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Preface and Abbreviations

This document is written in English at the request of the IOB. However, to aid its use and understanding, common terms and abbreviations in Dutch are provided in *italics* and in brackets.

English		Dutch	
BAO	Public Contract Procurement Procedures Decree	Besluit Aanbestedingsregels voor Overheidsopdrachten	BAO
BASS	Special Sectors Tendering Decree	Besluit Aanbestedingen Speciale Sectoren	BASS
BUZA	Ministry for Foreign Affairs	Ministerie van Buitenlands Zaken	BUZA
CBI	Centre for the Promotion of Imports from developing countries	Centrum tot Bevordering van de Import uit ontwikkelingslanden	CBI
CSR	Corporate social responsibility	Maatschappelijk verantwoord ondernemen	MVO
DCED	Donor Committee for Enterprise Development		
DGIS	Ministry of International Cooperation	Ministerie van Internationaal Samenwerking	DGIS
EL&I	Ministry Economic Affairs, Agriculture and Innovation	Ministerie van Economische Zaken, landbouw en innovatie	EL&I
EZ	Ministry Economic Affairs	Ministerie van Economische Zaken	EZ
I&E	Infrastructure and Environment	Infrastructuur en Milieu	I&M
IOB	Policy and Operations Evaluation Department	Inspectie Ontwikkelingssamenwerking en Beleidsevaluatie	IOB
ISO	International Organization for Standardization		
LEI	Agricultural Economics Institute	Landbouw Economische Instituut	LEI
LNV	Ministry and Agriculture, Nature and Fisheries	Ministerie van Landbouw, Natuur en Visserij	LNV
NCP	National Contact Point	Nationaal Contact Punt	NCP
OECD	Organisation for Economic Co-operation and Development	Organisatie voor Economische Samenwerking en Ontwikkeling	OESO
PSD	Private sector development	Private sector ontwikkeling	
SER	Social Economic Council	Sociaal-Economische Raad	SER
SZW	Ministry of Social Affairs and Employment	Ministerie Sociale Zaken en Werkgelegenheid	SZW
VRM	Ministry of Housing, Spatial Planning and the Environment	Ministerie van Volkshuisvesting, Ruimtelijke Ordening en Milieubeheer	VRM
WUR	Wageningen University and Research Centres	Wageningen Universiteit en Onderzoek Centres	WUR

1 Introduction to the systematic review

1.1 Objectives of the systematic review

Evaluations on the effects of Dutch CSR-policy on poverty reduction are scarce. CSR has been occasionally mentioned in evaluations of Private Sector Development (PSD) instruments and these evaluations have concluded that data to assess CSR interventions were not available. Therefore the Policy and Operations Evaluation Department (IOB) of the Netherlands Ministry of Foreign Affairs commissioned the Agricultural Economics Institute (LEI) of Wageningen University and Research Centres (WUR) to conduct a systematic literature review of evidence. The review forms part of the IOB's wider policy review of private sector development in which poverty reduction is defined as the ability of developing countries to fight poverty independently.

The aim is to systematically review literature to obtain answers to the following research questions:

1. *What are the effects (impacts, outcomes and cost-effectiveness, directly or indirectly) of government supported interventions on the corporate social responsibility (CSR) behaviour of enterprises in developing countries?*
2. *What is known about the effects of CSR-behaviour of enterprises, influenced by government supported interventions, on poverty reduction in developing countries?*
3. *What are the main gaps in evidence on the topic?*

Question two is limited initially to studies that concern CSR-behaviour influenced by government supported interventions. If the initial scan provides a limited number of studies (less than 40 quality studies), this part of the criteria will be omitted, and studies where government support or interventions are not mentioned will be included. These research questions are revised versions of the three questions proposed in the IOB's Terms of Reference for this study, with the modification agreed upon by IOB. The third research question will be answered if there is insufficient evidence from the initial review of literature to respond to question two.

A systematic review works – shown in Figure 1 - from the assumption that insights can be gained when simultaneously considering the accumulation of evidence and findings from more than one study. In this protocol, the key challenges inherent in this systematic review are made explicit and how they are dealt with conceptually and practically in the search strategy and data management and analysis is explained. Ideally, a systematic review covers a strictly defined 'treatment' of a comparable group of 'treated' objects or activities with clear indicators of outcome. This enables the weighing of evidence in so-called 'aggregative systematic reviews'. This practice is typical in medicine and education, where most systematic reviews are undertaken.

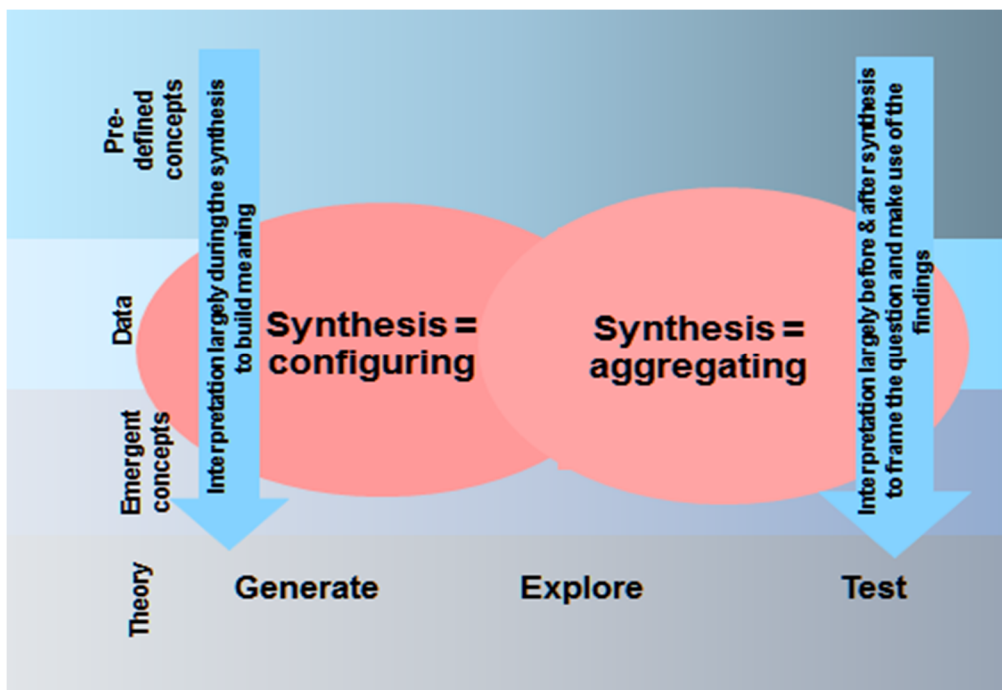


Figure 1 Systematic review process

However, the terms in the questions in this review are not all specifically or strictly defined: what is considered as Corporate Social Responsibility (CSR) behaviour is only broadly defined in the literature and policy, policy interventions vary in scale, depth, implementing agent and beneficiary and temporality and are often interrelated; company behaviour takes place on many different levels, and outcomes can be measured/documentated on a wide range of issues. Therefore, this review is more configurative. This means that definitions need to be provided to clarify the objects of the review. The review is explorative in discovering types of (government) interventions and the types of effects generated by the CSR behaviour of firms in developing countries. It is expected that different types of government policy produce different incentives and types of CSR behaviour and therefore different effects. The policy intervention' effects on CSR behaviours of enterprises will be presented in the framework of a typology that discusses the evidence presented in the literature. Within each type of intervention, this review will explore the evidence on mechanisms and incentives that shape the outcomes of CSR behaviour, especially on poverty alleviation. This review will be aggregative where possible, that is when multiple studies document impact of similar policy interventions with similar outcome measures. Conclusions will be provided on the state of the evidence on mechanisms that explain the operation of government policies in generating outcomes related to CSR behaviours around the question "What works for whom under what conditions". Such an approach is known as 'realist synthesis'. As there is a specific interest in the outcomes of Dutch CSR policy, the review uses grouping of interventions and impacts based on typologies embedded in Dutch practice, but which are also applicable to CSR internationally. In the review, empirical data, both quantitative and qualitative, relating to CSR will be considered. This study uses the principles of systematic reviewing to provide an overview of the current status of research and evidence on the subject.

1.2 Scope of the review, limits and assumptions

The review is based upon the premise that government supported interventions in the field of PSD and specifically CSR, have effects (impacts and outcomes) which may be positive or negative, intended or unintended, direct or indirect, on the CSR behaviour of enterprises.

The scope of this systematic review is limited to only those government supported interventions which are directly concerned with the behaviour of companies. It does not include all types of government private-sector development support (PSD support) such as improving the business operating environment in developing countries, corruption, governance and institutional capacities etc. It does not cover multilateral, bilateral or government-to-government (local or national) support or interventions concerning CSR. It will cover interventions of NGOs or civil society organisations on CSR behaviour of enterprises only when the studies mention that that these are government supported interventions, that goes beyond their actions being funded by public funds. The scope is limited to CSR behaviour of enterprises, with the term enterprises including profit-making entities such as companies, corporations and businesses of all sizes and legal forms. The scope is also limited to the time period from 2000, when Dutch policy first specifically mentioned CSR, to 2012. The geographic scope covers interventions in developing countries only.

A limitation of the review is that this timescale might prove to be relatively short, given that Dutch CSR related policy emerged only a decade ago and that different effects from these CSR interventions may not have had time to be sufficiently to mature and be captured and documented in studies that meet the criteria of this systematic review. The review is, therefore, a base-line on the current state of the evidence on effectiveness of CSR policies, and is likely to be updated in the future when more studies will be available.

1.3 Guide to this report

This report is the output of the first phase, identifying the concepts, impact logics and impact pathways that will be central in the review. This report is the search protocol for the systematic literature review.

Section 2 of this report constructs the theory of change, defines CSR and identifies the policies, organisations and interventions related to CSR. Based on this, the third section sketches the main impact pathways of CSR policy interventions, by identifying outcomes on CSR behaviours of enterprises, and outcomes and impacts on poverty alleviation. The systematic review based upon this protocol will then qualify the information from the studies reviewed in a way that provides insights on the extent to which the evidence support (or not) these impact pathways. In sections four to six, the proposed search and data-management process and the synthesis process are described, and the peer-review procedures are defined. Finally in section 7 to 9, the reporting outputs, and in Section 10 the timeframes are provided. Section 11 brief presents the review team and their roles and section 12 covers communication and dissemination concerning this study.

2 Reconstruction of Dutch theories of change on CSR

2.1 Definitions of CSR in Dutch policy

A first step in reconstructing the changes in Dutch policy is to define what is meant by **Corporate Social Responsibility (CSR)**. As the popularity of CSR has increased among Dutch companies (Jonker 2000; Koolman 2003), it has been defined in many ways. The most widely used definitions in the Netherlands include the [Cabinet's Vision for Socially Responsible Business 2008-2011](#) from 2007. In this vision, the Dutch government provided a very broad definition that stresses CSR as a deliberate choice of enterprises as a way to achieve three dimensions of growth of people, profit and planet which contribute to long term societal prosperity, summarized catchy in:

“Attention to the societal effects of the operations of an enterprise”.

An important characteristic of CSR highlighted in the Dutch Vision is that it concerns behaviour of a firm that goes beyond compliance with mandatory regulations. This point has also been made by McWilliams *et al.* (2006), who stress that CSR concerns behaviour where firms engage in actions that appear to further some social good and go beyond the interests of the firm and that required by law.

The definition used by the Dutch [MVO Platform](#) is:

“CSR is a results based process, through which the enterprise takes responsibility for the whole of the value chain and its effects on social, ecological en economical parameters. The enterprise takes responsibility for that in dialogue with the stakeholders.”

The SER (2011) p8 makes explicit the link between CSR and development, with poverty alleviation implicit:

“International corporate social responsibility (ICSR) allows attention to be paid on the development impact of their corporate activities.”

Definitions used by the private sector abound, widely interpreted and tailored by individual enterprises, especially the large corporations and differ per sector –for example the commodity sectors covered by IDH. A commonly used definition from the World Business Council for Sustainable Development's (WBCSD) is its one-liner from the WBCSD its Vision 2050:

“9 billion people live well and within the limits of the planet.”

The Dutch government states that it expects companies working abroad to adhere the [OECD CSR guidelines](#) and that it “expects companies working across borders to use the OECD Guidelines for Multinational Enterprises as standards”. These guidelines provide a broad coverage of CSR, commitment from governments, and support from business, labour and some civil society groups. The OECD does not provide a clear definition of CSR, but its Guidelines for Multinational Enterprises (OECD Watch and Eurosif 2007) outline what OECD member governments agree are the basic components of responsible corporate conduct. They cover labour and human rights, bribery and corruption, the environment and information disclosure. The OECD Guidelines also refer to one of the most common, broadly accepted definitions of sustainable development, the 1987 Brundtland Commission definition from the World Commission on Environment and Development:

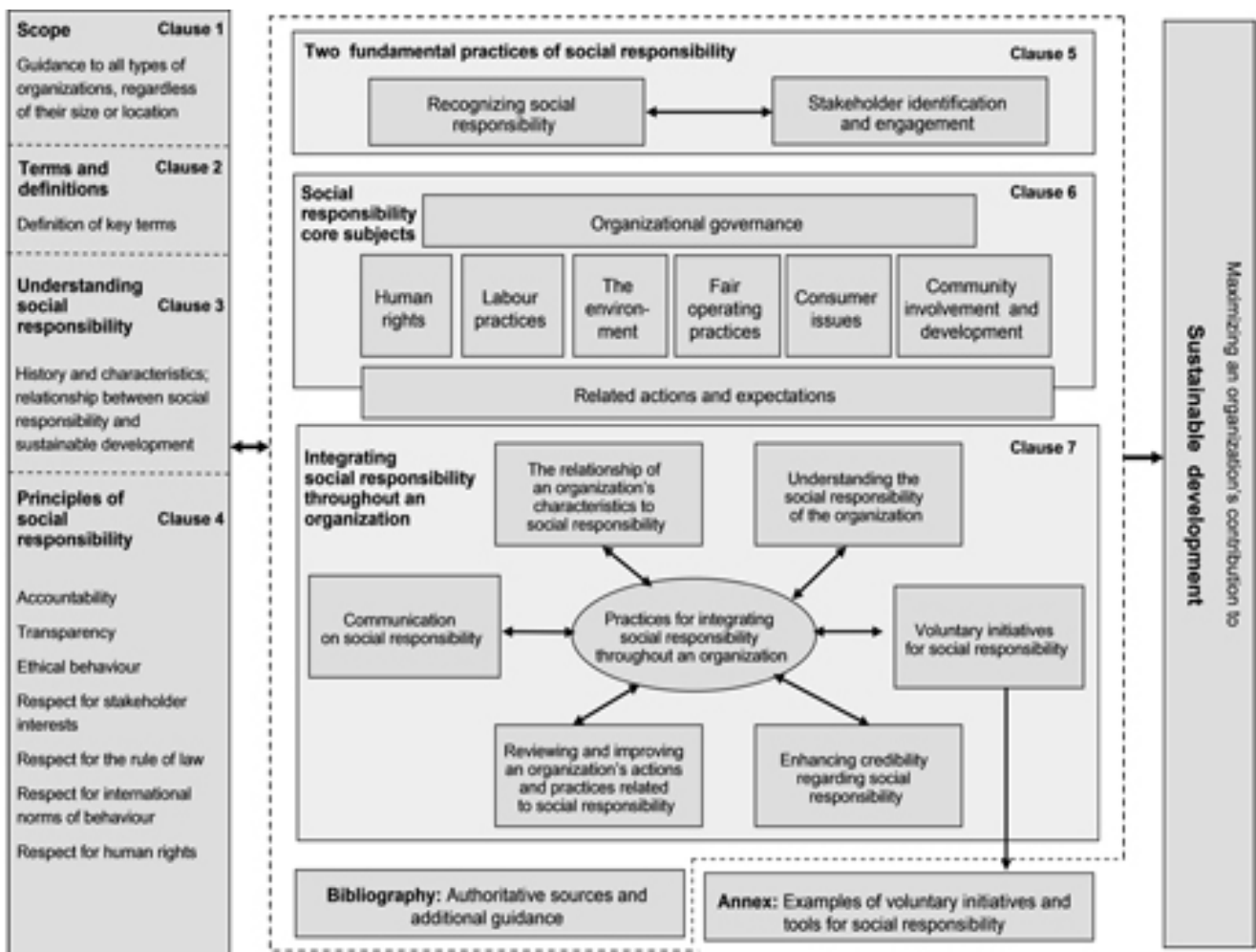
“Development that meets the needs of the present without compromising the ability of future generations to meet their own needs.”

The [Dutch government website](#) also refers to UN [Global Compact](#) and the 2011 EU [communication on CSR](#). The Global Compact does not define CSR explicitly, but refers to ten principles in the areas of human rights, labour standards, the environment and anti-corruption, that have universal consensus and are derived from the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, Rio Declaration on Environment and Development and the United Nations Convention Against Corruption. The Global Compact asks companies to embrace, support and enact, within their sphere of influence, the core values.

The Dutch Vision also mentioned the role of the Netherlands in the development of the ISO 26000 guidance for CSR. Culminating in 2010, the standard provides a landmark because it gives guidance to organizations to develop and improve their performance in social responsibility. It clarified divergent views on social responsibility by providing a coherent

vision and is increasingly referenced across all spheres. Illustrated in Figure 2, ISO provides “guidance” and not a certification standard like the ISO 9001 quality management and ISO 14001 environmental management standards. Social responsibility is described as a multi-faceted approach that, like quality, should be integrated into all aspects of how a company conducts its business: not merely a “neutralizing” action applied at the end of production/distribution to fix what has been generated or displaced. Rather, it is seen as a proactive mind-set to be incorporated across all levels of planning, execution, and stakeholder interaction. ISO 26000 acknowledges that applying a lens of social responsibility can be complex. Being normative, competing priorities, cultural differences, and other unique variables can create a muddled picture concerning “right” action. The standards make it clear, however, that “a situation’s complexity should not be used as an excuse for inaction,” and that companies should proceed in good faith, applying the seven principles of socially responsible behaviour as outlined in the standard: accountability, transparency, ethical behaviour, respect for stakeholder interests, respect for the rule of law, respect for international norms of behaviour, and respect for human rights. Although ISO 26000 is not specifically a Dutch policy, it was created with input from (among others) the Netherlands NEN and experts from over 75 countries and has been endorsed by the Dutch government. The [“ISO 26000 Approved for Publication. Now What?”](#) blog highlights that while the CSR definition in the guideline has been much lauded – it is actually difficult to obtain, not publically available and is only available from ISO upon payment.

Figure 2 Overview of ISO 26000



Source: ISO

These diverse and very broad definitions of what is considered to be CSR are challenging for the review process. To overcome this, ISO definition has been selected as providing the most workable and comprehensive characterisation encompassing the various Dutch and international definitions of CSR and, as such, will form the basis for the search terms.

2.2 Dutch CSR related policy

The next step in reconstructing the theory of change and intervention logic for this review, is to distil the key elements of the Dutch **policy** relevant to CSR in developing countries. This step aims to 'ground' a typology of government interventions and related indicators to measure the effects of CSR.

Dutch government CSR-policy began from 2000 embedded in the policy on Private Sector Development (PSD). Common to all these Dutch policies on CSR in developing countries is the aim to promote a lasting relationship between stakeholders in the Netherlands and abroad on the basis of transparency and dialogue, thereby responding to societal pressures. In the "Doing business against poverty" (*Ondernemen tegen armoede*) letter to Parliament (October 2000)¹ and additions to letter (2001)² the following statement was made³:

"Economic growth in developing countries should be achieved with the active participation of the poor, so that they can make a direct contribution to that growth and share in its benefits. This approach of economic growth, called pro-poor growth, means that economic growth must be accompanied by sustainable employment creation, health care and education provision, reforms in access to land and other means of production, the enhancement of civil society, fair wages and salaries and sufficient attention to the most vulnerable groups." (p2)

This vision elaborates three lines of thinking: improvement of the international environment, a healthy investment climate in developing countries and support to enterprises. CSR relates to all three lines of thinking. Firstly, reference is made to the international OECD-guidelines for multinational enterprises as a way of improving the international environment. At national level, national laws and regulations are the main focus, as well as lobby and advocacy for these issues. Thirdly, companies applying for government programs on the promotion of exports or of investments should comply with these standards and guidelines. The letter states (without specifying) that "in some PSD-programs the adoption of guidelines will be used in the approval procedure for subsidies. Subsidies could be granted for exemplary CSR operations". The 2007 Cabinet's Vision makes it clear that although regulation is the starting point, its role is as facilitating, partnering and endorsing: "CSR is in essence beyond the law". As there is no one standard recipe in for CSR in the business world, so the Dutch policy offers not one recipe but many, on an international and national level. Thus multiple pathways and interventions are made explicit as the way to achieve impact. The Dutch government expects that companies working across borders embrace the OECD Guidelines for Multinational Enterprises as standard. Agentschap NL⁴, as an executing arm of the government, for example makes clear that its role is a facilitator:

"The Dutch government has a role of facilitator and driver of the debate on CSR. The government assumes that CSR can best be promoted on a voluntary basis and that additional regulation is unnecessary. Companies know that CSR pays off and the government facilitates this process wherever possible. Within the OECD's on-going focus on the theme 'CSR', where consumers care about production methods and conditions are central. Netherlands plays an active role. In addition, the government encourages companies to be transparent about CSR activities at home and abroad. The annual transparency benchmark from the Ministry of Economic Affairs, Agriculture and Innovation gives a good overview of the growing number of sustainability reports of Dutch companies".

The government also sees financial instruments as facilitating tools, designed to support businesses with investment in emerging markets with the aim of promoting sustainable economic development in these markets, open only to projects that comply with the OECD guidelines are implemented. In Figure 3, some Dutch examples are highlighted in the red circles. In 2011, the adoption of the renewed OECD-Guidelines for Multinational Enterprises was made a strict condition for approval of government subsidies to companies⁵. In a government letter in response to the SER (SER 2011), compliance with CSR guidelines was also stated as a prerequisite for receiving subsidies. The government also encourages other companies to adhere to these guidelines.

¹ TK, vergaderjaar 2000-2001, 27 467, nr.1. Ondernemen tegen armoede. Brief van de minister voor Ontwikkelingssamenwerking en de staatssecretaris van Economische Zaken.

² TK, vergaderjaar 2001-2002, 27 467, nr. 6. Aanvulling op ondernemen tegen armoede. Brief van de minister voor Ontwikkelingssamenwerking.

³ Unofficial translation.

⁴ <http://www.agentschapnl.nl/onderwerp/wat-doet-de-overheid>.

⁵ TK 2011-2012, 32605, nr. 56. Ontwikkeling door duurzaam ondernemen (2011-2012). Brief van de Staatssecretaris voor Buitenlandse Zaken. p.9 e.v.

The [government](#) has also made its support for international guidelines explicit as part of its national and foreign PSD policy. International guidance from the OECD, Global Compact and the EU strategy for CSR 2011 are mentioned as having helped to inform Dutch CSR policy (SER 2011) alongside other principles addressing the inclusion of business and human rights (Ruggie 2011). These voluntary instruments form another part of the foundation on which the government's international PSD agenda has progressively been based, alongside the input for negotiations in the World Trade Organisation and the European Union's actions on CSR as part of non-trade negotiations.

The recent letter⁶ to the European Commission from Henk Bleker, state secretary for Economic Affairs, Agriculture and Innovation concerns the contribution by the Dutch government to the renewed EU-strategy for CSR. This specifies four main 'action areas' by the Dutch government on CSR and provides a topical summary of current Dutch policy:

1. **Aligning European CSR with global approaches to CSR:** the government specifically mentions the OECD Guidelines as a standard for alignment, and mentions interventions to help achieve this such as subsidy requirements to companies, the NCP, the role of the SER, support through workshops, conferences and business networks, stakeholder consultations, commissioning and co-financing research, support projects and practical tools for companies and raising awareness of companies and consumers. The links between CSR and initiatives to counter corruption and child labour and improve human rights in business are clarified.
2. **Improving disclosure of non-financial information by companies:** through regulations and guidelines for annual reporting, the Transparency Benchmark and promoting the Global Reporting Initiative.
3. **Market incentives for encouraging CSR behaviour by companies:** by stimulating competition and providing market incentives the government has developed interventions that aim to encourage companies, inform and engage consumers, regulate public procurement and promote CSR to institutional investors, thus broadening public appreciation for CSR initiatives.
4. **Enhancing the visibility of CSR and disseminating good practices:** by actively promoting good practice and enhancing the visibility of exemplary CSR, policy incentives are provided to encourage companies to adopt CSR and to develop their CSR strategies further. The MVO Netherlands and IDH are named as key interventions.

Whilst the title of the first action suggests it is mainly concerned with alignment on a European context, the letter implies also a global alignment and how this translates to developing a coherent raft of CSR policies and interventions in the Netherlands such that Dutch companies can operate in the Netherlands and internationally, according to a coherent set of standards.

Table 1 summarises the main policy instruments concerning CSR over the last fifteen years. They originate mainly from the Ministry of Economic Affairs, although the role of the Ministries of Foreign and Social Affairs, and the Social and Economic Council are apparent. There have also been regular debates in Parliament about CSR.

⁶ Brief aan Europese Commissie over Nederlands beleid onder de hernieuwde EU-strategie voor maatschappelijk verantwoord ondernemen, juli 2012 DGIB / 12079555 and Attachment "Contribution by the government of the Netherlands to the renewed EU-strategy for CSR".

Table 1 Overview of Dutch policy instruments relating to CSR

Policy	Date	Ministerial "owner"
Advice. The private sector in international development (<i>Advies. De particuliere sector in internationale samenwerking</i>)	December 1997	SER
Doing business against poverty: Note concerning economy and development (<i>Ondernemen tegen armoede: Notitie over economie en ontwikkeling</i>)	2000	BUZA & EZ
Doing business against poverty (<i>Ondernemen tegen armoede. Brief van de minister voor ontwikkelingssamenwerking aan de Tweede Kamer 27 467</i>)	8 October 2001	DGIS
Public Contract Procurement Procedures Decree (<i>Besluit Aanbestedingsregels voor Overheidsopdrachten</i>) (BAO) and Special Sectors Tendering Decree (<i>Besluit Aanbestedingen Speciale Sectoren</i>) (BASS).	16 July 2005	EZ
Government Vision on CSR 2008-2011 'Inspiring, innovating, integrating' (<i>Kabinetsvisie MVO 2008 – 2011 'Inspireren, innoveren, integreren'</i>)	December 2007	
Advice 'Sustainable globalisation: A world to win' (<i>SER Advies 'Duurzame Globalisering: een wereld te winnen'</i>)	2008	SER
Policy brief International Enterprise (<i>Beleidsbrief Internationaal Ondernemen Kamerstukken II, 26485, nr. 53</i>)	7 March 2008	EZ
Cabinet Vision Non Trade concerns (<i>Kabinetsvisie Non Trade Concerns</i>)	2009	EZ
Ratification and implementation of International Labour Organisation Conventions 87, 98, 29, 105, 100, 111, 138 and 182		SWZ
CSR Progress Report (<i>MVO voortgangsrapportage</i>)	28 January 2010	EZ
Advice: More attention to sustainable growth (<i>Advies Meer werken aan duurzame groei</i>)	March 2010	SER
Second progress report international CSR (<i>Tweede Voortgangsrapportage IMVO</i>)	April 2011	SER
Communication from the Commission to the European Parliament, Council, European Economic and Social Committee and Committee of the Regions: A renewed EU-strategy 2011-2014 for Corporate Social Responsibility	25 October 2011	EU
Letter to the European Commission concerning the contribution by the government of the Netherlands to the renewed EU-strategy for CSR (<i>Brief aan Europese Commissie over Nederlands beleid onder de hernieuwde EU-strategie voor maatschappelijk verantwoord ondernemen</i>)	4 July 2012	EL&I

Whilst this protocol is explicitly geared to generate conclusion on the Dutch interventions, the literature review will include experiences with government CSR interventions internationally. An initial scan of literature indicated similar patterns in government CSR interventions internationally, although these interventions and policies differ widely by country and continent. In Latin American and the Caribbean for example, government involvement and promotion is relatively weak and CSR is not integrated into government policy with CSR often seen as a purely a voluntary initiative of business acting alone (Haslam and Americas 2004). In South Africa, the facilitating role of the government is recognised (Hamann and Acutt 2003). In Europe, governments in France, Germany, the UK and in the Nordic countries have taken a similar stance to the Dutch using policy mixes based largely on facilitating and endorsing, with sparse underlying mandating policies. Europe has also generally provided an environment that is more responsive to NGO influence on CSR issues than in the US (Doh and Guay 2006). A dramatic increase in the attention given to CSR by companies worldwide can be seen in number of standalone CSR reports produced by publicly listed commercial companies in 31 countries increasing from fewer than 100 in the early 1990s to over 1,000 by 2007 (Dhaliwal, Radhakrishnan et al. 2010).

2.3 Organisations related to CSR interventions

To further reconstruct impact pathways of Dutch policy, the **organisations** responsible for promoting CSR policies and enacting interventions are identified. This aids the development of a search strategy and indicates the specialist websites to be used for the hand-searching.

In the Netherlands, four main groups of organisations have been implicated in developing and implementing CSR-related policy since 2000 and include, but are not limited to, the following:

1. **Central government** such as the Ministries of Foreign Affairs (BUZA), Social Affairs and Employment (SZW), Housing, Spatial Planning and the Environment (VROM), Economic Affairs (EZ) and Economic Affairs, Agriculture and Innovation (EL&I) - formerly Agriculture, Nature and Fisheries (LNV);
2. The **Social Economic Council** (SER) advises the government and parliament on the conduct of social and economic policies and on legislation in the socio-economic field. The SER also has administrative tasks relating to the industrial

voluntary and corporate initiatives have arisen is posited precisely to be due to the ineffectiveness, to date, of many governmental and intergovernmental processes (Auld, Bernstein et al. 2008). As a result of many interventions and actors, pathways to impact can be multiple and government interventions may only be one driver of CSR behaviour. This makes the picture much more complex. This multi-level, multiple organisations and actors, and types of intervention makes causality and attribution notoriously complex and difficult to disentangle (Oldsman and Hallberg 2004; Hasan, Mitra et al. 2006) and makes comparative analysis therefore very difficult. In the Netherlands, the SER has recognised this complexity of “diverse initiatives” (SER 2011)p10). The typology thus it allows clustering of studies and allows multiple codes to one and the same study.

Examples of Dutch initiatives grouped into the four typologies are shown below. Many of the interventions fall under the typology of facilitating and partnering, reflecting the Dutch government policies that CSR is best promoted on a voluntary basis.

Endorsing: political support for CSR and support for voluntary, private and civil society initiatives and best practices:

- [MVO Nederland](#)
- OECD MVO Guidelines [National Contact Point \(NCP\)](#)
- [Transparency Benchmark](#)
- [Kamer van Koophandel](#)
- Information for consumers on the <http://www.consuwijzer.nl/Consumer Indicator> website
- [Raad van de Jaarverslaglegging RJ400 recommendations for presenting CSR in corporate reports](#)

Partnering: multi-stakeholder engagement, dialogues and platforms, public private partnerships and agreements:

- [Platform Private Sector Development](#)
- [Trade Missions](#)
- [Sustainable Trade Initiative \(IDH\) \(Initiatief Duurzame Handel\)](#) initiated by 2007 Schokland Agreements

Facilitating: enabling legislation, awareness raising, incentives, subsidies and tax rebates, procurement policies, capacity building, self-governing agencies and supporting labels/certification:

- [Agentschap NL](#)
- [CBI](#)
- [SNV](#)
- NCDO [Business in Development](#)
- [BID Challenge](#)
- Subsidies to Dutch partners working on PSD internationally: FNV Mondiaal, CNV-International, Agriterra, DECP and PUM
- Export credits and [export credit insurance](#)
- [Programma Samenwerking Opkomende Markten \(PSOM\)](#)
- [Programma Economische Samenwerking Projecten \(PESP\)](#)
- [Facility for Sustainable Entrepreneurship and Food Security \(FDOV\)](#)
- [ORIO - grants for infrastructure projects](#)
- [Private Sector Investment program \(PSI\)](#)
- [Public Private Partnership Facility \(PPP\)](#)
- [Investment and Promotions company for Economic Cooperation \(PROPARCO\)](#)
- [Green Deals](#)
- [Trade promotion programmes \(Top Sector policy\)](#)
- Entrepreneurial Development Bank (FMO) [Government Funds](#) and Facility Emerging Markets ([FOM](#) - Faciliteit Opkomende Markten)

Mandating: legislation, inspections, fiscal and legal penalties, trade policies and standards:

- Public procurement policies
- [Voluntary Partnership Agreements and Forest Law Enforcement, Governance and Trade \(FLEGT\)](#)
- Trade policies
- Consumer laws
- Lobby to WTO and EU on Non-Trade concerns
- [Reporting requirements for listed companies on CSR](#)

More details are shown to illustrate the range of different types of interventions in Annex 2. Whilst the annex is not exhaustive, it served to help define the search strategy. In Figure 3 an overview of the types of interventions by the Dutch government and examples are shown circled in red, and the four main policy types are clustered in the blue circles.

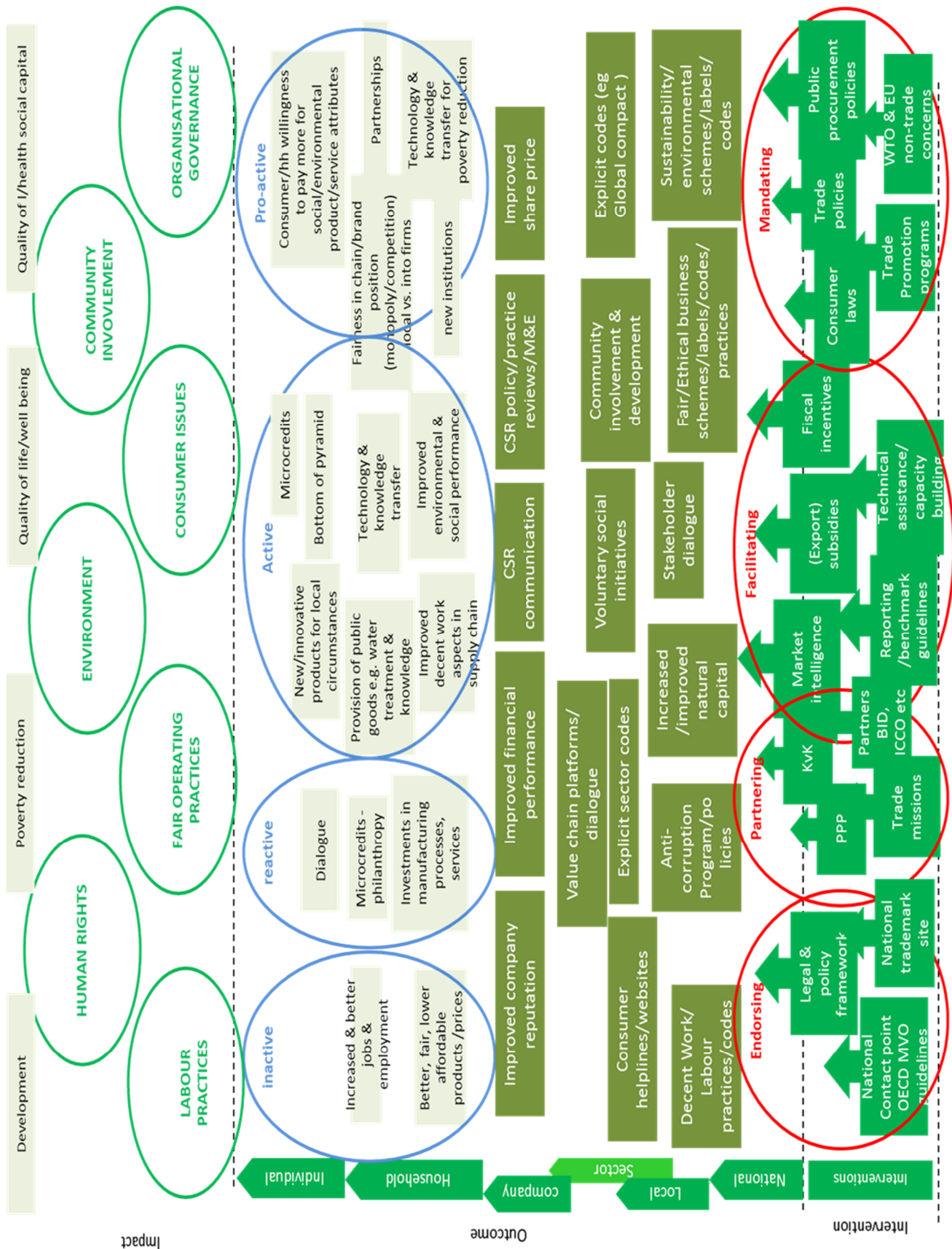


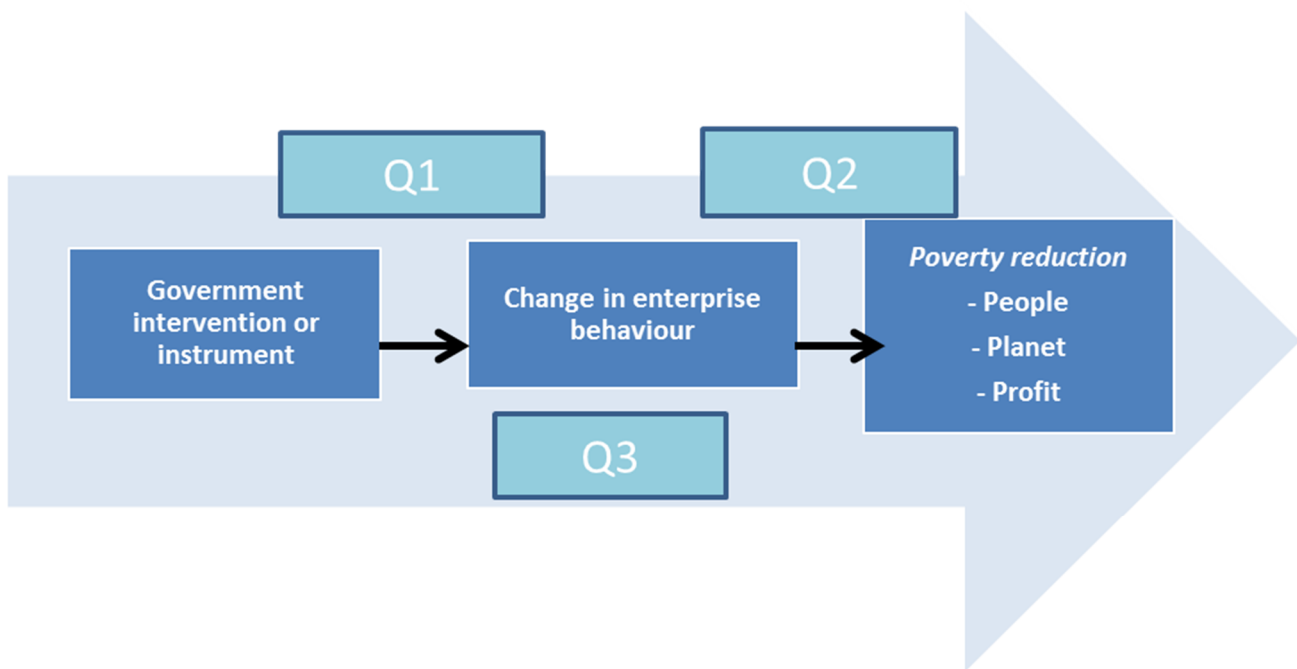
Figure 3 Illustration of Dutch CSR impact pathways and theory of change

3 Impact pathways

3.1 Refining the core theory of change

The conceptual framework has been built up by (re)constructing the theory of change of Dutch policies on CSR for private sector development in developing countries. This theory of change behind CSR policies is the starting point and 'grounding' for this analysis. It has been developed based on a literature scan of Dutch policies and interventions, on the international CSR policy arena and as a result of discussions with the IOB and reference group stakeholders. To arrive at this theory, first the definition of CSR was clarified. Then, the policies, organisations, and interventions were then described, characterised and grouped. The diversity indicates that there is no single spearhead of Dutch policy on CSR and it has evolved and refined over time and spread across different ministerial policies, influenced significantly by European and international policies and initiatives. Four types of policy interventions have been determined: endorsing, partnering, facilitating and mandating. The basic theory of change for the review is based upon the assumption of impact as depicted in Figure 4. The figure illustrates the logic of how CSR interventions (on macro, meso or micro level) are assumed to lead to the outcomes of poverty reduction, economic growth and a more sustainable world.

Figure 4 CSR intervention core theory of change



To operationalize this theory of change for this systematic review, it needs to be refined in terms of a typology with different **impact pathways**. An impact pathway is a chain of effects that is assumed to translate specific policy interventions into these ultimate outcomes. Impact pathways are causal processes that are triggered by government policies. These pathways have to be grounded in the Dutch situation but be general enough to capture and include research on international experiences that can help reflect upon them. As a specific intervention logic (Mayne 2001; Ton 2012) the impact pathways for this study start from government policy and result in interventions by the government or through an agency mandated or supported by the government. These interventions result in outputs, which result in behavioural change(s) by an enterprise as an intermediate outcome. This behaviour then leads to one or more outcomes at (possibly different temporal and spatial levels) and ultimately an impact. The main impact area this review literature aims to explore is on poverty reduction in developing countries. These pathways will guide the search strategy and form assumptions which will be tested based on evidence presented in the literature to be reviewed. The next sections examine CSR behaviour and outcome areas.

3.2 CSR behaviour

The results of government supported interventions are **outputs**. These may take the form of tangible actions, reports, products and events. A CSR output is owned by the company but influenced by the (government) intervention. These outputs lead to a change in **behaviour** of an enterprise (which can include products, systems, processes and relationships). These outcomes may be apparent at different temporal and spatial scales. Behaviours are controlled by the company. CSR behaviours⁷ have been classified as *philanthropy* (the largest proportion of behaviour found), *business practices* and *product-related* practices (Peloza and Shang 2011). Such behaviours may be one-off, focused or diffuse. These categories will be used in coding the literature reviewed.

The ISO26000 characterisation of CSR provides a workable description and common vernacular useful for this systematic review as it outlines six “core subjects” (shown in Figure 2, clause 7) which can be seen as types of behaviours. These six behaviour types will also be used to code behaviour found in the literature. Table 3 provides illustrative examples of different CSR behaviours in the Netherlands and internationally which have been described by a number of studies (OECD 2008, van Tulder and van der Zwart 2006; Blowfield, 2007, UN 2010; MVO Nederland).

Table 3 Typology of CSR behaviours

CSR behaviour	Illustrative examples
1. Communication and disclosure on CSR	Company benchmarking CSR reports CSR aspects included in websites and company annual reports Consumer awareness programs i.e. information, adverts, contact points and websites
2. CSR Relationships	Membership of Platforms/Networks (i.e. MVO) Community relationships/initiatives Addressing consumer and community neighbours (local stakeholders) concerns and issues Dialogue with stakeholders Partnerships
3. Voluntary CSR initiatives	Adopting practices and codes of conduct (i.e. ILO, ISO, certification schemes) Corporate Philanthropy Self-regulatory commitments Fair operating practices (i.e. ethical trade) and good practice, including fair or decent wages and good industrial relations Improving living standards/well-being/livelihoods of employees and (poor) actors in an enterprise’s value chain Socially responsible investment Community involvement and development initiatives Supplier/value chain development initiatives Creating affordable products and/or products aimed specifically at the poor Technology and knowledge transfer (to developing countries) Anti-corruption and bribery initiatives/controls Establishing business relationships with small holders Corporate environmental programs (energy, greenhouse gas, water use and waste reduction, resource conservation, reduced carbon footprint, decrease biodiversity impact and ecological footprint) Good Governance (e.g. abstain from improper involvement in local political activities, anti-corruption campaigns)
4. Understanding and implementing CSR in the enterprise	Product related practices Understanding of CSR in business related practices and an enterprise’s value chains Child and slave labour policies Anti-discrimination and equality policies Work-life balance programs Collective labour and union recognition agreements Freedom of association for employees Collective bargaining with employees Environmental management systems Monitoring and evaluation systems
5. Reviewing and improving enterprise actions /practices related to CSR	Environmental and social audits Environmental and social impact assessments Monitoring and evaluation Benchmarking Reporting

⁷ Peloza and Shang used the term “CSR activities”.

CSR behaviour	Illustrative examples
6. Enhancing credibility regarding CSR	Company benchmarking External reviews, assessments and audits CSR reports Company and product certification (e.g. ISO, social, ethical and fair trade, environmental schemes) Adherence to sector/international codes of conduct

3.3 Outcome areas

The effects of CSR behaviour can be described in terms of outcomes and impact. An **outcome** is a shorter term effect which has been caused by the intervention and the resulting behaviour of an enterprise. An outcome may also, in different ways, be externally influenced by factors outside the company, known as the context, for example socio-economic, cultural, political and regulatory. The seven “core subjects” of ISO 26000 (Clause 6 in Figure 2) have been used to categorise the areas of **outcomes** which reflect the main types of outcomes of CSR. These are shown in the green circles in Figure 3. These core subjects reflect worldwide attempts to harmonize ISO26000 with the UN Global Compact Guidelines for Ethical Business Practices and existing practices, principles and guidelines promoting corporate social responsibility, like the Global Reporting Initiative and OECD Guidelines.

CSR is often considered a process feature of policy formulation and implementation. Compliance with CSR guidelines and principles in business activities is considered as positive outcome of CSR-policy. The ISO reports⁸ that “the perception and reality of an organization's performance on social responsibility can influence, among other things, competitive advantage, reputation, ability to attract and retain workers or members, customers, clients or users, maintenance of employees' morale, commitment and productivity, view of investors, owners, donors, sponsors and the financial community and relationships with companies, governments, the media, suppliers, peers, customers and the community in which it operates”. The evidence given for these benefits is not however provided by ISO and it is this evidence of outcomes that the systematic review seeks to find.

There are a range of confounding factors influencing the effects of government CSR interventions in developing countries. A challenge will be to compare these different institutional settings. It is also expected that there will be a mix of more immediate outcomes and longer-term development outcomes, with different processes used to generate these indicators with diverse methodological mixes of self-assessments by enterprises and maybe beneficiaries, self-assessments by projects and financiers and external evaluations. In the systematic review, the approach to handle this range of contextual factors and differing indicators will be to map, for each study, the interventions, the causal impact logics and the outcome patterns and compare similar configurations.

3.4 Impacts

The ultimate outcomes of this CSR-behaviour, leading to **impact** (i.e. poverty alleviation and development) are often longer term effects that may be (significantly) influenced not only by the type of intervention, but also by other, external factors. Thus it may be difficult to attribute how much of an outcome is attributable to CSR-behaviour and may be considered as impact caused by a specific intervention. Key concepts used to map outcome patterns, like ‘the poor’ have different meanings in different contexts and, thus, in different strands of literature. The diverse ways of describing outcomes and outcome patterns are expected to be challenging and will require coding to allow synthesis.

Poverty reduction as a specific and ultimate impact of CRS behaviour is explicit in the Cabinet’s 2008-2011 vision and in the 2000 Letter on Business against Poverty. These impacts can be typologised as “Big Picture Impacts”: those concerning poverty alleviation, social and environmental development, meeting MDGs, meeting international conventions on human rights and environment improving economic, natural, human and physical capitals. Despite claims about the positive and negative outcomes of CSR, there is surprisingly little information in literature about the outcomes and impacts it delivers, especially in developing countries, where the role of CSR in social and economic development is largely unsubstantiated. Impacts include employment creation, fair prices, the creation of SMEs and enterprises, increasing food security, peace and security and human development (Blowfield 2007; OECD Watch and Eurosif 2007). However as Blowfield notes, there is very little data on the consequences of CSR for the intended beneficiaries in whose name it is sometimes conducted is available. The ISO 26000 provides a useful grouping of seven core areas of impact (shown in Figure 2, clause 6), which encompass all the broad impact areas highlighted by the UN Global Compact CSR principles and the OECD CSR Guidelines:

⁸http://www.iso.org/iso/iso_catalogue/management_and_leadership_standards/social_responsibility/sr_discovering_iso26000.htm#st-d-3

- Human rights
- Labour and industrial relations practices – including rights to freedom of association, collective action and bargaining, all forms of forced, compulsory and child labour
- Environment – including a precautionary approach and responsibility
- Fair operating practices – including competition and taxation
- Consumer issues, interests and disclosure
- Community involvement, development and disclosure
- Organisational governance (policies and principles) including anticorruption, extortion and bribery

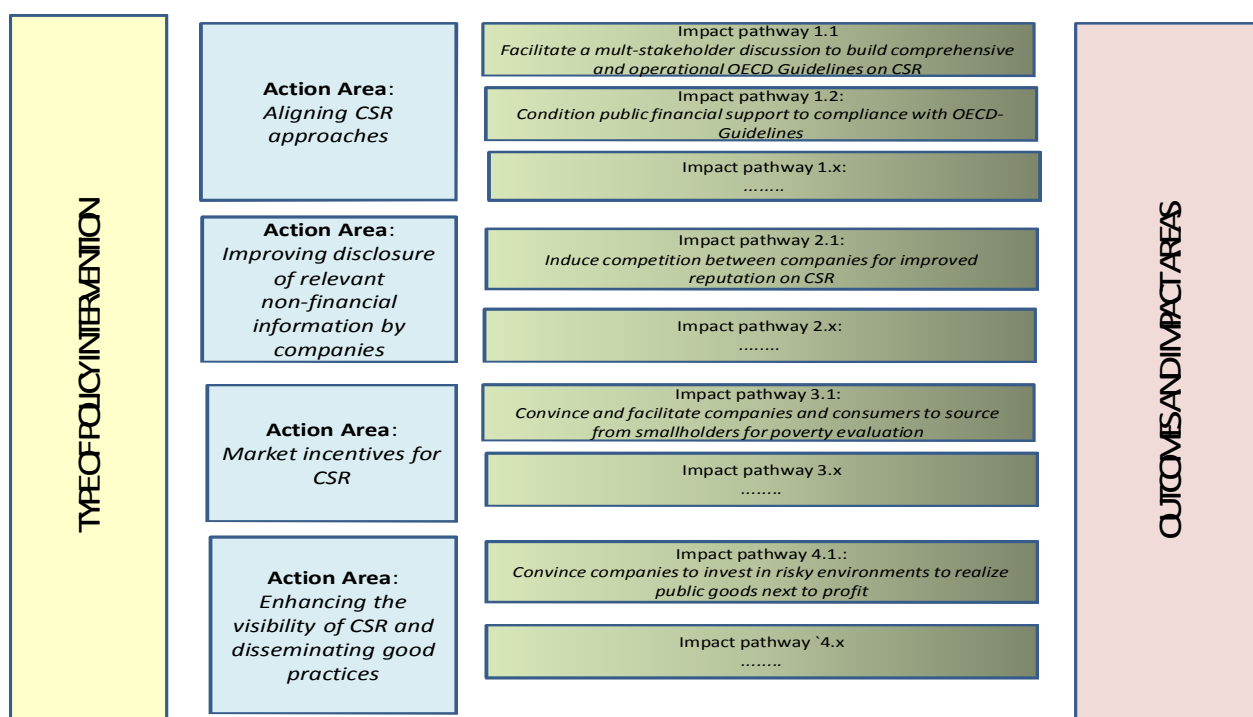
In the review the **indicators** used by the different studies to assess CSR behaviour and effects will be listed, and clustered in groups where possible. The grouping will aim to reflect indicators used in Dutch policy, such as the ones suggested by the Donor Committee for Enterprise Development (DCED 2010). Indicators found in the studies are expected to include proxy-indicators⁹ on the effectiveness of CSR policies in the seven impact areas and to include a mix of immediate outcome indicators and longer-term development outcomes. There will also be different processes used to generate these indicators, with diverse methodological mixes of external evaluation and self-assessments by companies, governments and beneficiaries.

3.5 Impact pathways of Dutch policy and interventions

In the reconstruction of Dutch policy four main types of Dutch policies were identified and typologised using the framework of van Tulder and van der Zwart (2006). These and the four key action policy areas, comprising a number of different policy instruments, form the basis of the impact pathways depicted in Figure 5. These four pathways form the basis of the search strategy and coding of literature. These pathways are not expected to (always) be as linear as depicted and it is possible that one intervention may result in several types of behaviours, several outcomes and impacts.

The review aims to explore the ultimate impact, especially poverty alleviation that can be attributed (wholly or partly) to these policy interventions. A limitation is that it is not expected that many studies will be found where impact of policy interventions is documented using indicators of changes in ultimate outcomes (such as household income impact, worker’s wellbeing, biodiversity, etc.). However, it is anticipated that most studies will document changes using indicators that can be linked to the steps in comparable impact pathways that lead to these ultimate outcomes.

Figure 5 Main impact pathways in Dutch CSR policy



⁹ An indirect measure or sign that approximates or represents a phenomenon in the absence of a direct measure or sign.

By basing the search strategy initially on these four action areas and their associated impact pathways, by using search terms that reflect the policies and policy types, interventions, outcomes and impacts, it is aimed to systematically find a sufficient number of up to forty studies which can be reviewed and evidence extracted.

However, given the limitations foreseen (above and in section 1.2), and depending upon the number of studies retrieved during the initial systematic search, an insufficient number of studies covering all types of interventions in all action areas of the Dutch policy may emerge. The data-synthesis may then have to be limited to studies that provide evidence on outcomes for only a sub-set of interventions and their corresponding impact pathways.

The pathways for each policy intervention mentioned in the four action areas may also be more detailed. The aim of describing these pathways is to make explicit how interventions and outputs translate in changes in CSR behaviour that lead to changes in outcomes, and ultimately in ultimate impacts. This is termed a “plausible impact story” for each type of intervention. Two examples of these pathways are illustrated in the below and Figure 6.

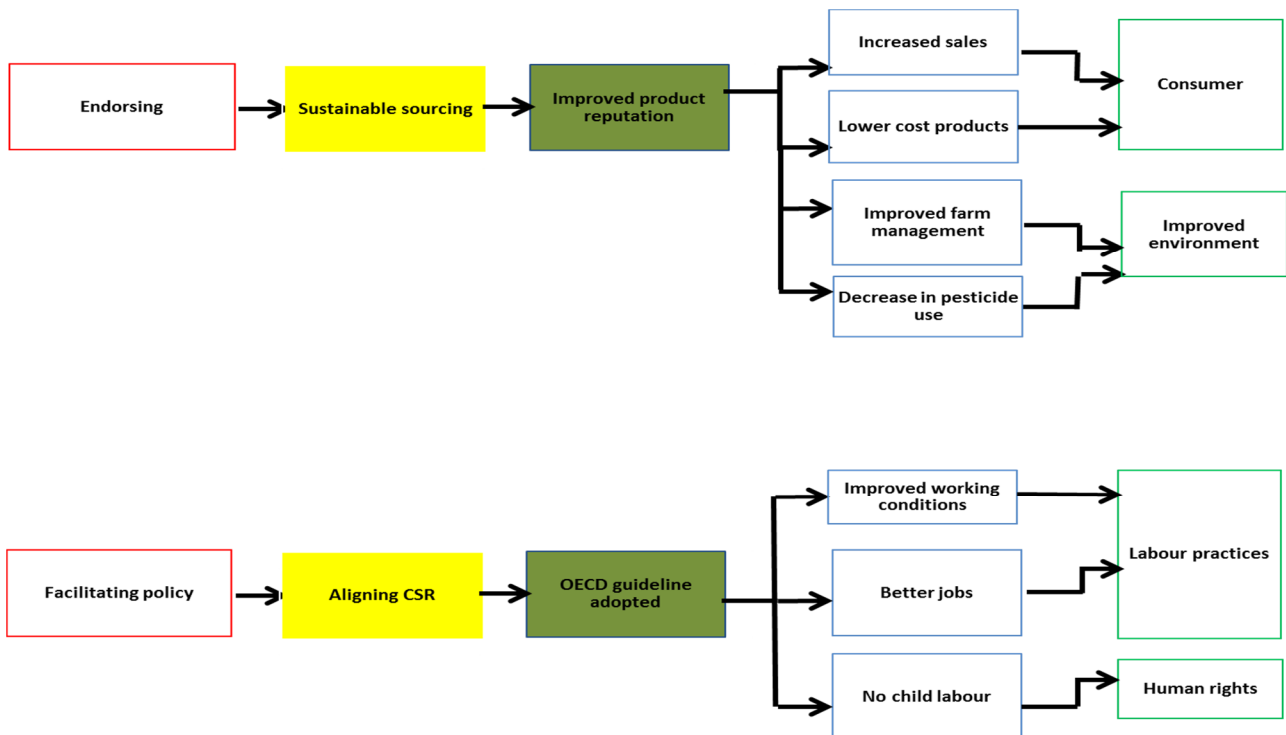
Pathway: Adherence to OCED Guidelines

The OCED guidelines need to be comprehensive enough to be used by any company behaviour, whatever the sector. Good guidelines are relevant to and applicable by companies while being effective enough to generate change in outcome areas. The effectiveness of this policy intervention will be most probably be measured by the attractiveness and endorsement of the guideline by companies (i.e. the number of companies adhering to the guideline and publically stating this) and the satisfaction by governments and civil society organisations with these guidelines (i.e. public endorsement by government and other actors, collaboration in platforms and preferential treatment for companies adhering to these etc.) and make public the interests and impact of the company on, for example, workers, suppliers such as farmers in developing countries and the environment.

Pathway: Sustainable sourcing

A policy intervention on sustainable sourcing will create conditions for companies to source their product in a way that is considered as more sustainable. Especially for tropical commodities, certification is assumed to make sourcing more environmental friendly (e.g. FSC) or more pro-poor (e.g. Fair Trade cocoa) or a mix of both (e.g. Utz and Rainforest Alliance). For soy and oil palm, instead of certification, other mechanisms have been introduced that create value-added or preferential markets for products that are produced in a more sustainable way. Indicators along the impact pathway for this intervention will probably be the area of production or the volume of production that is managed in a more environmental friendly way. The number of companies that participate in these voluntary codes is probably an immediate indicator that indicates effectiveness of this type of interventions.

Figure 6 Examples of theory of change: pathways per policy and intervention type



3.6 Conclusions

The reconstruction of Dutch government policy on CSR since 2000 and identification of the four major pathways through which this policy has effects, guides the literature search. First a broad, general search of scientific databases will aim to cover all the pathways and the first two research questions. This can then be refined with additional searching, by hand of scientific databases and of specific gateways and websites, on the individual pathways mapped. If any literature on any of the pathways is not uncovered by the broad search (thereby addressing question three on missing data), this can also be specifically searched using the keywords and the search terms suggested by the theory of policy change and pathways, and elaborated in the next section. Also, if the initial general search does not yield a sufficient number of studies, question two can be addressed by another, specific hand search and the broader criteria not specific to government interventions. This iterative, snowballing method has an advantage that search terms and themes may be suggested by the initial broader search, which can then be used in specific searches.

4 Search strategy

The search strategy is comprised of a number of steps. First is a search for literature studies using combinations of search terms, described later in this chapter. This results in initial list of potentially relevant studies that are merged and stored into Endnote and the EPPI tool for screening. After checking and removing duplicated studies, the titles and abstracts of the remaining studies will be screened by the team of reviewers. In case of doubt concerning the relevance of the study, it will be checked by another reviewer and discussed amongst the review team if necessary. After the title-abstract screening, the studies will be mapped according to the typology and full text of those studies that are identified as being relevant for the systematic review will be retrieved and assessed. By snowballing the references and additional hand searching, other relevant literature will be searched for using specific search terms. After this, the information provided in the eligible studies will be analysed and synthesized with the help of a flexible coding and the relevant data to the research questions extracted.

4.1 Data sources and searching approach

In the search the following sources of data will be used to identify relevant studies. The respective searches will be documented and an overview in the form of a search diary will be provided. Data sources are limited to publicly available literature published in international, peer-reviewed journals, “grey” literature from renowned institutions and authors, bibliographic scientific databases, electronic online search engines, gateways and specialist websites of organisations and institutions. Books or articles will only be purchased if highly relevant.

4.1.1 Bibliographic scientific databases

A meta search will be conducted using the electronic search engines of bibliographic databases. These will be searched by using combinations of the search terms indicated below. The bibliographic databases all allow for conducting full text and specialised searches of scientific journals using indexed subheadings and/or keywords with a possible thesaurus option to use synonyms of the search terms applied. Such specialised searches will be practical for pinning down relevant studies. METASEARCH <http://library.wur.nl/desktop/direct/metasearch.html> will be used to launch a cross-database search in a number of (selected) database groups selected by subject (sub) category. The query is broadcast to each database, and a combined result list is displayed according to the results' relevancy rank. In addition, you can choose a specific database and see the results from that database. Databases include:

- Scopus, the world's largest abstract and citation database of peer-reviewed literature and quality web sources, covering all disciplines
- Web of Science, covering all disciplines
- Gender Studies Database
- Social Sciences Citation Index (SSCI), part of Web of Knowledge
- CAB abstracts, comprehensive database of the applied life sciences includes agriculture, environment, veterinary sciences, applied economics, food science and nutrition
- EconLit (American Economic Association's electronic bibliography, indexes over 120 years of economics literature from around the world)
- SocINDEX, comprehensive and highest quality sociology research database
- Web of Knowledge
- Social Science Citation Index (SSCI)

4.1.2 Gateways and specialist websites of organisations and institutions

Hand searching of grey literature will probably provide most cases, but the bias/reliability of these sources needed to be critically questioned. Books may provide a good source, especially if peer reviewed, but will only be searched for and used if they provide concrete evidence directly relevant to search terms and insufficient cases have been found using the other data sources. The search engines will be used for a systematic online search. In addition to peer-reviewed journal articles as well as other referenced material the first three search engines listed below contain links to working papers, conference contributions and possibly other formats of the grey literature. Thus, searching these more specialties search engines will help to locate but at the same time also limit the vast number of grey literature studies. The Google search will be of a more general nature.

- Google: Internet search engine
- Eldis (collection of editorially selected and abstracted full-text, online documents on development issues)
- Jolis: World bank and IMF database, <http://external.worldbankimflib.org>
- 3ie Database of Impact Assessment, covering impact evaluations conducted in low- and middle- income countries, http://www.3ieimpact.org/database_of_impact_evaluations.html

- Google scholar: general search, the first 150 hits will be screened with regard to their relevance to the present systematic review.
- SSRN, Social Science Research Network, that includes working papers and submitted papers under review
- IDEAS (Economic Research, including RePEc database)

4.1.3 *Specialist websites of organisations and institutions*

Hand searching websites of organisations and institutions involved in CSR and development will also be used to identify grey literature. Again, bias and reliability of these sources will be critically questioned before they are accepted for review, and authorship will be coded to make any possible bias explicit. Listed are organisations and institutions that have implemented and/or supported known CSR related projects and programmes as an entry point for the search and expect to find project reports or other documentation. The cases should include an assessment or evidence of effects/outcomes/impact as a condition of selection. These criteria therefore could allow or evaluations of CSR programs/activities by the (Dutch) government in which specific evidence is provided.

- Research4Development (R4D) - the portal to DFID centrally funded research
- World Bank
- Partnerships Resource Centre
- NCP-MVO
- UN Global Compact
- IDS
- SOMO
- UNDP
- WBCSD
- IFC
- ISO
- Dutch Ministries (EZ, EL&I, SZW)
- Dutch organisations: MVO Netherlands, SER, NOW, MBKJ, FNV, NCP-OECD
- ILO
- UNIDO
- OECD
- DCED

4.1.4 *Calls for information and contact with experts*

A scan will be made of the initial CSR search conducted by the IOB, publications forwarded by the IOB and recommendations made by the IOB reference group. Calls for information using the internet and direct contact with CSR experts internationally will be made through various websites, networks and platforms. A call for information will be posted on the IOB website and emailed to the PSD Platform and to MVO Nederland.

4.2 **Search terms**

The search terms define groups of search terms. The groups specified below aim to describe the intervention, the target of the intervention, the location of the CSR intervention and behaviour. In the search, "OR" will be used within the groups of search terms and "AND" between groups to combine respective search terms and groups. Funnelling and snowballing will be used to progressively narrow down the search. For hand searches, the top 50 results will be examined in detail. The search results will be reported in a search diary and flow chart that illustrates the number of records found and accounts for the various steps of the search process. Decisions on inclusion and exclusion will be made transparent.

ELECTRONIC DATABASE SEARCH

Group 1: Date

Published literature from 2000 to 2012.

Group 2: Outcomes in developing countries

This term aims to narrow down the search to identify outcomes of CSR initiatives to developing countries: low-income or middle-income countries as defined by the World Bank, July 2011 (<http://data.worldbank.org/about/country-classifications>):

Developing countr*, poor countr*, low-income countr*, middle-income countr*, south* country

AND

Exclude OECD countries, and leave the rest all. This criterion can be applied in the EPPI software.

Group 3: CSR behaviour

As CSR has been broadly defined with variations depending on actors using the term, the key terms from the definition CSR given in Section 2.1 are used:

Corporate social responsibility, CSR, corporate responsibility, CR, voluntary AND company/enterprise/corporate/business code of conduct, MVO, IMVO

In the case of very limited results, search on:

business impact, business philanthropy, ethical business OR trade, ethical OR social reporting, fair business AND initiatives OR schemes OR practices OR program*, decent work AND initiatives OR schemes OR practices OR program*, environmental OR social performance, corporate conscience, corporate citizenship, social performance, sustainable responsible business, responsible business, inclusive business, corporate citizenship, subsistence markets, bottom of the pyramid, shared value, corporate philanthropy, sustainable private sector development (PSD), sustainable trade, inclusive business, corporate citizenship, subsistence markets, bottom of the pyramid, shared value

Group 5: Impact and outcomes

This search term aims to search for the type of literature and those applying quantitative, qualitative or mixed methods of analysis and assess outcomes of the interventions, impact assessments and evaluations of (Dutch CSR) projects, initiatives, programs and policies:

Outcome, effect, impact, eval*, evidence, performance

ADDITIONAL HAND-SEARCHING

The hand search terms will be fully documented in the search dairy, specifically to find grey literature with the aim of finding 5 to ten studies per pathway.

Group 6: CSR pathways

Hand searching for specific (Dutch) interventions to narrow down to specific CSR interventions in specialist websites and gateways – specifically using snowballing to selectively search for :

Environment, Human rights, Labour and industrial relations practices, Fair operating, Consumer, disclosure, Community involvement OR development, governance AND corporate policy OR strategy OR principle OR code OR standard

AND

Pathway A: Endorsing

Transparency, self-regulation, best practices, voluntary regulation/scheme/labelling/benchmarking, reputational risks, annual reporting etc.

Pathway B: Mandating

Compliance , codes, standards, regulating, legislation, mandatory reporting, etc.

Pathway C: Partnering

Partnerships, platform, engagement, dialogue, public-private, covenants, agreements etc.

Pathway D:Facilitatng

Government-business dialogue, subsidy, capacity building, (consumer) awareness, incentives, self-governing agencies, etc.

Group 7: Government CSR interventions

Group 1, 2, 3 and 4 AND

CBI, SNV, ICCO, PPP, PUM, PSOM, IDH, MVO Nederland, PSD platform, NCP, OECD MVO, Transparency benchmark, MKB (international), FNV, VWO, NCP, Agentschap NL, FNV Mondiaal, CNV-International, Agriterra, DECP, FMO, FOM, NCDO, BID, CNV, DECP, PSI, ORIO, PPP, PROPARCO, Green Deals, Top Sector, public procurement policy, trade missions, subsidies, export subsidy, trade promotion, certification, global compact, CSR benchmarking, transparantieindex

for the following recipients:

Enterprise, business, corporat* (and equivalent terms in Dutch)

If specific cases (from Dutch or international literature) are described in the literature e.g. a case of a company who has implemented CSR behaviour in a developing country with illustration of a government intervention – such cases could then be searched for specifically using Goggle scholar and on specialised websites.

4.3 Inclusion and exclusion criteria

Clear inclusion and exclusion **criteria for the first scan** of literature are essential (to include those derived from step one) and form part of the search strategy.

Non-exclusive authorship: can include donors, practitioners, researchers, governments and companies.

Including / excluding criteria for screening on TITLE AND ABSTRACT

1. Exclude by country: if effect is not in a developing country
2. Exclude by group of intended beneficiary: if not 'enterprise behaviour' [includes company, corporation/business/farmer/supplier/service provider/for-profit organisation]
3. Exclude if no specific mention of government policy or intervention¹⁰

Additional including / excluding criteria for screening on FULL TEXT

1. Exclude if no information on outcomes or effects [see Group 5) i.e. only descriptive and not empirical)
2. Exclude if no information on at least one aspect of intervention (intervention, actor, policy)
3. Exclude if no information on at least one aspect of behaviour (philanthropy business practices or product – related) or (communication, relationships, voluntary initiatives, understanding in enterprise, reviewing/improving actions, enhancing credibility)

¹⁰ This criterion will be omitted if the initial search does not ultimately result in at least 40 studies and a second search is conducted.

5 Protocol peer review process

Two external peer reviews of this protocol have taken place.

A review of a draft version of the Protocol was conducted by a reference team set up by IOB, comprising staff of the IOB, Ministries and external, independent experts drawn from academia and business. This review took place on 29 June 2012 in Den Haag with two members of the LEI team, the IOB and three members of the reference team in person and incorporating written comments from one further reference team member. The current (version 3) of this document incorporates this feedback.

EPPI recommended an external CSR expert, Dr John Pelozo formerly of Simon Fraser University, Canada and now at the College of Business Florida State University. He was recommended as he has been part of a team which recently conducted a systematic review of CSR (Pelozo and Shang 2011). He accepted to conduct an independent review of this protocol following comments and feedback from the IOB reference team in early July. Dr Pelozo's comments were incorporated into the final version of this protocol.

All the feedback was incorporated into this current, and final version of the **protocol**. The result forms **Output 1** and includes the methodology for the search, the results of the first scan and a revised time planning for the next steps as agreed with IOB.

6 Database management and analysis

6.1 Data-base management

Data-base management is a key part of the review process. A systematic coding system will be developed that based on the typologies and key words identified in step 3. The EPPI Reviewer 4 software will be used to merge and store search lists and manage data. A basic coding tool will be developed, that allows further interpretative coding, to extract data and relevant information to answer the review questions. In addition to the standard details about the literature (for example authors, affiliation, funding, goal of the study), the information to be extracted by coding covers information to distil the intervention logics and the type of immediate, intermediate or ultimate outcomes that are reported in the studies. The outcomes for the poor in developing countries will be specifically considered. The coding tool will be implemented in the EPPI-Reviewer software.

6.2 Coding

Coding the evidence in the systematic review helps to compare the information from the studies on CSR interventions and effects. A basic coding tool will be developed so as to extract data and information necessary to answer the review question specified. This will be done using the coding tool in EPPI Reviewer and reflects the selection criteria and the conceptual framework derived from the research questions. EPPI Reviewer also has a possibility to have multiple coding to explore difference and resolve them in the review team. In addition to the standard details about the studies included, the information to be extracted with the coding tool covers information to distil the intervention logics and the type of outcomes that are reported in the studies. Coding includes an evaluation of the quality of the studies in a quality and relevance appraisal. More specifically, the study quality will be assessed in terms of study design, data collection including the measurement of the efficiency of the outcome of the CSR interventions, representativeness and analysis. This information will be used to qualify the evidence provided. Depending on the number of studies selected for the detailed review, two researchers will independently review a sample of the same studies. The coding results will be cross-checked to avoid biases. After this 'calibration' the data extraction will be done individually but the resulting coding info will be reviewed in pairs to optimize comparability. An overview of the basic coding tool is shown in Table 4.

The coding sheet will be presented in the final report with the final codes used. Apart from characterising the different impact pathways, the aim is to better understand what the effects. A simplified scoring system will be used for each case reviewed and used to evaluate it against criteria. An initial overview of coding is provided in Table 4. It is stressed that the coding will be refined once the review starts, through interpretative coding (David Gough 2012).

Table 4 Indicative overview of basic coding tool for data-extraction

General information	Case	Evaluation criteria	Score
	<i>Author, publication date, publication type, funding agency, author affiliation...</i>	Bias	
Intervention	Type of intervention Intervention owner type Sector Type of intervening organisation CSR behaviour Type of Impact pathway Modalities Time period and frequency of intervention	Type of intervention / impact pathway	Mapping M= Ministry S= SER A = Agencies P= Partners G = Government intervention or support NS = no Government intervention or support specified 1. Endorsing 2. Partnering 3. facilitating 4. mandating D= Dutch I= International
Behaviour			1. Communication/ disclosure on CSR 2. Relationships on CSR

General information	Case	Evaluation criteria	Score
			3. Voluntary initiatives on CSR 4. Understanding CSR in enterprise 5. Reviewing/ improving enterprise's CSR actions and practices 6. Enhancing credibility regarding CSR
Context	Country, location characteristics of impact beneficiary Number of intervention channels and actors External actors	Developing country	Country [name] Beneficiary type 1. SME, 2. farmers, 3. service provider External actor [name]
Evidence	Legitimacy and transparency of impact claims Authorship bias/conflict of interest Multi channels of causality indicated Single/multiple examples in a case Robustness, scale and temporarily of evidence Level of causality and attribution Experimental/Quasi experiments	Anecdotal Systematic: legitimacy and transparency of impact claim	+ High (independent source) 0 Indeterminate (government reported) - Low (self-reported, conflict of interest) ? dubious # - multi causal channels S – single causal channel E = experimental QE= quasi experimental ++ directly attributable + directly attributable 0 undermined -not attributable
Outcome & Impact (qualitative/quantitative information)	Outcome per beneficiary (s) Impact per beneficiary(s) Attribution level of impact/outcome from company CSR behaviour Sector Company type Type of impact (7 ISO core impacts) Timescale outcomes (short –long)	Assessed change in proxy Impact-indicators	+ documented positive impact 0 documented neutral impact - documented negative impact ST= Short term (1-2 years) MT= Medium term (3-5 years) LT= long term (>5 years) ENV = Environmental OG= Organisational governance HR = Human rights LP= Labour practices FOP= Fair operating practices CI= consumer issues CI = community involvement P = philanthropy BP = business practices PR = product-related I= Industry A= Agric If= Infrastructure IT = IT 1. Inactive 2. reactive 3. Active 4. Proactive
Indicators			Drawn from literature Possible grouping using DCED standard

Based on this data-extraction, coding of the extracted data will be conducted to allow a discussion of the evidence base provided by the literature on the CSR interventions and provide input for discussions by policy makers on effectiveness, efficiency, relevance and sustainability. For each type of CSR policy intervention, where there is data available, codes will be used to indicate the following aspects:

Efficiency of intervention

- inputs deployed in the intervention and their costs
- outputs in CSR behaviour of companies achieved during planned period and within budget

Effectiveness

- changes in poverty variables as a result of this CSR behaviour,
- (claims of) contribution/attribution of these changes to the intervention
- assessment of other relevant documented changes reported and attributed to the intervention in terms of (CSR) objectives

Relevance

- reporting on the relevance of the pathways to impact in the wider policy context and market dynamics

Sustainability

- Sustainability of the outcomes and impact using the IOB's seven criteria (Ministry of Foreign Affairs, 2009)

6.3 Data analysis

The review is expected to contain only a limited number of quantitative studies that comprise rigorous impact assessment and evaluations of CSR interventions that use a quasi-experimental design to resolve the counterfactual, (IE-studies) and more qualitative or mixed method studies (non-IE studies). The two types of studies will be synthesised in different ways and results combined to provide some overall insights and conclusions. Overall, it is expected that the studies reviewed will be extremely heterogeneous and will apply a variety of different methods, mainly qualitative methods.

The respective studies will be read so that the team becomes as familiar as possible with the content and detail, and can then start the process of extracting evidence related with outcomes and with intervening factors (conditions, mechanisms). The data from each of the studies will be extracted using the coding tool. The results of the review and synthesis will combine theoretical reasoning and empirical evidence, thereby following the iterative steps of realist synthesis (Pawson, Greenhalgh et al. 2004). As such, insights will be presented about how the different types of interventions under review work, for whom and under what conditions. The synthesis process will compare and contrast findings from different studies in a structured way, highlighting both confirmatory and contradictory findings related with each type of intervention (type of intervention theory), aiming to refine the core rationale and 'programme theories' in the light of evidence. While each study will be summarised separately in the appendix, a matrix will be constructed identifying determinants or facilitators of and barriers to the effectiveness of each type of intervention. An evaluation matrix approach will be applied to ensure better coherence between the research questions and the supporting evidence from underlying studies.

When possible, though highly unlikely, a statistical meta-analysis will be done on similar studies that used experimental or quasi-experimental designs (using Stata or R). The estimates of the meta-analysis, their significance and confidence intervals as well as forest plots will summarise the quantitative evidence about CSR interventions and their outcome and efficiency. The potential heterogeneity of the studies will be considered by examining sub-groups, and the issue of endogeneity will be tackled by applying state of the art estimation techniques.

The **full-text** screening will then take place to funnel down the first set of literature searched by abstract and. The resulting literature found will be **screened for quality** using the criteria defined in the TOR (defined as: type of study (qualitative, mixed, experimental, quantitative), sound study design, data collection rigour, degree of independence of authors, representativeness of observations, relevance of study focus, peer reviewed and transparency of methodology used). This information will be used for an overall weighing of the evidence provided. This screening is critical to quality as the methodological rigour of CSR literature differs significantly: some include data on the counterfactual but most will not, as counterfactual are difficult to get in the broad/inclusive and complex change processes that private sector development tend to be. The inclusion/exclusion criteria will ensure that only studies of a reasonable quality and methodological rigour are considered for the in-depth review. Those meeting the inclusion criteria will be assessed in-depth by the applying the aforementioned coding tool with the EPPICentre's data-extraction software (the EPPI-Reviewer). Coding includes an evaluation of the quality of the studies in a quality and relevance appraisal. This will result in a final, selected literature for review. The **selected studies will be extracted, read and contents** hereof assessed, using the criteria¹¹ to test key assumptions about the mechanisms that stimulate these behavioural changes through the 'Context–Mechanism–Outcome Configurations (CMOCs)' concept. The CMOC lens allows using cases to develop and test assumptions about the mechanisms that explain why and how interventions worked, under what conditions, in a wider configuration of causal factors (Ton 2012).

¹¹ This is an initial suggestion and will be adapted and improved as the protocol is implemented.

7 Draft Systematic Review report

This assessment will be the basis for a concise referenced **draft report** (Output 3). This will respond to the research questions. The report will include, conforming to the TOR, a backward looking assessment of lessons of what worked well and what did not. The data-synthesis will provide a description of the types of interventions and types of CRS behaviour, and intermediate and ultimate outcomes/effects on poverty reduction. General conclusions and recommendations on the issue of returns on investment and effectiveness and consequences for future policy will be provided. The report will be written for a practitioner, development cooperation and policy audience. The synthesis aims to improve knowledge that will help to practitioners to (re)design CSR interventions in a way that success/impact is more likely. If the review highlights any differences between Dutch and global CSR interventions and outcomes, these will be addressed.

In this synthesis report, and when provided in the literature, the outcomes of CSR behaviour in the studies will **provide comparative tables** on the following information in/on the study to provide input for discussions by policy makers on effectiveness, efficiency, relevance and sustainability. For each type of CSR policy intervention, these will then be summarized where possible (depending on the evidence available in the literature) the insights from the studies on the efficiency of intervention, effectiveness, relevance and sustainability.

8 Peer review of report

A peer and quality review of the resulting review and control of the methods and results will be performed by two of the LEI team members (Koen Boone and Marieke de Ruiter de Wildt). The extracted data allow the exploration of a wide range of context-mechanism-outcome combinations by using the available data to build and refine theories of the effects of CSR on enterprises and poverty reduction. An important part of this synthesis will be the interpretation of the evidence in the studies and classifying them in a typology of interventions and to a typology of outcome categories, which is why the explicit coding is so important.

9 Final Systematic Review report

The insights derived from the systematic review will be presented in a report which addresses and responds to the research questions. This report will be discussed with IOB. A draft version will be distributed for a second, **external peer review** to policy makers recommended by the IOB and the team, and to networks of practitioners and researchers (i.e. using the IOB internet PSD forum and PSD Platform).

Based on these comments, and discussion with the IOB team of which to address (also given the time and data needed to address these), additional analysis may be conducted and alternative evidence and theories of CSR effects and gaps can be 'tested'. This will result in a **final report** (Output 4) which will include a Dutch summary (maximum 4 pages).

10 Time frame

The time frame for the review is shown in Table 5.

Table 5 Time planning

Phase	Activity N ^o	Activity	June	July	August	September	October
1	1	Kick off meeting & data collection IOB	X 1				
	2, 3	Intervention logic, protocol	O1				
2	4, 5	1 st scan, database management					
	6	IOB Peer review protocol		O2 x 28			
		External Peer review protocol					
3	7, 8, 9	Literature Review					
	10	Internal Peer review					
	11	Draft report				O3	
	12	External peer review					X 17
	13	Final report					O4

11 LEI Review team

A team is composed of senior researchers with experience of systematic reviews and policy evaluations and researchers with specialist expertise in CSR, impact evaluation, data management and reporting and experienced peer and quality reviewers, show in Table 6.

Table 6 Review team

Review Activity	Team member	Expertise
Project coordination & IOB contact point	Verina Ingram	Project management
Review	Giel Ton: Protocol, coding tool Verina Ingram: Protocol, coding tool, full-text scanning, snowballing, data-extraction , data synthesis and reporting Marieke Douma: title-abstract scanning, and data synthesis Karin de Grip: title-abstract scanning , full-text scanning, snowballing, data-extraction and data synthesis	Impact evaluation Socioeconomics, business-environment interactions Development and innovation, Business Administration Communication and innovation, systematic review
Data management	Hans van Hoeven Giel Ton	Librarian Impact evaluations, systematic review
Quality Review	Marieke de Ruyter de Wildt	Impact evaluations
Peer review	Koen Boone	CSR

12 Communication and dissemination

Throughout this systematic review the team will stay in contact with the client, IOB who commissioned this review (Max Timmerman). The framework of the systematic review, including the approach was discussed with IOB at a kick-off meeting on 28 May 2012 and with Dr Rob van Tulder - expert adviser to the IOB on PSD - on 27 May 2012. The IOB set up a reference team to review this protocol on 29 June;

- Rob van Tulder (University of Erasmus)
- Robert-Jan Scheer or Lex van der Burgh (Ministry of Economic Affairs- DDE - concerned with CSR)
- Thijs Woudstra (Ministry of EL&I – concerned with CSR)
- Renko Campen (independent)
- Ferko Bodnar (IOB).

A call for papers and information was placed on the IOB website, emailed to the PSD platform, and on 5 CSR Linked-In CSR share groups in early June 2012.

The review team and the IOB will make the review publically available and disseminate to contacts and networks they are involved in. After the review has been published by the IOB, it is planned to submit a paper based on the work to an appropriate peer reviewed to a scientific journal. Other possibilities for dissemination of findings will be discussed with IOB.

The review is registered with the EPPI-Centre.

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Annex 1 Dutch policy interventions on CSR

This annex illustrates a number of Dutch policy interventions on CSR and is not exhaustive.

SNV

[SNV](#) is an international not-for-profit development organisation. They believe that no-one should have to live in poverty and that all people should have the opportunity to pursue their own sustainable development. Starting out in the Netherlands more than 40 years ago, SNV now works in 36 of the poorest countries worldwide. They have a global team of local and international advisors work with local partners to equip communities, businesses and organisations with the tools, knowledge and connections they need to increase their incomes and gain access to basic services - empowering them to break the cycle of poverty and guide their own development. SNV aims to make a lasting difference in the lives of 40 million people living in poverty over the period 2011-2015. SNV receives funding through DGIS.

MVO Nederland

[MVO Nederland](#) is the Dutch knowledge and network organisation related to the field of Corporate Social Responsibility (CSR). MVO Nederland is the starting point for all entrepreneurs planning to make their enterprise more sustainable. MVO receives funding through BZ.

NCDO Business in Development

NCDO's [Business in Development](#) inspires Dutch companies with specific cases to support sustainable business in developing countries. It receives funding through BZ.

BID

The [BID Challenge](#) is an international business plan competition for profitmaking plans that aim to combat poverty, aimed at individuals and small organisation in 132 countries. Small and Medium-sized Enterprises (SMEs) are the backbone of any economy. By creating jobs and income, they are crucial to the economic and social development of emerging markets. They are also a powerful force against poverty. Diverse (international) companies have – through staff, expertise, networks and financing – taken a concrete role in the challenge. However, businesses often encounter difficulties getting started or growing because they lack access to finance and know how. BiD Network aims to start and grow businesses in emerging markets, create jobs and income through these businesses and mobilize private capital and know-how to businesses It is supported partially by the Dutch Ministry of Foreign Affairs.

IDH

The Dutch Government created the Sustainable Trade Initiative (IDH) (*Initiatief Duurzame Handel*) to build results-oriented coalitions of companies, NGOs, governments and other partners, initiated by Schokland Agreements in 2007. It brings public and private forces, knowledge, ambitions and interests together to international supply chains more sustainable. IDH thus aims to contribute to the worldwide fight against poverty, environmental protection and make sustainable trade is the norm. IDH's [website](#) indicates that there is a strong business case for public private partnership by IDH through organizing such coalitions. Although CSR is not explicitly mentioned, the dialogues, language and terms emphasizing responsibility, sustainability and trade used strongly mirror those used in the definitions of CSR.

Dutch contact point (NCP) and OECD Guidelines for multinational enterprises¹²

The Dutch NCP was established by a [Government Decree](#) in 2007 as an independent body, comprising four independent members from various fields and four official representatives from Ministry for Foreign Trade (*BUZA*), in agreement with the Ministry of Foreign Affairs (*DGIS*), Ministry of Social Affairs and Employment (*SZW*) and the Minister of Housing, Spatial Planning and the Environment (*VROM*). The Ministry of Economic Affairs runs the NCP secretariat, while the NCP communications manager has been assigned to the CSR Netherlands centre of expertise. This decision was made with a view to ensuring synergy with public information activities by CSR Netherlands in specific sector. The NCP has the following two tasks: to propagate the Guidelines, which includes raising awareness of the NCP's purpose and working method among enterprises and other stakeholders, and to consider specific instances submitted to the NCP of alleged violations of the Guidelines or elements thereof. Studies have shown that SMEs in particular are not or hardly aware of the Guidelines or the NCP. An increasing number of SMEs are entering markets that may entail a risk in terms of socially responsible business practices. This is why the launch of the revised NCP is accompanied by a release of funds for additional information provision, especially via the knowledge centre for corporate social responsibility: CSR Netherlands. The NCP has to carry out its duties in compliance with the text of the [OECD Guidelines](#) established in 2000 and with the

¹² <http://www.oesorichtlijnen.nl/>

additions (e.g. agreements on interpretations) or amendments to this text that have been or will be adopted by the OECD Investment Committee. In preparing such additions or amendments, the representative of the Netherlands on the Investment Committee will consult the NCP. An NCP representative is part of the Dutch delegation to the Annual Meeting of NCPs.

Trade Missions

Trade missions were stated as an important component of the Cabinet's CSR vision (2008 -2011), expressed as one of international diplomacy to strengthen CSR and make CSR inherent in the promotion of international business and economic diplomacy. The following concrete policies have been made:

- CSR in all trade promotion activities implemented by the government.
- CSR is a standard part of all economic missions of the Ministry of Economic Affairs.
- On economic missions with members of the Cabinet may only companies that come to CSR-speaking ARE. Both during the preparation of the mission, and during the mission itself, the importance of compliance with the OECD Guidelines for Multinational Enterprises explicitly to the attention of the companies are brought. Concretely, this means that the Guidelines are offered, while in an accompanying letter and during an orientation meeting the importance of compliance with these Guidelines is underlined. Where possible, a specific CSR part in the program of the mission itself.
- For a number of priority countries (Turkey, Russia, India, China, Gulf States) there is a broader agenda of collaboration, knowledge sharing and dialogue on CSR established. Starting in the diplomatic relations will be that CSR is important for all parties and a win-win situation.
- Other countries with ministries covering CSR activities included in the framework of bilateral cooperation.

International cooperation through Dutch social partners

Internationale samenwerking door Nederlandse sociale partners includes subsidies to organisations working on PSD internationally: FNV Mondiaal, CNV-International, Agritererra, DECP and PUM (See [SER report 2011](#)).

Public procurement

The government indicated in the Cabinets Vision its role in providing an example on CSR and in actions related to sustainable business activities and sustainable purchases with a goal of 100% in 2010. The Dutch Employers organizations VNO-NCW and MKB Nederland, the NEVI (association for procurement professionals) and De Groene Zaak (lobby organization for sustainable businesses), worked with partners to advise on sustainable public procurement in the Netherlands (VNO-NCW, MKB-Nederland et al. 2011). The 2nd house also implemented a new "greener" public procurement law in 2012.

[Agentschap NL](#)

The NL Agency consists of five thematic divisions some of which mirror the pillars of CSR: NL Energy and Climate Change, NL EVD International, NL Innovation, NL Environment and NL Patent Office. The mission of NL Agency is: the excellent implementation of international, innovation and sustainability policy. NL Agency uses the following core values for the implementation of its mission: involvement, reliability and ambition. It falls under the Dutch Ministry of Economic Affairs, Agriculture and Innovation. It focuses on sustainability, innovation, international business and cooperation, aiming to be the number one contact point for businesses, knowledge institutions and government bodies, as entrepreneur, (knowledge) institution or government body. It offers financial instruments, support, networks, pilot projects, advice, publications and links in Nederland.

Platform Private Sector Development

The platform Private Sector Development (PSD-platform) was set up in 2009 by diverse Dutch organisations in the private sector who support developing countries and development: Agentschap NL EVD, Agri-Profocus, BiD Network, CBI, CNV International, DECP, FMO, FNV Mondiaal, IDH, Ministry BZ and PUM Netherlands senior experts. The platform strives to coordinate the activities of participants and create a synergy on PSD in developing countries.

Subside OESO-SER-IMVO

Investment subsidies for export companies, export credits and participation in trade missions.

PUM

PUM Netherlands senior experts is a non-profit organisation, partially funded by the government (Ministry of Foreign Affairs, Development Aid Ministry of Economic Affairs, Agriculture & Innovation (ended in 2010) Ministry of Infrastructure & the Environment), which has been advising needy businesses in developing countries and emerging

markets for over thirty years. To this end, PUM links these businesses, at their own request, to Dutch professionals who voluntarily devote their considerable experience to creating a better world. PUM therefore promotes entrepreneurship, self-sufficiency and the sustainable development of small and medium-sized enterprise locally. MVO is part of PUM's guidelines. They state that a lack of knowledge by local small & medium-sized enterprises is the greatest obstacle to the introduction of CSR in developing nations. PUM's expertise is to inform PUM customers about CSR. It recently published a manual on sustainable business management, which devotes considerable attention to the topic. Well-informed Dutch experts are capable of providing useful advice on how to organise waste flows, for instance. They can also advise on details regarding applicable certification of fruit and vegetables, for anyone who is considering exporting produce to Europe.

PSOM and PESP

The [Programma Samenwerking Opkomende Markten \(PSOM\)](#) provides 50-60% grant funding for investment projects that bring new economic development in targeted countries. For most countries, the participation of a Dutch investor is required. One of the conditions is that the project should lead to local development in terms of employment, income and know-how transfer. The objective of PSOM is to stimulate sustainable economic development in emerging markets. The programme generates employment, income and knowledge and contributes to strengthening the local private sector. The Ministry of Foreign Affairs (Development Cooperation) values PSOM, because it contributes to sustainable poverty alleviation.

The [Programma Economische Samenwerking Projecten \(PESP\)](#) The purpose of the PESP which finished in 2008, was to increase exports of Dutch companies to emerging markets, and in general to contribute to bilateral economic cooperation. PESP supports preparatory studies that may lead to export of capital goods and services. This includes (export) feasibility studies, investment preparation studies and project identifications. The primary criterion for attributing a PESP project is the extent to which it could contribute to generating Dutch export of substantial proportions. PESP - grants for feasibility and pre-investment studies. PESP is funded by the Ministry of Economic Affairs and is administered by its agency EVD. Typical output of a PESP study is a comprehensive business plan which can be presented to decision makers and their financiers

Facility for Sustainable Entrepreneurship and Food Security FDOV

The FDOV stimulates and subsidizes Public Private Partnerships (PPP) in the area of Sustainable Entrepreneurship and Food Security. FDOV is a facility of the Dutch Ministry of Foreign Affairs / Development Cooperation. Projects to be subsidized through this facility should lead to poverty alleviation, sustainable economic growth and self-reliance. The projects should be aimed at (one of) the following subthemes: For Sustainable Entrepreneurship: Legislation and regulations, Infrastructure, Financial sector, Knowledge and skill, Market access and market development. For Food security: Increase in sustainable production, Better access to healthy food, Efficient markets and Improved business climate. The emphasis for the sub-themes for Food Security is on the national and regional markets in developing countries. Qualifying FDOV proposals will relate to at least one of the sub-themes pertaining to food security development and entrepreneurship development.

Africa Enterprise Challenge Fund

The Africa Enterprise Challenge Fund (AECF) is a \$ 120 million multi-donor private sector fund, hosted by the Alliance for a Green Revolution in Africa (AGRA). The aim is to encourage private sector companies to compete for investment support for their new business ideas that will lead to growth in the rural economies of Africa, generate employment and create new opportunities for systemic change in the markets that serve them. The project should be in line with requirements of the funding window, but generally should support businesses working in the field of agriculture, agri-business and rural financial services; have a positive impact on a large number of smallholder farmers / poor people living in rural areas; should deliver increased employment and income. and demonstrate that the project is commercially viable. AECF receives funds from the [Ministry of Foreign Affairs / Development. Cooperation.](#)

ORIO - grants for infrastructure projects

The new ORIO scheme replaces the former ORET scheme for development-related export transactions and was launched in 2009. New policy rules were published in April 2012. ORIO (Facility for Infrastructure Development) is a grant scheme under the responsibility of the Minister for European Affairs and International Cooperation. The programme provides grants to infrastructural works in developing countries. These works include development, implementation (construction and/or renovation), and operation & maintenance of public works. ORIO is administered by NL Agency of the Netherlands Government and one of the conditions includes compliance with international guidelines regarding corporate social responsibility: ILO conventions, IFC performance standards, OESO guidelines for multinationals.

Private Sector Investeringsprogramma (PSI)¹³

The Private Sector Investment programme, PSI (divided into PSI Regular and PSI Plus) is a subsidy programme of the Dutch Ministry of Foreign Affairs / Development Cooperation that supports innovative investment projects in emerging markets. A PSI project is an investment project, implemented by a Dutch (or foreign) company together with a local company, in one of the eligible developing countries. If this investment meets the criteria, it can be eligible for a grant by PSI. This grant consists of a financial contribution to the costs of the investment.

Public Private Partnership Facility (PPP)¹⁴

The Public Private Partnership Facility (PPP) is a program of the Dutch Ministry of Foreign Affairs / Development Cooperation. The program is aimed at improving water security, water safety and food security and private sector development in developing countries. A number of partnerships: 17 PPPs under the BUZA Food Security and Private Sector development programme, nine PPPs under BUZA's Innovative Financing program, and 13 PPPs under the Health/SRGR program, nine PPPs under Water and Sanitation, three PPPs under climate and energy program and 2 other PPPs.

PROPARCO

PROPARCO is the Investment and Promotions company for Economic Cooperation. PROPARCO's mission is to boost private investment in emerging and developing countries in favour of growth, sustainable development and reaching the Millennium Development Goals (MDGs). Its sectoral strategy is tailored to the level of a country's development and focuses on the productive sector, financial systems, infrastructure and equity investment. It invests in a geographical area ranging from major emerging countries to the less developed countries, in particular in Africa, and has high-level requirements in terms of Social and Environmental Responsibility. PROPARCO has a wide range of financial products to meet the specific needs of private investors in developing countries (loans, equity, guarantees and financial engineering). Developmental and environmental impact measurement is crucial in monitoring the evolution of quality of each project. It also justifies investments and assesses their contribution to development.

Green deals

The Dutch Government wants to help people with local sustainable projects that are hard to get off the ground. For example, sustainable energy or energy-saving projects. It does this by means of a "Green Deal". By removing obstacles, citizens, companies, local councils and stakeholder organisations can find energy efficient and sustainable. Central Government aims to help to remove some of these barriers with the Green Deal, to help to remove obstacles and achieve more rapid results. The greatest benefit of each Green Deal however follows, because each deal is suitable in principle to be imitated by others. There are currently over 50 Green Deals, the first registration in 2011 produced a good 200 useful ideas. These in turn led to around 59 actual Green Deals. The extent to which these operate in developing countries needs to be assessed.

Transparency Benchmark

The Transparency Benchmark is an annual survey with the aim of the content and quality in social reporting of the largest Dutch companies into view. Through the Transparency Benchmark participating companies have the chance to be awarded The Crystal, an award for social reporting in the Netherlands. Participating companies acquire knowledge of generally accepted criteria for social policies and gain insight into possible improvements for the reporting.

¹³ <http://www.agentschapnl.nl/en/node/50050>

¹⁴ <http://www.agentschapnl.nl/en/programmas-regelingen/public-private-partnership-facility-ppp>