Measuring Cooperatives
An information guide on the ILO Guidelines concerning Statistics of Cooperatives
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Preface

2022 marks 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. As the world faces numerous, interrelated economic, social and environmental challenges, exacerbated by the COVID-19 pandemic, cooperatives continue to contribute to the sustainability of societies at local, national regional and global levels.

Statistics on cooperatives can provide evidence on the contribution of cooperatives to decent work and sustainable development. Currently, such statistics are often collected by cooperative associations, and/or by government agencies regulating cooperatives. However, this is not done in a comparable and harmonized manner. In many instances, cooperatives are not included in the national statistical frameworks of the statistics offices.

In order to overcome these challenges, the ILO, in collaboration with its Constituents and a number of national and international partners, has been working towards developing guidelines on the measurement of cooperatives. These efforts led to the adoption of the Guidelines concerning Statistics of Cooperatives at the 20th ICLS, which were then approved by the Governing Body of the ILO in March 2019. The Guidelines are the first international statistical standard on cooperatives. They cover concepts and definitions around cooperatives, types of cooperatives, statistical units, work in cooperatives, and ways of collecting, tabulating, and analyzing statistical data on cooperatives.

The objective of this information guide is to provide practical guidance for the ILO’s Member States toward implementing the Guidelines. It is one of the activities undertaken as part of an initiative on the statistics of cooperatives and is part of a project funded by the government of the Republic of Korea. We hope this information guide will be useful for staff in national statistics offices, and researchers working in and on cooperatives. It is our hope that they will test the concepts and definitions presented in the Guidelines, develop measures that assess the economic contribution of cooperatives and undertake further methodological work related to statistics of cooperatives.

At the ILO we are committed to advancing statistics on cooperatives to better understand and advance the role of cooperatives in helping build a human-centred future of work.

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International experts on statistics of cooperatives, Prof. Marie J. Bouchard (University of Quebec in Montreal) and Dr. Chiara Carini (EURICSE), have taken the time to review the draft and contributed their suggestions toward the finalization of this information guide.

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Abbreviations and acronyms

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<tr>
<td>C063</td>
<td>Convention concerning Statistics of Wages and Hours of Work, 1938 (No. 63)</td>
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<tr>
<td>C160</td>
<td>Labour Statistics Convention, 1985 (No. 160)</td>
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<td>CICOPA</td>
<td>International Organization of Industrial, Artisanal and Service Producer Cooperatives</td>
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<td>COPAC</td>
<td>Committee for the Promotion and Advancement of Cooperatives</td>
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<td>ICLS</td>
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<td>International Classification of Status in Employment</td>
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<td>ILO</td>
<td>International Labour Organization</td>
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<td>LFS</td>
<td>Labour Force Survey</td>
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<td>NPI</td>
<td>Non-Profit Institution</td>
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<td>System of National Accounts</td>
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<td>UN</td>
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1. Introduction

What is this information guide?

This guide provides information for a wide-ranging audience about the Guidelines concerning Statistics of Cooperatives adopted at the 20th International Conference of Labour Statisticians (ICLS) in October 2018 (ILO 2018a). The Guidelines were developed in response to a resolution adopted at the 19th ICLS in 2013 which recommended that the International Labour Office carry out further developmental work on the measurement of cooperatives.

Why this guide?

The Guidelines describe the concepts, statistical units, definitions and classifications needed to produce internationally comparable statistics on cooperatives, types of cooperatives, members of cooperatives and work in cooperatives. They refer to existing international statistical standards relevant for production of statistics on these topics, including the System of National Accounts (SNA), the 19th ICLS Resolution concerning statistics of work, employment and labour underutilization, and the revised International Classification of Status in Employment (ICSE-18) adopted as part of the 20th ICLS Resolution concerning statistics on work relationships.

Whilst the Guidelines provide information on ways of tabulating, and analyzing statistical data on cooperatives, they do not explain the reasons why things are defined as they are or provide comprehensive information on putting the Guidelines into practice. They emphasize the need for more methodological work and testing in relation to data collection, and on measurement of the economic contribution of cooperatives.

Since at the time of writing much of this methodological work is yet to be done, this information guide does not describe the operational steps required to collect, analyse and disseminate statistics on cooperatives. It is not therefore a manual on implementation of the Guidelines. Rather it aims to explain why there is a need for reliable and comparable statistics on cooperatives, how the Guidelines can be used to support production of statistics on cooperatives and provide an overview of the further work needed to put the Guidelines into practice.

Who is this guide for?

It is hoped that this information guide will be useful for those involved in national processes of testing and developing methods to implement the Guidelines. This will ultimately provide the practical information and experience needed to allow the development of a manual on the collection and compilation of statistics of cooperatives in accordance with the Guidelines. Bearing this in mind, the guide is intended for:

- Staff in national statistics offices, government agencies responsible for cooperatives and cooperative federations who want to undertake methodological work to develop and improve statistics on cooperatives in accordance with the Guidelines;
- Members of the cooperative movement who want a better understanding of statistics on cooperatives and how they can be improved;
- Users of statistics on cooperatives who want an overview of what the statistics collected according to the Guidelines can measure.
2. What is the ILO?

The International Labour Organization (ILO) is the specialized agency of the United Nations (UN) which deals with the world of work. It brings together governments, employers and workers from 187 member States, to set labour standards, develop policies and devise programmes promoting decent work for all women and men.

The ILO was created in 1919, as part of the Treaty of Versailles, that ended World War I, to reflect the belief that universal and lasting peace can be accomplished only if it is based on social justice. It became the first specialized agency of the newly formed UN in 1946. With its base in Geneva it has a network of offices in more than 40 countries.

Each part of the UN system is responsible for a particular area – its ‘mandate’, in UN jargon. The ILO’s mandate is social questions – especially the world of work and employment. So, workplace relations, child labour, vocational training, policy on employment creation, health and safety at work and, of course, cooperatives are some of the many issues dealt with by the ILO. The ILO’s Decent Work Agenda helps advance the economic and working conditions that give all workers, employers and governments a stake in lasting peace, prosperity and progress.

Like all UN organizations, the ILO is financed by member States. Countries have to join the ILO separately. Not all countries that are members of the United Nations are members of the ILO.

Tripartism and social dialogue

The importance of “tripartism” – cooperation between governments and employers’ and workers’ organizations – lies at the heart of the way the ILO works.

The ILO encourages tripartism within its constituents – employers’ organizations, workers’ organizations and member States, by promoting social dialogue between trade unions and employers in formulating, and where appropriate, implementing national policy on social, economic, and many other issues. In some countries, for example Vietnam and South Africa, the cooperative movement is included as a partner in the social dialogue mechanisms.

The work of the ILO Governing Body and of the International Labour Office is aided by tripartite committees covering major industries. It is also supported by committees, meetings of experts and working groups on such matters as vocational training, management development, occupational safety and health, industrial relations, workers’ education, special problems of women and young workers – and statistics.
3. What are International Labour Standards?

Since 1919, the International Labour Organization has maintained and developed a system of international labour standards. These standards aim to promote opportunities for women and men to obtain decent and productive work, in conditions of freedom, equity, security and dignity. In today's globalized economy, international labour standards are an essential component in the international framework for ensuring that the growth of the global economy provides benefits to all.

International labour standards are legal instruments drawn up by the ILO's constituents setting out basic principles and rights at work. They are either Conventions or Recommendations. Conventions are legally binding international treaties that can be ratified by member States, while Recommendations are non-binding guidelines. In many cases, a Convention lays down the basic principles to be implemented by countries that have ratified it. A related Recommendation provides more detailed guidance on how it could be applied. Recommendations can also be autonomous, meaning that they are linked to a Convention (ILO 2019a).

International labour standards evolve from a growing international concern that action needs to be taken on a particular issue, such as providing working women with maternity protection, or ensuring safe working conditions for agricultural workers. They represent the international consensus on how a particular labour problem could be addressed at the global level and reflect knowledge and experience from all corners of the world.

The Promotion of Cooperatives Recommendation, 2002 (No. 193)

The Promotion of Cooperatives Recommendation, 2002 (No 193) recognizes the role of cooperatives in job creation, mobilizing resources and generating investment. It is an autonomous recommendation in the sense that it is not linked to a particular convention (ILO 2019a). Key points of the Recommendation include the following:

- Cooperatives operate in all sectors.
- Measures should be adopted to promote the potential of cooperatives in all countries.
- Cooperatives are based on principles and values.
- The International Cooperative Alliance (ICA) Statement on Co-operative Identity states what these values and principles are, and provides the generally accepted definition of a cooperative.
- Cooperatives should enjoy equal treatment with other types of enterprise.
- Governments should create an enabling environment and facilitate access to support services.
- Employers' and workers' organizations should promote cooperatives.
- Cooperatives should co-operate internationally.

Importantly for the purposes of this Guide, the Recommendation articulates the need to improve national statistics on cooperatives with a view to supporting the formulation and implementation of development policies.
International standards and guidelines for labour statistics

Labour statistics are an important part of the ILO’s work. High quality and internationally comparable statistics are essential to provide information on virtually all the issues the ILO is dealing with in the world of work. The ILO’s Department of Statistics focuses on four major activities:

- compiling and producing labour statistics, which are disseminated through ILOSTAT;
- setting international standards for labour statistics through the International Conference of Labour Statisticians (ICLS);
- providing capacity building and assistance in labour statistics; and
- research and development.

International standards for labour statistics include Conventions and Recommendations adopted by the International Labour Conference (ILC), but also include Resolutions and Guidelines adopted by the International Conference of Labour Statisticians.

Two Conventions have been adopted in the field of labour statistics. They form part of the International Labour Code:

- C063 – Convention concerning Statistics of Wages and Hours of Work, 1938 (No. 63)
- C160 – Labour Statistics Convention, 1985 (No. 160)

Each of the countries that have ratified the Labour Statistics Convention is required to report to the ILO on their application. The Department of Statistics then makes a technical evaluation of the situation, on the basis of which the Governing Body’s Committee of Experts on the Application of Conventions and Recommendations follows up on problems or queries with the countries concerned. Currently, 34 countries have ratified C063 and 50 countries have ratified C160.

The ILC has also adopted R170 - Labour Statistics Recommendation, 1985 (No. 170). It is a non-binding instrument, which provides further guidance regarding frequency of data collection, recommended disaggregation of the statistics, and national statistical infrastructures.
The International Conference of Labour Statisticians (ICLS)

The ICLS is a vehicle for standard-setting in labour statistics, hosted by the ILO every five years. Participants include experts from governments, mostly from ministries responsible for labour and from national statistical offices, as well as from employers’ and workers’ organizations. Regional and international organizations and other interest groups attend as observers.

The ICLS makes recommendations on selected topics of labour statistics in the form of resolutions and guidelines, which are then approved by the Governing Body of the ILO before becoming part of the body of international statistical standards. These standards usually relate to concepts, definitions, classifications, and other methodological procedures which are agreed as representing ‘best practice’ in the respective areas.

Resolutions provide detailed guidance on conceptual frameworks, operational definitions, and measurement methodologies to produce and disseminate the various labour statistics. They are used by national producers of statistics to develop or revise their national labour statistics programmes and to enhance international comparability. Guidelines provide more general guidance relating to particular areas of interest.

The task of standard-setting in labour statistics begins with a review by the Department of Statistics of the concepts, definitions, classifications and methods currently used by countries, in order to identify problems and develop possible approaches for their solution. Many producers and users of the statistics are consulted throughout each development stage. A technical working group made up of national and international experts may be established to support the ILO in the development work. A formal meeting of experts is usually convened, with experts appointed by the Governing Body in consultation with governments, employers’ organizations, and workers’ organizations. This group examines the issues and makes recommendations, on the basis of which the Department prepares proposals for the ICLS to consider.

This process was followed to develop the Guidelines concerning Statistics of Cooperatives. The ILO with the Committee for the Promotion and Advancement of Cooperatives (COPAC) conducted desk reviews of national practices on statistics of cooperative. The reviews included countries with different types of institutional arrangements for producing statistics on cooperatives. They examined how statistics on cooperatives are generated, the definitions used and what statistics were available. A technical working group on statistics for cooperatives was established consisting of representatives of the cooperative movement, national statistical offices, policymakers and researchers. The technical working group initiated and discussed a number of studies that provided inputs into the preparation of the draft guidelines.
4. Why cooperatives?

The role of cooperatives in job creation and local economic development is widely recognized. Cooperatives have a unique and special role in promoting sustainable economic growth, high quality employment, decent work and social justice. This is because the cooperative ownership model and democratic governance principles ensure that the activities of cooperatives are driven by the needs of their members as workers, consumers, and members of society.

The cooperative model provides a means for producers, workers and consumers to address many of the challenges they face in the rapidly changing world of work and in society more generally. These challenges include demographic changes, aging, migration, climate change and the advances in technology that are impacting heavily on both the nature and organization of work. 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,
- growing inequality in terms of access to housing, services and well-paid employment, and
- the re-organization and flexibilization of work deriving, at least in part, from technological development.

There are several studies and publications that provide evidence on both the potential and the achievements of cooperatives in addressing these challenges and in promoting equitable and sustainable growth as well as economic resilience and stability during crises. However, for full assessment to inform policy on the promotion and regulation of cooperatives and other types of enterprises, comprehensive statistical information is needed on the contribution and role of cooperatives in promoting:

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

The second global report on employment in cooperatives published by the International Organization of Industrial, Artisanal and Service Producer Cooperatives (CICOPA) in 2017 estimated that at least 279.4 million people were employed in or within the scope of cooperatives. That is more than 9 per cent of the world’s employed population (Eum 2017).

The ILO Promotion of Cooperatives Recommendation, 2002 (No. 193) stresses the need to improve national statistics on cooperatives to help develop and implement policies to promote cooperatives. The United Nations 2030 Agenda for Sustainable Development confirms the role of cooperatives as a means of implementation towards achieving the goals (UN 2015, para. 41).

5. Towards developing a harmonized set of global statistics on cooperatives

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1 For example Transforming our world: A cooperative 2030 series produced by COPAC.
The Guidelines were developed in response to the need for improved availability of statistics on cooperatives at the global level that are comparable between countries and coherent with related economic and labour market statistics. Comprehensive statistics from multiple sources will be required to meet this need. Statistics from a single type of source cannot provide a complete picture of the contribution of cooperatives to the economy, the labour market and society, as specified in the Guidelines.

Good quality statistics on cooperatives can be collected from cooperatives themselves and may be compiled from sources such as administrative registrations, and censuses or surveys of institutions registered as cooperatives. Such statistics are produced in some countries by cooperative confederations or government agencies responsible for cooperatives. These statistics cover topics such as the number and types of cooperatives, the number of members of cooperatives, the number employees working in cooperatives and economic performance (such as value added, turnover, equity and assets). They can provide an important part of the statistical picture on cooperatives, and may in some cases be considered as part of the official national statistics of a country.

However, statistics on cooperatives compiled by these agencies are not usually fully comparable with official statistics on the wider economy and the labour market, or with statistics from other countries. They are not always produced on a regular basis, such as annually, and may vary with respect to the scope of the data collected. Because the source of information is the cooperatives themselves, they can provide only relatively basic information, such as age and sex, about people who work in cooperatives, or are members of cooperatives.
Although information about cooperatives and work in cooperatives is included in mainstream official economic and social statistics, the data pertaining to cooperatives cannot usually be identified separately. These statistics are drawn from sources such as censuses and surveys of businesses and households conducted by national statistical offices or other agencies responsible for official statistics on a particular topic, and from administrative sources such as company registers. They are based on internationally agreed concepts, definitions and methodologies which allow information from different sources and countries to be harmonized integrated and compared.

The relevant sources of official statistics include:

- administrative and statistical business registers;
- censuses and surveys of enterprises; and
- household surveys, especially on topics such as the labour force, household income and expenditure and housing.

Administrative registers of enterprises are maintained by governments, or by cooperative confederations, 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 included in statistical business registers based on standardized metadata and formats. These 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, as well as from administrative sources, are typically used to validate and update the information held in the statistical registers, including the removal of inactive units.

In general, administrative and statistical registers can provide information about the numbers and basic characteristics of enterprises but not about economic performance or employment, as these are characteristics that change over time. In some countries, employment registers maintained by government agencies can be used to identify employment and certain characteristics of persons employed in cooperatives, such as age, sex and country of origin.

Establishment censuses and surveys are statistical data collections that collect data directly from businesses (establishments) and provide extensive information about the characteristics of businesses. They are the main sources of information about the economic performance of businesses.

An establishment census is an exhaustive data collection method covering all establishments, or a specific subset of establishments, in a country. For example, a census of agriculture is a statistical operation for collecting, processing and disseminating data on the structure of agriculture, covering the whole or a significant part of a country (FAO 2015, 3). A census of cooperatives is a type of establishment census covering institutions that are registered as cooperatives.

An establishment survey collects data from a representative sample of establishments. Some establishment surveys, frequently referred to as “business surveys”, aim primarily to measure production and the economic performance of businesses. Other establishment surveys are mainly concerned with the measurement of employment and earnings.

Establishments are able to provide detailed information on their own characteristics (establishment size, economic activity, production, etc.). They can provide reliable data on the number of workers on their payrolls, and on characteristics of their jobs such as wages and working time. However, they can generally provide only basic demographic information about the characteristics of the workers themselves, such as age and sex.

Household surveys collect data directly from members of households using the household as the sampling unit. The data may be collected through personal interview conducted in the household or by telephone interview, frequently using computer assisted interviewing technology which allows complex sequencing of questions depending on the response to questions already asked. Self-enumerated questionnaires may also be used, using paper forms to be mailed back or completed electronically through
the internet. In some surveys, the information is provided by one member of the household as a proxy on behalf of the other members. In other cases, each member of the household is interviewed separately, or only a selection of members of the household is interviewed. This depends on the sensitivity of the information being collected and the likelihood that one household member would be able to provide the types of information requested about other members of the household. Both the mode of collection and the use of proxies will have an impact on the nature of the information that can be collected.

Household surveys are the main sources of statistics about people, their jobs, the number of jobs held by each person, the characteristics of their jobs such as status in employment and occupation, and about their social, demographic and economic characteristics as well as those of their families and households. They can provide basic information about the characteristics of the establishments in which household members are employed. Labour force surveys (LFS), general and multi-purpose household surveys and income and expenditure surveys all provide information that could be used to assess the economic, social and labour market impacts of cooperatives – except that they rarely collect information about whether a person works in a cooperative or is a member of a cooperative.

The compilation of comprehensive statistics about cooperatives would require the use of data from all of these types of data source alongside statistics compiled by cooperatives and their federations. No single type of source can provide statistics on the number and types of cooperatives, their economic performance, membership, the employment they generate, and the characteristics of members and of the people who work in cooperatives. If different concepts, definitions and methodologies are used in the different sources, the statistics compiled from these sources will not be comparable.

Currently, however, the contribution of cooperatives is rarely identified in official statistics produced by national statistical offices. Despite their economic and social significance, little attention has been given until recently to cooperatives in international statistical standards.

The Guidelines concerning statistics of cooperatives are an important step towards addressing these problems. Cooperative associations and agencies can use them to improve the comparability of statistics from different data sources and improve consistency and harmonization with mainstream economic and labour statistics. National statistical offices and other agencies producing official statistics can use the Guidelines to improve the identification of information related to cooperatives in relevant data sources. This would allow the provision of a coherent, wide and comparable range of statistics to assess the contribution of cooperatives to the economy, labour market and society, including those compiled by cooperative associations and agencies.
6. What is so important about the Guidelines concerning statistics of cooperatives?

The Guidelines describe the concepts, classifications, statistical units, and definitions needed to compile statistics on cooperatives in a way that is consistent with the current international standards for economic and labour statistics. They stress that statistics on cooperatives should provide information for descriptive, analytical and policy purposes and that this requires information on:

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

The Guidelines also specify the statistical units relevant for the production of statistics about cooperatives. “Statistical units” are the entities from which or about which statistics on cooperatives can be collected and compiled. The basic statistical units specified are:

- cooperatives;
- members of cooperatives;
- persons;
- jobs or work activities; and
- the institutional units defined in the System of National Accounts (2008 SNA) and the International Standard Industrial Classification of All Economic Activities, Revision 4 (ISIC, Rev. 4).

Reference concepts and definitions provided in the Guidelines describe what it is that the statistics should aim to measure for the analytical purposes identified. Operational definitions describe the information that can feasibly be obtained in data collections to provide sufficiently accurate measurement of these concepts. The Guidelines provide reference concepts and operational definitions for cooperatives, types of cooperatives, members of cooperatives, and work generated in cooperatives. The other statistical units are defined in existing international statistical standards. Job or work activity is defined in paragraph 8 of the 20th ICLS Resolution concerning statistics on work relationships as a “set of tasks and duties performed”, or meant to be performed, by one person for a single economic unit (ILO 2018b).

The part of the Guidelines on operational definitions and statistical units lists operational criteria which define cooperatives and provides guidance on the treatment of entities which either share some of the characteristics of cooperatives or are related to cooperatives. As there is no agreed methodology to measure the economic contribution of cooperatives, the Guidelines do not provide detailed definitions for this aspect but stress that the ILO should work in collaboration with interested parties on the development of measures to assess this.
Cooperatives

The reference concept of cooperatives defined in the Guidelines is derived from the legal definition in ILO recommendation No. 193, with the clarification that membership can include both physical persons and legal persons or entities:

A cooperative is defined 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.

This definition describes the key elements and main purpose of cooperatives: to meet the needs of their members. Such needs include, for example, access to markets and greater income stability for members who commercialize their production through a cooperative; reasonable prices for members of consumer cooperatives; access to employment or better working conditions for members of a workers’ cooperative; or access to tools and machinery for a producers’ cooperative.

The Guidelines also clarify the relationship between cooperatives and the types of institutional unit defined in the System of National Accounts that can include cooperatives. Within the SNA, cooperatives are corporations, (financial or non-financial) or non-profit institutions (NPIs). A cooperative is treated as an NPI if its articles of association prevent it from distributing any of its profits to its members. (UN 2008a, paras 4.7 and 23.21). This helps to identify where cooperatives might be found in existing economic statistics based on the SNA.

For measurement purposes the Guidelines state that the definition of cooperatives can be operationalized on the basis of four criteria. These are fundamental defining characteristics of cooperatives. Any enterprise that does not meet each of these criteria should not be defined as a cooperative for statistical purposes:

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

The Guidelines recognize, however, that in some instances enterprises may operate in a similar way to cooperatives without being registered. Such enterprises are sometimes referred to as “informal cooperatives”. The Guidelines specify that unregistered cooperatives should be identified separately from cooperatives, based on the last three criteria listed above. The Guidelines also note that mutual societies, self-help groups or social ventures (as defined in the SNA) should not be counted as cooperatives.

The Guidelines stress that statistics of cooperatives should include statistics on subsidiaries that are not cooperatives, such as incorporated enterprises owned or controlled by cooperatives, and on enterprises that are members of cooperatives. To the extent possible, 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. This broad scope is considered essential to allow full assessment of the economic and social contribution of cooperatives.

6. What is so important about the Guidelines concerning statistics of cooperatives?
**Types of cooperatives**

Since the needs of members are central to understanding the nature and contribution of cooperatives, the Guidelines define four main types of cooperatives based on the main interest of their members:

- producer cooperatives;
- worker cooperatives;
- consumer/user cooperatives; and
- multi-stakeholder cooperatives.

The Guidelines provide brief definitions of each of these types, summarized below.

<table>
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<tr>
<th>Type of cooperative</th>
<th>Members’ interest</th>
<th>Types of member</th>
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<tr>
<td>Producer cooperative</td>
<td>Production activity</td>
<td>Producer-members</td>
</tr>
<tr>
<td>Worker cooperative</td>
<td>Work</td>
<td>Worker-members</td>
</tr>
<tr>
<td>Consumer/user cooperative</td>
<td>Consumption</td>
<td>Consumer-members: clients, family of clients, non-profit institutions, producers, corporations</td>
</tr>
<tr>
<td>Multi-stakeholder cooperative</td>
<td>More than one members’ interest</td>
<td>Producer-members, Consumer-members, Worker-members</td>
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</table>

This four-class typology of cooperatives is essentially a simplification and rationalization of the various classifications of cooperatives used by countries to allow the comparison and aggregation of data on cooperatives in a consistent way at national and international levels.

In a **producer cooperative**, the main interest of the members is related to their production activity as enterprises in their own right. The members typically comprise household market enterprises such as small agricultural or craft producers but may also include corporations. Various subtypes of producer cooperatives may be identified such as “marketing cooperatives”, “processing cooperatives”, “supply or purchasing cooperatives”, “cooperatives for management of assets” and “multi-purpose cooperatives” (Bouchard et al. 2020, 18).

In a **worker cooperative**, members share an interest in the work which is provided by or ensured through the cooperative. The members are individual workers (worker-members) whose jobs are directly assured through their cooperative. This grouping also includes worker cooperatives that, in some countries, are named based on the economic activities carried out by the cooperative, such as “health cooperative” (Brazil), “common exploitation of land cooperative” (Spain), “agricultural work cooperative” (Italy), “agricultural cooperative-collective farm” and “cooperative farm” (Russia) (Bouchard et al. 2020, 18).

In a **consumer/user cooperative**, members are the consumers or users of the goods or services made available by or through the cooperative. Various subtypes of consumer cooperatives can be identified based on the nature of their activities, such as “consumer cooperative” (retail), “housing tenants’ cooperative”, and “utility cooperative” (water supply, electricity supply, telecommunication). Financial service cooperatives are classified as part of consumer/user cooperatives even if these cooperatives are also service producers.
A multi-stakeholder cooperative is a cooperative which has more than one type of member with significant involvement in the activity of the cooperative and in which:

- more than one type of member is represented in the governance structure of the cooperative; and
- no type of member has a dominant position through a majority of votes in the Governing Body or an exclusive veto over decisions.

This classification of cooperatives based on the main interest of members should, of course, be complemented by classification based on other relevant characteristics, including the branch of economic activity (industry). The Guidelines note that statistics of cooperatives should be systematically tabulated, as follows:

- by the four main types of cooperatives as well as by nationally specific sub-types where relevant and feasible;
- by branch of economic activity; and
- by regions relevant to national purposes, including by urban and rural areas.

A more comprehensive discussion of the classification of cooperatives can be found in Chapter 2 of *Statistics on Cooperatives: Concepts, classification, work and economic contribution measurement* (Bouchard et al. 2020).

**Members of cooperatives**

According to the Guidelines, members of cooperatives may be persons or legal entities. This means that a member may either be an individual person or an institutional unit such as an enterprise. 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. Both persons and legal entities can be members of more than one cooperative. Statistics on memberships are not, therefore, equivalent to statistics on the number of people and enterprises that are members of at least one cooperative. However, statistics about the number of memberships of an individual cooperative, or of particular types of cooperatives, may be useful in assessing their size, significance and impact.

Based on the main interests of the members, the Guidelines propose a three-fold typology that is also reflected in the four cooperative types: producer-members, worker-members, and consumer-members. Producer members are enterprises, although some enterprises may be indistinguishable from the person who owns them. Worker-members are by definition individual workers who work in the cooperative they own as worker-members. Consumer-members may be natural persons or institutional units such as corporations, unincorporated enterprises and non-profit institutions.
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. These forms of work are 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:

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

This inclusive and broad concept of work generated by cooperatives may be considered as “work within the scope of statistics on cooperatives”,

The Guidelines explain the various circumstances in which producer-members and consumer members may perform work in their own cooperatives, as volunteers, independent workers or employees. Importantly, they provide clarification on the treatment of work performed by various types of cooperative member in the International Classification of Status in Employment (ICSE-18), which divides workers into various categories of independent and dependent workers.

In particular, the Guidelines specify that worker-members are dependent workers: either employees or dependent contractors. This is because they do not have the same degree of control over the operation of their enterprise as, for example, a majority shareholder. They are dependent on decisions made by the management and/or the majority of members of the cooperative for aspects of their working conditions and the operation of the cooperative they jointly own.

If worker-members are paid a wage or salary for time worked or for each task or piece of work done in the cooperative, they should be classified as employees of their own cooperative. If they are paid only in profit or surplus, or paid a fee per service, they should be classified as dependent contractors. This is consistent with the classification by status in employment of dependent workers in other types of enterprise.

When work in the management and administration of a cooperative is performed by the owner-operators of enterprises that are members of producers’ cooperatives, it should be considered for statistical purposes as a job as an employee of the cooperative if it is performed for pay. When these producer-members perform this type of work without pay, it should be considered as employment in their job in the member-enterprise. When this type of work is performed by worker-members of cooperatives, with or without additional pay, it should be considered as employment in their job in the cooperative.

If a consumer-member performs any type of work in their cooperative, including in management and administration, without pay it should be treated as volunteer work. If a consumer-members performs work in the cooperative for pay, it would be as an employee.

It is also important to note that non-members can perform work in all types of cooperatives, including as employees, dependent contractors, unpaid trainee workers, and volunteer workers.
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. However, the Guidelines do not provide advice on the relevance of each concept to the different types of cooperatives. There is currently little or no information in existing international statistical standards on how to measure concepts such as ‘the use of profits or surplus’ or ‘the share of transactions with members and non-members’, and 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.
There are concerns about the limitations of conventional measures, such as value added, to measure the economic performance of cooperatives, given that their objectives 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. There is a need for further methodological development work 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.

In addition to those listed above and other existing measures, the information required might include:

- value received;
- value shared;
- value of volunteer work;
- patronage refunds; and
- share of intermediate consumption with members.

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).

Despite their limitations, the more conventional measures mentioned in the Guidelines (such as employment, revenue or turnover, value added, assets, and liabilities) are valid indicators that are relevant for assessment, even though incomplete, of the economic contribution of cooperatives. In most countries, statistics on these measures are available for the economy as a whole. The need for further development work to allow measurement of the special economic effects of cooperatives, should not therefore be a reason to delay measurement and compilation of statistics on cooperatives based on conventional economic indicators.

Data collection, tabulation and analysis

Since there is a need for further development of data collection methods, the Guidelines do not provide detailed guidance on data collection. They do identify potential data sources and note that regular, preferably annual, monitoring of cooperatives can be based on administrative records if these are adapted for statistical purposes, as well as on establishment surveys. They add that data on persons who are members of cooperatives can also be collected through household surveys. As we have already discussed, household surveys are also an important potential source of statistics on work in cooperatives.

With respect to tabulation, the Guidelines specify the characteristics and breakdowns of cooperatives, members of cooperatives, and employment that should be included in statistical reports on cooperatives.
7. Putting the Guidelines into practice

Preparatory steps to put the Guidelines into practice

Testing the data collection and measurement of the concepts and definitions presented in the Guidelines is an essential requirement to put them into practice. The section of the Guidelines on future work states that the ILO should work together with interested countries and institutions to arrange for testing. Based on the experience and lessons learned from testing, the ILO plans to develop a manual providing practical guidance on implementation of the Guidelines. However, before development and testing of new questions, or surveys take place, a number of preparatory steps are essential.

An important first step in putting the Guidelines into practice at the national level is to identify the national requirements for statistics about cooperatives. It is essential to gain an understanding of national policy concerns related to cooperatives, of the strengths and limitations of the statistics and other information already available about cooperatives in the country, and of the challenges involved in collecting the information needed. Without this, it would be difficult to justify the commitment of skilled resources and funds to work on development and field testing of questions. Equally it would not be possible to determine whether the information obtained would be useful for the country.

While this is necessary for any statistical development work, it is particularly important in the case of cooperatives because of the wide variations in cooperative laws, administrative structures and types of cooperatives that exist in different countries. Consultation and dialogue between producers of statistics, including national statistical offices, and users of statistics and national experts on cooperatives are therefore essential. These users and experts should be drawn from government agencies responsible for cooperatives, cooperative confederations, academia, and government agencies responsible for employment and economic development. The identification of a group of experts and interested users from different national agencies could create a coalition of support at national level for the development of statistics on cooperatives, perhaps through the formation of a working group or advisory group.

The preparatory work should include a review of national laws and administrative structures relevant to cooperatives, in order to develop a proper understanding of the landscape of cooperatives in the country. This will allow the identification of the agencies responsible for cooperatives and assist in the identification of relevant experts. It should also help to identify areas where the international Guidelines might need to be adapted to reflect national realities. For example, the operational definition of a cooperative could be aligned with and include terms based on national cooperative laws. The types of cooperatives recognized at national level could be mapped to the typology provided in the Guidelines.

Before developing and testing new questions and methods, it is essential to identify existing data, survey questionnaires, databases, sample frames and other information and resources that could be relevant to compile the statistics specified in the Guidelines and to meet national needs. This will allow evaluation of the extent to which the required statistics can be compiled from existing data sources, identification of gaps in information, and identification and sharing of information about existing good practices. Modifications to existing data collections, such as adding new variables or modifying existing ones, can then be proposed to improve alignment of the statistics with the Guidelines and national user needs. Once data gaps and required modifications are identified, it is critical to design the desired statistical outputs to be produced, and the description of the data variables to be measured, before launching into question testing.

If statistics on cooperatives are found in multiple data sources, it would be important to compare, cross-check and to the extent possible validate the information, with a view to potentially identifying a preferred source for each type of information and reconciling inconsistencies in the definitions and methodologies used.
Objectives of testing

The main objectives of testing should be to develop methods for collecting the data required to measure:

- the number and types of cooperatives;
- members and membership of cooperatives;
- work in cooperatives; and
- the economic contribution of cooperatives.

While there is not yet full agreement on relevant methodologies to comprehensively measure the economic contribution of cooperatives, many relevant data elements are likely to be available in existing data sources, provided that cooperatives can be identified in these data sources. However, additional information will be needed to provide a full assessment of the wealth and economic benefits created by cooperatives and this would require further testing. To fully put the Guidelines into practice there is a need, therefore, to agree at international level on proposed variables to measure the economic contribution of cooperatives that are not currently included in mainstream economic statistics as discussed above – and then to test them. This work should proceed in parallel with work on testing and development of the other elements, including on methods to identify cooperatives in existing sources of mainstream economic statistics.

Identifying cooperatives in statistical data sources

To measure the number and types of cooperatives, as well as their economic contribution, the key requirement is to identify cooperatives in relevant data sources: principally administrative records, statistical business registers, establishment censuses and establishment surveys.

Since cooperatives, by definition, are registered enterprises, information about them should be available in commercial or other registers of enterprises maintained by governments for administrative purposes, and in registers of cooperatives held by cooperative federations. Such sources are typically used by national statistical offices to populate statistical business registers. However, although cooperatives are registered, in many countries they are not registered specifically as cooperatives, since official government registers of businesses frequently do not distinguish cooperatives from other types of enterprise. Registers of cooperatives may be incomplete unless registration with cooperative confederations or national government agencies responsible for cooperatives registration is compulsory. They may include records pertaining to inactive or defunct cooperatives.

The most critical element of development work would therefore be to develop and test questions and methods that distinguish cooperatives from other types of enterprise in administrative and statistical registers of businesses – and in the censuses and surveys used to update and maintain these registers. This would allow the wide range of data variables included in economic surveys and censuses to be used for the compilation of statistics on cooperatives. Negotiation, agreement and close collaboration between statistical agencies and the agencies responsible for maintaining administrative registers would be essential. The methods used should aim to assess the extent to which an enterprise fulfils each of the four criteria in the operational definition of cooperatives provided in the Guidelines:

- formal establishment as an institutional unit;
- democratic control;
- voluntary and non-restrictive membership; and
- distribution of surpluses not linked to capital contributions.
If the original identification of cooperatives is based on registers held by cooperative confederations or national government agencies responsible for cooperatives, it would be reasonable to assume that checks were undertaken to verify that the enterprises included meet either national criteria to be registered as cooperatives, or the criteria required for membership of the confederation. However, it would nevertheless be important to understand the verification methods used, before assuming that all enterprises in a given register should be defined as cooperatives for official statistical purposes.

### Identifying types of cooperatives

Once a cooperative is identified, it will also be necessary to use information about the nature and interests of its members, to determine the type of cooperative: producer, worker, consumer/user, or multi-stakeholder. Methods to determine the type of cooperative should be another stream of development work.

It may be difficult for registers and establishment censuses covering the whole economy to collect the detailed information required to identify the types of cooperatives, – this would need to be investigated further. Alternatively, establishment surveys could potentially collect this type of information, but samples may not always be large enough to allow compilation of reliable statistics on the distribution of cooperatives by type.

A census of cooperatives, which is a specific type of establishment census, could collect the detail needed to compile statistics on types of cooperatives, along with other rich information on employment, members, memberships and economic contribution. Censuses of cooperatives are likely to be conducted by cooperative federations or government agencies responsible for cooperatives, rather than by national statistical offices. Harmonization of the content of censuses of cooperatives with the content included in economic censuses and surveys, would allow statistics compiled from them to be compared usefully with the statistics on the whole economy compiled by national statistical offices. It may also be possible for the information on cooperative types collected in a census of cooperatives to be included on a statistical business register. Collaboration between the agency conducting the census of cooperatives and the national statistical office during development of the census of cooperatives on data content and methodological issues would be essential if these types of harmonization are to be achieved.

### Identifying subsidiaries of cooperatives

According to the Guidelines, full assessment of the economic and employment impact of cooperatives, requires the identification not only of cooperatives, but also of subsidiaries of cooperatives and of enterprises that are members of producers’ and multi-stakeholder cooperatives.

Identification of subsidiaries of cooperatives in administrative registers may be possible, as these registers may contain information about the ownership structure of corporations. Alternatively, additional questions about ownership structure could be added to forms used for the registration of businesses, or to establishment censuses and surveys. It would be necessary, however, to assess the extent to which this is feasible and include a data element in the register to indicate whether an enterprise is a subsidiary of a cooperative.

A part of the work to put the Guidelines into practice, therefore, would be to develop and test questions and methods to identify subsidiaries of cooperatives, as well as enterprise members. However, this should have a lower priority than the measurement of numbers and types of cooperatives.
Measuring producer-members of cooperatives

In theory, information about whether a business is a member of a cooperative could be held in administrative registers. Collecting this type of information and keeping it up to date could be challenging and burdensome for official administrative registers, however. Moreover, small enterprises that are members of producers’ cooperatives may not all be formally registered as businesses with government authorities. These enterprises, or the persons who own them, may therefore be included on a cooperative register, but not on government registers.

Cooperatives themselves do maintain registers of their members. In principle, this information could be used to identify enterprises that are members of cooperatives on statistical business registers and in survey data. However, collecting information from individual cooperatives about their members and matching it with information about enterprises in statistical registers or survey data would be a complex and challenging exercise, and is not recommended. Information about enterprises that are members of cooperatives should therefore be collected in the same data source as information about their economic and employment characteristics. This would require one or more questions about membership of cooperatives in enterprise surveys and censuses. There is a need therefore to develop and test methods and questions to identify enterprises that are producer-members of cooperatives.

It may also be possible to identify producer-members of cooperatives in household surveys, such as labour force surveys by asking workers in employment for profit a question on whether they (or their enterprise) are a member of a producer cooperative. Workers employed for profit are generally identified through questions on status in employment and include owner-operators of enterprises (employers and own-account workers), as well as dependent contractors and contributing family workers. Thorough testing would be essential as there may be confusion between producer cooperatives and other types of cooperatives. However, this approach could allow the identification of small and informal sector producer-members that might not be included in establishment surveys. It could also allow the compilation of statistics about the characteristics of the people who own and operate these enterprises. Since labour force surveys generally collect information on the number of workers in the establishment (albeit in ranges) it could be possible to use these surveys to estimate total employment in enterprises that are producer-members.
Measuring worker-members and consumer-members of cooperatives

To identify people who are members of cooperatives, the cooperatives themselves can provide information on the number of worker-members or consumer-members and provide limited information such as age and sex about their characteristics as people. This would allow calculation of the number of memberships, but not about the number of people or households that are members of at least one cooperative, since some are members of more than one cooperative. The most suitable source for this type of information would be a census of cooperatives. An establishment survey could also potentially collect this information.

Comprehensive measurement of people who are members of cooperatives would require development and testing of questions on membership in household surveys. In a small number of countries, household surveys have been used to identify whether individuals and their families or households are members of cooperatives or mutual societies. For example, in the National Household Survey in Costa Rica, information about membership of cooperatives is collected as part of a question on membership of community organizations (INEC Costa Rica 2021). Generalizing this approach for use in other countries would require careful testing, as survey respondents may not know whether they or other members of their household are members of cooperatives.

Question on membership of community organizations, Costa Rica National Household Survey

H6. Is (name) an active member of any of the following organizations…

- cooperative?
- trade unions?
- solidarity associations?
- trade associations (including professional associations)?
- community associations?
- others (specify)
Measuring work in cooperatives

Cooperatives and their subsidiaries could generally be expected to provide basic information about the number of employees working for them during a particular reference period, including the number of worker-members. They could potentially also provide information about the number and basic characteristics of volunteers or unpaid trainee workers. Statistics on the number of employees and hours worked are commonly collected in establishment surveys. These surveys could therefore provide information on total employment and hours worked in cooperatives, provided that cooperatives can be distinguished from other types of enterprise. A census of cooperatives would also be able to provide this type of information.

Household surveys provide more comprehensive information about people, their jobs, the number of jobs held by each person, the characteristics of their jobs such as status in employment and occupation, and about their social, demographic and economic characteristics. However, household surveys rarely collect information about whether a person works in a cooperative, a subsidiary of a cooperative, or for an employer that is a producer-member of a cooperative.

A possible way of identifying employment in cooperatives in household surveys, would be to add a response category “a cooperative” to existing standard questions on the institutional sector of the employer. Such questions are almost always present in Labour Force Surveys, which in many countries are conducted at least annually.

An example asked of employees is included in the ILO model LFS questionnaire (ILO 2020, 7-MJ_10) and could potentially be modified as follows:

In this job, (are/is) (you/he/she) working in….

READ

i) The government or a state owned enterprise
ii) A cooperative
iii) A farm
iv) A private business (non-farm)
v) A household(s) as a domestic worker
vi) An NGO, non-profit institution, church
vii) An international organization or a foreign embassy

Thorough testing would be essential to measure the effectiveness of the modified question, as well as the potential impact on responses to the other categories listed in the question. Other potential approaches could also be investigated.
Measuring work in subsidiaries and producer-members of cooperatives

To fully measure work performed within the scope of statistics of cooperatives, and thus make a full assessment of the impact of cooperatives on employment, it is necessary to identify not only work performed in the cooperatives themselves but also in subsidiaries of cooperatives, or in enterprises that are producer-members of cooperatives. It would be difficult to identify employees and other dependent workers in household surveys, as respondents would not necessarily know whether their employer is a subsidiary or member of a cooperative. It should be possible, however, to use establishment surveys and establishment censuses to provide estimates of the numbers and some other characteristics of employees in establishments that are subsidiaries or members of cooperatives – provided that these establishments can be separately identified in the data source.

| Table 2. Potential for different data sources to provide statistics for selected key variables² |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                 | Number of       | Number of       | Number of       | Employees       | Employees       | Other workers   | Value added     |
|                                 | cooperatives    | members or       | members or       | in cooperatives | in cooperatives | in cooperatives | of cooperatives |
| Register of enterprises         | yes             | possibly        | no              | possibly       | no              | no              | no              |
| Census of enterprises           | yes             | possibly        | no              | possibly       | no              | no              | no              |
| Establishment survey (production) | yes             | possibly        | producer-members | possibly       | no              | no              | yes             |
| Establishment survey (employment and earnings) | yes             | possibly        | producer-members | possibly       | possibly       | possibly       | no              |
| Cooperative Census              | yes             | yes             | memberships     | yes            | yes            | yes            | yes             |
| Household Survey                | no              | no              | members         | yes            | yes            | yes            | no              |

² Assuming cooperatives can be identified in the source and sample sizes are sufficient for compilation of reliable estimates.
Summary of methodological work required to put the Guidelines into practice

In summary, the methodological work needed to implement the Guidelines at national level will need to focus on the following objectives.

1. **Undertake preparatory work to identify the national requirements and landscape for statistics of cooperatives including:**
   a. national requirements for statistics about cooperatives;
   b. national laws and administrative structures relevant to cooperatives;
   c. government agencies responsible for cooperatives, cooperative federations, and research institutions with an interest in cooperatives; and
   d. the types and subtypes of cooperative recognized in the country.

2. **Identify and assess existing data, survey questionnaires, databases, sample frames and other information and resources that could be relevant to compile the statistics specified in the Guidelines and to meet national needs for statistics on cooperatives. The investigation should cover data collection and compilation activities undertaken by:**
   a. national statistics offices;
   b. relevant research institutions;
   c. government agencies responsible for cooperatives;
   d. agencies responsible for promoting economic activities in sectors where cooperatives are known to be important, such as agriculture;
   e. registration of businesses; and last but not least,
   f. cooperative federations.

3. **Develop and test methods to collect data from businesses in administrative and statistical registrations, censuses, and surveys to identify:**
   a. cooperatives, as the highest priority:
   b. types of cooperatives: producer, worker, consumer/user, multi-stakeholder;
   and as a lower priority:
   c. subsidiaries of cooperatives;
   d. enterprises that are producer-members of cooperatives.

4. **Develop and test methods and questions to be used in household surveys to identify as a high priority:**
   a. employees in cooperatives, including most worker-members of cooperatives, perhaps using a response category for cooperatives added to existing questions on the institutional sector of the employer;
   and as a lower priority:
   b. producer-members of cooperatives as owner-operators of their own enterprise, possibly sequenced from questions on status in employment; and
   c. members and memberships of cooperatives in general by type of cooperative.

5. **Develop and test methodologies to assess the economic performance of cooperatives and the extent to which data available in existing sources are adequate.**
Significant further conceptual and methodological work is needed at the international level to identify the variables required to fully measure the economic contribution of cooperatives. The suitability of existing data sources should nevertheless be assessed to compile statistics on cooperatives for the conventional indicators of economic performance proposed in the Guidelines. These include employment, revenue (turnover), value added, assets, liabilities, and investment. This would first require the capacity to identify cooperatives in these sources. Once cooperatives can be identified in these sources, testing should involve the compilation of estimates for cooperatives for each of these variables, and assessment of the reliability and usefulness of the resulting statistics.
Concluding remarks

The Guidelines describe the concepts, statistical units, definitions and classifications needed to collect and compile internationally comparable statistics on cooperatives and types of cooperatives, members of cooperatives, and work in cooperatives. Significant research and methodological development work will be required to fully implement the Guidelines at national level. Essential first steps will be to establish the national requirements for statistics on cooperatives at national level, to understand the cooperative landscape in the country, and to assess the currently available statistics and identify improvements and potential new sources of data needed to fully implement the Guidelines.

Rather than trying to implement all elements of the Guidelines at once, countries may need to follow an incremental or step-by-step approach, with a focus on the most important issues, on any aspects that can be implemented relatively easily, and on any opportunities that present themselves such as the planned revision of relevant data collections.

Depending on national circumstances, high priority in the early stages of implementation should be given to:

- identification of cooperatives in administrative and statistical business registers, and in relevant economic censuses and surveys, which may allow assessment of the economic contribution of cooperatives, based on conventional measures such as value added, turnover and headcounts;
- revision of existing or planned censuses and surveys of cooperatives conducted by government agencies responsible for cooperatives, cooperative confederations or other agencies, to improve alignment with the Guidelines and with official statistics on the whole economy; and
- identification of employees in cooperatives, including most worker-members of cooperatives, in household surveys such as the LFS.

When progress has been made in one or all of these three areas, it may then be possible to undertake further methodological work to identify and measure lower priority or more complex elements needed to fully assess the economic and social impacts of cooperatives, including:

- members and memberships of cooperatives in general, and types of memberships;
- types of cooperatives;
- subsidiaries of cooperatives; and
- work in subsidiaries of cooperatives and producer-members of cooperatives.

In parallel, there is a need to agree at international level on variables to measure the economic contribution of cooperatives that are not currently included in mainstream economic statistics and then to test them.

Once there is experience in implementing the Guidelines in several countries, it may be possible to develop a manual on the collection and compilation of statistics of cooperatives in accordance with the Guidelines.
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