefore, would be to incorporate statistics of cooperatives in the regular economic statistics program, which could identify cooperatives separately from other types of enterprise in selected regular statistical outputs. This would require identification of cooperatives in the form of legal organization variables used in the statistical business registers.

These statistics could be complemented by administrative data and periodic censuses or surveys targeting cooperatives. Funding and the necessary technical capacity to conduct these data collection activities should be secured on an ongoing basis, and the content should be harmonized with mainstream official statistics in collaboration with national statistical office. This could also allow the production of special reports on cooperatives that incorporate both administrative and survey data from the various sources.

Statistics on various aspects of the social and economic contributions of cooperatives, and on employment directly in cooperatives can be compiled from surveys, censuses and administrative records, provided that cooperatives are identified in the original data source.

To compile statistics on the types of cooperatives specified in the Guidelines, two approaches can be used depending on the typologies used nationally. A [correspondence table](#) can be used when there is a direct correspondence between categories in the national typology and a single type specified in the Guidelines. When it is not possible to map directly from national types to a single type specified in the Guidelines compilation of data according to the ILO categories would require collection of information in the original data sources, such as a cooperative census or application forms to register a business as a cooperative on the nature of the members' interest in the cooperatives.

Concerning statistics on members and memberships of cooperatives, cooperatives themselves can provide information on the number and basic characteristics (such as sex) of their members. Statistics compiled by aggregating the number of members of each cooperative would refer to the number of memberships, which would be greater than the number of persons (legal and natural) that are a member of at least one cooperative. Statistics on the number of persons who are members of at least one cooperative could be obtained by including a question membership in household surveys and has been proposed in some of the national reports.

To identify enterprises that are members of a cooperative, questions on membership of cooperatives (and possibly other SSE institutions) could be included in enterprise surveys and censuses. Once enterprises that are members of cooperatives are identified, it then becomes possible to collect data on employment in these enterprises and on their economic characteristics. This would be particularly relevant in surveys targeting sectors of economic activity where cooperatives are important, such as agriculture. Agricultural censuses and surveys could therefore include questions on membership of cooperatives, and on the nature of the transactions between farm holdings and the cooperatives, such as credit, marketing, and supply of materials and equipment.

Concerning measuring volunteer work in cooperatives, it may be possible in some case to obtain basic information on the number of volunteers working in a cooperative at a particular point in time, or over a certain period, from cooperatives themselves, either through establishment surveys or a cooperative census. However, this would rely on cooperatives maintaining complete records of all volunteer workers and would overcount individuals who perform volunteer work in more than one cooperative. Periodic surveys of volunteer work, which are now undertaken in many countries, might therefore be a better source of data on volunteering in cooperatives.

Whether statistics of cooperatives are compiled from administrative records or from censuses and surveys, the key prerequisite is that cooperatives can be identified separately from other types of enterprise in the register of businesses from which the data are extracted or used to identify the population of units in scope of the data collection. This generally requires the inclusion of cooperatives as a category in the legal form variable, and the identification of cooperatives in the original data source. The compilation of statistics on the economic contributions and employment in subsidiaries of cooperatives requires the identification of enterprise groups in relevant business registers, to identify the institutional units to be counted as cooperative subsidiaries.

This study has shown, however, that the quality of the data in business registers is poor in some cases. They may include enterprises that are no longer active, or they may not be kept fully up to date. In addition, cooperatives might be identifiable in the registers held by cooperative federations and Government ministries, but not necessarily in the statistical business registers used by statistical offices for mainstream economic statistics. These are key issues that will need to be addressed in national plans for the development of statistics of cooperatives in accordance with the Guidelines.

4. Conclusions and recommendations

4.1. Policies for improving national statistics concerning cooperatives.

The national reports of the five pilot studies identified the changes and modifications to national policies needed to fully implement the Guidelines in a manner that reflects the national situation and needs for statistics of cooperatives. The types of policies that could be adopted by countries to improve their cooperative statistics, based on learnings from the pilot studies, include the following.

- Promotion and development of satellite accounts on the social economy in harmony with the ILO Guidelines.
- Facilitating and strengthening the relationships among the key stakeholders, national statistical office, public agencies with responsibility for cooperatives globally or within sectors, cooperative federations and confederations, academia, and so forth.
- Better organization and use of information from the registers of cooperatives managed by ministries with responsibility for cooperatives, cooperative confederations, and organizations such as chambers of commerce.
- Improving the data structure of statistical business registers to include separate identification variables for cooperatives, cooperative types and national subtypes in line with the Guidelines.
- Matching harmonizing and improving the interoperability statistical business registers with registers and databases of cooperatives held by relevant ministries and cooperative organizations.
- Inclusion of ad hoc and/or regular questions in surveys carried out by the National Statistical system to reduce the gap between current statistical production and the ILO Guidelines. These could include, for example, questions in household and enterprise surveys on membership of cooperatives, and the benefits accrued from memberships.
- Promoting the production of research and reports to take advantage of available statistical information on cooperatives.
- Regular conduct of cooperative censuses in harmony with the guidelines, and provision of financial and technical support to the agency responsible for the cooperative census.
- Involvement of agencies responsible for statistics on cooperatives in providing data to inform development of public policies impacting the cooperative sector.
- Reviewing legal and institutional frameworks related to data on cooperatives to improve alignment with the Guidelines.
- Improving and harmonizing data collection forms, databases, and data transmission protocols to capture data needed for national, regional and global purposes, and harmonizing them with the Guidelines.

4.2. Developing a national action plan

The national reports identified the steps needed to be undertaken at national level in logical or chronological order to adopt the recommendations for improving national statistics concerning cooperatives and to fully implement the Guidelines in the country. They also discussed the business case for some or all of the proposed actions. This section discusses learnings from the pilot studies

on the various issues that should be taken into consideration in developing an action plan to implement the Guidelines at national level.

To gain institutional support for the development of national statistics of cooperatives, the relevance and importance of establishing a national advisory committee, working group and/or steering group cannot be overemphasized. Typically, a wide range of government and non-government agencies will have a stake in or interest in cooperative statistics or will be involved in the production and use of cooperative statistics. If these agencies are to be committed to any eventual recommendations and action plan to improve statistics of cooperatives, they will need to be involved in and able to influence its development. The functions of such a group would be to advise and support the evaluation study; to provide guidance on reports and recommendations; to assist in developing a national action plan and business case, to promote national awareness of the findings, recommendations and plan; and to support or be involved directly in implementation of the plan.

There are wide variations in national circumstances with respect to institutional arrangements for cooperatives, currently available statistics and data sources, and the capacity of national agencies to collect and disseminate statistics on cooperatives. This is true for the five countries involved in the pilot study, even though they all have well established arrangements for the promotion of cooperatives. These variations are even greater across the full spectrum of countries. There can therefore be no single one-size-fits all template for a national action plan to improve national statistics on cooperatives in harmony with the Guidelines, as each country will be starting from a different base. The national action plans developed for each of the five countries show a number of common themes and actions. They allow us to identify the elements that could be included in national action plans for other countries.

Any national action plan to improve statistics on cooperatives and implement the ILO Guidelines will depend on nationally specific factors, including:

- national policy concerns and statistical needs with respect to cooperatives and their role in promoting sustainable development, economic growth and social justice;
- the national situation with respect to cooperative statistics, and the existing and potential data sources;
- the national legislative framework and administrative arrangements regarding cooperatives.

The first or preliminary phase of work towards national action plan should therefore be a thorough assessment and evaluation of the national situation, as described in Chapters 2 and 3 of this report. It should include the following activities:

1. Identify and engage key stakeholders:
 - a. Identify relevant national stakeholders with an interest in statistics of cooperatives, including:
 - government agencies responsible for cooperatives,
 - cooperative federations and confederations,
 - research institutions with an interest in cooperatives,
 - agencies responsible for national economic, social and environmental statistics.
 - b. Establish an advisory committee or working group, and/or a steering committee made up of representatives of some or all of these agencies.
2. Assess the national situation, landscape and requirements for statistics of cooperatives including:
 - a. Identify national laws and administrative structures relevant to cooperatives.

- b. Identify the types and subtypes of cooperative recognized in the country.
 - c. national policy concerns and requirements for statistics about cooperatives.
3. Identify the broad statistical outputs needed to implement the Guidelines in the country and to meet national policy needs.
 4. Identify existing data, survey questionnaires, databases, sample frames and other information and resources that may be relevant to compile the statistics needed.
 5. Evaluate the existing data and resources, describing strengths, limitations and identifying gaps and needs for improvement in both national data and in the Guidelines themselves.
 6. Identify potential new sources of data and modifications to existing data collections needed to fully implement the Guidelines.
 7. Make recommendations and proposals on methods to collect data from administrative and statistical registrations, censuses, and surveys, including designing and testing new questions, modifications to existing data collection forms, databases, registers, surveys and statistical outputs.
 8. Make recommendations on national policies, a national action plan, and the business case to implement the Guidelines and better meet national requirements for statistics on cooperatives.

Those conducting assessments and evaluation of the national situation with respect to statistics of cooperatives, may find it useful to make use of or adapt the two checklists that were used as during the pilot study in five countries. Checklist 1, "Identification of national requirements and landscape for statistics of cooperatives" is relevant for activities 1-4 listed above. Checklist 2, "Evaluation of existing and potential sources of information on cooperatives" is relevant for activities 4-5. These checklists are attached to this report as Annex 1 and 2 respectively.

Once this preliminary phase of work has been completed it will be possible to develop and agree on a national action plan and present the business case for it. The elements that may be included in the national plan, depending on national needs and circumstances, may include but would not be limited the following.

- Establish formal partnership agreements among key stakeholders interested in statistics on cooperatives.
- Develop a communication plan for the cooperative sector so that it understands the importance of updated and reliable cooperative statistics and the variables that should be collected.
- Develop a communication strategy for the results of the Cooperative Census and statistics of cooperatives from other sources.
- Reconstruct the cooperative census including its questionnaire, list of variables and statistical outputs to incorporate the new variables needed to fully meet national needs in harmony with the ILO Guidelines.
- Include separate identification variables for cooperative types and subtypes in line with the Guidelines in statistical and administrative business registers, and match and harmonize these registers with cooperatives registers held by relevant ministries and cooperative organizations.
- Include enterprise groups in the units model for business statistics, to allow the identification of non-cooperative enterprises that are majority-owned by cooperatives.
- Add questions to regular and special purpose household surveys and business surveys, and to economic censuses, to allow measurement of the variables specified in the Guidelines, such as cooperative memberships, and work performed in cooperatives.

- Pilot test any reconstructed questionnaires and new survey questions and evaluate the usefulness of the resulting data.
- Compile and publish statistical outputs and reports within the scope of cooperative statistics based on data drawn from data collections in which cooperatives, work in cooperatives, members and membership of can be identified.
- Publish key economic, social, and environmental indicators in a manner that allows comparison of the contribution of cooperatives with that of other types of enterprise.
- Evaluate the results of the activities included in the plan and assess the final information gap between statistical production and Guidelines, to provide feedback to improve future collection and compilation of cooperative statistics.

4.3. Outstanding issues to be resolved.

4.3.1. Measurement of the special economic effects of cooperatives.

There continues to be a need for more development work to allow measurement of the supposed special economic effects conferred by the cooperative ownership model and cooperative principles. The Guidelines should ultimately propose a common methodology and framework based on existing and new economic indicators to which countries can progressively aim.

The economic contribution of cooperatives to the local and national economy is one of the main factors to be measured to make the impact of cooperatives in the socioeconomic development of a country or region visible. However, the Guidelines are not completely clear as to the best way to measure this. There are concerns that conventional measures of economic performance, such as value added, only partly measure the economic contribution and impact of cooperatives, given that the objectives of cooperatives are to benefit their members rather than to make profits for the cooperative (See for example Uzea 2014). However, many of the positive economic effects frequently attributed to cooperatives are inherently difficult to measure. They include, for example, effects such as countervailing market power, pro-competitive effects, economic stability and resilience, technical efficiency, and innovation. Measuring these effects may require the use of complex econometric methods, microsimulation and modelling.

Further methodological development work is needed to specify the key variables that should be used as input to these types of analyses and that could potentially stand alone as indicators in their own right. Suggestions on how to measure performance and efficiency with regard to the cooperative difference were made in work that preceded the writing of the Guidelines ([Bouchard et al 2020, 39-56](#)). These suggestions vary depending on the type of cooperative defined in the guidelines. It may be useful to determine which, if any, of the variables that are suggested can easily be made available. For more information on the nature of the additional information needed, see Chapter 4: On the economic contribution of cooperatives in *Statistics on Cooperatives: Concepts, classification, work and economic contribution measurement* ([Bouchard et al, 2020](#)).

All of this suggest that new economic indicators are needed to better measure and understand the special nature of the economic contribution of cooperatives, alongside the indicators traditionally used to measure the economic contribution of businesses. There is also a need for more precise specification of the conventional indicators that are relevant for reporting on the economic contribution of cooperatives compared to other types of enterprise. While measurement of the economic contributions of cooperatives was identified as a key element of future work, little progress has been made, perhaps due to the complexity of the issues and the level of econometric expertise required.

A way forward would be to establish a working group on measuring the special economic effects of cooperatives. The members of this group would need to include researchers with international experience such as cooperative economists, cooperative accountants, and specialists from national statistical agencies with a background in national accounts and econometrics. The terms of reference for such a working group would need to specify that it should finalize recommendations in time for presentation at the 22nd ICLS in 2028. The identification of an individual, small group, or agency willing and able to lead this work will be critical to achieving a positive outcome.

Recommendation: The ILO should establish a working group to develop methods to measure the special economic effects of cooperatives and report the results to the 22nd ICLS in 2028.

4.3.2. A framework to measure the social, cultural and environmental impact and contribution of cooperatives and their contribution to economic sustainability.

The Guidelines provide little or no information on measuring the social, cultural or environmental impact of cooperatives, beyond measures related to employment, earnings and memberships. However, the idea of an enterprise's impact beyond the economic sphere on people's well-being and on the environment is well established ([Shinwell and Shamir 2018](#); [Esty and Cort 2020](#)). The cooperative ownership model, in putting the interests of its members ahead of profits could be assumed to confer significant social, cultural and environmental benefits.

Various kinds of frameworks and initiatives aimed at measuring or reporting on business impact on society at large have been developed and a growing number of companies have introduced Environmental, Social and Governance (ESG) objectives in their strategies. In a broad sense, ESG can be viewed in relation to the influence of environmental, social and governance criteria in organizational decision-making at any level (Câmara and Morais 2022). This is linked to the notion that the role of the firm is not limited to responsibility towards shareholders and owners; and to the increasing relevance of concerns about sustainability (Carini and Lori 2023).

Models that cut across various organizational types and business sectors and those applied to specific organizational types and related sectors or areas of impact have become widespread. This is, for example, the case of reporting systems that have now become internationally recognized standards, such as those promoted by the [Global Reporting Initiative \(GRI\)](#) or initiatives such as the system of indicators on [Sustainable Development Goals \(SDGs\)](#).

However, as noted in the report on evaluating the Guidelines in Italy, the application of these metrics is sometimes problematical:

- **Validity of indicators:** impact assessments are rather complex mathematical-statistical operations to perform. Therefore, ESG metrics can easily produce biased estimates or spurious causal relationships between economic action and externalities, providing a less-than-realistic representation of companies' impact on society.
- **Status of indicator development:** the ESG movement is relatively young and at an immature stage of development. Current approaches need to be better grounded theoretically and methodologically.
- **Lack of transparency:** indicators are often released without being accompanied by technical notes describing how they were constructed.
- **Instrumental use of indicators:** companies may use indicators to gain greater legitimacy and prestige by adopting decoupling strategies through which they separate formal structure from actual organizational practice.

There has, nevertheless, been extensive work at international level to develop a comprehensive set of statistical indicators for the Sustainable Development Goals (SDG indicators). These indicators are at various stages of development and maturity, and national statistical agencies are now producing reports on a regular basis on internationally agreed SDG indicators, as well as nationally relevant indicators related to sustainable development. The UNECE indicators on measuring the quality of employment, and the ILO Decent Work Indicators are also of relevance.

Given their distinctive characteristics, measuring the economic value generated by cooperatives alone may not be sufficient to fully understand the contribution cooperatives make to equitable, sustainable and just growth. To measure the contribution of cooperatives to social, environmental and economic sustainability, a specific framework would be needed to collect and compile statistics on this topic. This would involve identifying:

1. which existing social, environmental, governance and sustainability indicators (such as SDG indicators, decent work indicators, other social indicators) could feasibly and meaningfully be compiled separately or adapted to allow comparison of the impact of cooperatives with other types of enterprise; and
2. what, if any, additional indicators, would be needed and feasible to assess the social and environmental benefits conferred by the cooperative governance model.

Recommendation: Indicators to measure the social and environmental benefits and impacts of cooperatives, and their contribution to economic sustainability, should be developed as part of the development of the proposed manual on cooperative statistics.

4.3.3. Identification and measurement of unregistered cooperatives

The Guidelines state that unregistered cooperatives are enterprises operating in a similar way as cooperatives but that are not registered as such. They should be identified separately from cooperatives, based on the last three of the four criteria in the operational definition for the measurement of cooperatives. This means that an economic unit could be identified as an unregistered cooperative if:

1. it is NOT formally registered as a cooperative,
2. it is controlled democratically by its members according to the principle that each member has an equal vote,
3. membership is voluntary and non-restrictive, AND
4. distribution of profits or surpluses among the members is not directly linked to the capital contributed by each member.

Unregistered cooperatives fall into two distinct groups:

1. unregistered enterprises operating as cooperatives,
2. cooperatives registered with non-cooperative status.

Unregistered enterprises operating as cooperatives are economic units that are not formally registered, such as informal sector enterprises and self-help groups, but which adhere to similar principles and values as those of cooperatives.

Cooperatives registered with non-cooperative status are economic units that are registered with a different legal form, such as associations, foundations, and social enterprises while still adhering to similar principles and values as cooperatives. This may be for one of several reasons, such as not meeting cooperative registration requirements, not being ready to cover the costs of running a cooperative business, or there being no possibility to register as a cooperative.

The need for guidance on the identification and compilation of statistics on these groups was raised in some of the national consultations. It is an issue that deserves attention given the relevance of the cooperative movement to the transition from informal to formal economic activities and employment.

Various potential methods to identify both types of unregistered cooperatives could be envisaged but would be very different from the methods to identify registered cooperatives. For example, questions on cooperative principles and the operational criteria for the identification of cooperatives (except formal registration) could potentially be included in surveys of informal sector enterprises. For economic units registered with other legal forms, it could be possible to include similar questions in relevant establishment surveys. Some of these units may be identifiable as cooperatives through a connection with the cooperative movement or apex organization. In household surveys, owner-operators of unincorporated enterprises in partnership with others could also be asked questions about whether the enterprise functions like a cooperative. All of these approaches would require significant conceptual development and testing, as well as an initial review of literature on the nature and prevalence of unregistered informal cooperatives and cooperatives registered with non-cooperative status.

Work on measuring unregistered cooperatives could potentially proceed in the context of ongoing work on implementing the Guidelines. However, it touches closely on, and overlaps with, the wider discussion on statistics of the Social and Solidarity Economy (SSE). It might, therefore, be better to progress this aspect of the work in the context of the development of statistics of the SSE, while taking the forthcoming standards for statistics on the informal economy into consideration.

4.3.4. Issues related to data collection methodologies.

Methods to collect data on several of the elements specified in the Guidelines were identified and evaluated, including identifying and measuring the number of cooperatives, types of cooperatives when there is direct correspondence between the types in national typologies and the types specified in the Guidelines, memberships of cooperatives, and employment directly in cooperatives. However, there are several areas where there is a need for ongoing methodological work and testing of approaches to collecting data in line with the Guidelines, including the following.

- When it is not possible to map directly from national types to a single type specified in the Guidelines, there is a need to develop methods to collect information in the original data sources on the nature of the members' interest in the cooperatives.
- To collect data on the number of people who are members of at least one cooperative, there is a need to develop and test suitable questions for inclusion in household surveys.
- There is a need to develop and test questions for use in establishment surveys to identify enterprises that are members of cooperatives, and the nature of their transactions with cooperatives and benefits accrued from membership. This in turn would allow more complete assessment of the economic contribution of cooperatives, and of the impact of cooperatives on employment.
- A method to identify non-cooperative subsidiaries of cooperatives has been identified and discussed in the paper, using the concept of enterprise groups as an institutional unit in statistical business registers. However, this needs to be tested and evaluated in practice. Like the identification enterprises that are members of cooperatives, this is essential for the comprehensive compilation of statistics within the scope of cooperatives.

4.4. Recommendations towards improvement of the Guidelines

Several suggestions were made in the national reports of the five evaluation studies to improve and clarify certain aspects of the Guidelines. These suggestions could potentially be addressed through clarifications to the Guidelines themselves, or in other documentation describing the Guidelines such as the Information Guide, and the proposed manual on statistics of cooperatives.

The issues that would probably require eventual improvements in the Guidelines themselves are concerned with:

- the operational definition of cooperatives;
- measuring the economic contribution of cooperatives; and
- measuring the social and environmental impact of cooperatives.

These are issues that require clarification or additional information but not necessarily correction. It is not recommended, therefore, to update the Guidelines in the short term. Rather, it is proposed that the known issues be addressed through clarifications in an updated issue of the [Information Guide on the Guidelines](#), and, where necessary, through further methodological work in association with the development of the proposed ILO manual on statistics of cooperatives. A consolidated and more thoroughly considered and tested set of modifications to the Guidelines, could then be proposed at the 22nd ICLS together with the manual.

The issues that could be addressed by modifications to the Guidelines and potential steps to resolve them are discussed in the sub-sections below.

4.4.1. The operational definition of cooperatives

The last three of the four criteria specified in the operational definition of cooperatives included in the Guidelines effectively synthesize the key elements of the International Cooperative Alliance's [seven cooperative principles](#). They aim to specify measurable characteristics that can be used to determine whether an enterprise should be considered to be a cooperative. The four criteria are listed in Box 1. The ICA definition, values and seven principles are shown in Box 2. Any enterprise that does not meet each of these criteria should not be defined as a cooperative for statistical purposes (ILO 2022, 11).

► **Box 1: Operational criteria for the identification of cooperatives specified in the ILO Guidelines.**

1. A cooperative should be a formally established institutional unit (non-financial corporation, financial corporation or non-profit institution).
2. A cooperative should be controlled democratically by its members according to the principle that each member has an equal vote.
3. Membership of the cooperative should be voluntary and non-restrictive.
4. Distribution of profits or surpluses among the members is not directly linked to the capital contributed by each member.

Any enterprise that does not meet each of these criteria should not be defined as a cooperative for statistical purposes (ILO 2022, 11).

It is also relevant to note that, according to the System of National Accounts:

Cooperatives that are non-profit ... differ from other non-profit institutions in that members are the users of goods and services provided by cooperatives and each member contributes to the capital of the cooperative.

A cooperative is treated as an NPI if its articles of association prevent it from distributing any of its profits to its members. (UN 2008b, paras 4.7 and 23.21).

Concerns were expressed during the national consultations that the criteria for the operational identification of cooperatives required further clarification. These concerns can be summarized as follows.

1. The ILO definition as described by the criteria is too broad, meaning that some types of associations and other legal entities not considered to be cooperatives could be included.
2. The ILO definition is too narrow, and could exclude some legal entities registered as cooperatives in compliance with national legislation and aligned with the ICA definition of a cooperative and the seven cooperative principles.
3. The “mutual aim” of cooperatives is not sufficiently evident in the ILO definition. It would be important, therefore, to highlight that cooperative members undertake a mutual relationship with the cooperative.

The concerns about the criteria being too broad were primarily related to the fourth criterion, on the distribution of profits. This criterion does not (and should not) specify that profits and surpluses must be distributed, as this would exclude certain types of social cooperative. Nor do any of the criteria specify that members must contribute capital as a condition of membership. Some institutions such as mutual societies, workers associations and other non-profit institutions would therefore meet the other three criteria and would not be excluded by the fourth criterion if they do not distribute profits and surpluses to members, even though they would not be considered to be cooperatives and do not adhere to the ICA's [seven cooperative principles](#).

A suggestion to address this concern, as well as the concern about the nature of the mutual relationship between cooperatives and their members, was to add two additional operational criteria:

1. cooperatives must be market producers of goods or services;
2. cooperatives “act prevalently with their members as users of the goods and services provided by the cooperative (in consumer cooperatives), as providers of the goods and services used by the cooperative for its economic activity (in producer cooperatives), or as workers (in worker cooperatives)” (Fici, 2013: 484).

The first of these proposed criteria would exclude institutions that do not mainly produce goods or services for market consumption. The idea behind this is that the fourth criterion implies that a cooperative must be capable of making profits or surpluses that could potentially be distributed to members. Market producers are “producers that sell most or all of their output at prices that are economically significant, that is, at prices that have a significant influence on the amounts the producers are willing to supply and on the amounts purchasers wish to buy” (SNA, 2008: 73). However, this concept of economically significant prices could be difficult to interpret in different national settings when determining whether an institution should be considered to meet the criteria. It could therefore result in the exclusion of some social and non-profit cooperatives whose products and services are priced at significantly less than market value.

Similarly, the second proposed new criterion implies that cooperatives must produce some kind of goods and services, which might also potentially exclude some types of social and non-profit cooperatives, depending on the way the concept of producing goods and services is interpreted.

► **Box 2: Statement of the Co-operative Identity (ICA 2017)**

Definition of a Co-operative

A co-operative is an autonomous association of persons united voluntarily to meet their common economic, social, and cultural needs and aspirations through a jointly-owned and democratically-controlled enterprise.

Co-operative values:

Co-operatives are based on the values of self-help, self-responsibility, democracy, equality, equity and solidarity. In the tradition of their founders, co-operative members believe in the ethical values of honesty, openness, social responsibility and caring for others.

Co-operative principles:

The co-operative principles are guidelines by which co-operatives put their values into practice.

1. Voluntary and open membership

Co-operatives are voluntary organisations, open to all persons able to use their services and willing to accept the responsibilities of membership, without gender, social, racial, political or religious discrimination.

2. Democratic member control

Co-operatives are democratic organisations controlled by their members, who actively participate in setting their policies and making decisions. Men and women serving as elected representatives are accountable to the membership. In primary co-operatives members have equal voting rights (one member, one vote) and co-operatives at other levels are also organised in a democratic manner.

3. Member economic participation

Members contribute equitably to, and democratically control, the capital of their co-operative. At least part of that capital is usually the common property of the co-operative. Members usually receive limited compensation, if any, on capital subscribed as a condition of membership. Members allocate surpluses for any or all of the following purposes: developing their co-operative, possibly by setting up reserves, part of which at least would be indivisible; benefiting members in proportion to their transactions with the co-operative; and supporting other activities approved by the membership.

4. Autonomy and independence

Co-operatives are autonomous, self-help organisations controlled by their members. If they enter into agreements with other organisations, including governments, or raise capital from external sources, they do so on terms that ensure democratic control by their members and maintain their co-operative autonomy.

5. Education, training and information

Co-operatives provide education and training for their members, elected representatives, managers, and employees so they can contribute effectively to the development of their co-operatives. They inform the general public - particularly young people and opinion leaders - about the nature and benefits of co-operation.

6. Co-operation among Co-operatives

Co-operatives serve their members most effectively and strengthen the co-operative movement by working together through local, national, regional and international structures.

7. Concern for community

Co-operatives work for the sustainable development of their communities through policies approved by their members.

The concern that the ILO definition is too narrow is that strict interpretation of the criteria would exclude some enterprises that fall within the national definition of cooperatives, even though the

legal framework for cooperatives in the country is broadly consistent with both the operational and the ICA cooperative values and principles. For example, if cooperatives raise capital by allowing members to purchase additional shares beyond what is required as a condition of membership, and if a part of the profits or surpluses is distributed in the form of dividends according to the number of shares held by individuals, this would not be consistent with the fourth criterion in the ILO Guidelines, which asserts that distribution of profits or surpluses among the members is not directly linked to the capital contributed by each member.

However, the purchase of additional shares could be seen as a transaction between members and the cooperative, especially if the main activity of the cooperative is to provide financial services to its members. The distribution of surpluses in the form of dividends could thus be considered as benefiting members in proportion to their transactions with the cooperative, in line with the ICA principle of member economic participation. If the issuance of additional shares, are exceptional or complementary measures to the main logic of distribution of surpluses not being linked to the contribution of capital, and the additional shares do not give additional voting rights to members, this should not be a reason to exclude an institution from being counted as a cooperative, if the other criteria are met. If the additional shares do not give extra voting rights to members, it would reinforce the idea the institution is a cooperative.

This is entirely consistent with the ICA's cooperative principles which state that members usually receive limited compensation, if any, *on capital subscribed as a condition of membership*, but do not state that members may not contribute additional capital. Indeed the ICA's Guidance Notes to the Cooperative Principles state that co-operatives may invite members to make further voluntary capital investments which do not carry voting rights ([ICA 2017, 31](#)).

The concern about the definition being too narrow, and to a lesser degree the concern about the criteria being too broad, could be addressed by modifying the fourth criterion to imply that members must contribute capital as a condition of membership, without excluding the possibility that members may contribute additional capital and potentially benefit financially from doing so, as follows:

Any distribution of profits or surpluses among the members is not directly linked to the capital contributed by each member as a condition of membership, but mainly to the members' transactions with their cooperative as producers, workers or consumers.

In reflecting on these issues, and on the potential way forward, it should be stressed that the Guidelines are based on the special economic model of the cooperative, which is a combination of an association of persons (physical or legal) and of a business enterprise, mutually related by ownership and activity links. Members collectively own and democratically control the enterprise, which gives primacy to people and activities over profit generation.

The operational definition of the cooperative for statistical purposes is meant to be compatible with this conceptual definition and hold a minimum of criteria that define the business, the association, the ownership relation and the activity relation. All criteria are conceptually interrelated to one another. It is apparent that the fourth criterion is critical both for distinguishing cooperatives from non-profit institutions as well as for including or excluding cooperatives with different economic behaviour with respect to member's capital contribution.

In these and similar cases, a degree of judgement may be required if the legal definition of cooperatives at the national level is broadly consistent with the ILO definition and the enterprise concerned is registered as a cooperative according to national law. One approach would be to assess whether the national requirements for registration as a cooperative, either as a legal form of ownership or as a member of a cooperative federation, are consistent with the operational definition in the Guidelines and with the ICA cooperative principles. If this is the case, then all enterprises so registered could be counted as cooperatives for statistical purposes.

Alternatively, a logical model, with successive screening questions, could potentially be applied such that successive filters would accommodate certain national specificities (for example, the retribution at market value of capital contributions other than that required for membership, the distribution to members of benefits coming from activities with non-members). Any such approach, however, would require significant development and testing.

Given the scope for misinterpretation, as well as concerns that modifications to the operational criteria could make them overly complex and therefore increase rather than reduce the risk of misunderstanding, it would seem premature to propose changes to the 21st ICLS in October 2023. It would be important, however, to deal with the concerns about the operational definition of cooperatives through better explanation, and guidance on its practical application, in documentation about the Guidelines.

Recommendations:

- The case to update the operational definition of cooperatives in the Guidelines by modifying the fourth criterion, and including two additional criteria as discussed above should be considered and further developed as part of ongoing work on testing and implementing the Guidelines and presented at the 22nd ICLS.
- Clarification of the operational definition of cooperatives should be provided in documentation about the Guidelines, notably in an updated version of the Information Guide and in the proposed manual.

4.4.2. Measuring the economic contribution of cooperatives

The Guidelines state that different measures of cooperatives may be needed to assess the economic contribution of cooperatives and would require information on various topics. Statistics on some of these topics are widely available in economic statistics, including:

- employment,
- revenue,
- value added,
- assets,
- liabilities,
- Investment.

Although conventional economic measures such as these do not fully assess the positive economic effects of cooperatives, the publication of statistics on standard economic indicators that compare cooperatives with other types of enterprise can, nevertheless, make a valuable contribution to assessing their economic impact. Some countries compile separate estimates of key economic indicators for cooperatives and other types of enterprise as part of mainstream economic statistics, while others do not. However, the Guidelines do not make any recommendation that standard economic statistics and key economic indicators should be broken down in a manner that allows comparison of cooperatives with other types of enterprise.

This concern could potentially be addressed by adding the following text after paragraph 32 of the Guidelines.

Key economic indicators should be disseminated, to the extent possible, in a manner that allows comparison of the contribution of cooperatives with that of other types of enterprise. This may be possible when cooperatives are separately identifiable in the data sources, and there is a sufficient number of observations to allow the compilation of statistically meaningful estimates for cooperatives.

As noted in [Section 4.3.1](#) above, there remains a great deal of work to develop methodologies to fully measure the unique economic contribution of cooperatives. The paragraph in the Guidelines which states that “the ILO, in collaboration with interested parties, should work on the development of measures to assess the economic contribution of cooperatives” should not be removed from any updated version of the Guidelines until such time as this work has been completed and reported to the ICLS.

Recommendation:

- Pending future update of the Guidelines and the development of methodologies to fully measure the economic contribution of cooperatives, documentation describing the Guidelines (including the Information Guide and proposed manual on statistics of cooperatives) should highlight the importance of disseminating key economic indicators in a manner that allows comparison of the contribution of cooperatives with that of other types of enterprise.

4.4.3. Measuring the social, cultural and environmental impact of cooperatives

As discussed in [Section 4.3.2](#) above, the Guidelines provide little or no information on measuring the social, cultural or environmental impact of cooperatives, beyond measures related to employment, earnings and memberships. To provide a balanced approach reflecting the importance of social and environmental factors as well as economic contributions, a paragraph could be added to the guidelines on measuring the social and environmental impact of cooperatives, as shown below.

Indicators of the social and environmental impact of enterprises, including selected SDG indicators, should be compiled where feasible and relevant, and disseminated in a manner that allows the comparison of the impact of cooperatives with that of other types of enterprise.

These statistics could provide a different perspective on the “cooperative difference” in complement to the statistics on the economic contribution cooperatives, which could partially compensate for the limitations of conventional economic indicators. Work would be needed to identify which indicators could feasibly and meaningfully be compiled separately for cooperatives and other types of enterprise. This could be done as part of the development of the manual.

Recommendation:

- Pending future update of the Guidelines the documentation describing them should note that Indicators of the social and environmental impact of enterprises, including selected SDG indicators, should be compiled where feasible and relevant, and disseminated in a manner that allows the comparison of the impact of cooperatives with that of other types of enterprise.

4.5. Improvements to the Guidelines that could be addressed in associated documentation.

A number of additional improvements to the Guidelines were identified as an outcome of the evaluation studies. These improvements could be addressed in the documentation describing the Guidelines, such as the Information Guide, and the proposed manual on statistics of cooperatives, without necessarily requiring updates to the Guidelines themselves.

- There is a need for additional explanation and examples of what is included in the types of cooperatives in the Guidelines drawing from the country studies.
- The classification of cooperative confederations and federations according to the typology specified in Guidelines should be clarified.
- A table should be provided that maps some examples of cooperative types used by different countries to those proposed in the Guidelines.
- The need for complete, accurate and timely guidance as possible on the indicators already developed in individual countries to measure the different dimensions included in the guidelines, including the economic, social and environmental impact, following the example of the SDG indicator framework.
- Some countries already have methodologies for collecting statistical data related to cooperatives that have been verified for the reality of the cooperative sector, as well as historical databases with the results of these methodologies. The ILO guidelines should not break existing methodologies but must be adapted to strengthen the creation of statistics from what has already been developed over the years by the organizations in charge of cooperative statistics.
- The Guidelines should be more encouraging for countries as to why collecting statistical information on cooperatives is relevant, as well as the importance of such statistics being harmonized between different countries.
- Since the guidelines suggest the collection of certain statistics that countries do not collect to date, either because they have not considered the variable concerned or because they have interpreted it as not relevant, there is a need to explain the reason for each variable that is suggested in the Guidelines.
- It would be useful to specify a minimum set of variables for the purposes of international comparison.
- A standard action plan should be established on how countries can begin to implement these suggestions for the collection of national cooperative statistics, both for countries that already collect data and for those whose interest in cooperative statistics is incipient.
- The guidelines should motivate and provide a guide for countries to publish the results of their data collection processes from cooperatives in a harmonized manner, which allows comparability of statistical reports between countries and facilitates the preparation of public policies based on information.

4.6. Updating the information guide.

Following discussion of the outcome of the evaluation studies at the 21st ICLS the ILO information guide, "Measuring Cooperatives" should be updated to reflect any changes agreed by the ICLS, to clarify certain other aspects of the Guidelines, and to improve the guidance on implementation in line with the findings of this report. This would allow early dissemination of information about the Guidelines that need to be clarified, in digestible form, and in advance of development of the proposed manual.

4.7. Towards the development of a manual on cooperative statistics.

The purposes of the manual on statistics of cooperatives should be to provide practical and technical guidance to those wishing to collect and compile statistics in line with the Guidelines, and to facilitate the development and use of a coherent, harmonized, and standardized set of statistics on

cooperatives. It should be relevant for those who wish to implement all elements of the Guidelines as part of a programme to improve national statistics on cooperatives in general, and also for those concerned with including a selection of the variables specified in the Guidelines in a specific statistical activity. The target audience should include staff in national statistical offices and ministries that collect or wish to collect statistics on cooperatives, cooperative confederations, individual cooperative societies, and research institutions such as universities.

The manual should be developed and presented in modular form, rather than as a linear publication. This would allow the different modules to be updated independently and dynamically as methodologies for the different variables specified in the Guidelines are developed and improved.

The following modules are envisaged.

1. Overview of the Guidelines Concerning Statistics of Cooperatives and the importance of statistics on cooperatives.
2. Assessment and evaluation of the national situation and requirements for statistics of cooperatives.
3. Developing a national action plan to improve statistics of cooperatives.
4. Identifying and measuring cooperatives, their subsidiaries and types.
5. Measuring members and memberships of cooperatives:
 - a. Memberships,
 - b. Enterprise members,
 - c. Persons who are members of at least one cooperative.
6. Measuring work in cooperatives.
7. Assessing the economic, social and environmental impact of cooperatives.

For each of the variables and indicators to be covered in modules 4 to 7 all requirements for collection, compilation and output of the statistics should be described, including where relevant and available:

- Concepts to be measured, classifications used and the reasons for compiling the statistics;
- Potential data sources;
- Data collection methods;
- Question modules;
- Input variables;
- Derivation methods;
- Output variables;
- Specifications and recommendations for tabulation and dissemination.
- A further module on unregistered cooperative-like enterprises could potentially be added once methodological work was at a suitably advanced stage.

Recommendation:

- An ILO manual on statistics of cooperatives should be developed in modular form and presented at the 22nd ICLS.

4.8. Summary of recommendations

1. The ILO should establish a working group to develop methods to measure the special economic effects of cooperatives and report the results to the 22nd ICLS in 2028.

2. Indicators to measure the social and environmental benefits and impacts of cooperatives, and their contribution to economic sustainability, should be developed as part of the development of the proposed manual on cooperative statistics.
3. The case to update the operational definition of cooperatives in the Guidelines by modifying the fourth criterion, and including two additional criteria as discussed above should be considered and further developed as part of ongoing work on testing and implementing the Guidelines and presented at the 22nd ICLS.
4. Clarification of the operational definition of cooperatives should be provided in documentation about the Guidelines, notably in an updated version of the Information Guide and in the proposed manual.
5. Pending future update of the Guidelines and the development of methodologies to fully measure the economic contribution of cooperatives, documentation describing the guidelines (including the Information Guide and proposed manual on statistics of cooperatives) should highlight the importance of disseminating key economic indicators in a manner that allows comparison of the contribution of cooperatives with that of other types of enterprise.
6. Pending future update of the Guidelines the documentation describing them should note that Indicators of the social and environmental impact of enterprises, including selected SDG indicators, should be compiled where feasible and relevant, and disseminated in a manner that allows the comparison of the impact of cooperatives with that of other types of enterprise.
7. The ILO information guide, "Measuring Cooperatives" should be updated to reflect any changes agreed by the ICLS and clarify certain other aspects of the Guidelines, and to improve the guidance on implementation in line with the findings of this report.
8. An ILO manual on statistics of cooperatives should be developed in modular form and presented at the 22nd ICLS.

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► Annex 1

Checklist 1: Identification of national requirements and landscape for statistics of cooperatives

The purpose of this checklist is to make an initial assessment and provide a framework to subsequently record more detailed information on:

- the governance, legislative and registration arrangements for cooperatives in the country,
- the requirements and demand for statistics about cooperatives,
- the currently available statistics on cooperatives, and
- potential future sources of statistics on cooperatives.

Initially record all relevant information you are aware of or can easily find on the internet or other sources.

For some questions it will be necessary to conduct interviews with relevant informants, and/or undertake further background research. The checklist should be used to record more complete information and expand on the initial responses.

Add as much space as needed to record as complete information as possible.

Government oversight and legal framework.

1. Is there a Government agency or ministry with general responsibility for cooperatives?

If yes provide:

a. Name of agency or ministry:

b. Contact details:

Record the physical and postal address, email address and phone numbers of the agency in general, and the names, functions and contact details of relevant informants.

c. What are this agency's main functions with respect to cooperatives?

If there are several agencies, please repeat a, b and c.

2. Are there any (other) Government agencies or ministries that have a department, section or other organizational unit responsible for cooperatives within the agency's area of responsibility, for example for agriculture, housing, finance and so forth ...?

a. Name(s) and contact details of agency(ies) or ministry(ies):
(For each agency, record the physical and postal address, email address and phone numbers of the agency in general, and the names, functions and contact details of relevant informants or departments)

b. For each of these agencies, provide details of its interests and functions in relation to cooperatives.

10. Is there a national legal definition that distinguishes cooperatives from other types of enterprise or institution?

If yes, please provide the details and the data and source of the definition. If the definition has changed over time, please provide the latest definition and details of any previous versions if this is relevant.

- 11.** Do any of the agencies identified above have their own definitions or criteria for defining cooperatives?

If yes, please provide details.

- 12.** If there is a national legal definition of cooperatives in general, how do these agency specific definitions differ from it?

Registration of enterprises and cooperatives

- 13.** Which agency or agencies are responsible for the registration of enterprises for administrative and legal purposes?

Provide name of agency, link to website, and names and contact details of informants. If there is more than one type of registration, please provide all relevant details.

- 14.** Is there a national register of companies, corporations, or enterprises?
- a.** Provide all relevant details and links to any information available online.
 - b.** Does this register distinguish cooperatives from other types of enterprise? For example, is there a field or category in the company register that identifies whether an enterprise is a cooperative?
 - c.** If yes, what criteria or methods are used to determine that an enterprise is a cooperative?

If there is more than one register, please provide these details for all registers.

- 15.** Are there any separate Government registers of cooperatives (including final consumer cooperatives such as housing cooperatives, other types of cooperatives or regional registers)?

The organizations listed in these registers may or may not also be listed on the main national commercial or company register. For example, in the United Kingdom cooperatives are registered by the Financial Conduct Authority in the [Mutuals Public Register](#) which is linked electronically to the general companies register maintained by Companies House.

If there are separate registers for different economic activities or types of activities, provide information for all registers.

For each register, record the following details and links to any relevant information available online.

- a.** Name, postal address, and website
- b.** Does the register distinguish cooperatives from other types of organization? For example, is there a field or category in the register that identifies whether an organization is a cooperative?
- c.** If yes, what criteria or methods are used to determine that an organization is a cooperative?
- d.** Does the register include all cooperatives registered in the country, region or economic sector?

Cooperative confederations.

- 16.** Is there a national confederation of cooperatives covering all areas of economic activity?

Record the following details and links to any relevant information available online:

- a. Name, postal address, and website
 - b. What criteria or methods are used by the confederation to determine that an enterprise is a cooperative?
 - c. What information about cooperatives and their memberships can be found in the confederation's register of members?
 - d. What proportion of cooperatives are members of the confederation?
17. Are there any regional confederations of cooperatives or confederations covering only certain areas of economic activity, for example associations of agricultural or housing cooperatives?

Record the following details and links to any relevant information available online:

- a. Name, postal address and website
- b. What criteria or methods are used by the confederation to determine that an enterprise is a cooperative?
- c. What information about cooperatives and their memberships can be found in the confederation's register of members?
What proportion of cooperatives within scope of the confederation's area of activity are members?

Types of cooperatives,

18. What types and subtypes of cooperatives are recognized in the country by Government agencies and cooperative federations?

Please list all types or subtypes identified, the agencies using them types, and any information available concerning how they are differentiated.

Academic and research institutions,

19. Are there any research institutes, universities, or other academic institutions with an interest in cooperatives, or that have published reports on the economic, social or employment impact of cooperatives?

Record the physical and postal address, email address and phone numbers of each institution, and the names, functions and contact details of relevant informants.

Provide links to any relevant publications or reports.

Current and potential future uses and sources of statistics on cooperatives.

20. Do any of the agencies listed in the previous sections currently use statistics on cooperatives, or include statistics about cooperatives in publications such as annual reports or on their Websites?

If yes, provide the following information and relevant links to websites for each agency:

- a. the source(s) of statistics used (name of data collection/survey and agency collecting the data);
- b. the nature of the statistics used or compiled (e.g., number of cooperatives, employment in cooperatives, number of members ...);
- c. the main purposes for which these statistics are used;
- d. any publications, reports or web pages which include statistics about cooperatives.

- 21.** Do any of these agencies have unmet needs for statistics about cooperatives?

In depth discussion with informants/experts may be needed to obtain complete information about unmet needs. This could include, for example, discussions on Government programmes, policy concerns and initiatives in relation to cooperatives and the extent to which these concerns could be informed or monitored by statistics on cooperatives that are not available.

Provide details of the nature and purpose of the statistics required by each agency.

- 22.** Please summarize the national needs for statistics of cooperatives, based on the responses to questions 12 and 13.

- 23.** Do any of the Government agencies or cooperative confederations listed in the previous sections conduct regular or occasional censuses or surveys of cooperatives for statistical or other purposes?

For each data collection, provide details of the name, date scope, variables included, and outputs produced

- 24.** Which agency or agencies have the main responsibility for official national statistics in the country?

Include agencies responsible for production of statistics such as the National Statistical Institute or Ministry of Planning and so forth, as well as agencies responsible for overseeing, coordinating, or approving national statistics, such as the national statistics authority or council.

Record the name(s) of agency (or agencies) responsible for national statistics and links to websites

- 25.** Are cooperatives, or employment in cooperatives, identifiable in any of the statistics compiled by this agency (or these agencies)?

Provide details of and links to any surveys, censuses, or statistical outputs in which information about cooperatives can be identified.

- 26.** Does the register of businesses used to select the sample in establishment surveys identify cooperatives separately from other types of establishments?

- 27.** What existing or planned data collections could potentially be used in the future to provide information about the economic and social impact of cooperatives, their memberships, and employment generated by cooperatives (for example, economic census, establishment surveys, labour force surveys, other types of household survey, administrative data collections)?

► Annex 2

Checklist 2: Evaluation of existing and potential sources of information on cooperatives

The purpose of this checklist is to provide a framework to:

1. gather information needed for evaluation of existing and potential sources of information on cooperatives;
2. evaluate the extent to which existing and potential sources of information on cooperatives can be used in the compilation of statistics that comply with the ILO Guidelines and satisfy national needs for statistics on cooperatives; and
3. identify gaps in the required information and improvements or modifications needed.

The checklist is divided into two parts.

The first part considers the definition or definitions of cooperatives used in the country for legal and administrative purposes, and the types of cooperatives that are recognized in the country. It proposes comparison and mapping these definitions to the definition and types of cooperatives specified in the Guidelines. This will allow us to determine whether statistics compiled from data sources that use these definitions are fully compliant with the international Guidelines.

The second part considers whether the concepts and statistical outputs specified in the Guidelines, or required for national purposes, are included in or can be derived from each of the data sources identified in Checklist 1 to identify the landscape and national requirements for statistics of cooperatives.

Definitions and types of cooperatives

1. Are the definitions or criteria used in the country to identify cooperatives for legal and administrative purposes consistent with the reference concept of “cooperative” specified in paragraph 6 of the Guidelines as:

an autonomous association of persons and/or legal entities united voluntarily to meet their common economic, social and cultural needs and aspirations through a jointly owned and democratically controlled enterprise?

Explain any significant differences from this definition for each of the definitions or criteria used at national level. Information about definitions or criteria used for the identification of cooperatives was collected in Checklist 1 through questions 3, 4, 8c, 9b and 10b.

- *Note: If the definitions used for national purposes are not consistent with the international definition provided in the Guidelines, the statistics for national purposes should in principle be based on the national definition. However, the national reports should mention any such cases and assess any likely impact on international comparability, as well as making any recommendations considered appropriate with respect to national policies or modifications to the Guidelines.*
2. Do these definitions or the criteria used to identify cooperatives include any or all of the operational criteria for the definition of cooperatives specified in paragraph 19 of the Guidelines?

- (i) A cooperative should be a formally established institutional unit (non-financial corporation, financial corporation or non-profit institution);
- (ii) A cooperative should be controlled democratically by its members according to the principle that each member has an equal vote;
- (iii) Membership of the cooperative should be voluntary and non-restrictive;
- (iv) Distribution of profits or surpluses among the members is not directly linked to the capital contributed by each member.

Explain which, if any, of these criteria are used.

3. Are any additional criteria used to identify cooperatives?

If yes, please specify:

- 4. Are any organizations that are not to be counted as cooperatives according to the Guidelines (para 21), such as mutual societies, self-help groups or social ventures as defined in the SNA (paras 23.21, 23.34. and 23.25), considered to be cooperatives according to national definitions and criteria?**
- 5. How should each of the national types and sub-types of cooperatives (identified in Checklist 1 question 11) be mapped to the four main types of cooperatives distinguished in paragraph 12 of the Guidelines?**
 - Producer cooperatives;
 - Worker cooperatives;
 - Consumer/user cooperatives;
 - Multi-stakeholder cooperatives.

Data sources

- 6. Can the concepts and statistical outputs specified in the Guidelines, or required for national purposes, be derived from relevant data sources identified?**

Relevant data sources include administrative and statistical registers of businesses maintained by Government agencies (including national statistical offices) and Cooperative Confederations, censuses and surveys of businesses, and census and surveys of households. Basic information about relevant data collections was requested in Checklist 1, questions 7, 8, 9, 10, 16, 18, 19 and 20

For each of the data sources identified in Checklist 1, please answer the following questions for the most recently available data.

- 7. What types of units are the data collected from (for example enterprises, establishments, agricultural holdings, households)?**
- 8. What is the scope of the data collection or administrative register (for example, all establishments in the country, cooperatives registered with the agency compiling the data, all households)?**
- 9. Does the source include observations for all units in scope or a sample?**
- 10. If sampling is used, please provide relevant information about the sample, such as sample size and fraction, the sampling frame and selection methods, coverage (including geographic localities, urban/rural, etc), representativity (are inferences possible or not). Any potential limitations on the reliability of estimates for statistics of cooperative deriving from the sampling methodology should be identified.**
- 11. Frequency of data collection, for example annual, monthly, irregular, once only.**

12. Reference period of most recently collected or available data.

For surveys, censuses and administrative data collected from businesses (enterprises, establishments, agricultural holdings, cooperatives and so forth) please answer the following questions.

13. Does the data source identify cooperatives as distinct from other types of enterprise?
14. If cooperatives are identified what methods are used to differentiate them from other types of enterprise?
15. What modifications to the data source and/or collection methods would be needed to identify, or improve the identification of, cooperatives in accordance with the Guidelines?
16. Does the source identify different types of cooperatives, and if so, what types or subtypes are identified?
17. Does the source include information that could be used, or potentially be used, to identify non-cooperative subsidiaries of cooperatives? For example, if the source is a commercial register, does it include information on ownership structures that could show that an enterprise is a wholly owned subsidiary, or identify the assets held by the enterprise, including other enterprises?
18. Does the data source include information about members and membership of cooperatives, and if so, what information is available about the characteristics of those member (for example age, sex, type of membership)?
19. What information included in the data source could be used to assess the economic contribution and performance of cooperatives, including:
- a. employment,
 - b. revenue,
 - c. value added,
 - d. assets,
 - e. liabilities,
 - f. the use of profits or surpluses,
 - g. investment,
 - h. the earnings of workers within the scope of statistics on cooperatives, and
 - i. the share of transactions with members and non-members,
 - j. value received,
 - k. value shared,
 - l. value of volunteer work,
 - m. patronage refunds,
 - n. share of intermediate consumption with member
 - o. other measures of economic performance
20. What, if any, information is available in the data source about the characteristics of persons working in cooperatives, such as age, sex, hours worked and earnings?

For surveys, censuses and administrative data collected from households and persons, please answer the following questions.

21. Does the data source include any information about whether a person is a member of a cooperative?

22. What modifications would be needed to allow or improve the identification of members of cooperatives in accordance with the Guidelines?
23. Would it potentially be feasible to collect information about the types (or a specific type) of cooperative of which the person is a member, for example, whether the person is a member of a housing cooperative, or an agricultural producers' cooperative?
24. Does the data source include any information about employment or other forms of work in cooperatives? If yes, please elaborate?
25. Does the data source include information about the institutional sector in which persons are employed?
26. What modifications to the institutional sector question(s) or other questions could potentially be used to allow or improve the identification of employment in accordance with the Guidelines?
27. What other information available in the data source could be used to compile statistics on the characteristics of members of cooperatives and persons employed in cooperatives as specified in paras 37 and 38 of the Guidelines?
 - a. Sex
 - b. Age group
 - c. Geographical region
 - d. Urban and rural area
 - e. Type of member
 - f. Status in employment
 - g. Occupation
 - h. Economic activity of the cooperative
 - i. Other relevant variables

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