The Social Economy Satellite Account in Portugal: lessons from a decade and recommendations for the future

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Abstract

Over the past decade, Portugal has developed one of the most advanced and comprehensive statistical frameworks for measuring the Social Economy through its Social Economy Satellite Account (SESA). Anchored in the national legal framework and aligned with international methodologies, SESA offers a modular and evolving approach that combines the strengths of national accounts with the specificities of the Social Economy.

This article presents the results of a recent national consultation process aimed at evaluating SESA's effectiveness and guiding its future development. The process combined a targeted survey and a national debate involving stakeholders across the sector. Key findings reveal high levels of satisfaction with SESA's visibility and its contribution to sector recognition but also identify critical areas for improvement and structural limitations.

The Portuguese experience offers a valuable reference for other countries seeking to institutionalise statistical instruments on the Social Economy.

Keywords: Portugal, Satellite Accounts, Social Economy, Statistics, Good Practices.

1. Introduction

The social economy has gained increasing institutional recognition at the global level, as reflected in the positions adopted by several international organisations[1]. This growing recognition is accompanied by the need for improved statistical understanding of the sector. There is thus a rising demand for the production of complete, accurate, and comparable data on the Social Economy, with Satellite Accounts increasingly recommended for this purpose, and even integrated into the national strategies of some countries (ILO, 2023; Social Economy Europe, 2021; Chaves-Avila, 2021; GECES, 2016; Council of the European Union, 2015; European Commission, 2011; European Parliament, 2009).

Despite progress made over the past two decades (European Commission, 2020), particularly through Eurostat promoting the development of Social Economy Satellite Accounts across Europe, significant disparities remain between countries (European Commission, 2021).

Portugal is an exception, launching its first Social Economy Satellite Account (SESA) in 2013 and three further editions since then. The 2023 edition marks a decade of implementation, which is now recognised as one of the most comprehensive, innovative, and regular statistical frameworks for understanding Social Economy. The SESA, a joint effort between CASES – Cooperative António Sérgio for Social Economy – and Statistics Portugal (INE), has aimed from the outset to cover all sector entities, aligning national concepts and legal definitions with international methodologies and classifications, while responding to the sector's needs.

Despite its success, the SESA is still in progress. The emergence of new organisational forms and the constant evolution of international frameworks (Ramos, 2019) require ongoing updates to concepts and methods, demanding continuous incremental improvement.

[1] Particularly noteworthy are the European Commission's 2021 Social Economy Action Plan, the conclusions of the 110th Session of the International Labour Conference organised by the International Labour Organization (ILO), and the OECD Recommendation on the Social and Solidarity Economy and Social Innovation, both from 2022, as well as the 2024 United Nations Resolution on Promoting the social and solidarity economy for sustainable development.

Wanting to enhance the next edition, CASES, supported by INE, launched a consultation process involving key national representatives of the Social Economy and other stakeholders. This included an initial survey and a follow-up debate session, focusing on the level of satisfaction, impact, and use of the SESA; the perimeter of the Social Economy universe; covered indicators and data needs; methodological choices; periodicity; and communication.

This article presents the detailed results of this consultation, which are essential to understanding how the current SESA is used, perceived, and valued, as well as to guiding the preparation of future editions. Furthermore, this diagnosis may serve as a useful reference for other countries seeking to develop or improve their own Satellite Accounts, or to strengthen alternative statistical tools for the sector.

2. A Decade of SESA: Evolution and Analysis

The first Portuguese Satellite Account for the Social Economy (SESA), published in 2013, aimed to quantify the Social Economy's relevance in the National Economy. It emerged following prior work by Statistics Portugal (INE) on the institutional sector S.15 – Non-Profit Institutions Serving Households (NPISH) – within the framework of the National Accounts (NA). This earlier effort led to the development of the first and only Satellite Account for Non-Profit Institutions in 2011, which, although covering most Social Economy entities, did not conceptually or structurally encompass the full scope—particularly Cooperatives and Mutual Associations.

To address this gap, CASES invited INE to establish an innovative partnership linking the national producer of statistics with the object of study - Social Economy; since CASES, as a public-interest cooperative, acts as a bridge between the State and the Social Economy sector.

This collaboration led to four editions of the SESA[2], the latest published in 2023, covering data for five years: 2010, 2013, 2016, 2019 and 2020 [3].

The decision to produce a Satellite Account steamed from its own advantages: these accounts enhance the ability to observe specific phenomena by leveraging the same methods and data sources used in the NA, along with the technical expertise retained within national statistical institutes. Satellite Accounts deliver consistent and reliable statistics, compatible with other official data nationally and internationally. Additionally, they improve the NA by introducing new sources, identifying errors, and testing alternative methodologies (Ramos, 2019). Thus, it is unsurprising that international manuals have been developed to standardise these accounts, including for Social Economy[4].

Over a decade, several developments have been recorded in the SESA, notably the following:

2.1. Definition of the SESA Universe

The scope of the SESA has evolved, with each edition requiring a full inventory of units qualifying under the national Social Economy definition.

The first SESA adopted the operational definition from the report *The Social Economy in the European Union* (European Economic and Social Committee, 2012). This definition focuses not on legal-administrative criteria, but on the behaviour of Social Economy actors and the principles and values that guide them, being widely supported within the scientific community. As such, it was considered more suitable for the NA systems and for enabling international harmonisation (Graça, 2013).

[2] 2013 edition with 2010 data; 2016 edition with 2013 data; 2019 edition with 2016 data; and the most recent, 2023 edition, with data from 2019 and 2020.

[3] For an overview of the sector's overall and partial evolution — including its size, distribution, economic contribution, and employment creation — see Pedroso (2023).

[4] For further details, see the International Labour Organization document (2023), pages 21–23; and Bouchard & Salathé-Beaulieu (2021), particularly pages 10–14.

The first SESA, structured as sub-accounts, captured the sector's diversity by presenting data for five groups: Cooperatives, Mutual Associations, Misericórdias (Houses of Mercy, a national specificity), Foundations, and Associations. It also provided a separate breakdown for entities holding the status of Private Institutions of Social Solidarity (IPSS), which can have different legal forms across the previously mentioned groups.

The 2013 Social Economy Framework Law – LBES [5], made the SESA legally mandatory, formalising the sector's framework. This clarified the definition of its scope leading to changes: the group of Associations was divided into Associations with Altruistic Goals (AAG) and the Community and Self-managed Subsector (CSS), while companies owned by Social Economy entities were excluded.

It is important to note that the entities listed by the LBES do not exhaust the full scope of the sector. Article 4(h) allows inclusion of other entities, if they follow the Social Economy's guiding principles (Article 5) and if registered in the Social Economy Permanent Database (hereafter Database). Although this Database is still under development, the SESA uses this provision as a guideline for classifying entities not explicitly listed in the law. Including these entities depends on formal identification mechanisms (e.g. legal form, statutory recognition) and evidence proving compliance with the guiding principles (e.g. statutes, social media, contact with representative organisations). Additionally, international manuals—discussed later—also support the definition of the SESA universe.

Thus, the SESA has a modular structure enabling specific breakdowns of the Social Economy, including not only IPSS (listed in the LBES and included since the first edition) but also organisations with other special statuses, such as non-governmental organisations (NGOs), added in the third edition. This modular approach also supports conceptual reconciliation, strengthening international comparability.

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[5] Available at (only in Portuguese): https://diariodarepublica.pt/dr/detalhe/lei/30-2013-260892

2.2. Methodological References

The SESA is integrated into the National Accounts (NA) and is based on the conceptual and methodological framework of the European System of National and Regional Accounts (ESA). The first edition followed ESA 1995, which was replaced by ESA 2010 in 2014 for subsequent accounts. This shift led to the revision of common standards, classifications, and national accounting rules applicable to EU Member States[6], notably in the classification of institutional sectors and the registration of research and development expenditure as investment.

Based on this framework, the SESA is also affected by base year revisions of the NA, which occur every five years under the ESA Regulation and Eurostat recommendations. Two such revisions have taken place since the first edition[7], resulting in structural updates and the incorporation of new data sources such as the 2011 Census.

In this context, the most recent base revision at the end of 2024 (Base Year 2021), already indicates significant expected impacts on future editions of SESA[8]. Based on market ratios and new data sources, some units were reclassified — notably some entities previously within sector S.15 (which includes 87% of Social Economy entities[9]) were moved to the non-financial corporations' sector (S.11). As in previous revisions, these changes may affect which entities are included, though the main impact will likely be the improvement on data quality.

Notably, the implementation of the SESA within this conceptual framework makes its periodicity dependent on data availability and the NA calendar, resulting in a delay between the reference and publication years. Since 2013, it has been released triennially, except in 2023, which covered two years (2019 and 2020) and required extra time. Typically, each edition

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[6] For more information, refer to the methodological document published by Statistics Portugal (INE, 2014) on the impacts of these changes, available at (only in Portuguese):
https://www.ine.pt/ngt_server/attachfileu.jsp?look_parentBoui=215951043&att_display=n&att_download=y

[7] Base 2006 was used in the first edition of the SESA; Base 2011 in the second and third editions; and Base 2016 in the fourth edition.

[8] See also INE (2024) for information on the new Portuguese national accounts series, available at: https://www.ine.pt/ngt_server/attachfileu.jsp?look_parentBoui=687268460&att_display=n&att_download=y

[9] See INE/CASES, 2023, page 119, data for 2020.

provides data for the third year prior to publication, with the 2023 edition also covering the fourth-year prior.

Initially, no single international reference existed for the SESA, requiring the adaptation of available manuals. Specifically, the *Handbook on Non-Profit Institutions in the System of National Accounts* (United Nations, 2003) was used, in line with the European Parliament Resolution of 19 February 2009 on the Social Economy, which explicitly references this manual in paragraph 16. To include cooperatives and mutuals, the *Manual for Drawing up the Satellite Accounts of Companies in the Social Economy: Co-operatives and Mutual Societies* from the Centre International de Recherches et d'Information sur l'Économie Publique, Sociale et Coopérative (CIRIEC) was also adopted (hereinafter CIRIEC Manual).

In 2018, the United Nations published a new manual — *Satellite Account on Non-profit and Related Institutions and Volunteer Work* (hereinafter UN Manual), which is broader in scope as it includes some cooperatives and social enterprises with a profit motive (Bouchard & Salathé-Beaulieu, 2021). The 2016 edition of the SESA (published in 2019), onwards, adopted this new methodological reference while maintaining the CIRIEC Manual, which required the reclassification of economic activity units and limited the comparability of more detailed data with previous editions. Nonetheless, these adjustments preserved the international comparability of the account.

It is important to note that adapting the various interpretations and methodologies of international manuals to the national context is always essential.

2.3. Activity Classification

Understanding organizational activities is key to analysing the Social Economy. However, since SESA's first edition, existing classifications have shown limitations, being either too focused on the non-market dimension or strictly aligned with the NA, limiting their ability to capture sector specificities.

To address this gap, INE and CASES created the Activity Classification of Organizations of the Social Economy (ACOSE), later updated as the Classification of Social Economy Entities' Activities (CSEEA) in 2016 (INE/CASES, 2017). Both were built on the International Classification of Nonprofit Organizations (ICNPO), proposed in the UN manual (2003).

Thus, SESA applies a dual classification. On one hand, the Nomenclature of Industries of National Accounts (NRCN06), aligned with the Portuguese Classification of Economic Activities (CAE Rev.3), identifies the main activity and ensures consistency with NA. On the other hand, a specific nomenclature is applied to reclassify the organizations based on the essence of their activity, aiding international comparability.

This dual classification is sensitive to changes in reference frameworks. For instance, the third edition (2019) adopted the UN's revised ICNPO - International Classification of Non-Profit and Third Sector Organizations (ICNPO/TSO). This led to significant reclassifications (INE/CASES, 2019) like the transfer of residential care activities from social services to health, making comparisons across editions more complex. Additionally, this update introduced "L – Other Activities", now subdivided into 10 more detailed categories.

In 2025, CAE Rev.4 was introduced to reflect structural and technological developments and to promote international harmonization. Given the wide variety of activities within the Social Economy, this update may result in new reclassifications and must be carefully assessed in the SESA's classification system on future editions.

2.4. Information Sources

SESA relies exclusively on existing data sources, with no dedicated instruments for data collection. Consequently, it draws from a wide and expanding set of sources in each edition.

Over the past decade, only one source has been discontinued—the Foundation Census, used only in the first edition. However, occasional limitations in accounting sources have been noted, such as those resulting from the introduction of a new accounting normalization system (between the first and second editions), or disruptions during the pandemic (especially in 2020).

Among the relevant sources[10], internal data from INE are the most important, including NA working files, the statistical units register (which supports the universe definition), and surveys designed for other purposes but applicable to the Social Economy like the survey on environmental NGOs.

Other sources include, for example, administrative data from public bodies and other organisms (e.g., the Ministry of Justice and CASES) and entities' financial reports all aiding a more detailed characterization.

This approach ensures quick access to large volumes of already validated and reliable data. However, and despite source expansion in successive SESA editions, relying solely on pre-existing information restricts the ability to capture new or uncovered dimensions.

2.5. Complementary Aspects

While SESA mainly focuses on economic aggregates that position Social Economy within the National Economy, each edition has expanded its scope. The second edition (2016) added data on geographical distribution and entities fully owned by cooperatives. The third (2019) included longevity, special statuses (e.g. NGO), tax benefits, workers with disabilities, and community work. The 2023 edition added cooperative branches, SDG contributions, entities fully owned by other Social Economy organisations, and more detailed information on workers with disabilities.

In parallel, the SESA has been accompanied by complementary studies. The first was the Volunteer Work Survey (ITV), conducted alongside the first and third editions, which, although covering a broader scope than the Social Economy, showed the critical role of volunteering in

[10] For further detail, see INE/CASES 2017 – page 100; INE/CASES, 2019 – page 117; INE/CASES, 2023 – pages 171–172.

the sector - over 90% of formal volunteering in 2018 occurred within Social Economy entities (INE/CASES, 2019, page 173).

The second was the Social Economy Sector Survey (SESS), launched in 2019 by INE with CASES' support. This innovative survey characterized the sector in terms of operations and management practices (INE/CASES, 2020)[11], providing information beyond the covered by the SESA. Structured under the same conceptual framework, the SESS directly influenced the latest SESA edition, notably reclassifying health, education, and social service entities based on self-reported main activities (INE/CASES, 2023).

Finally, it is worth highlighting the future role of the Database, foreseen in the Framework Law and under development by CASES. This public platform will enable up-to-date identification of entities, support their recognition and contribute to the generation of currently fragmented or non-existent statistical units. It will also complement SESA by helping define its universe and guiding public policy, but also potentially adding a clearer path for international comparability (Monzón Campos, 2025). Unlike self-reported systems, it will rely on official sources, addressing challenges faced in other countries - such as difficulty in keeping information updated or low registration (European Commission, 2020).

3. SESA's Future

To reflect on a decade of the SESA in Portugal and gather input from key stakeholders on its future development, two consultation initiatives were conducted: a survey and a debate session.

The survey, composed of 21 questions, gathered views on core dimensions of SESA and key challenges ahead, structured around five areas: Concept and Scope; Indicators; Activity Classification; Periodicity and Communication; and Other Topics.

[11] The SESS was originally designed as an extension of the Survey on Management Practices of non-financial corporations. However, it evolved into an expanded version that included specific questions about the Social Economy sector, thereby adopting objectives distinct from those aimed at business entities.

Conducted between 4 and 29 November 2024, the survey targeted key stakeholders, including all federative or representative bodies of the Social Economy members of the National Council for the Social Economy (CNES); universities offering Social Economy curriculum identified by the Portuguese Observatory for the Social Economy (OBESP); and other public bodies, research centres, or experts with recognized experience in the field.

The survey had a 24% response rate, with input from nearly all major Social Economy "families", except Mutual Associations, which later joined the debate.

Held on 9 December 2024 at INE's main hall, the debate gathered over 30 participants. Preliminary survey results were presented, followed by an open discussion that enriched the findings and clarified divergent views.

The following analysis interprets the survey data and integrates debate contributions, aiming to offer a broad, participatory view on future challenges and priorities for the SESA.

3.1. Satisfaction, Impact and Use of the SESA

A total of 91% of respondents reported being satisfied or fully satisfied with how well the SESA addresses the Social Economy sector's information needs (Figure 1). Its impact can be summarised in four ways:

1. **Visibility and Recognition:** SESA highlights the sector's economic and societal value. Notably, it has helped position it as a key employer and promoter of inclusion and sustainability;
2. **Consolidation:** it reinforces the sector's strategic role, strengthening its identity and supporting the development of a coherent narrative;
3. **Identity and (Self)Awareness:** SESA acts as a unifying element for organisations with diverse legal forms, helping them understand their overall scale, impact, and synergies.

4. **Decision-Making and Public Policy support:** its evidence-based data aids strategic planning and more efficient allocation of resources, contributing to policy development in key areas.

The main uses of the SESA relate to communication, visibility and promotion, as well as research purposes (Figure 2), confirming its role in sectoral recognition and analysis. However, its use in strategic planning, policymaking, or international comparison remains limited. Additional uses mentioned include policy analysis and political advocacy.

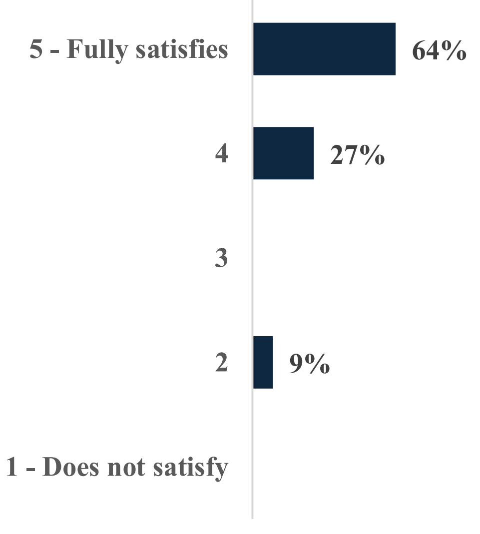

Figure 1 - Satisfaction with SESA's response to the information needs of the Social Economy sector (%)

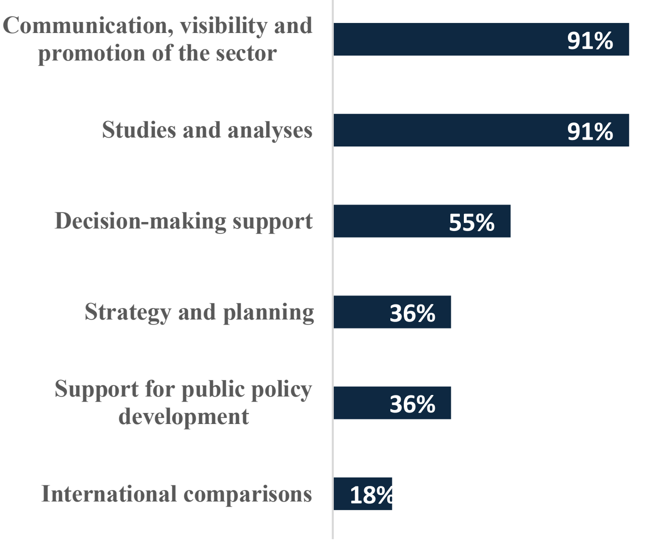

Figure 2 – Main uses of the SESA data (%)

Regarding the impact and use of the SESA, survey responses and the debate highlighted untapped potential in two key aspects. First, periodicity: more regular and timely data would enhance short- and medium-term planning and strategy development. Second, the absence of social impact data in key areas, increasingly critical for the sustainability of organisations—particularly in terms of attracting funding – as economic data provided by the SESA alone do not fully capture the sector's value.

These limitations were also the main causes of dissatisfaction among some stakeholders (Figure 1).

3.2. Scope of the SESA Universe

The consultation evaluated the legal and methodological framework of the SESA, and its breakdown of the Social Economy[12] based on the LBES. Most participants expressed disagreement (Figure 3), considering both the current model and the "families" defined by the law as inadequate.

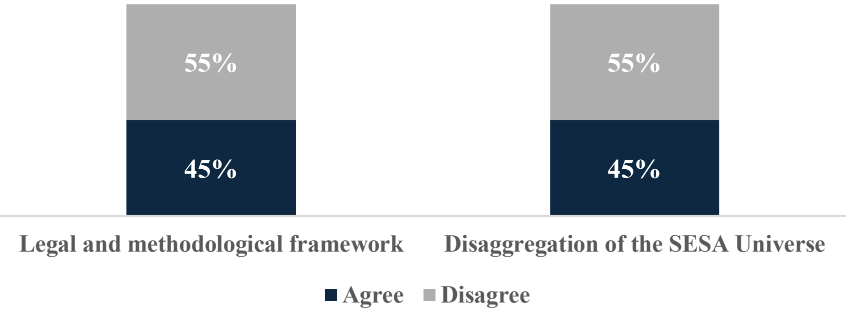

Figure 3 – Agreement with the current legal and methodological framework and the disaggregation of the SESA Universe (%)

It is important to note that the conceptual and legal framework used was widely acknowledged as coherent, covering the entities listed in the LBES, and ensuring the SESA's consistency. Therefore, disagreement mainly arose from two key aspects:

1. The need to **implement the Database foreseen in the LBES**, to clarify the perimeter of the Social Economy;
2. The **rigidity of the Law**, which fails to adapt to new organizational realities and the dynamic nature of the sector, leading to missing data on realities such as the diversity of AAG (especially cultural, recreational and sports associations, local development groups, and civic engagement entities); companies owned or controlled by Social Economy entities; and emerging entities like social enterprises and other hybrid initiatives of social innovation and entrepreneurship.

[12] SESA provides disaggregated data for six families of the Social Economy: Cooperatives, Mutual Associations, Misericórdias (Holy Houses of Mercy), Foundations, Associations with Altruistic Goals, and the Community and Self-Management Subsectors. It also includes a breakdown for entities with the status of IPSS – Private Institutions of Social Solidarity or equivalent, also designated in the LBES.

As discussed during the debate, the Database is under development and may help overcome some of the identified limitations. Regarding the inclusion or expansion to the entities mentioned, the following points should be highlighted:

- The heterogeneity of AAG is addressed via activity classifications, though this does not always fully capture this group's diversity;
- Regarding economic groups, commercial companies may be part of the Social Economy[13], provided they meet the LBES criteria. However, since the second SESA, companies fully owned by sector entities are excluded, as they do not fully comply with LBES principles[14]. Still, SESA includes special breakdowns for these entities, which could be expanded. As highlighted in the debate, creating a legal status for social enterprises based on objective criteria could enable future inclusion of some of these entities (CASES, 2024);
- Concerning emerging entities, particularly social enterprises, it should again be stressed that the LBES, under Article 4(h), allows their inclusion if remaining requirements are met. However, and despite the possibility of identifying *de facto* social enterprises (European Commission, 2024), their integration remains constricted by the absence of official recognition mechanisms[15].

Still within the Social Economy perimeter, most respondents agree with the inclusion of current breakdowns for special statuses like IPSS and NGOs (Figure 4). However, 55% believe important groups remain excluded, especially entities in the National Register of Youth Associations (RNAJ), those with Public Utility status, and organizations officially recognised by Ministries or public bodies in the fields of Health, Education, and Labour, such as inclusion resource centres and training providers.

[13] For a recent reflection on this topic, see Deolinda & Ramos, 2019.
[14] Despite some earlier positions preceding the LBES that argued commercial companies owned by Social Economy entities should be included within the perimeter of the Social Economy (see Namorado, 2007).
[15] For further detail on the evolution and perception of the social enterprise model in Portugal, see CASES, 2023.

On this point, the debate stressed the need to highlight the Social Economy's role in the Care Economy, particularly in providing quality services, training, and jobs — a reality already acknowledged internationally (ILO, 2024). This contribution, often overlooked, is vital given the ageing population and its pressure on service sustainability, and in Portugal is reflected in the various statuses and recognitions that involve cooperation agreements with the State. Therefore, SESA should reflect this role more clearly, emphasising the Social Economy's support to care systems and its implications.

Also noted was the absence of groups lacking formal status, such as those related to innovation, social entrepreneurship, local development, circular economy, and LGBTQ+ rights.

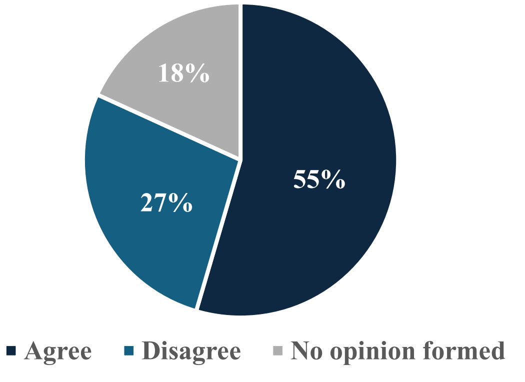

Figure 4 - Agreement with the special breakdowns based on legal status (%)

Some of the statutory dimensions cited have already been included in past SESA data collection efforts but were hindered by limited access to updated lists of recognised entities. The future Database may help overcome this by incorporating information on special statuses and recognitions, while also improving identification of informally recognised groups that are currently hard to map.

Lastly, the methodological option of including representative structures (such as unions, federations or confederations) in the economic results of the families they represent — provided they share the same legal form — was assessed. Over 90% of respondents agreed, with half of them supporting its extension to all representative structures, regardless of legal form (Figure 5). Given its minimal structural impact, this could be implemented in future editions of SESA.

It was also proposed to analyse representative entities separately, to assess their influence on base-level organisations — a suggestion worth exploring.

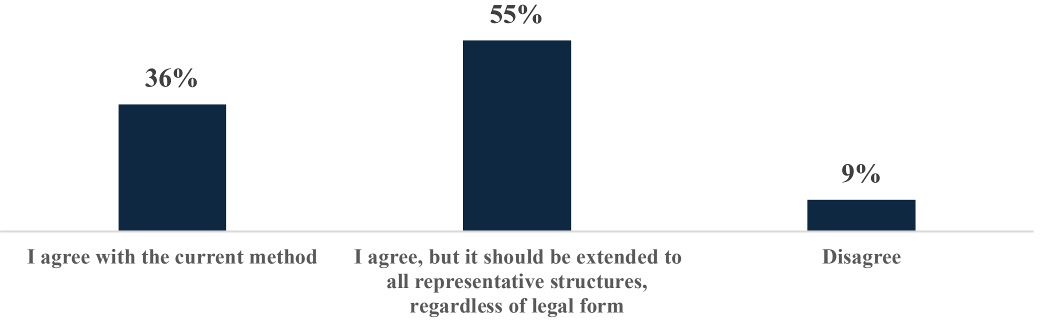

Figure 5 - Agreement with the methodological option applied to representative groups (%)

3.3. Economic Indicators

Satisfaction with the coverage of economic information is high across almost all key Social Economy groups (Figure 6). The lowest ratings were observed for the Community and Self-managed Subsector (CSS) and NGOs, which is explained by limited data available for these groups.

The only level 1 rating appeared in the "Other" group, mainly reflecting dissatisfaction with the lack of data on emerging entities previously discussed.

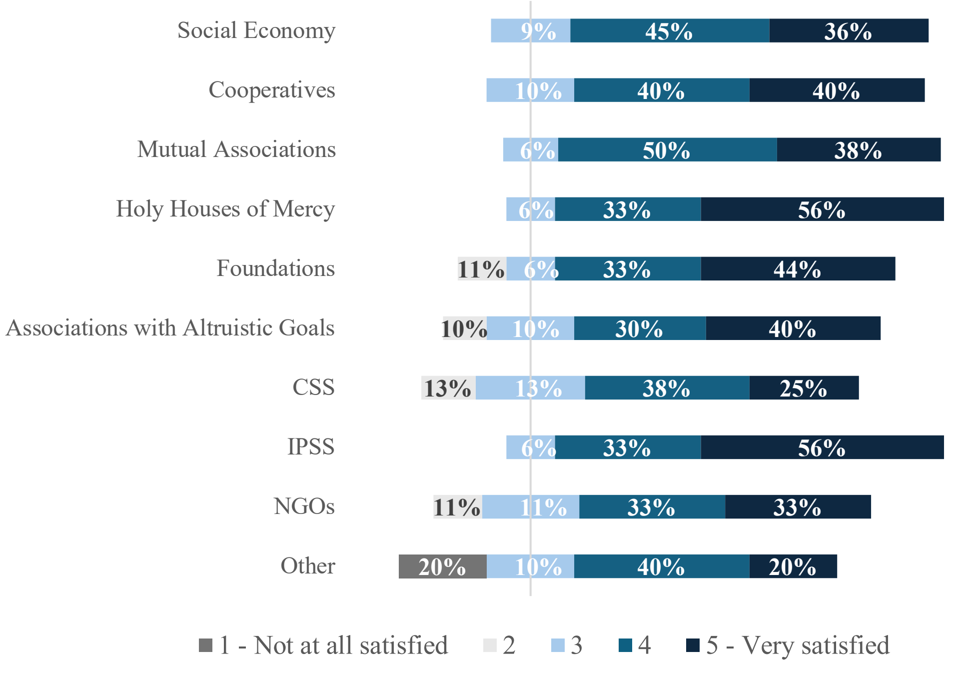

Figure 6 - Satisfaction with the coverage of economic information on the Social Economy sector (%)

The importance of the various economic indicators in the SESA was evaluated according to the national accounting sequence[16] (Figure 7). The most valued were compensation of employees, net lending/borrowing capacity, gross value added (GVA), output, social contributions and benefits, and final consumption expenditure. This places emphasis on production, income generation, and capital accounts (with the latter mainly due to the importance given to the financing capacity indicator).

This suggests a preference for data showing productive capacity, compensation of human resources, and financing of activities - indicating a strategic focus on the sector's economic sustainability.

In contrast, it is difficult to rank the remaining indicators negatively, as each aggregate in national accounts normally depends on the calculation of preceding ones, making them all interdependent. Nonetheless, elements within the capital account received relatively lower overall importance, which may justify reconsidering how these data are presented.

[16] See Regulation (EU) No. 549/2013 of the European Parliament and of the Council of 21 May 2013.

ESA transactions in SESA			1 Not Important	2	3	4	5 Very Important
Production account	**P.1**	Output	0%	0%	18%	27%	55%
	P.2	Intermediate consumption	0%	0%	36%	27%	36%
	B.1g	Gross value added	0%	0%	9%	36%	55%
Generation of income account	**D.1**	Compensation of employees	0%	9%	0%	18%	73%
	D.29	Other taxes on production	0%	9%	18%	27%	45%
	D.39	Other subsidies on production	0%	9%	18%	18%	55%
	B.2g	Gross operating surplus	0%	9%	18%	27%	45%
Allocation of primary income account	**D.4**	Property income	0%	0%	27%	27%	45%
	B.5g	Gross balance of primary incomes	0%	9%	9%	45%	36%
Secondary distribution of income account	**D.5**	Current taxes on income, wealth, etc.	9%	9%	18%	18%	45%
	D.6	Social contributions and benefits	0%	0%	18%	27%	55%
	D.7	Other current transfers	0%	18%	18%	18%	45%
	B.6g	Gross disposable income	0%	0%	27%	27%	45%
Redistribution of income in kind account	**D.63**	Social transfers in kind	0%	9%	18%	18%	55%
	B.7g	Gross adjusted disposable income	0%	9%	18%	18%	55%
Use of disposable income account	**B.6g**	Gross disposable income	0%	0%	27%	27%	45%
	P.3	Final consumption expenditure	0%	9%	9%	27%	55%
	B.8g	Gross saving	0%	0%	18%	36%	45%
Use of adjusted disposable income account	**B.7g**	Gross adjusted disposable income	0%	9%	18%	18%	55%
	P.4	Actual final consumption	0%	0%	27%	27%	45%
	B.8g	Gross saving	0%	0%	18%	36%	45%
Capital account	**P.5**	Gross capital formation	0%	9%	18%	36%	36%
	NP	Acquisitions less disposals of non-produced non-financial assets	9%	9%	18%	27%	36%
	D.9	Capital transfers, receivable	0%	18%	18%	27%	36%
	D.9	Capital transfers, payable	0%	18%	18%	27%	36%
	B.10.1g	Changes in gross worth due to gross saving and capital transfers	9%	9%	18%	27%	36%
	B.9	Net lending (+) / Net borrowing (–)	0%	0%	18%	18%	64%

Figure 7 – Importance attributed to economic indicators according to the sequence of SESA accounts (%)

Regarding employment indicators, all were rated highly, with no score below four (Figure 8), highlighting the strong relevance of this information, especially regarding paid employment.

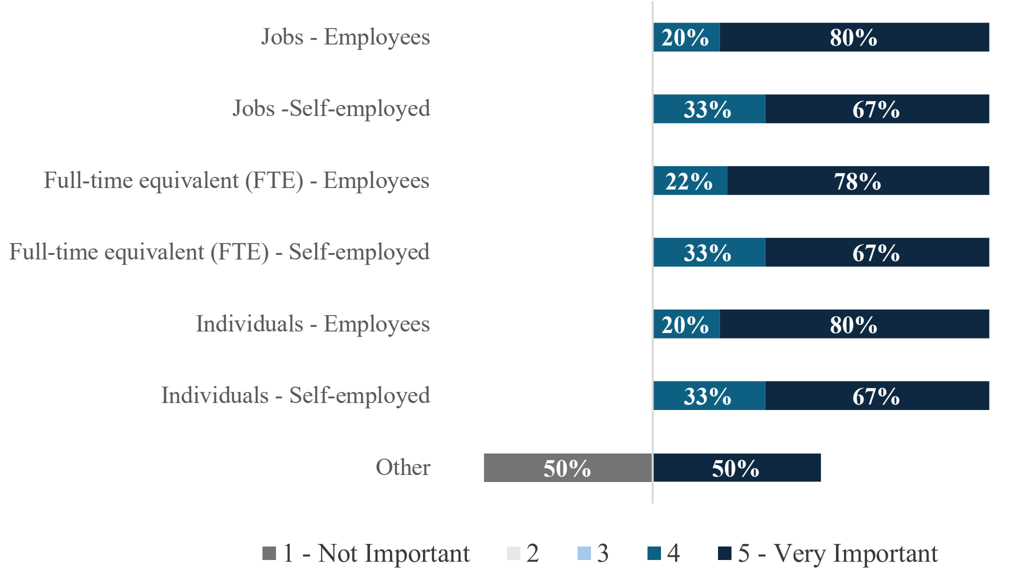

Figure 8 - Importance attributed to employment indicators (%)

The “Other” category was the only one to reveal divergent opinions, with some respondents considering additional employment data unnecessary, and others advocating for their inclusion — a position confirmed during the debate. Participants highlighted the need for more detailed data, including sex, age, education, turnover, sectoral and territorial breakdowns, and more specific elements like the distinctions between cooperative and non-cooperative workers.

Although there have been attempts to expand the information available, limitations persist due to how employment is classified in NA. Viable solutions may include specific surveys, like the SESS, or projects with the Office for Strategy and Planning of the Ministry of Labour, Solidarity and Social Security, which holds statistical competencies in the field of labour. The future Social Economy Database could also be decisive by enabling more regular and detailed identification of the statistical population, overcoming the limitation of the current three-year SESA cycles.

For cooperatives, it would also be relevant to consider the application of ILO statistical guidelines[17] in future SESA editions or in parallel projects.

Finally, the need to simplify the language used in economic and employment indicators was noted, as technical terminology may reduce perceived relevance.

3.4. Complementary Data and Instruments

The relevance of SESA's complementary data is grouped into three tiers (Figure 9). The most valued include territorial data, entity longevity, and tax benefits—information linked to the sustainability and operational capacity of organisations.

Conversely, items like cooperative branches—relevant only to cooperatives—and community work (despite illustrating the Social Economy's capacity to include specific social groups), are seen as lower priority.

The remaining data are valued at an intermediate level: their usefulness is recognised, but they are not seen as a priority.

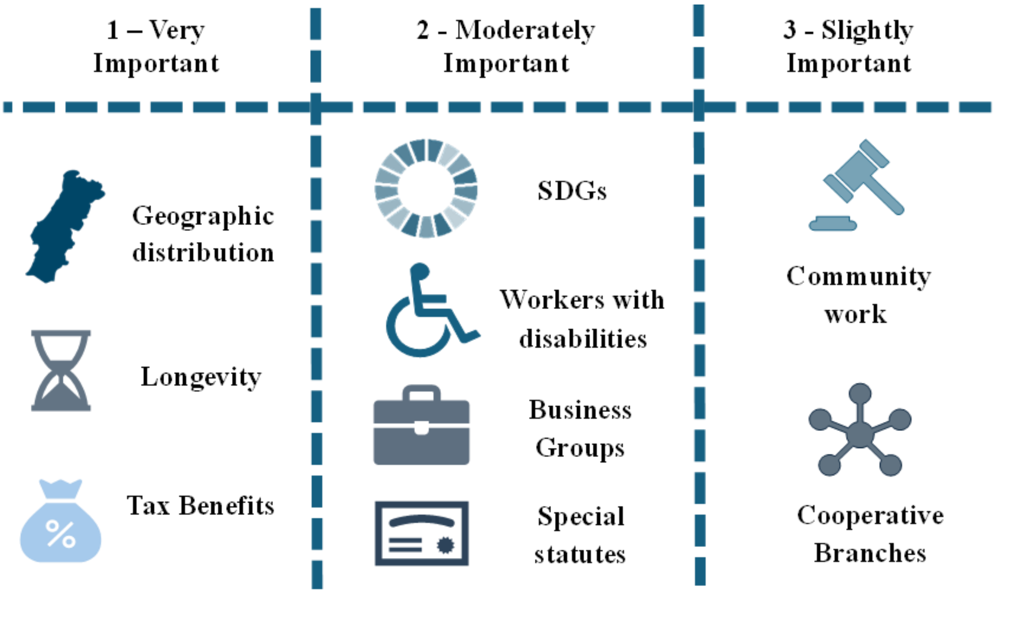

Figure 9 - Importance attributed to the different complementary data of the SESA (%)

[17] See *Guidelines Concerning Statistics of Cooperatives* (ILO, 2018).

Most participants did not suggest that more information should be added to this complementary data but emphasized the importance of greater territorial disaggregation of economic data to highlight the role of the Social Economy in specific regions and in local development. The debate also suggested to cross-reference this information with other variables, like entity longevity and number of workers, as these are relevant for defining public policies and funding negotiations, allowing for the differentiation of organizational and territorial profiles and needs.

Meanwhile, over 60% noted missing data, especially in areas such as social impact, innovation, digital transformation, sustainability (economic, social, and environmental), funding sources, beneficiaries and types of services/needs addressed, intersectoral collaboration, volunteering by organization type, gender equality, international comparisons, and organizational demography.

These topics reflect the growing interest in metrics that capture the social, environmental, and economic impact of the Social Economy (European Commission, 2024; OECD, 2023; Bouchar & Rousselière, 2022). Over 90% considered this dimension relevant or extremely relevant, suggesting a clear need to update or include new indicators to better demonstrate the sector's role.

The UN Manual (2018), a key reference for the SESA, proposes approaches beyond financial measurement, identifying ways to assess the impact of the Social Economy on achieving public policy objectives[18]. However, practical implementation faces challenges, further complicated in this context by two key factors: the need to define metrics suited to the Social Economy and national policies/strategies, and the need to align defined instruments with data availability and the national accounting system. As a result, the inclusion of new indicators has been limited to the contribution for the Sustainable Development Goals (SDGs), in line with the manual's guidance.

[18] See pages 83 to 101 of the Manual - *Satellite Account on Nonprofit and Related Institutions and Volunteer Work* (2018).

The first SDG-related data came from the SESS, which provided information beyond the NA scope. The latest edition of the SESA also addressed SDGs, but in a more limited way, reflecting the dependence on available information.

Lastly, the importance of complementary instruments like the SESS was highlighted, being considered important or very important by all participants. Meanwhile, the Volunteer Work Survey, although valued by 55%, drew mixed opinions, reflecting different views on the priority of volunteering, which, while related, goes beyond the core scope of the Social Economy.

3.5. Classification of Activities

It was observed that 82% agree with the current SESA activity classification. However, several improvements were suggested:

- **Increase flexibility** to accommodate new realities not reflected in the existing categories;
- **Address the limitations of a classification that only presents main activities**, which obscures organisations with cross-cutting missions. As pointed out during the debate, this issue is particularly relevant as organizations are becoming increasingly multi-functional in response to the diverse territorial and population needs;
- **Better align categories with SDGs** and incorporate social, environmental, and technological dimensions beyond just economic ones;
- **Revise certain labels** to better reflect their meaning within this sector—particularly health, social services, and financial and insurance activities, the latter being especially relevant for Mutual Associations;
- **Add a territorial dimension** to activity breakdowns.

3.6. Periodicity and Communication

Over 60% of participants believe the SESA should be more regular, particularly on an annual basis—a view also reinforced during the debate session. However, this frequency is not currently feasible due to the NA calendar and, as emphasized by INE during the debate, due to limited resources allocated to the project. Moreover, the difficulty in rapidly and systematically identifying Social Economy entities in national information systems delays the construction of the SESA universe.

As a solution, a hybrid approach was suggested: maintain the triennial periodicity of the SESA to ensure comparability between editions, while publishing key indicators annually to support planning and strategic development. This could involve reusing data already produced by INE, including other Satellite Accounts, such as the Agriculture Account[19]. The SEAMind platform, developed by the Directorate-General for Maritime Policy, was also cited as an example—a platform for sharing and visualizing strategic data on the maritime economy that complements the Satellite Accounts of the Sea[20].

An alternative to address delays caused by the identification of the SESA universe once again rests on the development of the Database foreseen in the Framework Law.

Regarding the SESA's communication strategies, their overall effectiveness was generally rated positively, with digital channels and clear language being most valued. More traditional approaches (like physical publications and public sessions) were seen as less effective and less of a priority for a modern and diverse audience (Figure 10).

[19] Available at: https://www.ine.pt/xportal/xmain?xpid=INE&xpgid=ine_cnacionais2010b2021&contexto=cs&selTab=tab3&perfil=662097209&INST=660367042&xlang=en

[20] See https://www.dgpm.mm.gov.pt/seamind

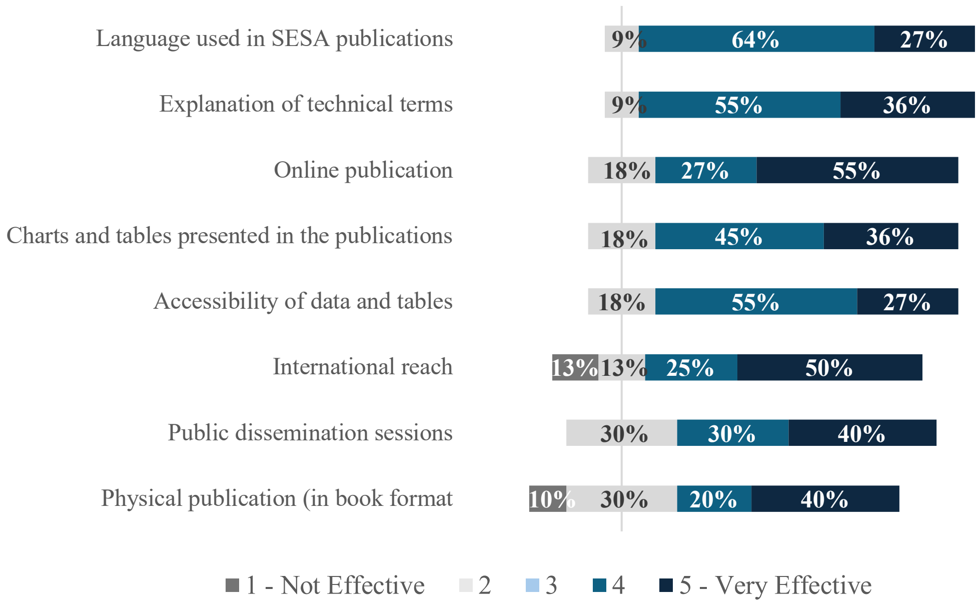

Figure 10 - Effectiveness attributed to different communication tools of the SESA (%)

The survey and debate identified several ways to improve SESA's communication:

- Adopt better visual and technological tools, like interactive dashboards and infographics, to make the data more accessible and appealing;
- Invest in social media, increase press visibility, and broaden target audiences;
- Build partnerships with sector organisations, media, universities and policymakers to expand SESA's reach;
- Promote capacity-building initiatives, like webinars and training sessions, to support data interpretation and use;
- Draw inspiration from international examples (e.g. UK Civil Society Almanac and the Norwegian Satellite Account of Non-Profit Institutions).

4. Conclusion and Recommendations

This report marks ten years of SESA in Portugal, highlighting the key findings from the consultation process and outlining prospects for its future. While acknowledging the progress achieved, also identifies challenges and opportunities to consolidate and expand the impact of SESA, ensuring its continued relevance in a rapidly evolving context.

The Portuguese experience provides not only a comprehensive portrait of the national reality, but also a set of useful lessons for other countries wishing to initiate or strengthen similar statistical instruments.

Key elements are outlined below.

Conclusions:

1. **Recognition and visibility:** SESA has been instrumental in positioning the Social Economy as a strategic sector and widely valued for research, analysis, and promotion. It stands out as a tool for visibility and recognition; however, it still has untapped potential for integration into public policy and international comparisons.
2. **Need to adapt to sector's dynamism:** The current methodology, based on the existing legal framework and international references, is robust but presents limitations in highlighting certain activities and incorporating new organisational forms. One solution is to revise activity classifications, as some realities are already included in the SESA but not visible under current labels. For emerging entities, the existing law does not prevent their inclusion, though a specific legal framework or formal recognition mechanism is desirable to ensure their integration.
3. **Social Economy Permanent Database:** Developing the Database foreseen in the Social Economy Framework Law is seen as a priority to improve the identification and recognition of the sector. It could help overcome many of the SESA limitations and enable the exploration of new breakdowns and information sources.

4. **Data regularity:** The current three-year periodicity and the lack of up-to-date key indicators are considered insufficient for strategic planning and real-time assessment, which limits the SESA's impact. Stakeholders clearly prefer annual SESAs or hybrid formats that allow for the regular publication of essential indicators, for example, like the data obtained by the SESS.
5. **Covered indicators:** Traditional indicators like remuneration, financing capacity, production, gross value added, and paid employment, are clearly valued. However, there is a growing demand for new indicators that capture social impact, sustainability, innovation, and territorial disparities. Stakeholders understand that SESA's scope is necessarily limited, meaning additional indicators may need to be developed through other mechanisms.
6. **Communication and accessibility:** Traditional communication strategies, while useful, have limited reach. Modernising dissemination methods using digital tools and accessible language is crucial to engaging broader audiences.
7. **Methodological changes:** The SESA has consistently adapted to various methodological shifts, which have significantly impacted its structure. This diagnostic confirms that such adaptation must remain an ongoing process. It is already known that the next edition will face two major changes: the transition from the 2016 to the 2021 base for NA, and the revision of the Portuguese Classification of Economic Activities. These developments underline the need for a continuous process of aligning national and international methodologies to ensure consistency and comparability.

Recommendations:

a) **Expansion of scope and methodological flexibility:** To strengthen the representativeness and utility of SESA, the articulation between national legal references and international methodologies must be sufficiently flexible to allow the inclusion of emerging realities. Three areas of action are recommended:

- **Legal certainty:** introduce a legal framework for social enterprises and consider revising the Framework Law to facilitate the identification and recognition of hybrid forms within Social Economy;
- **Recognition mechanisms:** it is essential to accelerate the development of the Social Economy Permanent Database foreseen in the Law, to allow continuously identification of the Social Economy universe, introduce official statistical units, eliminate uncertainties, and enable easier recognition of certain realities and access to new statistical information;
- **Revision of activity classifications:** adapting current classifications—particularly through the possibility of different groupings—could help highlight certain realities without compromising international comparability. Special attention should be given to the role of cultural, recreational and sports associations, local development associations, civic action organisations, and Social Economy activities contributing to the Care Economy.

b) **Development of new indicators:** The Portuguese experience demonstrates the importance of going beyond traditional economic indicators, particularly by expanding territorial focus and integrating data on sustainability, inclusion, innovation, and impact (social, environmental, and economic) to portray a more complete picture of the sector's contributions. For this purpose, it is indispensable to conduct new surveys targeted at the sector and/or to update previous initiatives such as the SESS, since existing information systems will not be sufficient to cover those impact dimensions.

c) **Modernising communication:** It is essential to invest in more appealing forms of communication, using new channels and targeting broader audiences, with particular emphasis on:

- Strengthening digital presence through interactive tools like dashboards, infographics, and better use of social media;

- Helping users understand and use the data by offering training and using simpler language, while learning from international good practices;
- Working with partners such as sector organisations, universities and policymakers to make SESA results more widely used, especially in planning and policymaking.

d) **Hybrid production model:** It is strongly recommended that SESA evolves into a model combining regular periodicity (every three years) with the annual release of key indicators, thus ensuring utility without compromising methodological consistency.

e) **International promotion of SESA:** It is essential to continue fostering the exchange of international good practices and to encourage the adoption of common metrics across countries, to enhance global comparability.

f) **Prior analysis of methodological impacts:** Changes in national or international statistical frameworks lead to effects such as reclassification of institutional sectors or activities and changes in the quality of available information. These impacts should be studied in advance, and a record of changes should be maintained to ensure comparability and continuity between SESA editions.

In summary, the experience accumulated over a decade with the Portuguese SESA highlights the value of a collaborative, modular approach, guided by the concrete needs of the sector as a key success factor in the production of statistics on the Social Economy. The widespread recognition of SESA's usefulness and relevance is clear, but its future effectiveness will depend on the ability to keep pace with the constant evolution of a sector that, by nature, reinvents and adapts to new contexts.

In this regard, the lessons drawn from this study offer contributions to other countries aiming to launch or consolidate statistical instruments in this area, underlining the importance of flexible methodologies tailored to national specificities but aligned with international standards of comparability and rigour.

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