

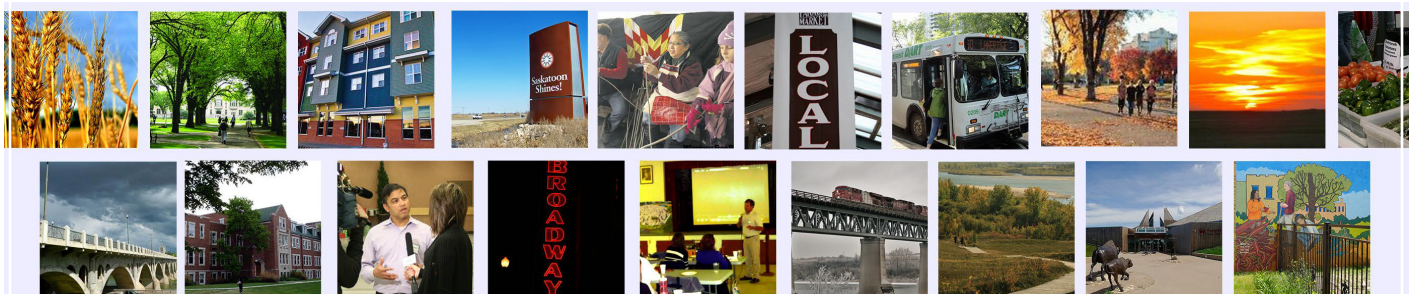


**CUISR**  
COMMUNITY-UNIVERSITY  
INSTITUTE FOR SOCIAL RESEARCH

# Financial Proxies for Social Return on Investment Analyses in Saskatchewan

## A Research Report

Rahul D. Waikar, Suresh S. Kalagnanam, and Isobel M. Findlay



## COMMUNITY-UNIVERSITY INSTITUTE FOR SOCIAL RESEARCH

### **Building Healthy, Sustainable Communities**

Since 1999, the Community-University Institute for Social Research (CUISR)—formally established as a university-wide interdisciplinary research centre in 2000—has remained true to its mission of facilitating “partnerships between the university and the larger community in order to engage in relevant social research that supports a deeper understanding of our communities and that reveals opportunities for improving our quality of life.”

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CUISR is committed to collaborative research and to accurate, objective reporting of research results in the public domain, taking into account the needs for confidentiality in gathering, disseminating, and storing information. In 2007 CUISR adopted five interdisciplinary strategies:

1. Saskatoon Community Sustainability
2. Social Economy
3. Rural-Urban Community Links
4. Building Alliances for Indigenous Women’s Community Development
5. Analysis of community-university partnerships

These strategic directions extend our research organized until 2007 in three modules—quality of life indicators, community health determinants and health policy, and community economic development—the result of efforts to address health, quality of life, and poverty that led to the formation of CUISR to build capacity among researchers, CBOs, and citizenry.

CUISR research projects are funded largely by SSHRC, local CBOs, provincial associations, and municipal, provincial, and federal governments. Beginning in 2007, CUISR’s reputation for high quality community-based participatory research (CBPR) enabled us to diversify our funding by responding to community agency requests to conduct research projects for them for a fee.

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*Knowledge mobilization:* CUISR disseminates research through newsletters, brown bag luncheons, reports, journal articles, monographs, videos, arts-based methods, listserv, website.

*Portal bringing university and community together to address social issues:* CUISR facilitates partnerships with community agencies.

*Public policy:* CUISR supports evidence-based practice and policy at these tables: provincial Advisory Table on Individualized Funding for People with Intellectual Disabilities, Saskatoon Poverty Reduction Partnership, and Saskatoon Regional Intersectoral Committee (RIC).

*Student training:* CUISR provides training and guidance to undergraduate and graduate students and encourages community agencies to provide community orientation in order to promote positive experiences with evaluators and researchers.

# FINANCIAL PROXIES FOR SOCIAL RETURN ON INVESTMENT ANALYSES IN SASKATCHEWAN

A RESEARCH REPORT

RAHUL D. WAIKAR, SURESH S. KALAGNANAM, AND ISOBEL M. FINDLAY



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Printed in Canada

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## ACKNOWLEDGEMENTS

**W**E WOULD LIKE TO THANK the Regional Director of the Yorkton branch of the Saskatchewan Abilities Council (SAC), John Denysek, for arranging the funding to make this project possible. Our appreciation also extends to Aleksandra Hoerber for familiarizing us with the Social Return on Investment (SROI) methodology. Over the past 12 months, both Mr. Denysek and Ms. Hoerber provided us with resources, direction, and feedback that invaluabley contributed to the successful completion of this study. We have also learned from and shared findings with Anne Miller, SROI Canada, and appreciate her generosity and willingness to share resources with us.

We are also grateful to Mr. Ron Balezantis, the financial controller at the Saskatoon Health Region Authority (SHRA), for taking the time to discuss SHRA's accounting policies and cost-volume structure with us. This information was vital in guiding our approach towards developing financial proxies for the healthcare sector.

## ABSTRACT

**T**HE SOCIAL RETURN ON INVESTMENT (SROI) methodology is a principles-based approach that assigns monetary value to social, environmental, and other impacts that are not typically valued in traditional metrics or measures of success. It gives organizations an important tool to assess the outcomes of their efforts, to communicate their successes and impacts, to manage their risks, and to support evidence-based decision making and optimal use of resources. In situations where the focus is often on the costs of services delivered by organizations, SROI allows those organizations to demonstrate the value they represent for communities.

SROI uses financial proxies to calculate social and other impacts, focusing on the triple bottom line of environmental, social, and economic value. The accuracy of financial proxies derived from reliable sources is essential to articulating the maximum value created as well as the credibility of the analysis and report.

SROI Canada's Financial Proxies Database is designed to assist SROI practitioners in calculating SROI ratios. While its database is comprehensive, the values used are based on specific jurisdictions and may not accurately reflect the value of services in Saskatchewan distinguished from other jurisdictions in demographic and other terms.

In collaboration with the community partner Saskatchewan Abilities Council (SAC), the research team of faculty and student researcher associated with the Community-University Institute for Social Research (CUISR) has thus designed research and developed a list of SROI financial proxies and indicators for Saskatchewan in the following areas: social services, justice, healthcare, and education. These indicators are intended to equip social economy organizations across this province, many of whom could not themselves invest in the costly research process, with preliminary data to conduct SROI analyses that quantify (in monetary terms) the value of the services that they provide in order to support policy and program development.

In partnership with SROI Canada, we have employed and added to the cost accounting principles within SROI Canada's national database of financial proxies. This research has primarily involved disaggregating and unitizing publicly available cost and volume data in order to enhance its relevance to end users.

This report elaborates the context and background for this study, includes a literature review tracking the emergence of social accounting in general and SROI in particular and the rationale for a Saskatchewan database, before explaining the methodology and its limits, presenting findings, and concluding with recommendations.

## INTRODUCTION

**I**N THE CONTEXT OF GLOBALIZING FORCES, including economic and financial crises, austerity measures, and neoliberal policies reducing the state's role, demands on the non-profit and social economy sector more broadly have increased. The sector has experienced both greater demands on its services and reduced access to resources (government funding cuts and donation stagnation). At the same time that dependency on the sector has increased, the sector has shown creativity, innovation, and resilience in addressing need, reinventing itself in enterprising ways. Despite its contributions to social innovation, the sector is also faced with increasing reporting demands and high expectation of accountability and transparency in demonstrating performance. Against this background, Imagine Canada (2010) urges the sector "to develop and communicate a new, compelling, multi-year agenda for charities and nonprofits," one that "seeks to benefit the communities that charities and non-profits serve . . . but also contribute to enhanced quality of life and improved economic conditions for Canadians and for those whom Canadians care about around the globe" (p. 3). It urges sector leadership in "both mobilizing knowledge and in facilitating inter-sector discussions and on-the-ground experimentation that will promote new policies and processes where social innovation can flourish and take root" (p. 7). In this work, the sector needs to use reporting and other requirements creatively to demonstrate the impacts of investments, rethinking how they "document and measure the impact of their efforts" (Imagine Canada, 2010, p. 11).

In its public reporting, the sector can benefit from social accounting measures, including tools such as the Social Return on Investment (SROI) methodology. Although the prestige of mainstream accounting derives in part from popular perceptions of the objectivity of numbers, it is a "social construction" (Hines, 1988; Neu, 1992) that has "powerfully shaped people's understandings of opportunities and choices, successes and failures, but that has communicated some stories while overlooking or obscuring others. . . . [It is] a potent site and source of mainstream views about human identity and society and about the meaning of success and happiness" (Findlay & Russell, 2005, p. 86). Although accounting is widely understood as a valid measure with predictive force, it conceals as much it reveals and especially the social, environmental, and economic impacts of business and organizational activity (Boyce, 2000). The SROI methodology is a principles-based approach that assigns monetary value to social, environmental, and other impacts that are not typically valued in traditional metrics or measures of success. It gives organizations an important tool to assess the outcomes of their efforts, to communicate their successes and impacts, to manage their risks, and to support evidence-based decision making and optimal use of resources. SROI allows organizations often associated with the costs of their services to demonstrate the value they represent for communities.



SROI uses financial proxies to calculate social and other impacts, focusing on the triple bottom line of environmental, social, and economic value. The accuracy of financial proxies derived from reliable sources is essential to articulating the maximum value created as well as the credibility of the analysis and report.

SROI Canada's Financial Proxies Database is designed to assist SROI practitioners in calculating SROI ratios. While its database is comprehensive, the values used are based on specific jurisdictions and may not accurately reflect the value of services in Saskatchewan distinguished from other jurisdictions in demographic and other terms.

Against this background, this study, the result of a partnership between Saskatchewan Abilities Council (SAC) and the Community-University Institute for Social Research (CUISR), includes a list of SROI financial proxies and indicators for Saskatchewan in the following areas: social services, justice, healthcare, and education. These indicators are intended to equip Saskatchewan social economy organizations, who do not have the resources to invest in the costly research process, with preliminary data to conduct SROI analyses that quantify (in monetary terms) the value of their services in order to support policy and program development.

In partnership with SROI Canada too, we have employed and added to the cost accounting principles within SROI Canada's national database of financial proxies. This research has primarily involved disaggregating and unitising publicly available cost and volume data in order to enhance its relevance to end users.

After elaborating the context and background, this study includes a literature review tracking the emergence of social accounting in general and SROI in particular and the rationale for a Saskatchewan database, before explaining the methodology and its limits, presenting findings, and concluding with recommendations.

## LITERATURE REVIEW

### **The Emergence of Social Accounting**

The emergence of social accounting as a parallel field to contemporary accounting research in the late 1960s coincided with the rise of various grassroots movements that challenged the status quo on social justice issues ranging from the discrimination of minorities to environmental degeneration. While the grievances raised by the likes of Martin Luther King Jr., Greenpeace, and the Anti-War protestors were not primarily directed towards the accounting profession, it provided sufficient impetus for standard setters such as the American Institute of Certified Public Accountants (AICPA) and the UK Accounting Standards Steering Committee (ASSC) to integrate the impact of economic activities on third parties and other external stakeholders into corporate financial reporting (Gray, 2002). On their part, both private and non-profit sector organizations responded to changing trends in public opinion by broadening their individual scopes of external reporting beyond the traditional financial statement audit. Together, these factors provided an incentive to develop frameworks for, and conduct activities such as, social responsibility accounting, social audits, employment and environmental reporting (Gray, 2002).

By the beginning of the 1980s, however, much of the early momentum had waned and social accounting was relegated to the background as Western Europe and North America descended into a recession in the years following the 1973 Organization of the Petroleum Exporting Countries (OPEC) Crisis. Instead, the mantra of free-market capitalism and limited government regained its dominance in policy circles with the upsurge of Thatcherism and Reaganomics, “which re-established the economic as the totem criteria [*sic*] of existence” (Gray, 2002, p. 691). It was not until the early to mid-1990s, following UN climate change summits in Rio de Janeiro and Kyoto, when further study of environmental and social reporting resumed.

### *Research Areas within Social Accounting*

According to Gray (2002), research in the field of social accounting can be broadly characterised into three areas. The first of these pertains to revising accounting standards in order to increase the level of disclosure surrounding the social and environmental impact of a corporate entity’s operations (see Lessem, 1977; Niskala & Pretes, 1995; Neu, Warsame & Pedwell, 1998). The second category attempts to incorporate theoretical models from other disciplines such as sociology, psychology, anthropology, organizational behaviour etc. into social and/or financial accounting research (see Hines, 1988; Neu, 1992; Searcy & Mentzer, 2003). Lastly, there is what Gray (2002, p. 693) calls the “newer accountings... [which are] drawn from or resonate with existing economic, financial, accounting.” Investigations of this nature have been embarked upon by private and non-profit sector organizations, professional bodies, and academics alike (for example, ASSC, 1975; AICPA, 1977; Brooks, 1980; Huizing & Dekker, 1992).

### *Social Return on Investment (SROI) and Social Accounting*

As an evaluative instrument, SROI provides a noteworthy addition to the domain of social accounting because, unlike “other outcomes approaches,” it *monetarily* quantifies the *social value* generated by initiatives undertaken at the organizational level (Office of the Third Sector [OTS], The SROI Network, New Economics Foundation [NEF], Charities Evaluation Services [CES], National Council for Voluntary Organisations [NCVO] & New Philanthropy Capital [NPC], 2009, p. 8). Similar to ROI analyses utilised by profit seeking entities, SROI too may be used as an evaluative or forecasting tool. The former “is conducted retrospectively and based on actual outcomes,” whereas the latter “predicts how much social value will be created if the [‘investments’] meet their intended outcomes” (OTS et al., 2009, p. 8). As such, SROI best fits within the category of “newer accountings” (Gray, 2002) outlined above, given that it is essentially the non-profit sector’s modification of an analytical ratio that is commonly used within the business world.

### *SROI in Canada and Saskatchewan*

SROI has gained significant traction over the decade following its inception by the San Francisco based Roberts Enterprise Development Fund at the turn of the century (REDF, 2000). Within five years of being successfully tested by the New Economics Foundation (NEF, 2004), policymakers in Britain, including the OTS and the Department of Health, were enthusiastically promoting SROI (Millar & Hall, 2012, p. 5).

Comparatively, the use of SROI within Canada can be described as piecemeal at best, primarily because it

does not currently enjoy the same level of institutional ‘buy in’ as is evident in the UK. As a result, only a handful of Canadian social enterprises have incorporated SROI into their planning and performance measurement processes thus far (for example, Social and Enterprise Development Innovations [SEDI], 2009). In order to accelerate the adoption of this technique by the non-profit sector across the country, SROI Canada, the Canadian branch of the global SROI Network, developed a national database of financial proxies to assist organizations that, at present, do not maintain sufficient financial information to perform such analyses reliably. Similar initiatives have also been undertaken by the City of Calgary and the Edmonton-based Social Enterprise Foundation (SEF) to stimulate a wider use of SROI in Alberta (The City of Calgary & SiMPACT Strategy Group [SSG], 2010; SEF, 2012). Following the same logic, the Saskatchewan Abilities Council (SAC) and the University of Saskatchewan’s Community-University Institute of Social Research (CUISR) have partnered on this project to develop a database of financial proxies and indicators that pertain to this province.

### **Justifying a Separate SROI Proxies Database for Saskatchewan**

While SROI Canada’s database of financial proxies provides a comprehensive list of indices that could be used to measure the costs and returns of various programs run across the country, the figures themselves would be less relevant to users based in smaller provinces. This is because national indicators tend to be heavily weighted with data from Ontario, Quebec, and British Columbia, in which 75 percent of the population resides (Statistics Canada, 2012, p. 11). In addition to the fact that Saskatchewan accounts for less than three percent of the country’s populace, there are other unique demographic attributes (discussed below) which collectively necessitate a separate database that is specific to this province.

#### *A Snapshot of Saskatchewan’s Distinctive Demographic Makeup*

Based on Census 2011 data, the province’s population rose by over 65,000 from 2006 to 2011 to cross the 1 million mark. Of this, 56.98 percent, or 588,823 people, resided in cities. Eighty percent, or 471,000 of the urbanites, lived in the Census Metropolitan Areas (CMAs) of Saskatoon and Regina. Residents of rural municipalities numbered 174,585, while the total rural population stood at 343,398 (Saskatchewan Ministry of Finance [SMF], 2012).

As a result of increasing birth rates, the population of First Nations Reserves across Saskatchewan rose by 15.69 percent between 2006 and 2011, to 55,743 (SMF, 2012). Moreover, in 2006, First Nations and Metis made up approximately 15 percent of the province’s population, which is significantly higher than the national proportion of 4 percent at the time (SMF, 2008, p. 1).

#### *Immigration-Driven Population Growth in Saskatchewan*

Approximately two-thirds of the population growth has occurred in the province’s two largest municipalities, Saskatoon and Regina CMAs, which respectively grew by 26,677 and 15,585 residents from 2006 to 2011 (SMF, 2012). Rapid population growth in urban areas can be ascribed to two causes: sustained economic progress and public policy stimulating immigration. In tandem, both factors have encouraged a large influx of

domestic and foreign émigrés.

Steady economic growth at the time of a global financial meltdown attracted thousands of recently laid off jobseekers from other regions of Canada. In 2008-09 alone, over 18,000 internal migrants relocated to Saskatchewan for economic reasons, most of whom came from Alberta and Ontario (Milan, 2011, p. 4).

The policies of successive administrations have driven foreign immigration into this province. This is best exemplified by the Saskatchewan Immigrant Nominee Program (SINP), which has enabled permanent residents to sponsor family members and relatives living abroad to relocate here. From 2000 to 2009, the SINP “accounted for 95 percent” of foreign immigrant landings (Saskatchewan Ministry of Advanced Education, Employment and Immigration [SMAEEI], 2009, p. 5).

### *Implications for SROI Analyses in Saskatchewan*

Rapid population growth in the province undoubtedly paves the way for future economic growth. At the same time, the capacity of public infrastructure and services such as healthcare facilities, educational institutions, and so on needs to be urgently expanded in order to meet the anticipated increases in demand. Providers of healthcare, education, recreation, and other public services will have to bear significant costs upfront in order to increase their service capacities.

Besides driving population growth, immigration has also increased ethnic diversity within the province. For example, in 2000, 719 new permanent residents were from the Asia-Pacific region. By 2007, this number increased more than two-fold to 1,711 (SMAEEI, 2009, pp. 9-10). Similar trends, though not necessarily as pronounced, can be observed for immigrants of African, Middle Eastern, South and Central American origin (Kumaran & Salt, 2010, p. 11). From the perspective of governmental and not-for-profit service providers, this development highlights the need for greater cultural accommodation across the board. Consequently, service providers will likely incur greater costs, particularly in the area of training staff to both cope with and operate effectively in this changing environment.

As mentioned earlier, First Nations and Metis peoples represented 14 percent of the province’s residents in 2006. By 2031, it is projected that they will represent almost a quarter of the population (Statistics Canada, 2011, pp. 2-4). Given the longstanding legacy of institutional racism that defined the Federal Government’s treatment of Canada’s first peoples, significant resources, both financial and otherwise, will have to be set aside to address the detrimental consequences of misguided past policies (Backhouse, 1999). For instance, a number of Residential School survivors (and their descendants) suffering from various physical and psychological ailments continue to reside on Aboriginal reserves that are widely dispersed across the province. These include remote and often small Denesuline Nations located in the far north, most of which are only accessible by air. In tandem, geography, climate, and limited accessibility significantly increase the costs of providing services in areas where economic activity is limited and the impact of our troubling history is all too apparent. On a per capita basis, the demand for public funds in these regions would be higher, since unemployment and poverty are far more pervasive. The northwestern Saskatchewan community of La Loche exemplifies this, as joblessness has historically exceeded 30 percent, which is four times above the national rate (Statistics Canada, 2007).

Similar patterns are also evident in rural municipalities scattered across Saskatchewan, in which the populations range from as few as 10 to 3,000 residents (SMF, 2012). Both of these features are explained by the fact that agriculture tends to be the primary economic activity in a number of the small towns and villages across southern and central parts of the province. Much like the northern regions of the province, service providers, such as rural school districts, will incur a high volume of fixed costs to provide an acceptable level of service in large regions with small populations.

As such, from an economic and demographic perspective, Saskatchewan is structurally distinct from the rest of the country. Therefore, without a database of financial proxies that specifically pertains to this province, locally conducted SROI analyses would provide limited predictive and evaluative value to users. Moreover, effective policymaking for the anticipated increases in demand for public resources, arising for the reasons detailed above, would necessitate cost and volume data that are directly relevant to Saskatchewan. Financial proxies that are currently available in existing databases would be insufficient to fulfill this purpose.

## METHODOLOGY

**I**N DEVELOPING FINANCIAL PROXIES for this province, we have attempted to follow the methodology employed in the abovementioned SROI financial proxies databases developed in Canada. This has primarily involved using publicly accessible standard cost rates provided by departments and agencies of the provincial and municipal governments. Wherever per diem figures were unavailable, aggregated cost data from the financial statements of government ministries, agencies, and Saskatchewan-based social economy enterprises were used instead. Using cost accounting techniques such as average costing and allocation base approximations, these total costs were disaggregated into ‘per person’ or ‘per period’ amounts with the aid of secondary volume data found in statistical reports, quantitative academic research publications, and other relevant sources.

Additionally, within the social services, justice, and education sectors covered in the database, there are some financial proxies that are based on hourly wage rates. Depending on the extent of availability, we have attempted to derive such proxies using the rates spelt out in job postings for such positions and/or collective bargaining agreements. In the event that this was not feasible, we have relied upon the *Saskatchewan Wage Survey Report* to determine the specific indicator (SMAEEI, 2012a). Users should be aware that all quoted wage rates are gross hourly rates. They do not account for benefits and other payroll expenses that the employer would incur.

### **The Limitations of Average Cost Data**

The use of average cost data poses certain limitations, the first of which is methodological. Secondary data is rarely available in the required level of detail. Therefore, the researchers were required to make some judgments in terms of disaggregating aggregate data. For instance, the Saskatoon Health Region’s financial reports include administrative and facility-related costs as single line items. It is difficult to discern from the reports (and any accompanying notes) as to how much of these total amounts relate to the different activities,

programs, or other segments of the health region. Therefore, the use of aggregate data likely overestimates the monetary value assigned to a proxy.

Second, the demographic distinctions across the different regions in Saskatchewan mean that a single average cost number for the entire province should not be used. The denominator base to spread total costs on a per capita basis tends to be smaller in sparsely populated regions of the province, resulting in comparatively higher average per capita costs. Therefore, indicators that are based on average costs in some of the more densely populated regions may not be reflective of the situation elsewhere in the province. Consequently, where possible, this study provides multiple values of an individual proxy, one for each region.

Users are therefore cautioned to exercise discretion, by considering the specific circumstances of their individual organizations, when performing SROI analyses for specific regions using disaggregated province-wide averages.

## RESULTS & INTERPRETATION

**W**E HAVE CONSTRUCTED a database of financial proxies to facilitate preliminary SROI analyses in the areas of social services, justice, healthcare and education. The remainder of this section of the report will focus on specific financial indicators within each category and outline the process of arriving at the calculated figure (for a complete list of financial proxies, refer to the Appendix; the spreadsheets of data are incorporated in the SROI Canada database and are available on the SROI Canada website in the Financial Proxies Database <http://www.sroi-canada.ca/financial-proxies/index.html>). This section is intended to familiarize users with both the methodology and the limitations of the financial proxies.

### **Financial Proxies for Social Services**

#### *Proxies Based on Per Diem Standard Rates*

The provincial government's Ministry of Social Services administers a wide array of schemes and programs intended to assist low-income persons and families, and individuals with physical and intellectual disabilities. The monetary value of benefits that each program participant (individual person or family) receives depends on criteria such as the category of benefits required, income, family size, place of residence, and the severity of the recipient's intellectual or physical impairment (Saskatchewan Ministry of Social Services [SMSS], 2006, 2008, 2011a, 2011b, 2011c, 2011d, 2011e, 2012). The standard rates for each category of social assistance programs have been entered into the database, segregated by the above mentioned criteria (e.g., family size, income).

Users may approach these per diem rates in two ways. As a cost-reallocation proxy, the per diem rate would represent the cost savings to the Ministry of Social Services of reducing one person or family's reliance on the program. Alternatively, the benefit received could be treated as an input for SROI analyses at an individual or organizational level. For example, the monthly payment under Saskatchewan Employment Supplement (SES)



program could be treated as a ‘social investment’ and measured against some form of an outcome indicator to quantify the ‘social return.’

#### *Proxies Based on Average Costs and Cost Allocation Approximations*

Developing the financial proxy for ‘Shelter Costs’ in Saskatchewan required the application of cost allocation and average costing principles in order to reasonably estimate the cost per person per day. Amongst the social enterprises providing some form of shelter services in Saskatchewan, the Young Women’s Christian Association’s (YWCA) cost and volume data were deemed to be the most reliable because an independently assured set of financial statements were included in its annual report (YWCA Saskatoon, 2011).

According to annual report for the year ended 2009-10, the total expenditure on ‘Crisis & Shelter Residence’ was \$1,199,648, which made up 34 percent of total expenditures for the period. This proportion was treated as an allocation base and applied to the total expenses for 2010-11 in order to approximate the portion of costs allocated to the provision of shelter services for the year. Subsequently, the total cost was divided by the number of shelter clients served throughout the year to determine the average cost per person. This result was then further divided by the average length of stay to determine the average cost on a per person per day basis (YWCA Saskatoon, 2010, p. 2 & 7; 2011, p. 5).

It is important to recognize that the allocation base of 34 percent has been applied to the total cost, which includes fixed and variable components. Therefore, it would not be feasible to treat this as a cost-reallocation proxy because reducing service volume incrementally would only result in a reduction in the variable portion of the total cost. Moreover, the above-mentioned methodological limitations of average costing, particularly with respect to disaggregating costs, are applicable to this example. Thus, as highlighted earlier, users are advised to exercise caution when basing their analyses on proxies developed with average costing.

### **Financial Proxies for Justice**

#### *Proxies Based on Per Diem Standard Rates*

In 2006, the Ministry of Justice issued a document titled *Tariff of Costs* which provides standard rates for a wide array of court processes such as filing an affidavit, simple and complex motions and pleadings. In addition, per diem costs for a variety of administrative procedures such as document certification and summons serving, to name a few, are also included. These rates are categorized by the type of legal proceeding undertaken, the type of court in which the case is heard, and the total legal fees billed or damages claimed. The various standard rates have been entered into the database on the basis of the categories used within the document for a total of approximately 300 specific indicators. Thus, by simply referring to the catalogue of financial proxies, a user can determine, for example, that the cost of filing an unopposed complex motion in the Court of Appeal ranges from \$500 to \$1,250 depending on the legal fees billed.

The inclusion of these standard rates enhances the usefulness of the database of financial proxies because different legal proceedings may be undertaken in each individual case. The fact that individual cases may differ

significantly from each other in terms of the processes and procedures performed suggests that meaningfulness of an overall average cost per case indicator would be limited. Instead, with available data, users can approximate court process costs in a manner that is more accurate and relevant to their individual circumstances.

#### *Proxies Based on Average Costs and Cost Allocation Approximations*

We have disaggregated the data in the Saskatoon Police Service's (SPS) annual report and crime statistics for 2011 to create a financial proxy that represents the cost of each municipal police dispatch in the province. Amongst the various categories of expenses incurred for the year, the following were determined to be relevant to each patrol call out: regular constable wages; special constable (911 responders) wages; materials & supplies costs; vehicle costs; facilities costs; equipment & technology costs; training & travel costs; and uniform costs. From the information available, we were able to determine that the total 'direct labour' cost amounted to \$23,530,014 and the total cost of 'relevant overheads' was \$9,636,000, resulting in a total of \$33,166,014 (SPS, 2011a, p. 8). This was subsequently divided by the 77, 133 patrols dispatched in the year for an average per dispatch cost of \$430 (SPS, 2011b).

In addition to the fact that we were unable to segregate the fixed and variable portions of the total costs mentioned above, the analysis also assumes that 100 percent of the 'relevant costs' pertained to dispatch work. As a result, we believe that the calculated financial indicator is likely to be an overestimation of the mean cost of a callout. In order to increase the accuracy of this proxy, it would be necessary to determine a basis to allocate portions of constable wages and 'relevant overheads' to dispatch work. Currently, it appears that the SPS does not follow a practice of allocating common costs to the various functions and services that they provide as part of their financial reporting. Therefore, any attempt on our part to determine allocation bases for the various cost categories would have been arbitrary at best.

### **Financial Proxies for Healthcare**

#### *Proxies Based on Per Diem Standard Rates*

The primary challenge encountered in developing financial indicators for the healthcare sector was the treatment of large pools of general overhead costs such as utilities, facilities maintenance, food, and so on. Our meeting with the Saskatoon Health Region Authority's (SHRA) financial controller in October 2012 confirmed the following: (1) total cost data for inpatient services are not disaggregated on the basis of specific healthcare services provided, and (2) common overhead costs are not allocated to particular hospital units, departments, or service categories. Instead, these items are consolidated as single line items by their nature and function within its audited financial statements (SHRA, 2012, pp. 2 & 27). Financial data of other Health Region Authorities seem to suggest that this practice is consistently followed across the province. Therefore, most healthcare proxies developed encompass only costs that can be directly traced to a specific service. Without keeping this caveat in consideration, users may inadvertently underestimate the costs or returns being measured.

In order to facilitate cost-reallocation analyses, we have included only the direct variable component of the



cost of performing a particular treatment procedure. In most cases, this is limited to the rates at which physicians are remunerated for performing a specific service that is insured under the health ministry's Medical Services Plan (MSP). For illustrative purposes, consider the financial proxies for a psychiatric consultation and evaluation of an adult. A psychiatrist receives \$205 for the first consultation with an adult patient. Following the first assessment, the province is billed either \$114.40, if the patient was not referred by another doctor, or \$143. Subsequent consultations are charged at a rate of \$100 per visit, and the rate for follow up assessments ranges from \$42 (without referral) to \$50 (Saskatchewan Ministry of Health [SMH], 2012a, p. 103). In this case, the cost savings arising from serving one fewer patients is simply the per procedure rate which the physician is compensated at.

#### *Proxies Integrating Per Diem Standard Rates and Average Costing*

Determining the cost per outpatient hospital visit involved using a combined approach to disaggregate the total cost and volume figures. For this purpose, we used data pertaining to standard outpatient hospital visits made by non-residents. This is because the disbursements made in lieu of treatments provided to in-province patients represents only the portion attributed to physician compensation, whereas payments received by the SMH for services provided in Saskatchewan to patients from other provinces are, in effect, reimbursements for all the costs incurred to provide the necessary treatment (SMH, 2012b). With the cost and volume data pertaining to out-of-province patients, we determined that each outpatient hospital visit costs the province \$256 on average. Upon deducting the \$53 that a physician is paid per non-resident outpatient consultation, the remaining \$203 can be treated as the average indirect and overhead cost per outpatient visit (SMH, 2012b, pp. 24, 30 & 31).

As emphasised earlier, users should be cognizant of the fact that the average total and overhead costs presented above face the limitations associated with having fixed and variable components that cannot be distinguished from each other at this point.

### **Financial Proxies for Education**

#### *Proxies Based on Average Costs and Cost Allocation Approximations*

Unlike the categories discussed above, financial proxies for the education sector have been almost entirely derived from the manipulation of cost and volume data with the aid of cost accounting methodology. This method is used because the Saskatchewan Ministry of Education (SME) and various school boards across the province do not appear to have made the standard or per diem cost and volume rates used for budgeting publicly available. Therefore, we have frequently resorted to employing average costing, since total cost and volume data are readily available electronically. In particular, this applies to virtually all of the Educational Assistance and Public Expenditure indicators, which are unitized on a per student basis (SMAEEI, 2012b, p.10; SME, 2008, p. 129).

#### *Proxies Based on Data from Other Provinces*

Throughout this project, we have preferred to base the financial indicators for this province on the data avail-

able for Saskatchewan. However, in attempting to develop a set of proxies for special education funding, we were unable to determine the portion of total education expenditure that pertained to special education (SME, 2012, p. 24). Instead, we chose to include the standard rate of special education funding received annually by each student with a disability in Manitoba for two reasons: (1) the neighbouring province to the east is similar to Saskatchewan from an economic, demographic, and geographic perspective, and (2) Manitoba Education uses similar criteria to the SME for differentiating students with moderate and severe disabilities (Manitoba Education, 2012; SME, 2008, p. 85).

In Manitoba, each student with a moderate disability requiring special educational support receives \$9,220 in funding per year from the province. Each student with a severe disability receives \$20,515 per annum (Manitoba Education, 2012). The *Saskatchewan Education Indicators: Prekindergarten to Grade 12* (2008) report, provides a breakdown of the number of students requiring special education assistance. In 2007-08 there were 6,742 students requiring such funding, of which 3,039 had moderate disabilities and the condition of the remaining 3,703 was classified as severe (p. 85). In the event that the total amount disbursed for special education funding in Saskatchewan becomes available, it could be proportionally allocated to students with moderate and severe disabilities using per student rates in Manitoba as a base ratio (approximately 1:2). Since the number of students requiring special education funding is already disaggregated on the basis of severity, the financial proxy could be further decomposed on a per student basis for each grouping.

## CONCLUSION & RECOMMENDATIONS

**B**Y MEANS OF THIS PROJECT, we have developed a preliminary list of financial proxies for SROI analyses in thareas of social services, justice, healthcare, and education in this province. The primary users of these indicators are expected to be Saskatchewan-based social economy enterprises that are not currently disaggregating their own financial data to quantify the social value that the delivery of their programmes and services creates. In addition, other organizations such as government agencies could also use the SROI database for planning and/or evaluative purposes. All users, however, should be cognizant of the limitations and disclosures surrounding proxies that have been calculated through average costing and cost allocation estimates.

Assuming that the employment of SROI becomes more pervasive in this province over the coming years, we hope that users themselves will refine these proxies to fit the context and needs of their own organizations. Some of the steps that can be taken to further enhance the reliability of these proxies include the following: (1) using per diem standard rates, wherever these are available and; (2) obtaining as much disaggregated cost data as possible in order to minimize arbitrary cost allocations.

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## APPENDIX

### List of Financial Proxies Investigated





(Available on SROI Canada website in the Financial Proxies Database <http://www.sroi-canada.ca/financial-proxies/index.html>)

<b>Indicator - SOCIAL SERVICES</b>	<b>Indicator - HEALTHCARE</b>
Child care subsidy	Hospital Stay/day – non ICU
Sask. Assured Income for Disabled	Emergency Room visit
Social Assistance – single adult	Psychiatric Admission to Hospital
Social Assistance – couple no kids	Walk in Clinic visit
Social Assistance – family	Home Care Support
Housing Supplement	Family Physician Visit
Employment Supplement	Mental Health intake
Approved Home for cognitively disabled	Detox
Approved Home for mentally disabled	28 day rehab program for youth
Respite for caregiver	28 day rehab program for adult
Relocation of individual receiving Social Assistance	Psychiatric Evaluation – adult
Foster care placement	Psychiatric Evaluation – youth
Securing stable housing for disabled adult	Psychiatric Evaluation – adult with cognitive disabilities
Social Worker	Employment related burn out (stress leave)
Child Welfare Worker	EMS call out
Emergency Social Services Support	Nursing Home – one year stay
Shelter – victims of abuse	
Shelter – homelessness	

<b>Indicator - JUSTICE</b>	<b>Indicator - EDUCATION</b>
Antisocial behavior displayed by adult	Special Education Funding
Antisocial behavior displayed by youth	Alternative School Funding – youth at risk
Adult probation officer	Educational Assistance
Youth Community Worker	Pre-K placement
Incarceration for adult for one month - provincial	Speech Therapy
Incarceration for one adult for one month- federal	Occupational Therapy
Remand – 30 days	Educational Psychiatric Assessment
Youth incarceration	School Social Worker
Police Call Out - municipal	
Police Call Out – RCMP	
Police Call Out – Rural	
Legal aid	
Court process	

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