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Sustainable development: Promoting the social and solidarity economy for sustainable development

Promoting the social and solidarity economy for sustainable development

Report of the Secretary-General

Summary

The present report, which is submitted pursuant to General Assembly resolution 79/213, reviews developments in the implementation of the resolution since the previous report. It finds that the social and solidarity economy received greater legal, policy and institutional attention, accompanied by advances in statistical work. Progress nevertheless remained uneven, with stronger evidence of formal action than of effective implementation and sustained results. The report concludes with recommendations to strengthen implementation, support measures, participation and efforts to measure the social and solidarity economy.

* A/81/150.

I. Introduction

1. In its resolution 79/213 of 19 December 2024, the General Assembly requested the Secretary-General, within existing resources and in collaboration with the United Nations Inter-Agency Task Force on Social and Solidarity Economy, to report to the Assembly at its eighty-first session on implementation of the resolution. The present report focuses on developments since the previous report. It reflects information available as at 24 July 2026 concerning national measures, cooperation among Member States, relevant multilateral processes, United Nations development system planning and programming and support by financial institutions and development banks. Measures adopted before the period covered are included only when material developments relating to them, such as progress towards implementation or the adoption of amendments, occurred during the period. The examples are illustrative and do not constitute a complete inventory.

2. The report applies the definition of the social and solidarity economy adopted by the International Labour Conference in 2022 and subsequently incorporated into General Assembly resolutions. The social and solidarity economy encompasses enterprises, organizations and other entities that are engaged in economic, social and environmental activities to serve the collective and/or general interest, which are based on the principles of voluntary cooperation and mutual aid, democratic and/or participatory governance, autonomy and independence, and the primacy of people and social purpose over capital in the distribution and use of surpluses and/or profits, as well as assets. Social and solidarity economy entities aspire to long-term viability and sustainability, and to the transition from the informal to the formal economy and operate in all sectors of the economy. They put into practice a set of values which are intrinsic to their functioning and consistent with care for people and planet, equality and fairness, interdependence, self-governance, transparency and accountability and the attainment of decent work and livelihoods. According to national circumstances, the social and solidarity economy includes cooperatives, associations, mutual societies, foundations, social enterprises, self-help groups and other entities operating in accordance with the values and principles of the social and solidarity economy.

3. The International Labour Organization (ILO), which chairs the United Nations Inter-Agency Task Force on Social and Solidarity Economy and serves as its secretariat, coordinated the preparation of the report in collaboration with the members and observers of the Task Force. A call for inputs resulted in around 40 submissions from Member States, United Nations entities and other relevant stakeholders. The information received was supplemented by official national, United Nations, intergovernmental and institutional sources.

II. Measures by Member States to support and enhance the social and solidarity economy

A. Establishment of a conducive environment for the social and solidarity economy

4. Member States adopted or implemented legal, policy and institutional measures concerning the recognition, governance, representation and supervision of the social and solidarity economy. Some measures applied to the social and solidarity economy as a whole, while others concerned particular organizational forms within it. The available information focused more on the existence of formal provisions and administrative arrangements than on their accessibility, enforcement or effects on entities, members, workers and communities.

5. Several Member States adopted or substantially revised legislation applicable to the social and solidarity economy as a whole or to a broad range of its entities. Brazil established a national solidarity economy policy and a national solidarity economy system, and subsequently established regulations concerning governance, planning, monitoring and registration, including access by qualifying informal groups. Costa Rica established a legal framework for socioproductive organizations of the social solidarity economy, including provisions relating to certification, inter-institutional coordination and an observatory. Spain adopted a comprehensive law that revised existing legislation on the social economy, cooperatives and work integration social enterprises, and strengthened members' rights, institutional participation, safeguards against entities falsely claiming cooperative status and provisions concerning social enterprises.

6. In several recognition systems, eligibility depended on requirements concerning governance and the distribution and use of profits, surpluses and assets. Such requirements help to assess whether an entity's governance and use of resources are consistent with the values and principles of the social and solidarity economy. Mexico introduced a requirement that certification be based on criteria relating to democratic control, member participation, autonomy, cooperation and concern for the community, and established an electronic national cooperative register. Romania continued to require recognized social enterprises to devote at least 90% of profit or surplus to their social purpose and statutory reserve, transfer any assets remaining after liquidation to one or more social enterprises and limit remuneration disparities to a ratio of 1:8.

7. Member States also implemented registration arrangements and facilitated the transition to worker ownership. Ecuador established procedures for community savings institutions in the popular and solidarity financial sector to obtain legal personality, while Viet Nam established regulations concerning the electronic registration of cooperatives and cooperative unions. The Employee Ownership Cooperative Act adopted by Slovenia established a special status for cooperatives enabling employees to collectively acquire and manage a stake in their employer; in order to obtain the status, at least 75% of eligible workers must be members. Japan continued to implement the Worker Cooperatives Act, having established 191 worker cooperatives by July 2026.

8. Administrative and supervisory arrangements were also revised. Cameroon established the conditions required for organizations and enterprises to be officially recognized as social economy units and began to implement the General Register of Social Economy Units across the country's regions. The Plurinational State of Bolivia and Chile introduced digital procedures for cooperative formation and registration. Argentina revised the registration requirements for worker and credit cooperatives and updated the regulatory and reporting framework for economic assistance services provided by mutual societies. Mali began implementing new regional prudential requirements for social mutual societies and their umbrella organizations in 2026. Türkiye implemented its cooperative information system nationwide in 2026, digitizing cooperative registration, governance and supervision. Colombia updated risk-based supervision and introduced an information platform for organizations under the Superintendency of the Solidarity Economy, Ecuador revised governance rules for financial cooperatives and mutualist entities and Mauritius strengthened the supervisory and enforcement powers of the Registrar of Cooperative Societies in relation to credit unions.

9. Representative institutions gave social and solidarity economy entities formal roles in representation, consultation and governance. In Belgium, Wallonia recognized five sectoral federations and awarded them €1.6 million (approximately

$1.8 million) for 2025–2027 to represent social economy enterprises in the areas of work integration, reuse, housing, energy and sustainable food. Cabo Verde operationalized its national council for the social economy, Uruguay set up its statutory consultative council and Jordan enacted its Cooperatives Law of 2025, which provided for equal representation of public authorities and cooperatives on the board of the Jordan Cooperative Corporation and for the inclusion of at least three women among the representatives of the cooperative movement.

10. Member States announced or adopted national coordination arrangements. The Republic of Korea announced that 20 ministries had prepared a comprehensive plan covering social finance, market access and priority models in care, housing, energy and rural services. An interministerial council in Senegal adopted 17 measures, and the President designated 2026 as the Year of Employment and the Social and Solidarity Economy. In France, the Higher Council for the Social and Solidarity Economy adopted the first national strategy on the social and solidarity economy, the first pillar of which related to strengthening interministerial and territorial governance, to be supported by annual monitoring by the Council and the participation of the country's regions.

11. Social dialogue also addressed employment conditions in social and solidarity economy entities. In France, the social and solidarity economy employers' union and four trade union confederations concluded a national agreement concerning employees who are caregivers, parents or older persons. In Italy, provisions relating to wages and social protection under the renewed national collective agreement for workers in social cooperatives took effect.

12. Several legislative measures applicable to the social and solidarity economy as a whole or to a broad range of its entities remained at various stages of progress. In 2026, Côte d'Ivoire completed parliamentary adoption of a bill establishing a legal framework for the social and solidarity economy. In the Republic of Korea, framework legislation remained pending before the plenary of the National Assembly. Montenegro approved for submission a bill that would establish its first comprehensive legal framework for the social economy. Morocco published for public consultation a draft version of Framework Law No. 017-26, proposing common recognition and registration arrangements and dedicated coordinating and monitoring institutions. In Slovakia, amendments to the Social Economy and Social Enterprises Act had been approved on first reading and were under consideration by parliamentary committees. Benin continued to prepare a framework law and national plan, while Cabo Verde publicly approved proposed legislation on the social economy.

13. National and subnational strategies and plans were at various stages of progress, ranging from development to formal adoption. Finland and Latvia adopted national strategies or plans, while Quebec, Canada, adopted its action plan for the social economy 2025–2030. Côte d'Ivoire approved the national social and solidarity economy strategy 2025–2027. Italy's Council of Ministers examined the proposed national action plan for the social economy in 2026. Colombia announced a public policy and 10-year plan for the popular and community economy. Preparatory work also continued. For example, Luxembourg launched stakeholder consultations to prepare a national strategy for the social economy and social innovation, Guatemala mapped relevant actors and prepared an action plan for the social and solidarity economy and Iraq established a national committee and convened its first workshop to prepare a national policy.

14. Laws, policies and plans for specific organizational forms were also adopted or revised. Czechia established a dedicated legal status for work integration social enterprises. Fiji adopted the new Credit Union Act in 2025, which replaced the Credit

Unions Act 1954 and transferred responsibility for registration and supervision to the Reserve Bank. Jordan's Cooperatives Law of 2025 also established a fund and institute for cooperative development. Burundi amended its cooperative legislation, the Lao People's Democratic Republic brought a new cooperative law into force and Cuba replaced earlier rules for non-agricultural cooperatives. India adopted the national cooperation policy 2025, and Saudi Arabia adopted its first national strategy for the cooperative sector. Ireland adopted a national social enterprise policy for 2024–2027, while Türkiye adopted a cooperative strategy for 2025–2029. Vanuatu adopted a national cooperative policy for 2024–2027, while Zambia published a revised cooperative policy in 2024. In the Philippines, the Cooperative Development Authority adopted the Philippine Cooperative Development Plan 2025–2028, following nationwide stakeholder consultations.

B. Strengthening of support measures for the social and solidarity economy

15. Member States provided financial and non-financial support for social and solidarity economy entities. Measures differed considerably in scale, design and stage of delivery. In most cases, the available information focused on the existence of the support measures rather than on their effects on organizational viability, livelihoods and working conditions.

16. Programmes operated at very different scales and were at different stages of implementation. Spain reported that its Strategic Project for the Social and Care Economy had mobilized more than €2.5 billion and involved more than 4,400 entities. Indonesia set a national target of establishing, developing or revitalizing 80,000 village and urban community cooperatives, and planned to provide support for organizational development, digital systems, logistics, supply chain linkages and access to financial services. Quebec allocated 141.9 million Canadian dollars (approximately $103 million) through its Social Economy Action Plan 2025–2030 for business support, financing and territorial partnerships.

17. Targeted programmes addressed different constraints and stages of organizational development. Albania opened applications in 2026 to enable entities holding social enterprise status to receive financing, including wage and social insurance subsidies for workers from disadvantaged groups. In 2024, Ireland launched a €2 million (approximately $2.3 million) capital investment scheme for growing social enterprises and, in 2026, launched a €4 million (approximately $4.6 million) scheme to fund the recruitment of key staff in order to increase income from trade. Portugal also increased direct public financing for social and solidarity economy organizations through a revised cooperation agreement covering social care and community services for 2025–2026.

18. Some financing instruments were adapted to support collective ownership models, mutual societies or the specific circumstances of members. Italy updated the Nuova Marcora measure to provide subsidized financing to worker and social cooperatives, including cooperatives formed through worker takeovers. Mali supported social mutual societies through official accreditation and State cofinancing: at the end of 2024, 178 of the 190 reported societies provided health benefits, 71 had received cofinancing and 20 district mutuals had been accredited. Mongolia's New Cooperative-Wealthy Herder Programme provided preferential loans to cooperative members with public interest rate subsidies.

19. Public procurement and tax mechanisms provided access to public demand or indirect financial support. Mexico gave certified cooperatives and other qualifying organizations of the social sector of the economy preferential access in specified

procurement procedures. Senegal included social and solidarity economy entities among the beneficiaries of a 3% public procurement quota. In the Republic of Korea, purchases from certified social enterprises represented 3% of procurement by relevant public institutions in 2025. In 2026, Portugal transferred €74.9 million (approximately $85.4 million) in income tax revenue designated by taxpayers to more than 5,000 eligible public benefit institutions.

20. Organizational and production support addressed practical constraints on development. Australia continued the Social Enterprise Development Initiative, which covers the period from 2023 to 2027, by providing grants for organizational capacity, including through a dedicated First Nations component. Türkiye increased support ceilings and approved cooperative grants for machinery, personnel and new production techniques.

21. Other measures targeted groups or territories facing particular barriers. Morocco launched Tahfiz Niswa in 2025 to support women in establishing and developing cooperatives. In Togo, an integrated programme strengthened women-led agricultural cooperatives by providing training, food safety certification, processing equipment and technical assistance for rice value addition. Cyprus covered specified start-up and operating costs for registered social enterprises established by persons with disabilities. As part of the second phase of its Support to Agricultural Revitalization and Transformation (START) facility, Uganda made registered cooperatives and associations eligible for agribusiness value-addition support, prioritizing entities that empowered vulnerable groups or were based in less developed subregions.

C. Integration of the social and solidarity economy and its entities into relevant strategies, policies and programmes

22. Member States integrated the social and solidarity economy, or specified organizational forms within it, into broader development strategies or sectoral measures. Integration was most evident where entities were assigned defined roles, resources and implementation arrangements.

23. The social and solidarity economy was integrated to varying degrees into development policy at the national and subnational levels. The Thirteenth Malaysia Plan 2026–2030 included strengthening the social economy among its national policy priorities and provided for further work on policy, institutional coordination, finance, capacity, markets and data. In Scotland, United Kingdom of Great Britain and Northern Ireland, the Community Wealth Building (Scotland) Act 2026 was enacted, requiring the development of national and local plans, including support for employee-owned businesses, cooperatives and social enterprises. The implementation by Colombia of agrarian reform and the Final Agreement for Ending the Conflict and Building a Stable and Lasting Peace supported access to land and productive development through cooperatives and other solidarity economy entities of signatories to the Agreement.

24. Employment and social protection policies assigned specific roles or rights to cooperatives. In the State of Palestine, the national employment strategy 2025–2027 included cooperatives as one of four pillars. Cuba's special social security regime for the agricultural and forestry sector covers members of agricultural production cooperatives, credit and service cooperatives and basic units of cooperative production.

25. Policies relating to care and women's economic empowerment supported collective forms of service provision, livelihood development and access to resources. Colombia's national care policy included measures to strengthen community-based

and social and solidarity economy organizations providing care services. Morocco launched the national strategy for the care economy and care work in 2026, recognizing the social and solidarity economy's role in care provision and women's economic participation. Sri Lanka developed the action plan for care cooperative development 2025–2030, launched model by-laws for care cooperatives in 2025 and began to provide community-based care services on a pilot basis through selected cooperative organizations. In Telangana, India, the Mahila Shakthi policy continued to support women's self-help groups through measures concerning finance, skills, production, marketing and social protection.

26. Productive development policies extended broader public programmes to relevant entities. The national development plan 2025–2030 of Djibouti provided for the development of agricultural, livestock and fisheries cooperatives and the improvement of their access to inputs, equipment, finance and digital support. Guatemala's policy for the development of micro, small and medium-sized enterprises 2024–2032 expressly included social and solidarity economy entities. Peru enabled cooperatives to gain access to services and programmes administered by production authorities.

27. Education and cultural policies supported knowledge of the social and solidarity economy. Spain developed educational materials on the social economy for primary and secondary schools, universities, vocational education and training institutions and graduates of universities and vocational education and training institutions. Uruguay introduced a year-long optional workshop on cooperativism at the upper secondary school level and launched an interactive resource on cooperativism for primary schools. In Chile, a cultural work programme supported cultural cooperatives and groups preparing to form cooperatives through grants and specialized technical assistance.

28. Environmental, climate and energy policies specified roles for social and solidarity economy entities. In Italy, renewable energy communities organized as cooperatives, non-profit associations and other collective forms became eligible for support under the Recovery and Resilience Plan. Cooperatives are included in the measures concerning agricultural commercialization and mining sector industrialization set forth in Malawi's national road map under the Global Accelerator on Jobs and Social Protection for Just Transitions. Spain reported that it had integrated the social economy into its draft social climate plan, its national strategy against energy poverty 2026–2030 and its circular economy plan.

D. Promotion of social innovation consistent with the values and principles of the social and solidarity economy

29. Member States promoted social innovation in and through the social and solidarity economy through a range of measures. While the United Nations has no agreed definition of social innovation, official documents variously characterize its social dimension in relation to its purpose, the change that it aims to achieve, the actors and institutions concerned, the means and processes through which it unfolds and the effects attributed to it. The available reporting focused more on activities, funding and the actors formally involved than on consistency with social and solidarity economy values and principles or outcomes for workers, communities and territories.

30. National strategies and institutions established explicit policy links. Luxembourg's Social Business Incubator joined a European consortium to develop a national competence centre for the social economy and social innovation. Germany reported that 77% of the 70 measures under its national strategy for social innovations

and social enterprises were under implementation or had been implemented. Its national platform provided information, advice and networking opportunities. The social innovation policy 2025–2030 of Malaysia links local needs, technologies and benefits, and provides for the involvement of cooperatives and associations in its implementation. The strategy for the social economy and social enterprises 2026–2030 of Finland identified social innovation as one of four principal areas for further development. Bulgaria began implementing a €3.5 million project (approximately $4 million) to establish a national competence centre for social innovation, building on six regional social economy centres.

31. Public funding supported social innovation involving social and solidarity economy entities. In 2026, Brazil launched a call in the amount of 100 million Brazilian reais (approximately $19.5 million) for proposals to support collaboration among public research and education institutions, popular incubators and solidarity economy enterprises in developing social technologies for work, income generation and territorial development. Ireland committed €9.8 million (approximately $11.2 million) to the New Solutions Social Innovation Fund, which supports social enterprises and social innovation. Social enterprises were eligible to receive such funding, including for initiatives to address access to employment and education and the development of young people at risk of poverty or exclusion. In the Republic of Korea, in 2026, 17 local governments received support totalling 8.5 billion won (approximately $5.7 million) under the first national call for social and solidarity economy innovation initiatives. Supported initiatives included the reuse of discarded materials and the conversion of vacant buildings into village-based tourist accommodations.

E. Improvement of statistics relating to the social and solidarity economy

32. National efforts to measure the social and solidarity economy remained uneven and fragmented. Statistical boundaries reflected different laws and policy concepts, and many sources counted registered or reporting entities without establishing whether or not they were active. Comprehensive statistics covering the entire social and solidarity economy remained rare. Differences in definitions and methods limited comparability across countries and over time. Information on organizational survival rates, governance, employment, working conditions and outcomes for members and workers remained particularly scarce.

33. Broad statistical outputs demonstrated substantial employment and economic activity. In France, the social economy accounted for nearly 11% of all employee posts in 2023. Spain published its first official social economy satellite account in 2026, estimating that the social economy accounted for 4.0% of national gross value added, while direct employment in the social economy represented 5.8% of total employment in 2023.

34. Censuses and statistical profiles of the social and solidarity economy established new baselines, with some distinguishing registration from active operation. Honduras completed its first national cooperative census, which identified 584 active cooperatives employing 10,782 people directly. The Dominican Republic identified 2,529 cooperatives, of which 1,558 were active. Quebec and Scotland published updated statistical profiles of the social and solidarity economy in their territories, identifying 11,360 social economy enterprises and 6,103 social enterprises, respectively.

35. Administrative systems strengthened the information available for policy and supervision. India's national cooperative database classified approximately 659,000 cooperatives as functional, 141,000 as non-functional and 48,000 as being under

liquidation. Costa Rica launched its first social and solidarity economy observatory. Jordan published open data sets classifying cooperatives by activity and legal status.

36. Recurring reporting remained concentrated on particular organizational forms. Spain introduced monthly statistics on cooperatives and worker-owned companies registered with the social security system, including on employment. Kenya released its statutory 2024 supervision report on regulated savings and credit cooperatives. In the United Kingdom of Great Britain and Northern Ireland, the Financial Conduct Authority categorized over 4,700 registered cooperatives in accordance with the member interest-based classification system set out in the ILO guidelines concerning statistics of cooperatives: 86.2% were consumer or user cooperatives and 9.4% were producer cooperatives, while worker and multi-stakeholder cooperatives each accounted for 2.2%.[1] The exercise illustrated the use of the guidelines for national classification and underscored the importance of clear definitions, coverage and methods for national use and future international comparability.

III. Cooperation among Member States on good practices and lessons learned

37. Cooperation among Member States became more structured through new and reactivated global, regional and specialized mechanisms. In most cases, the available evidence related more to platforms, declarations, workplans and technical exchanges than to practices adapted or implemented by participating Governments.

38. At the global level, Brazil, Colombia and Spain launched the Group of Friends on the Social and Solidarity Economy at ILO headquarters in 2026, with the participation of around 30 Governments from all United Nations regional groups. This voluntary platform is intended to support intergovernmental cooperation, the exchange of experiences and follow-up in relevant multilateral processes. The Group subsequently issued a declaration on shared commitments and cooperation.

39. Regional cooperation produced common commitments and renewed governmental mechanisms. The Ibero-American Network for the Promotion of the Social and Solidarity Economy provided a channel for collaboration among public authorities, and in 2026, Ibero-American ministers adopted the Ibero-American Commitment on the Social and Solidarity Economy 2026–2030 as a common road map. In Europe, the Monitoring Committee of the Luxembourg Declaration resumed activity in 2025 and adopted a workplan for political and technical cooperation. In Africa, in 2026, building on the first African Forum on the Social and Solidarity Economy, held in Yaoundé in 2024, the ministerial component of the second Forum adopted the Dakar Declaration and established an advisory committee to coordinate public policies, support implementation of the African Union’s 10-year social and solidarity economy strategy and implementation plan and promote common African positions.

40. Cooperative-specific mechanisms complemented these broader processes. At the fourteenth Africa Ministerial Cooperative Conference, held in Nairobi in 2025, the Nairobi Declaration for Regional Cooperative Development was endorsed and the Pan-African Parliament launched its model law on cooperatives for Africa. In 2025, the regional network of cooperative authorities in the Americas met in Punta del Este, Uruguay, in connection with the regional agenda for the International Year of Cooperatives 2025.

[1] See www.fca.org.uk/publications/corporate-documents/mutual-societies-registration-function-2025-26.

IV. Integration of the social and solidarity economy into relevant multilateral processes

41. Multilateral processes addressed the social and solidarity economy and its entities in relation to financing for development, social development, cooperatives, employment, care, formalization, human rights and regional policy. Pertinent instruments ranged from intergovernmental and tripartite commitments to political declarations, technical guidance and non-binding model laws.

42. The social and solidarity economy was incorporated into commitments on financing for development and social development made in major global and regional outcomes. The Sevilla Commitment, endorsed by the General Assembly in resolution 79/323 of 25 August 2025, encouraged access by social and solidarity economy entities to tailored financial and non-financial assistance from local, national and international financial institutions, and included a commitment to facilitating the growth of cooperatives and the social and solidarity economy. The Doha Political Declaration of the "World Social Summit" under the title "the Second World Summit for Social Development", adopted by the General Assembly in resolution 80/5 of 4 November 2025, recognized the role of the social and solidarity economy in poverty eradication, social inclusion and social transformation, and included a commitment to supporting cooperatives and the social and solidarity economy. The Nairobi Declaration adopted at the Second Africa Urban Forum in 2026 promoted social and solidarity economy-focused approaches, including community housing and cooperative mechanisms.

43. The General Assembly provided updated policy guidance on cooperative development in follow-up to the International Year of Cooperatives 2025. General Assembly resolution 80/182 of 15 December 2025 encouraged the continued implementation and exchange of practices developed during the Year and called for the proclamation of an International Year of Cooperatives every 10 years after 2025. The resolution also addressed legal and regulatory conditions, public support, inclusion in sectoral strategies, participation, access to finance and statistics. Other General Assembly resolutions referred more narrowly to cooperatives, the social and solidarity economy or community-based organizations in relation to landlocked developing countries, sustainable tourism and rural development. The observance of the 2026 International Day of Cooperatives under the theme "Cooperatives for a Peaceful World", selected jointly by the International Cooperative Alliance and the Committee for the Promotion and Advancement of Cooperatives, further highlighted the contribution of cooperatives to social cohesion, dialogue and peaceful societies, including through national initiatives and public awareness activities.

44. Tripartite outcomes addressed the social and solidarity economy in relation to care, formalization, social development and recycling. The 2024 resolution of the International Labour Conference concerning decent work and the care economy recognized roles for cooperatives and other social and solidarity economy entities in quality care provision, infrastructure, training and employment and called for support for those entities and protection for their workers. The 2025 resolution of the Conference concerning the general discussion on addressing informality and promoting the transition to formality for decent work recognized that the social and solidarity economy can complement other formalization pathways by providing structures that promote solidarity, mutual support and shared decision-making. It also called for the participation of social and solidarity economy workers and economic units in the design, implementation and monitoring of formalization measures. Furthermore, the resolution of the International Labour Conference concerning the Second World Summit for Social Development, 2025, entrusted the ILO and its

tripartite constituents with a leading role in implementing the outcome of the Summit, including by promoting an enabling environment for social and solidarity economy entities. The 2025 ILO policy guidelines for the promotion of decent work in recycling recognized the role of cooperatives and other social and solidarity economy entities in improving livelihoods and working conditions and recommended measures concerning formalization, rights at work, social protection and social dialogue.

45. Human rights processes linked the social and solidarity economy to poverty eradication, the right to food and a human rights economy centred on people and the planet and anchored in human rights norms and standards. In 2026, the United Nations Inter-Agency Task Force on Social and Solidarity Economy, the Special Rapporteur on extreme poverty and human rights and the Global Coalition for Social Justice launched a joint policy brief on the contribution of the social and solidarity economy to a human rights economy. The Special Rapporteur's Roadmap for Eradicating Poverty Beyond Growth addressed the transition to a social and solidarity economy. The Special Rapporteur on the right to food recommended support for agroecology, social and solidarity economies and care economies.

46. The Organisation for Economic Co-operation and Development continued work under its Recommendation of the Council on the Social and Solidarity Economy and Social Innovation by performing comparative analysis and providing policy guidance. Its work included the conduct of analysis based on data from 34 countries and, jointly with the European Union, the provision of guidance on social economy labels and the issuance of a report entitled *Social Economy in Europe: contributing to competitiveness and prosperity*, covering care and housing and institutional, fiscal and business support conditions.

47. The declarations of the ministers of labour and employment of the Group of 20 and the Group of Seven broadened political recognition of the social and solidarity economy. The Declaration of the Meeting of Group of 20 Labour and Employment Ministers held in 2024 included a commitment to promoting policies aimed at fostering the social and solidarity economy. The Declaration of the Meeting of Group of Seven Labour and Employment Ministers held in 2024 called for strengthening the role of the social and solidarity economy in promoting skills development, particularly for groups in vulnerable situations.

48. The European Union combined policy direction with financing, implementation support, peer learning and evidence development. The Social Economy Action Plan and the recommendation of the Council of the European Union of 27 November 2023 on developing social economy framework conditions addressed legal and fiscal conditions, access to finance and markets, public procurement, skills, territorial development and statistics. In 2026, the European Commission reported that most of the Plan's 63 actions had been implemented or were under implementation. It also noted that 21 member States had adopted or were preparing national or regional social economy strategies and that 12 had adopted or reformed relevant legislation. Member States had allocated at least €1.4 billion (approximately $1.61 billion) in cohesion policy funding for the social economy and social enterprises. Approximately €1.2 billion (approximately $1.37 billion) in InvestEU guarantees were allocated to implementing partners for microfinance and social entrepreneurship. Implementation assistance also included peer learning initiatives and technical support for national strategies. Evidence development activities included the completion in 2024 of a study on benchmarking the socioeconomic performance of the European Union social economy, the issuance in 2025 of the joint report of the Organisation for Economic Co-operation and Development and the European Union entitled *Social Economy in Europe: contributing to competitiveness and prosperity*, and work on satellite accounts and administrative data.

49. The African Union adopted the 10-year social and solidarity economy strategy and implementation plan (2023–2032). The strategy linked the social and solidarity economy to employment, social protection, poverty reduction, finance, public services, food security and inclusion and provided a basis for national implementation and coordination among member States, regional bodies and African Union institutions.

50. Regional parliamentary bodies produced non-binding model laws concerning cooperatives. The Pan-African Parliament adopted the model law on cooperatives for Africa in 2024 and launched it at the fourteenth Africa Ministerial Cooperative Conference in Nairobi in 2025. The Latin American and Caribbean Parliament approved a model law on agrifood cooperatives in 2024.

V. Mainstreaming of the social and solidarity economy in United Nations development system planning and programming

51. Mainstreaming of the social and solidarity economy in United Nations planning and programming instruments remained limited, while policy support, technical cooperation, research, statistics, knowledge management and capacity development were more widespread. The United Nations Sustainable Development Cooperation Framework for Uruguay 2026–2030 incorporated the social and solidarity economy into an expected result and its associated results framework.

52. The Food and Agriculture Organization of the United Nations (FAO) advanced cooperative development in regional agrifood programming. Technical and legal support from FAO contributed to the model law on agrifood cooperatives adopted by the Latin American and Caribbean Parliament in 2024. In the Near East and North Africa, FAO launched a regional initiative in 2026 to foster knowledge exchange and provide policy and legislative guidance, capacity development and coordinated support for agricultural cooperatives.

53. ILO continued to mainstream the social and solidarity economy through its institutional structure, strategic planning, programme and budget, country programming and development cooperation portfolio. It continued to implement its governing body-approved strategy and action plan on decent work and the social and solidarity economy for 2023–2029. In addition to the relevant reference contained in the strategic plan of ILO for 2026–2029, its programme and budget for 2024–2025 and 2026–2027 contained a dedicated output and indicator concerning the social and solidarity economy. The Cooperative, Social and Solidarity Economy Unit continued to coordinate the social and solidarity economy portfolio. For the period 2024–2025, ILO reported that improvements had been made in legal, policy and institutional frameworks in 22 countries and that 64% of active decent work country programmes contained references to social and solidarity economy entities. The Barbados programme incorporated an outcome dedicated to such entities, while the Honduras programme included a specific related product.

54. ILO continued its work on international statistical standards and supported the development of national statistical capacities relating to the social and solidarity economy. In 2025, it launched two international technical working groups. The first, under the purview of the Committee for the Promotion and Advancement of Cooperatives, aimed to enhance measurement of the economic contribution of cooperatives, and the second, under the responsibility of the United Nations Inter-Agency Task Force on Social and Solidarity Economy, was tasked with defining the statistical boundaries of the wider social and solidarity economy, in preparation

for the International Conference of Labour Statisticians in 2028. ILO supported a global community of practice connecting statistical offices, public authorities, social and solidarity economy entities and researchers. It also published the second edition of *Measuring Cooperatives: an information guide on the ILO guidelines concerning statistics of cooperatives* and the compendium entitled "Implementing the ILO guidelines concerning statistics of cooperatives: insights from five countries".

55. The social and solidarity economy was integrated into over 60 development cooperation projects led by ILO, including on the care economy, formalization, forced displacement, crisis response, youth employment and decent work in supply chains. In Tunisia, the JEUN'ESS project developed by ILO and funded by the European Union supported more than 170 social and solidarity economy entities and contributed to the creation of over 3,600 decent jobs, 56% of which were held by women and 8% by persons with disabilities.

56. In Cambodia, Colombia, the Comoros, Lebanon, Nepal, the Occupied Palestinian Territory, Sri Lanka, Uzbekistan and Zimbabwe, ILO promoted care provision through the social and solidarity economy, including through national assessments, policy dialogue, training, knowledge-sharing and pilot activities. In Saudi Arabia, ILO conducted an institutional assessment of the Cooperative Societies Council and related training, while in the Occupied Palestinian Territory it supported the implementation of cooperative policy. Joint work with FAO under the FISH4ACP programme strengthened fisheries cooperatives in Guyana, and cooperation with Office of the United Nations High Commissioner for Refugees in Cameroon promoted enterprises and cooperatives among refugees, internally displaced persons and members of host communities, particularly women. In 2025, a technical knowledge-sharing event on achieving social justice through the social and solidarity economy was held at the International Training Centre of ILO in Turin, Italy, bringing together participants from more than 20 countries.

57. The United Nations Development Programme (UNDP) supported the social and solidarity economy primarily through country programmes. In Algeria, with funding from the European Union, UNDP implemented a programme to support legal and institutional development, capacity-building and technical and financial assistance for initiatives led by young people and women; a midterm evaluation of the programme was completed in 2026. In Liberia, UNDP supported training, organizational development, equipment and infrastructure for 14 agricultural cooperatives across six counties. The cooperatives were formally certified by the Cooperative Development Agency in 2025, following training relating to formation, governance and financial management.

58. The United Nations Research Institute for Social Development continued to perform research and measurement work applicable to social and solidarity economy entities. By the end of 2025, its sustainable development performance indicators platform had over 700 users from the social and solidarity economy. The Institute also succeeded the Department of Economic and Social Affairs as Chair of the Committee for the Promotion and Advancement of Cooperatives and coordinated the administration of awards by the United Nations Inter-Agency Task Force on Social and Solidarity Economy for research on the social and solidarity economy.

59. Integration into the work of United Nations regional commissions varied. The Economic Commission for Latin America and the Caribbean expanded its legal, policy and statistical work on the social and solidarity economy. It published a comparative study of social and solidarity economy organizations and their legal forms in Chile and provided Costa Rica with technical support on statistics concerning the social and solidarity economy. It also established a dedicated thematic webpage and knowledge feed and supported regional knowledge networks. The

Economic Commission for Europe supported regional commitments to expand public, cooperative, social and community-led housing and promote innovative financing for long-term affordability.

60. The United Nations Inter-Agency Task Force on Social and Solidarity Economy remained the principal mechanism for system-wide coordination. It continued to implement its strategic action plan for 2024–2026 and supported work concerning policy coherence, financing, statistics, research, knowledge management, capacity development and partnerships. Its technical working group on financial access and support for social and solidarity economy entities, led by the United Nations Conference on Trade and Development, published a collection of good practices. The Task Force supported engagement concerning the International Year of Cooperatives, financing for development, the Second World Summit for Social Development and the human rights economy. At its fifth technical symposium, held in Murcia, Spain, in 2025, the Task Force reviewed progress and strategic priorities in the context of evolving multilateral dynamics. Moreover, its multilingual open online course on the social and solidarity economy reached participants from over 160 countries.

VI. Support for the social and solidarity economy by financial institutions and development banks

61. Several multilateral, international and regional financial institutions and development banks approved, announced or continued operations related to financing for the social and solidarity economy. Some of those operations were intended for social and solidarity economy entities. Others channelled financing through institutions belonging to or serving the social and solidarity economy. Broader development programmes also included entities of the social and solidarity economy among their intended beneficiaries. The available information generally focused more on the approval of financing operations and programme design than on the financing ultimately received by beneficiaries, the terms on which it was provided and the results achieved.

62. Relevant operations included those focused on investment and housing. In 2025, the Council of Europe Development Bank approved a €250 million (approximately $285 million) programme loan through a commercial bank for investment by social economy entities in Italy in the areas of healthcare, education, social services and sport. It also approved the issuance of a €31 million direct loan to a non-profit housing cooperative in Catalonia, Spain, for the construction of more than 350 cooperative housing units. In 2024, the Inter-American Development Bank approved a conditional credit line of up to $300 million to meet the housing and productive financing needs of Ecuador’s popular and solidarity economy.

63. Financial institutions belonging to, or specializing in the financing of, the social and solidarity economy helped to channel international and regional financing to locally rooted entities. The Council of Europe Development Bank approved a €150 million (about $170.5 million) programme loan through a cooperative bank in France to improve access to affordable medical, social and educational services and support the professional reintegration of vulnerable groups. It also continued to finance social enterprises under a €15 million (about $17 million) loan issued to a Belgian cooperative social enterprise. The European Investment Fund provided a guarantee enabling a Spanish credit cooperative to make up to €150 million available through microloans and social loans. It also provided a 10-year subordinated loan of 2.5 million Romanian lei (about $543,300) to support a Romanian financial institution recognized as a social enterprise in order to finance social enterprises, cooperatives and non-governmental organizations.

64. Public development banks also supported institutional development and productive investment. The Agence française de développement contributed €7.9 million (approximately $9 million) for the implementation of a four-year project in eight countries in Africa, Asia and the Caribbean in order support social enterprises operating in the microfinance sector and other social and solidarity economy actors. The project was expected to reach approximately 190,000 people, 88% of them women. In Brazil, under the 2025/26 national agricultural financing plan, the National Bank for Economic and Social Development made financing available for investment by agricultural, agro-industrial, aquaculture and fisheries cooperatives.

65. Broader agricultural and rural development programmes also included cooperatives. The International Fund for Agricultural Development financed programmes in Angola and Mali that included support for farmer cooperatives and cooperative unions and federations as part of wider interventions relating to rural financing and agricultural value chains.

VII. Conclusions and recommendations

66. Implementation of General Assembly resolution 79/213 advanced at the national, regional and international levels, and the social and solidarity economy received wider recognition as a means of advancing sustainable development, decent work and social justice. Progress nevertheless remained uneven across countries, institutions, policy areas and stages of implementation, reflecting differing national circumstances, institutional capacities, legal traditions and priorities.

67. At the national level, progress towards a more conducive environment varied. Measures concerning the social and solidarity economy as a whole more often took the form of strategies and plans than of new or substantially revised laws of general application. Other measures concerned coordination, participation, recognition and measurement. Legislative reform was more extensive for specific organizational forms, especially cooperatives.

68. The social and solidarity economy was increasingly integrated into broader economic, social and environmental policies, including those concerning employment and social protection, care, agriculture, territorial development, housing, education and culture, and energy and climate action. The specific contributions of the social and solidarity economy to social innovation also received increasing attention. Coverage remained uneven, with cooperatives receiving substantially greater policy attention than other organizational forms.

69. Cooperation among Governments and recognition in multilateral processes were broadened through new and reactivated global and regional mechanisms, including the Group of Friends on the Social and Solidarity Economy, and through outcomes concerning social development and financing for development. The regional arrangements reviewed included a comprehensive institutional framework developed by the European Union, which combined policy development, financing, implementation support and evidence generation, although progress remained uneven across its member States and instruments. The African Union's 10-year social and solidarity economy strategy and implementation plan constituted a continental milestone, complemented by regional ministerial declarations, although implementation remained at an early stage. Coordination has grown in Latin America and the Caribbean and in Ibero-American contexts. In Asia and the Pacific, progress has been driven primarily by national initiatives, while regional institutional arrangements continue to evolve. Further progress will depend largely on institutional support and the prioritization of resources.

70. Among the United Nations entities reviewed, ILO continues to play a leading role in institutional integration, combining its constitutional mandate, institutional structure and normative foundations with policy, statistical, strategic and programmatic work at the global level, as well as regional and country-level programming and development cooperation. Among the regional commissions, the Economic Commission for Latin America and the Caribbean has made important advances in technical, legal, policy and statistical work. Other United Nations entities have contributed mainly through sectoral programmes, research and technical assistance. The United Nations Inter-Agency Task Force on Social and Solidarity Economy continues to provide an important mechanism for system-wide coherence and coordination.

71. Statistical systems concerning the social and solidarity economy and its entities advanced in several countries, alongside work towards international guidelines concerning statistics relating to the social and solidarity economy. Further work is needed to strengthen statistical capacity, improve visibility and inform public policy.

72. Access to resources remained a recurring challenge to the continued development of the social and solidarity economy. Governments expanded financial and non-financial support measures, and several multilateral and regional financial institutions introduced relevant operations, but relatively few financial institutions approached the social and solidarity economy as a distinct field requiring instruments adapted to its nature and diversity. Some measures targeted social and solidarity economy entities, while others included them among broader groups of recipients. Information on financing terms, the entities ultimately reached and the results achieved remained limited.

73. Overall, the report depicts a heterogenous and uneven field of action. The available evidence covers measures adopted, resources allocated and entities reached more extensively than the effects of such measures and resources on entities, workers, members, users and communities. The central issue is whether growing political recognition can be translated into coherent legal and policy measures, effective institutions, appropriate support and financing, robust statistical systems and sustained international cooperation. Progress in those areas, taking into account national circumstances and priorities, would strengthen the contribution of the social and solidarity economy to the implementation of the 2030 Agenda for Sustainable Development and to the development agenda beyond 2030.

74. In that context, the General Assembly may wish to consider the following recommendations:

(a) Encourage Member States, taking into account national circumstances, to establish or strengthen a conducive environment consistent with the nature and diversity of the social and solidarity economy, through coherent legal, policy and institutional measures that assign clear responsibilities and provide for the participation of social and solidarity economy actors in policymaking, implementation and monitoring;

(b) Encourage Member States to strengthen financial and non-financial support for the social and solidarity economy, including through fiscal and public procurement measures, education and research, capacity-building, organizational development and measures to facilitate access to financing, markets and technology, and to monitor the reach and results of such support;

(c) Encourage Member States to integrate the social and solidarity economy and its entities into relevant national and sectoral strategies, policies and programmes for sustainable development, including strategies, policies and programmes concerning employment, social protection, care, housing, agriculture and food systems, energy and climate action, culture and the creative economy, financing and investment and territorial development;

(d) Encourage Member States to promote social innovation consistent with the values and principles of the social and solidarity economy, including by supporting social and solidarity economy entities in developing and implementing socially innovative solutions;

(e) Encourage Member States, relevant entities of the United Nations system and other pertinent stakeholders to improve statistics on the social and solidarity economy, including, where appropriate, through thematic accounts, and to support the development of international guidelines concerning statistics relating to the social and solidarity economy, building on the road map presented to the twenty-first International Conference of Labour Statisticians;

(f) Encourage Member States to consider how the social and solidarity economy could contribute to and feature in relevant multilateral processes aimed at advancing sustainable development by 2030 and beyond and to give due consideration to the social and solidarity economy in the preparation of the post-2030 development agenda;

(g) Encourage Member States to cooperate in relevant settings within and outside the United Nations, including by participating in regional networks and engaging in South-South and triangular cooperation, in order to exchange good practices and lessons learned, and take note in this regard of the establishment of the Group of Friends on the Social and Solidarity Economy;

(h) Encourage relevant United Nations development system entities, including United Nations country teams, in accordance with their mandates and national priorities, to mainstream the social and solidarity economy in sectoral policies and planning and programming instruments, including United Nations Sustainable Development Cooperation Frameworks, and to support Member States, upon request, in developing, implementing and assessing relevant policy measures;

(i) Acknowledge the contribution of the United Nations Inter-Agency Task Force on Social and Solidarity Economy to system-wide coherence, coordination and knowledge exchange, and encourage its members and observers, in accordance with their respective mandates, to strengthen cooperation through the Task Force;

(j) Recognize the long-standing role and contributions of ILO and its tripartite constituents in promoting decent work and the social and solidarity economy, including through standards-related action, and invite ILO, in accordance with its mandate, to continue its work in this area; and

(k) Encourage local and national financial institutions and multilateral, international and regional financial institutions and development banks, in accordance with their respective mandates, to support the social and solidarity economy through affordable and inclusive financial instruments and mechanisms adapted to the characteristics and stages of development of social and solidarity economy entities.