

Corporate Social Responsibility National public policies in the European Union

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By Vladimír Špidla, Commissioner for Employment, Social Affairs and Equal Opportunities

Since EU leaders made a special appeal to companies at the EU Council meeting in Lisbon in 2000, Corporate Social Responsibility (CSR) activities and initiatives have steadily gained momentum in Europe. At this summit the European Union set itself a new strategic goal to become the most competitive and dynamic knowledge-based economy in the world, capable of sustainable economic growth with more and better jobs and greater social cohesion by 2010.

Halfway through this ten-year plan, the European Commission reviewed and re-launched the Lisbon strategy in 2005 in a new 'partnership for Growth and Jobs'. It stresses that Europe needs a dynamic economy to preserve and develop its social and environmental model in the context of a growing global economy. As we approach the 2010 target, the consensus in Europe remains that, in the long term, economic growth, social cohesion and sustainable development must go hand in hand.

In terms of CSR, the focus is on implementing this partnership for Growth and Jobs and making Europe a pole of excellence. In its 2006 Communication, the Commission proposed actions to promote the further uptake of CSR practices, underlining the importance of co-operation between Member States.

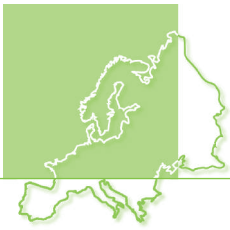
There is broad agreement in Europe on the definition of CSR as a concept whereby companies integrate social and environmental concerns - on a voluntary basis - into their business operations as well as their interaction with stakeholders. Nevertheless, the precise nature and characteristics of CSR vary between different national and cultural contexts. In some countries, it is more and more integrated into a wide range of policies whereas in others, awareness-raising initiatives are mostly being developed.

The idea of this second compendium is to map out CSR policies across the 27 Member States of the European Union. It shows that public policies on this issue evolve rapidly as CSR is an innovative and flexible means to address some of the current challenges facing European societies. The contributions of the new Member States are particularly important as they are brought together here for the first time.

The Compendium also illustrates both the similarities and differences in CSR policies and we see that, beyond their diversity, the objectives of these different policies are often similar: promoting stakeholder dialogue and public-private partnerships; enhancing transparency and credibility of CSR practices and instruments; raising awareness, increasing knowledge, disseminating and awarding best practices; and ensuring a more solid and consistent link between sustainable development objectives and public policies.

I am confident that this handbook will provide inspiration to all actors working to make Europe a 'pole of excellence on CSR'.

Vladimír Špidla



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NOTE TO THE READER

This compendium is based on information received from the Member State representatives of the High-Level Group on Corporate Social Responsibility and other sources (UN Environment Programme (UNEP) and World Bank reports, and various websites).

In order to facilitate access, the information collected has been summarised and adapted to the format outlined below, which uses three main categories: policies that promote the uptake of CSR, policies that seek to ensure the transparency of CSR instruments and practices, and initiatives in other public policies that have a positive impact on CSR.

1. PROMOTING CSR

- Awareness raising
- Research
- Public-private partnerships
- Business incentives (e.g. awards)
- Management tools

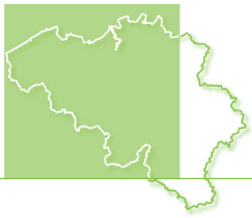
2. ENSURING TRANSPARENCY

- Principles and codes of conduct
- Reporting framework
- Labels, certification schemes and management systems
- Socially responsible investment (SRI)
- Advertising

3. DEVELOPING CSR-SUPPORTIVE POLICIES

- Sustainable development strategy
- Social policies
- Environmental policies
- Public procurement
- Fiscal policies
- Trade and export policies (e.g. promoting the Organisation for Economic Co-operation and Development (OECD) guidelines)
- Development policies

For the purpose of this paper, only initiatives and policies strictly linked to CSR have been taken into consideration, leaving aside other national policies, which can be found in annual national reform plans.



BELGIUM

1. PROMOTING CSR

Awareness raising

In 2006, the Interdepartmental Commission for Sustainable Development organised a forum on CSR called 'Responsibility Pays Off: From a CSR framework to action' to prepare the CSR action plan. Representatives of the advisory committees, employers, employees, the financial sector, socially responsible investment groups, consumer groups, social firms, academic institutions and various non-governmental organisations (NGOs) were invited to discuss CSR policies and to propose public-sector policies to encourage CSR.

Business incentives (for example awards)

The Plus award helps SMEs and social firms to develop CSR policies using various CSR tools such as:

- stakeholder management
- social audit (AA 1000)
- sustainability reporting (e.g. Global Reporting Initiative)
- sustainable management of the production chain
- management of diversity.

The subsidy only applies to external costs (consultancy, auditing, controlling etc.) and amounts to a maximum of 50% of such costs. The maximum reimbursement is €400 (excluding VAT) for each full day of the service provided. The subsidy is also limited to a maximum of €10,000 for each project. The subsidy only applies to consulting costs, and is seen as *de minimis*.

See <http://www.socialeconomy.be>

Management tools

The Digital Knowledge Resource Centre is a virtual forum which aims to:

- provide information and support with CSR
- provide access to expert advice
- identify gaps in knowledge and expertise so that these can be addressed by policy
- encourage contact between CSR stakeholders.

The Flemish Minister for Employment and Education and the Flemish Minister for Social Economy and Equal

Opportunities introduced this initiative in April 2005. The centre's development is part of a strategic private-public sector partnership (Business & Society): see <http://www.mvovlaanderen.be>

The Digital Knowledge Resource Centre (for the French-speaking part of Belgium) is a website providing firms with access to all key information on CSR based on their sector, requirements and means.

See <http://rse.wallonie.be/apps/spip/>

2. ENSURING TRANSPARENCY

Reporting framework

The occupational pension law (Loi Pensions Complémentaires-LPC) of 15 May 2003 requires pension fund managers to disclose in their annual reports to what extent they take into account ethical, social and/or environmental criteria in their investment policies. These annual reports are public documents. They must contain the following information:

- the type of pension fund investment and any structural modifications
- the long-term and short-term investment strategies and the extent to which they take into account social, ethical and environmental criteria
- the yield on the investment
- the cost structure, and if relevant, profit sharing.

The law governing certain types of collective investment portfolio management (law of 20 July 2004) stipulates that all collective investment institutions must publish an annual report each financial year and a half-yearly report covering the first six months of the financial year. These reports must disclose to what extent they take into account ethical, social and/or environmental criteria in their investment policies.

Label

In January 2002 the Belgian Parliament approved a law aiming to promote socially accountable production by introducing a voluntary social label. This law offers companies the possibility of using a label that is granted to



products whose chain of production respects the eight fundamental International Labour Organization (ILO) conventions. The right to use the label is given by the Ministry of Economic Affairs, based on the positive and binding opinion of a stakeholder committee (composed of government officials, social partners, business federation consumers and NGO representatives) for a maximum of three years. The Committee for Socially Responsible Production establishes a programme of control for the company, and monitors its progress on compliance. Certification is carried out by inspection bodies accredited by the Minister of Economic Affairs.

Companies applying for the label for a product are obliged to give all information on the suppliers and subcontractors directly involved in production, and provide evidence that, like the company itself, its suppliers and subcontractors respect the ILO core conventions. The inspection body makes a report (on the basis of interviews with workers and responsible persons, visits to the companies, information from local organisations, etc.) which is submitted to the stakeholders' committee. Every year, the Ministry of Economic Affairs presents to the Parliament a report on the implementation of the label. As it is voluntary, the Belgian social label is not incompatible with WTO rules.

Companies can qualify for financial support depending on their size. Small companies can apply for 50% of external controlling costs up to a maximum of €5,000. Medium-sized companies can apply for 50% of external controlling costs up to a maximum of €3,000. Large companies receive no subsidy unless part of the company is located in a developing country. Financial support can also depend on the production chain of the product concerned. If part of the chain is located in an African, Caribbean or Pacific (ACP) country or in a least developed country (LDC), the company can qualify for financial support up to a maximum of €2,000 regardless of its size (provided effective checks have been carried out in these countries). Depending on the size of the company, this amount can be granted in addition to the other financial support provided it does not exceed 50% of the total external controlling costs. Only one subsidy can be granted per company, and it can only be claimed once in a three-year period. The total budgetary estimate for this purpose is €100,000 a year, and it is seen as *de minimis*.

The following products have already obtained the social label:

- the Ethias Habitation service - until 8 July 2009
- the Interimwerk service of Randstad Belgium - from 2 November 2003 to 1 November 2006

- the product La Pierre Bleue du Hainaut by Carrières du Hainaut - from 2 May 2004 to 1 May 2007
 - the product La Pierre Bleue Belge by Carrières de la Pierre Bleue Belge NV - from 1 January 2005 to 1 January 2008
 - the products plug, switch and switch combined with plug by Lithos NV - from 1 March 2005 to 1 April 2008.
- See www.label-social.be

The equality/diversity label launched in September 2006 is aimed at large and small companies in the private, public and service sectors. The equality/diversity label is based on four requirements:

- complying with legislation on equal opportunities and non-discrimination
- establishing and introducing a corporate culture and human resources management policy that support diversity
- the involvement of the company's own staff in the implementation of the action plan
- achieving a permanent improvement over the situation at the outset.

See <http://>

www.emploi.belgique.be/defaultTab.aspx?id=8138

The ecology label (Brussels) aims to encourage companies and institutions to make a voluntary commitment to improving their ecological performance. It is aimed at all kinds of organisations within the Brussels region, and is obtained through certification by a jury of 14 institutions. It is awarded for a period of three years and is a progressive scheme. No verification takes place. The requirements that companies must meet to obtain the Brussels ecology label are compatible with the European Environmental Management and Audit System (EMAS) and the international standard MBS, ISO 14001, as they integrate the principles of an environmental management system (EMS). This label's three-star system focuses on the direct environmental impact of an organisation, and actions such as reducing paper consumption and switching off lighting, rather than indirect environmental impact, such as reducing the energy consumption of traffic lights for example. See <http://www.ibgebim.be>

At the Council of Ministers meeting of 20 July 2005, the federal government decided to make the EMAS standard compulsory for all federal departments from June 2006 (adopting the EMAS standard is optional for other organisations and companies). Each department must submit its EMS to be checked and approved by an external auditor, which carries out its evaluation on the basis of the European standards in force. A key element of the

verification system is the environmental statement, which provides the public with information on the organisation's environmental performance. In 2005, a number of federal organisations began working towards EMAS certification: for example, the federal Departments for Sustainable Development, Science Policy, Mobility and Transport, the Budget and the Federal Chancellery. See <http://www.sppdd.be>

Socially responsible investment (SRI)

The Social and Sustainable Economy Funds (Kringloopfonds) aim to encourage ethical investment by investing a minimum of 70% of the funds in the social and sustainable economy. In 2003, a broad spectrum of investors took advantage of the opportunity to buy the bonds of these funds. In addition, these investors also benefited from tax relief.

Key features

- The fund issues loans as well as investing in shares.
- It is not a collective investment fund but a limited responsibility cooperative company with a social objective.
- The fund was established and is managed by the federal state and not a private financial institution.
- Investors are not shareholders but creditors (they hold bonds).

3. DEVELOPING CSR-SUPPORTIVE POLICIES

Sustainable development

The federal government has created the Federal Council for Sustainable Development (FCSD), which is in charge of giving advice about the federal policy on sustainable development and the implementation of international commitments such as Agenda 21, the Framework Convention on Climate Change (FCCC) and the Convention on Biological Diversity. The FCSD also acts as a forum to encourage the sustainable development debate, for example by organising symposia. In 2006, the FCSD issued two strategic documents, the CSR action plan and the CSR framework, available in www.cidd.be/

Public procurement

In November 2001 the Belgian Government approved the introduction of a social clause for certain federal public procurement contracts (applying to contracts of

minimum value BF10 million, with a minimum length of 60 working days), which requires the inclusion of disadvantaged groups (e.g. 5% of the total contract value is to be used to hire long-term unemployed people). Besides the price and quality of products or services, environmental criteria can also be part of the selection criteria.

In the revision of the EU directives on public procurement, Belgium has also supported the position of the European Parliament on considering the degree to which contractors respect the eight fundamental ILO conventions as selection criteria for the award of a public contract.

In 2005, a working party of the Interdepartmental Commission for Sustainable Development was set up to oversee the introduction of new legislation concerning public procurement, and to draw up a National Action Plan for Sustainable Public Procurement. This initiative stems from the European Commission's communication (2003) concerning integrated product policy, which required Member States to draw up a national action plan by 2006.

A website called Guide to Sustainable Procurement contains all sorts of information and advice for purchasers. A list of recommendations has been published, with the status of a ministerial circular. See <http://www.guidedesachatsdurables.be>

Trade and export policies

The aim of the decision of the Council of Ministers (29 March 2002) is to promote environmental and social standards, with the conclusion of the bilateral agreements on the encouragement and protection of investments. These bilateral agreements apply to the promotion and protection of investments and the removal of discriminatory and disadvantageous regulations for investments. The new clause in these agreements foresees:

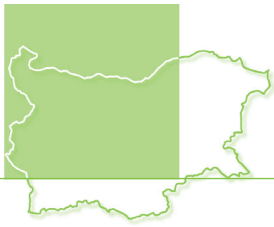
- the sovereign freedom of each partner to determine the level of social and environmental protection in its territory
- a ban on a reduction of the standards in order to attract investment (i.e. on social and environmental dumping)
- compliance with the standards, which are part of an international commitment undertaken by the partners
- a willingness to work on the social and environmental protection plan, and the option of calling a combined meeting to discuss and deal with any problems concerning the social and environmental standards aimed at in the agreement.



Development policies

The Belgian Investment Company for Developing Countries (BIO) was set up in December 2001 with the aim of investing in SMEs and micro-firms in developing countries. It was set up as a public-private sector cooperation initiative between the Belgian state and the Belgian Investment Company, each of which holds 50% of the capital. The Belgian state has made a contribution of €97.5 million in addition to the capital. The law of 3 November 2001, under which BIO was created, stipulates that direct or indirect subsidies must lead to sustainable employment opportunities which respect basic social rights such as those

set out in the basic conventions of the International Trade Organisation (ITO). Furthermore, BIO must adopt a policy of raising awareness of equality between men and women in order to achieve equal distribution of credit, both direct and indirect. Equal distribution applies to both the number of credit loans and the amount of capital released. BIO must respect the criteria determined by the Development Assistance Committee of the OECD, and aims to become a socially responsible investor. At the end of September 2003, it approved a set of operational guidelines stipulating the social and ecological criteria that must be met by companies looking for investment. See <http://www.b-i-o.be>



BULGARIA

1. PROMOTING CSR

CSR is a highly important issue and a permanent priority in the government policy of the Republic of Bulgaria. In accordance with the European CSR policies, government policy is oriented towards promoting CSR at national level. The targets set are focused on promoting sustainable development, including the aspects of socio-economic development and preserving the environment, as well as creating economic and financial tools for CSR promotion.

Awareness raising

In October 2004 the first session took place of the National Round Table for Labour Standards Introduction. The participants in this round table represented state institutions, social partners and businesses. The main objectives of the round table were as follows:

- improving dialogue and the exchange of information
- raising the awareness of social standards amongst the participants, the community and political institutions
- supporting the auditing process in the enterprises
- building national continuity.

This round table meeting led to articles published in specialised magazines and newspapers, the preparation and distribution of a booklet, arrangements to present an award to the socially responsible enterprise of the year, and the first National CSR Conference.

The first National CSR Conference took place in July 2006, with the participation of state institutions, social partners, business representatives and experts from NGOs and other EU Member States.

At the beginning of 2007 the United Nations Development Programme (UNDP) launched the first regional project directed at accelerated CSR development in the new EU Member States and the candidate countries of Bulgaria, Croatia, Hungary, Lithuania, Macedonia, Poland, Slovakia and Turkey. Business networks from Spain, the United Kingdom and Germany will take part in the project, which will contribute to the exchange of experience and good practices in the CSR area. The project is directed at disseminating practices

adopted by local and foreign companies, but it is also aimed at business and branch associations, local and central governing bodies, trade unions, scientific circles, NGOs and the media from participating countries. The project is being implemented by the resident representatives of UNDP in the relevant countries, in cooperation with national and regional partners.

The main target of this project is to accelerate the development and the application of socially responsible business practices in the new Member States and EU candidate states. This is seen as a way of harmonising CSR across the European Union, improving competitiveness and social cohesion. For this purpose the project will:

- outline in detail the activities and actors in the CSR area
- map the capacity losses out and the fields that need support, in both the public and private sectors
- ensure the exchange of experience and good practices, awareness raising and the support of interested parties.

The project contains three basic components:

1. Analysis of the current situation regarding CSR in the project countries. Basic sociological research among the interested parties will identify the actors and assess their engagement with CSR promotion. It will also collect examples of good practice, tools and recommendations about CSR development in the region. The research report is to be presented at a regional European conference in mid-2007, and discussed at national and local level in the relevant countries. Two national fora are foreseen for discussion of the national and the European report on the CSR status in the project countries.
2. Stimulating the dialogue between the interested parties in order to raise awareness and the exchange of good practice for CSR development. The project will assist in the dialogue between the interested parties, the promotion of joint activities in the CSR area, and at the same time will give a platform for the discussion and exchange of tools, approaches and mechanisms for reporting the achievements, and possible economic incentives for engaging enterprises with CSR. This is anticipated to involve round tables, exchange visits and the formation of collegia.



3. Building local and national capacity for popularising and accomplishing CSR. It is foreseen that the capacity will be built by the means of introducing particular tools for accomplishing CSR, and their application to the interested parties in particular conditions. This will happen through researching particular practices and issues which arise when introducing and promoting CSR.

In the course of the project an informal partners' group including business representatives, public institutions and the NGO sector will act as a lobbyist in order to introduce national and sector CSR strategies. A group of business representatives will make working visits in the partner countries - the United Kingdom, Spain and Germany - to acquaint them with particular examples of applied CSR policies and practices. A group of journalists from the project countries will visit organisations in each partner country, where the promotion of CSR and its application as a business management principle are successful and recognised all over Europe.

Research

Nationally representative research among 400 companies in Bulgaria, in a programme entitled Practices and Attitudes to Giving among Bulgarian Businesses (March 2005), assessed the understanding, practices, drivers and gaps for businesses in Bulgaria with regard to social engagement. The first *Responsiveness Business Directory*, issued jointly by UNDP, the Bulgarian Business Leaders Forum (BBLF) and the Bulgarian Charity Aid Foundations (BCAF) in June 2005, included individual profiles of companies and NGOs in order to share best practice on CSR and provide an analysis of the development of CSR in the country.

Business incentives

In June 2005 the Minister of Labour and Social Policy gave awards to enterprises that had succeeded in preventing accidents at work over a long period. Enterprises from various economic sectors all over the country took part in the competition. The criteria for choosing the winners were the length of the accident-free period and the degree to which the enterprise met the requirements of occupational safety and health legislation. The purpose of the competition was to direct the attention of employers to occupational safety and health issues, and show the benefits for both the enterprise and its employees from following the requirements of the legislation.

In July 2006 Vladimír Špidla, Commissioner for Employment, Social Affairs and Equal Opportunities, and Emiliya Maslarova, Minister of Labour and Social Policy, presented awards to the winners of a national competition for the socially responsible enterprise of the year during the first National Corporate Social Responsibility Conference. This competition focused on the textile and clothing sector.

The national award for a socially responsible enterprise is competed for annually by enterprises that work in the territory of Bulgaria and that aim to implement the concept of CSR in relations with their staff, business partners and the local community. The competition is held in partnership with state institutions - the Ministry of Labour and Social Policy, the Agency for Small and Medium-Sized Enterprises and the General Labour Inspectorate - NGOs and social partners. The national award is a public acknowledgement aimed at boosting morale and giving support to the enterprises in Bulgaria that adhere to the best practices for socially responsible enterprise. It aims to raise trust within both the society and its external markets in the efforts that Bulgarian businesses make to strictly implement the national social legislation, and popularise and attract a wide range of enterprises for voluntary implementation of international corporate standards and specifications for social responsibility. The national award is given for the categories of micro and small enterprise, medium-sized enterprise and large enterprise. Only enterprises that comply with the Bulgarian legislation related to the social standards in production and environment, and operate within the sector/s chosen for the competition that year, are allowed to participate.

The purpose is to identify socially responsible attitudes and practices within Bulgarian enterprises that go beyond the requirements of Bulgarian labour legislation, and are introduced voluntarily. These include aspects both internal and external to the company environment. The winners in each category receive their awards at a national conference that has the goal of raising the awareness of socially responsible attitudes and good practice in Bulgarian enterprises.

2. DEVELOPING CSR-SUPPORTIVE POLICIES

Sustainable development

A National Sustainable Development Strategy is currently being developed in the Republic of Bulgaria. It is expect-

ed to be adopted by the end of July 2007. The main goal of the national strategy is to define objectives, priorities and measures that will enhance the quality of life in Bulgaria for present and future generations, as well as to give a vision for the medium-term and long-term development of the country. The strategy is based on the European Union's renewed Sustainable Development Strategy and the renewed Lisbon Strategy.

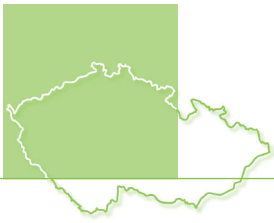
The framework of the national strategy comprises three fundamental groups of problems: environmental issues concerned with maintaining a state of natural equilibrium, economic and social problems.

Among the principles to be followed in achieving the main objectives of the strategy are equality (avoiding discrimination, and reducing poverty and social isolation), social inclusion (increasing citizens' participation in the decision-making process, and the inclusion of business and social partners), the improvement of social

dialogue, coherence of policies and governance (including the improvement of the interrelationship between EU policies and activities at local, regional and national level, and the integration of policies), best use of tools for better regulation, and knowledge-based sustainable development. The key challenges of the strategy are as follows:

1. Climate changes and clean energy.
2. Sustainable transport.
3. Sustainable consumption and production.
4. Preserving and management of natural resources.
5. Public health.
6. Social inclusion and demography.
7. Good governance.

In August 2006 the Council of Ministers resolved to establish a government advisory committee with the main responsibility of coordinating activities aimed at achieving the objectives of the National Sustainable Development Strategy.



CZECH REPUBLIC

1. PROMOTING CSR

Awareness raising

The promotion of CSR in the Czech Republic is aided by the country's cooperation with international organisations, especially the ILO and OECD. The new Employment Act, which took effect in October 2004, and the new draft Labour Code, should enable the ratification of the last of the eight so-called 'basic' ILO principles, which contain foundational principles and rights for the workplace, which all three parties to the social dialogue have repeatedly undertaken to respect and uphold.

In 1996 a National Contact Point (NCP) for the Implementation of the OECD Directive for Supranational Companies was established, with the aim of monitoring the conduct of these companies and resolving any disputes that may arise, especially in employment relations, collective bargaining and consumer protection. In 2006 the NCP held a national seminar about corporate social responsibility.

In March 2007 the Ministry of Labour and Social Affairs created a new website on CSR, to inform users about the concept of CSR in the European Union. The website will also provide references to different projects and activities concerning the promotion of CSR. See <http://www.mpsv.cz/cs/3893> (Czech) and <http://www.mpsv.cz/en/3894> (English)

Public-private partnerships

In 1997, the Czech Council for Economic and Social Accord was established as an institutional platform for social dialogue between the government, the unions and employers. Its goal is to achieve agreement on the central issues of economic and social development, and in the preparation of legislative measures and the relevant norms. The establishment of tripartite structures in the regions can be seen as beneficial for creating the sound and responsible relations of a social partnership. The government pays special attention to overseeing adherence to the applicable norms in employment relations, and in the protection of the work environment and the environment in general, including customer and consumer protection.

2. ENSURING TRANSPARENCY

Labels, certification schemes and management systems

An eco-labelling system has existed in the Czech Republic since April 1994. Especially since 2000, the government has been supporting the development of the production, sale and use of environmentally friendly products.

The National Programme for the Labelling of Environmentally Friendly Products is based on creating a competitive environment on the market among products with comparable qualitative parameters, by introducing another selection criterion, which includes prescribed environmental requirements for the product. Sustainable development is achieved through influencing the patterns of consumption and production. The basis of the labelling of environmentally friendly products lies in the certification of the product by an independent third party. The objective of this system is to give the consumer a state-backed guarantee that, on the basis of an assessment, the product's adverse impact on the environment and natural resources has been minimised. The system serves as a means of orientation for environmentally conscious consumers looking to choose between a broad range of similar products, and should lead to increased sales of environmentally friendly products. In 2005, 16 new products were awarded the 'environmentally friendly product' certificate. A total of 187 licences to use the eco-label were awarded, and one licence to use the European Union eco-label, which represents 81 companies in the Czech Republic.

Product-oriented environmental policy shows that achieving a healthy environment is not only a technical or technological problem, but also a social one. Experience shows that a necessary change in consumer patterns is related to a change in values, a change in lifestyle, and a change in individual attitudes, as well as to increasing the social responsibility of companies. Together with the system of product eco-labelling, a programme for a national designation of sustainable tourism is being prepared, which should contribute to

the spreading and promotion of sustainable socio-economic and environmentally responsible business activities in tourism.

Responsible Care in the Chemical Industry is a voluntary programme aimed at reducing risks related to the operation of chemical plants, and at openly communicating with public administration and the public about approaches to enhance the safety of the chemical industry. Fifty-six chemical plants are involved in the programme in the Czech Republic, of which 34 have obtained the right to use the Responsible Care logo. This voluntary programme significantly contributes to meeting the goals of integrated prevention.

The harmonisation of Czech law with EC legislation, and the Czech Republic's accession to the European Union, contributed to major advances in the promotion of CSR. As long ago as 1998 the Czech Republic adopted, among other things, rules for the introduction of EMAS, and prepared the first National EMAS Programme. The programme was updated in 2002 and is currently governed by EC Regulation no. 761/2001. In order to fully participate in this programme, companies must, among other things, introduce an EMS which contributes to the continuous improvement of their 'environmental conduct'. Currently, there are 17 Czech organisations registered in the EMAS Registry, and another 1,500 in the EMS system (ISO 14001).

3. DEVELOPING CSR-SUPPORTIVE POLICIES

Sustainable development strategy

In August 2003 the Sustainable Development Council of the Czech Government (SDCG) was established as a standing advisory body of the government for sustainable development and strategic management. Its main tasks include the coordination and implementation of the overarching strategic plan for sustainable development: the Sustainable Development Strategy of the Czech Republic (SDSCR). This strategy was approved by the Czech Government in December 2004. The SDCG elaborates, coordinates and monitors the application of the principles of sustainable development, while maintaining a dynamic balance of its economic, social and environmental aspects. In its work, the SDCG focuses primarily on:

- elaborating and updating the SDSCR
- elaborating situation reports with an evaluated set of sustainable development indicators
- methodologically coordinating conceptual documents.

The general objective of the SDSCR is to ensure as high a quality of life as possible for the country's inhabitants, while creating favourable conditions for a good quality of life for future generations. The strategy responds to the need for coordinated development, and a balance of the social, economic and environmental pillars of sustainable development. Its core goal is to maintain the country's natural resources and riches to the highest economically and socially acceptable degree. Other essential aspects of the strategy include improving the quality of life by reducing pollution in the environment and by active measures to cultivate and shape the landscape, and the development of businesses that create new jobs in the production of goods and services, and at the same time protect the environment.

The efforts to increase and develop the social responsibility of companies include programmes to support SMEs, and programmes to support the development of entrepreneurial activities by women. These are implemented especially in areas with greater unemployment rates, in the industry, trade and services sectors. The programmes comprise, above all, advisory services, assistance in putting together business plans and financial subsidies.

A public Forum for Sustainable Development took place with the participation of representatives from the state administration, municipalities, regions and the non-profit sector. A report on the Sustainable Development Strategy was presented, which contained, among other things, information about environmental protection, the material and energy demands of the GDP, carbon dioxide (CO²) emissions and unemployment. The Strategy for the Economic Growth of the Czech Republic tied into that report, which contains information about the basic direction of the Czech economy and shows where the country needs help from EU Structural Funds and other financial resources.

Environmental policies

The principal tools for enhancing public awareness of the issues of environmental creation and protection are environmental education, upbringing and enlightenment, information tools, strategic planning tools and an increasingly more comprehensive involvement of the public. In 2000 the State Programme of Environmental Education, Upbringing and Enlightenment in the Czech Republic (SP EVVO CR) was elaborated and approved by the government. In October 2003 the government approved, by resolution, the SP EVVO CR Action Plan for 2004-2006. This Action Plan is updated every three



years. In March 2004, the government approved the State Environmental Policy for the Czech Republic for 2004 to 2010.

Cleaner production means the sustained application of an integrated and preventive strategy to processes, products and services, with the aim of providing economic benefits, as well as health and safety at work, and protection for the environment. The Czech Government deliberated upon and adopted the national programme Cleaner Production in its Resolution no. 165/2000 of 9 February 2000. To date, some 140 cleaner production projects have been implemented in the Czech Republic, based on the voluntary decisions of the companies' management. These include primarily companies working in light and heavy industry, the chemical industry, textile industry, transport companies, food-processing companies, health care companies, and companies engaged in primary agricultural production and in forestry.

Act no. 76/2002 Coll. established an integrated registry of environmental pollution in the Czech Republic, which includes information about air, water and soil pollution, as well as on the transfer of waste for processing or removal. This system is publicly accessible and may be used by a broad range of entities, including NGOs. It can also be used by individuals wanting, for example, to learn about the situation in their region or at their place of residence, or by employees to learn about the situation in their company or the operation where they work.

The Energy Service Company (ESCO) provides guaranteed energy services to customers. There are two basic methods of guaranteeing energy services. The Energy Performance Contract (EPC) guarantees the achievement of savings in consumption and future energy costs. The Energy Contract focuses on greater efficiency in the generation and distribution of energy. What is fundamental and decisive for the ultimate satisfaction of customers is a thorough and clear definition of the guarantee provided by the ESCO to the customer in an agreement on guaranteed energy services. To date, seven business entities are registered in the Czech Energy Agency's database of energy service companies.

Public procurement

Regulation no. 240/2004 Coll. on the Public Procurement Information System, and on the Methods for Evaluating Bids According to their Economic Advantageousness, enumerates environmental aspects as one of the sub-criteria for awarding a contract.

Trade and export policies

The NCP was set up with the objective of implementing the OECD Directive for Supranational Companies, monitoring the behaviour of supranational companies, and addressing any disputes in the Czech Republic after its accession to the OECD. The Czech Republic's NCP is the Czech Ministry of Finance. Key participants in the NCP are the Czech Association of Industry and Transport and the Czech-Moravian Confederation of Union Associations; its meetings are also attended by the representatives of certain ministries and state authorities. The NCP is convened once a year, and if necessary extraordinary meetings may also be held.

Since its inception, the NCP has received five submissions concerning breaches of the OECD Directive for Supranational Companies, all of which concerned failures to adhere to principles embodied in point IV of the Directive, 'Employment and employment relations', especially the right of employees to be represented by trade unions, the creation of the necessary conditions for concluding collective agreements, and general support for the cooperation of employers, employees and their representatives. All of the submissions received were filed by trade union bodies - the Czech-Moravian Confederation of Union Associations, the KOVO Union Association, the Union Association of Railway Staff and the Czech-Moravian Union Association of Restaurants, Hotels and Tourism. At six extraordinary sessions, three specific cases were resolved, disputes in companies settled, and contact between the company's management and employees or trade unions established. The fourth specific case was set aside, given parallel court proceedings: the NCP will return to the case once the court has decided. The fifth specific case was withdrawn from the agenda of the NCP meeting, at the request of the person who presented it.



DENMARK

Traditionally, Danish CSR policies have focused mainly on fighting social exclusion and developing a more inclusive labour market (i.e. prevention, retention and integration measures) under the responsibility of the Ministry of Employment. However, Denmark also has a strong tradition of environmental policies, such as schemes supporting the dissemination of EMS and environmental statements, for which the Ministry of Environment is responsible. The Ministry of Economic and Business Affairs is currently developing strategies and training initiatives for a broader approach to CSR improving companies' competitiveness. The Ministry of Foreign Affairs has launched a Public-Private Partnership (PPP) Programme aimed at engaging companies and organisations in CSR projects in developing countries.

1. PROMOTING CSR

Awareness raising

By November 2005, the Danish Government has, not has included CSR as one of six prioritised topics in its annual review of economic growth, along with topics such as innovation and entrepreneurship. This indicates the government's strong emphasis on CSR as one of several strategies with regard to globalisation. The review states the importance of CSR as a driver for growth and a strategy for Danish companies in a global market. Danish companies already have a high standard in this field. See

http://www.oem.dk/graphics/oem/Publikationer/Publikationer/2005/V%E6kstreddeg%F8relse%202005/Vaekstredgoerelse_05/index.htm

Since the launch in 1994 of the Danish Government's CSR campaign, Our Common Concern, Denmark has witnessed a strong development in CSR awareness among businesses, media, social partners, public authorities, research communities and so on. Recent governmental initiatives include the following.

In 2004 the Minister for Employment invited Danish companies to join him in an internet-based virtual dialogue panel on CSR. Some 6,000 companies signed up

for the panel. From September 2004 to summer 2006 six dialogue sessions took place. As one of the tangible results, a large number of companies signed up for the six regional business networks (see below), which now comprise around 1,200 companies.

In 2005 the Danish Environmental Protection Agency published an internet-based environmental management guide containing about 100 different Danish tools in a database. The guide includes sector-specific tools and tools focusing on specific issues such as the economy and the development of environmentally friendly products. See <http://www.mst.dk/>

The Danish Ministry of Economic and Business Affairs has launched a project called People and Profit, running from 2005 to May 2007, funded by the European Social Fund (ESF) and the National Labour Market Authority. The objective of the programme is to increase the competitiveness of Danish SMEs by providing training and tools to utilise CSR strategically. The aim is to draw attention to the link between CSR and enhanced competitiveness. Based on a survey identifying CSR activities, the business case on CSR in SMEs and Danish SMEs' perception of CSR, the Danish Commerce and Companies Agency has developed a training and awareness-raising programme, offered free of charge to 12,000 SME managers and employees throughout the country on the topic of the link between CSR and profit. (See www.overskudmedomtanke.dk)

In November 2006 a comprehensive government-financed internet portal on CSR was launched, aimed at providing access to all available information and relevant resources with regard to CSR.

See www.socialtengagement.dk

A European-Latin American conference on CSR took place on 13 December 2006 in Salvador, Brazil. The conference was organised by the Ministry of Foreign Affairs and the Danish Commerce and Companies Agency in cooperation with the Inter-American Development Bank. The aim of the conference was to create a platform for the exchange of experience between the regions, making European companies and policy makers more aware of developments in the CSR field in the Latin American and Caribbean region. The conference



had the support of the European Commission and UN Global Compact, and was the first in a series of steps aimed at strengthening the cooperation on CSR between Europe and Latin America.

Research

The Danish Institute of Social Research is carrying out a large-scale research programme which started in 1998 and continues until 2009, to monitor developments in CSR and the inclusive labour market. The institute issues a yearbook on the results of the study, including a summary in English. <http://www.sfi.dk/sw7411.asp>

As part of the People and Profit project mentioned above, the Ministry of Economic and Business Affairs has conducted research in the CSR field:

- Preliminary research: researchers from Copenhagen Business School, Statistics Denmark, Ashridge Business School and Harvard University have made inputs to the business case for CSR, which has been followed up by a survey on CSR activities in Danish SMEs. See www.eogs.dk/csr
- Research linked to People and Profit: in addition to the training programme, the Danish Commerce and Companies Agency and Copenhagen Business School (CBS) are cooperating on programme-related research. The outcome will be published in September 2007. Furthermore, CBS hosts a research panel on CSR in SMEs, comprising researchers from six universities in Denmark.

The Danish Government provides support to the human rights impact assessment (HRIA) developed by the Danish Centre for Human Rights, including economic support from the PPP Programme. The HRIA is based on over 80 international human rights agreements and treaties, and will allow companies to voluntarily evaluate their business practices and identify operations that subsequently directly or indirectly violate human rights. See <http://www.humanrights.dk/>

Public-private partnerships

The Danish Ministry of Foreign Affairs has launched the PPP Programme. The objective is to promote public-private partnerships for better working and living conditions in developing countries by advancing CSR and increasing opportunities for investments and competitiveness through innovation. The PPP Programme offers advisory services and economic support to companies and organisations that want to initiate activities within this area.

Since January 1999, it has been mandatory for all Danish local authorities (municipalities) to form a Coordinating Committee for Preventive Labour Market Measures, with representation from social partners, and other key stakeholders and civil society. Following a major reform of the municipal system from January 2007, the work will be continued by local employment councils.

The National Employment Council consists of members from trade unions, employers federations, association of municipalities and the Disabilities Council, and advises the Minister of Labour and Social Affairs on initiatives for an inclusive labour market.

The National Network of Business Executives, originally initiated by the Minister of Social Affairs, gathers 16 high-level business leaders from private and public companies, who act as advisers on CSR to the Minister of Employment and promote CSR activities.

The Ministry of Employment administers a pool of 'seed funding' to inspire companies to take responsibilities. It has supported financially more than 200 local projects.

Six regional business networks for CSR have been established since 1998, among other things to promote partnerships between companies and local public authorities to tackle local social challenges. The networks are financially supported by the government and have more than 1,200 member companies.

In 1998 the Danish Government established The Copenhagen Centre (TCC), an independent institution focusing on CSR.

See <http://www.copenhagencentre.org/sw204.asp>

In 2006 a major project to develop cooperation between companies and municipal job centres was launched. Facing the major reform of the municipal system from January 2007, the purpose is to develop new tools and guidelines for joint efforts to help some of the least privileged groups into the labour market.

Business incentives

At the annual Network Day, organised by the National Network of Business Leaders (mentioned above), a Network award is given to socially responsible companies. See <http://www.socialtansvar.net/sw67.asp>

The Ministry of Refugee Immigration and Integration Affairs awards an annual prize for exemplary efforts to

integrate ethnic minorities into the job market through PPP (Integrationsprisen). See <http://www.miapris.dk/>

The PPP Programme offers economic support to companies and organisations establishing partnerships for better working and living conditions in developing countries.

Management tools

In June 2005 the Danish Ministry of Economic and Business Affairs launched the CSR Compass in cooperation with the Confederation of Danish Industries and the Danish Institute for Human Rights. The CSR Compass guides companies on how to handle CSR demands from costumers, and how to make a code of conduct and implement the standards in the supply chain. Companies can for example find lengthy guidelines on what areas a code of conduct can contain. In January 2007 country risk briefings for companies were made available on China, Viet Nam, India, Brazil and Russia. The Danish Ministry of Economic and Business Affairs launched a marketing campaign in different media in November-December 2006 in order to raise awareness about the reporting and code of conduct tool. The CSR Compass is available on the internet at no cost. See www.csrkompasset.dk

As part of the People and Profit Project, guidelines and tools have been developed for CSR in SMEs. For example there are two tools to calculate the economic return on investments in working conditions and pollution prevention.

In August 2006, the Danish Ministry of Foreign Affairs launched the Business Anti-Corruption Portal in cooperation with Transparency International and the consultancy company Global Advice Network. The portal is a web-based anti-corruption tool for SMEs doing business in developing countries. The Business Anti-Corruption Portal offers a number of concrete tools, which can be used to develop a so-called business integrity system.

See www.business-anti-corruption.com

The Social Index - now in its third generation - is first of all a process tool for enterprises to use internally when working in a structural way with social responsibility. One of the great advantages of the Social Index is that it can be used by all types of enterprises: large, small, public and private. The Index is a self-assessment tool for measuring a company's degree of social responsibility, focusing on employment and social inclusion policies. Managers as well as

employees are presented with a number of statements with regard to CSR performance. The parties involved have then to agree on the company's score (the result is a number between 0 and 100). Repeating the process gives the company an opportunity to monitor the progress.

2. ENSURING TRANSPARENCY

Reporting framework

In December 1995 the Ministry of Environment issued a statutory order on the duty of companies carrying out certain particularly polluting activities to draw up environmental statements, mandating environmental reporting on more than 1,000 companies. Companies with listed categories of activities (e.g. production, processing, surface treatment of iron, steel, metals, wood and plastic; extraction and processing of mineral oil, mineral oil products, natural gas; chemical production; power and heat generation; motor racing tracks and air-fields) are required to submit an annual statement of green accounts to the Danish Commerce and Companies Agency. The statement must be followed by a presentation of data from the company with regard to energy, water and raw material in the accounting period, and with regard to significant types and volumes of pollutants involved in production processes, products or wastes, and how the pollutants are discharged into air, water and soil.

<http://www2.mst.dk/rules/Ministerial%20Orders%20in%20force/Products%20and%20technology%20in%20force/02050900.doc>

The Annual Accounts Act was changed in 2001, and now companies can present supplementary reports on, for example, the enterprise's social responsibility, knowledge and know-how, environmental issues and follow-up on such matters. Any supplementary report must give a true and fair view in accordance with generally accepted guidelines for such reports, and meet the quality requirements and basic assumptions described in the Annual Accounts Act. Furthermore, according to the Annual Accounts Act, companies belonging to class C (more than 250 employees and revenue higher than DKK238 million) and concerns (class D) are required to describe in the management's review the enterprise's knowledge and know-how resources if they are of special importance to its future performance, and describe the enterprise's impact on the external environment and measures to prevent, reduce or remedy any damage to the environment.



The CSR Compass is a reporting tool for companies that want to make a declaration on their standards with regard to CSR or on a code of conduct. With the tool, companies can develop an individual declaration in order to demonstrate their standards on 32 CSR topics - such as child labour, discrimination, corruption, pollution and waste handling - by complying with Danish law. The declaration specifies the Danish legal standards within each field and how international conventions are ratified in Danish law. In addition, it specifies the extent of legal sanctions in case of non-compliance. Companies can print the declarations in Danish and English, add further information and send the document to their costumers in order to comply with their CSR claims (see also 'Management tools' above).

Labels, certification schemes and management systems

The Social Index may also be an element of a company's communication about its social commitment. If a company reaches a score above 60, certified by an independent auditor, it obtains the right to use the 'S' label (for social responsibility) for three years.

3. DEVELOPING CSR-SUPPORTIVE POLICIES

Sustainable development

The Danish Strategy for Sustainable Development was issued in 2002 and is to be revised. To support the strategy a set of indicators has been developed and is revised each year. See http://www.mst.dk/udgiv/publications/2002/87-79722792/html/default_eng.htm

Environmental policies

In May 2006 the Danish Government published a strategy about enhanced efforts that can promote

eco-efficient technology. Among the initiatives are partnerships between the state, enterprises and research institutions on promoting eco-efficient technologies in different areas. In this strategy, the Danish Government presents nine specific initiatives for promoting eco-innovation. The report is also an invitation to a dialogue with the Danish Parliament, enterprises, researchers, investors and others on how Denmark can accelerate eco-innovation, how it can achieve better cohesion between different policies, and how Denmark can be better at marketing its environmental knowledge and expertise.

See <http://www.ecoinnovation.dk/News/Latest+news/Redegorelse+eng.htm>

Public procurement

In 2001 the Danish Parliament passed an Act which enables public authorities to stipulate certain social obligations in relation to enterprises that either provide services for the public authority or are receiving grants from the public authority.

The Danish environmental protection law stipulates that Danish public authorities must act in accordance with the spirit of the law, for example in their procurement activities. This obligation has been specified in a circular from 1995 dealing with all central government institutions. A circular for 2005 obligates the state to practise energy-efficient procurement according to specified guidelines.

Trade and export policies

The Danish NCP for the OECD Guidelines is a tripartite body with representatives from the Danish Government, business and labour. The NCP is based in the Ministry of Employment.



GERMANY

CSR is an important issue for the German Government. In addition to overarching initiatives, several ministries are reporting about a wide range of activities including cooperation with or funding for stakeholders in the field. Germany also actively supports different initiatives at the international level. The social partners and many individual German companies are very active in the field of CSR. In terms of social commitment and social and health protection by business which extends beyond statutory requirements, it should be noted that there is already a relatively dense regulatory system in Germany which leaves little scope for further activity.

1. PROMOTING CSR

Awareness raising

The federal government supports the initiative for a Global Compact. The federal government provides start-up funding for the Global Compact office in the UN Secretariat. The Second Global Compact Learning Forum, with participants from the United Nations, business and science from all around the world, was held in Berlin in December 2002. Several partnership projects have been implemented with German Global Compact firms, and links established to the UNDP Growing Sustainable Business initiative. Since 2005 the first regional Global Compact Learning Forum in Sub-Saharan Africa has been funded by the government.

Together with business and the social partners, the federal government launched a training campaign in 2003. A marketing campaign and visits to companies by the Education Minister are raising public awareness of the situation and appeal to businesses to accept their responsibility. Targeted support structures and the launch of fresh initiatives (on the promotion of regional cooperation and joint training) assist businesses in shouldering their responsibility.

More than 50 individual projects in the field of ecological and fair trade are being promoted by the federal government. The federal government spent €7.78 million on promoting the marketing and market launch of fair trade products between 2003 and 2006 in an initiative

to expand fair trade significantly. The most important activity is the awareness-raising campaign Fair Feels Good, which aims at informing people about the social background, principles and products of fair trade (see www.fair-feels-good.de).

In order to inform consumers about ecological issues and fair trade, the federal government has set up a website presenting firms, organisations and products: see www.Oeko-fair.de

In 2004 and 2005 the Federal Ministry of the Environment organised a series of six Multistakeholder Workshops dealing with CSR and sustainability. See <http://www.bmu.de/english/miscellaneous/current/doc/37201.php>

Research

A new programme of the Ministry of Education and Research entitled Potential for Innovation in a Modern World of Work is a follow-up to the federal framework concept Innovative Job Design - Future of work. It provides grants for research and development in order to increase the potential for innovation in the economic system, by designing modern work environments and offering possibilities for life-long learning and competence development. Since soft factors are becoming more and more important for Germany's performance and competitiveness, the question of corporate culture is of key importance to reach the programme's goals.

The Federal Institute for Occupational Safety and Health is funded by the federal government and provides specialised research, recommendations for policy makers and social partners, and special training for trainers. The latest brochure, *More Health Can Mean Higher Profits: The economic efficiency of health and safety at work*, published in July 2006, is a good example of promoting responsibility for health and safety in firms. See <http://www.baua.de>

Public-private partnerships

The federal government maintains a PPP programme which is intended to strengthen the concerted action of official development cooperation and private business



activity. The purpose is to cover special risks and costs that would otherwise prevent the realisation of projects that make sense in terms of development policy and are economically viable. Since 1999, more than 1,650 joint measures with an overall financial volume of €8.2 billion have been initiated by development cooperation and the private sector. Most of this amount contributed to the improvement of CSR in developing countries. For example, together with various German automotive companies, HIV/Aids workplace programmes have been developed and introduced which include awareness raising, training, information campaigns and medical treatment.

The Federal Civic Participation Network (BBE) entails cooperation between the federal government and representatives of the Länder (regions) and municipal associations, companies and non-profit-making organisations with the aim of developing and implementing cross-sectoral measures to promote civil participation. A project group is working on the promotion of corporate citizenship as a specific form of CSR.

The Federal Network on Civic Engagement was founded in 2002 as a sector-wide association of non-profit-making organisations, churches, enterprises, government and Länder representatives, municipalities and other providers and supporters of civic engagement. The Network aims at promoting civic engagement by enabling the relevant actors to network at the national level. It is used for the implementation of projects, mutual exchange of information and experience, and as a contact and cooperation partner for parliaments, governments and the public. In the realisation of its tasks, the network is supported by a coordination office established within the German Association for Public and Private Welfare.

In June 2003 the former Federal Ministry of Economics and Labour launched the TeamArbeit initiative, in which companies and individuals from all groups in society combine to form the largest network against unemployment in Germany.
See www.teamarbeit-fuer-deutschland.de

In the Federal Initiative Companies: Partners of youth (UPJ), the federal government is promoting the establishment of a centre of excellence which in particular advises SMEs on shouldering their social responsibility. The services of UPJ include mediation between firms and non-profit-making organisations, and the further development and spread of CSR by the establishment of a network of companies and ambassadors, and by means of PR work and specialist events.

To further improve the training potential of German enterprises by innovative training measures, the Federal Ministry of Education and Research has launched a new programme 'Jobstarter - Training for the future' for the period 2005 to 2010. Jobstarter has approx. €100 million of national funding and is co-financed by the ESF. Above all, the programme aims at mobilising additional training places in companies and improving regional training structures.

Since 1999 the Sponsorship Office for Training has been linking various initiatives of companies, foundations, associations and private individuals to create vocational training places and publicise good examples.

The programme 'Learning Regions - Promoting networks' is the core of the action programme Life-Accompanying Learning for All. It is intended to increase the involvement in education of disadvantaged people and of people lacking a relationship to education. It promotes the establishment and expansion of regional networks intended to realise innovative projects of life-long learning with the active commitment of as many participants as possible. By 2006 they are expected to have been allocated some €66 million of federal funding and €51 million from the ESF.

In 2001 the federal government launched the New Quality of Work Initiative (INQA). It is coordinated by the Federal Institute for Occupational Safety and Health, and brings together social partners, social security funds, the Länder, the federal government and companies. In 2002 the federal government promoted practical projects in the construction industry with a view to preventing work-related stress and encouraging life-long learning. A broad public debate on the future of work was launched: see www.inqa.de

Business incentives

Startsocial is a competition to promote social ideas and volunteer projects, initiated by several companies led by McKinsey, under the patronage of the Federal Chancellor. With professional assistance from experienced managers of large companies, it is intended to promote the implementation of social projects and intensify the networking of projects and companies. It awards grants for advice from experienced coaches from business, monetary prizes, and holds accompanying events on issues like fundraising or PR work.

Together with German industry umbrella associations, the magazine *Wirtschaftswoche* has initiated the

competition 'Freedom and responsibility' under the patronage of the Federal President, in order to publicly document the awareness of corporate responsibility in the categories of SMEs and large companies. The prize rewards activities in the fields of further education, training, youth work, compatibility of family and work, integration of minorities, and the intelligent linking of business and ecology. In addition, the business magazine *Capital* published the results of its first rating of CSR reports (OEKOM research) in 2005.

Private individuals and SMEs can receive grants and low-interest loans for investment in renewable energy facilities from the federal government's market incentive programme for renewable energy. The federal government also provides SMEs with grants for consultancy services, for example on energy saving, and for training events.

2. PROMOTING TRANSPARENCY

Principles and codes of conduct

In recent years, a Working Group on Human Rights and Business has elaborated a joint declaration entitled *International Protection of Human Rights and Business*. The joint declaration reaffirms the commitment by all signatories 'to respect and foster the principles enshrined in the Universal Declaration of Human Rights and in the international human rights covenants and conventions'. It was signed by representatives of the federal government, the Federation of German Industries, the Confederation of German Employers Associations and the German Trade Union Federation, as well as the Human Rights Forum and Verband Entwicklungspolitik deutscher Nichtregierungsorganisationen E.V. (VENRO), a voluntary association of German NGOs.

The introduction of a uniform model to improve the working conditions in markets supplying German retailers in selected countries has been promoted within the framework of the PPP programme, together with the Foreign Trade Association of the German retail sector (AVE) and its member companies. For the first time, a code of conduct to uphold social standards involving more than one company is being externally supervised. Also, together with the European Coffee Federation and the Swiss Government, multinational companies, producers, NGOs and trade unions, a draft code of conduct on the production, processing and marketing of coffee

has been drawn up, and is being implemented and monitored in pilot measures. A variety of international stakeholders are involved in this process.

Labels, certification schemes and management systems

The Standards Committee on Principles of Environmental Protection (NAGUS) in the German Standardisation Institute (DIN) is the DIN body responsible for the standardisation of interdisciplinary principles of environmental protection at national, European and international level. The work includes the fields of environmental labelling, environmental management, environmental aspects of product development and eco-audits. The members of NAGUS come from business, science, environmental associations, environmental agencies, consumer associations, trade unions, consulting and technical inspection.

The government actively participates in the ISO project 26000, which aims at the elaboration of an international guidance standard on social responsibility. This has included attending the proceedings of the relevant ISO bodies as well as the mirror committees of DIN.

3. CSR-SUPPORTIVE POLICIES

Sustainable development strategy

CSR is an aspect of the comprehensive sustainability strategy adopted by the federal government in April 2002. The first progress report is currently being compiled. The concept of the sustainability strategy describes the nature of sustainable political and social action, and is based on the coordinates of fairness between the generations, quality of life, social cohesion and international responsibility. The targets and indicators include energy productivity and raw materials productivity, emissions, the proportion of renewable energies, private and public spending on research, education and development, the proportion of organic farming, air pollution and all-day care facilities for children.

Environmental policies

In November 2000 the federal government and business signed an agreement containing a voluntary commitment by industry for the Kyoto contractual period up to 2012, referring to all Kyoto gases, with even more



challenging minimum emissions in some cases. The agreement is a good example of long-term cooperation between government and business which removes the need for bureaucratic rules, such as an ordinance on heat use or an energy audit.

In the context of measures entitled Framework Conditions for Innovation and In-Company Instruments, the federal government aims to boost the environmental responsibility of economic policy makers and companies. Specific projects are supported, for example on green finance and labelling.

The federal government supports the European EMAS and has included corresponding activities in its consumer protection action plan (May 2003). As an incentive to introduce EMAS, an ordinance granting privileges to companies has been adopted. It gives firms privileges in environmental supervision, reporting requirements, notification duties regarding corporate organisation and emissions measurements.

Social policies

Support instruments such as grants for social plan measures and structural short-time work allowances assist with the necessary personnel adjustment measures in companies undergoing restructuring processes while involving company managements. The managements assume social responsibility by making a substantial contribution of their own to the social security of affected employees and/or to reintegration measures which are useful in terms of labour market policy.

A special Training Place Developer programme is a specific measure for eastern Germany to enhance the readiness of companies to provide training. At present 150 of the training place developers, who are fully funded by the federal government, are based in chamber organisations. By providing practical assistance, they motivated the companies to offer around 17,000 additional training places in 2004 alone.

A joint federal government/Länder scheme on Improving the Regional Economic Structure is the major instrument of regional economic support, and also assists non-investment measures in the field of life-long learning, such as advice and training, formation of human capital, and applied research and development in structurally weak areas. It also promotes teleworking and part-time jobs, and jobs for women in areas where female unemployment is high.

Diversity at work

The Xenos Federal Programme has been designed by the Ministry of Labour and Social Affairs and is co-funded by the ESF. From 2001 to 2006 some 250 projects were selected throughout Germany. They aim at developing new methods and concepts to counteract xenophobia and racism at the interface between school, training and professional life. For example, under the roof of the Educational Organisation of Trade and Industry in Berlin and Brandenburg, the Association of the Metal and Electrical Industry, the Trade Union of Metal Workers (IG Metall) and the Berlin Enterprises of Metal and Electrical Industries are networking for a sustainable Network for Tolerance and Openness (see <http://www.bbw-gruppe.de>). The German Youth Institute E.V. is coordinating a project on Interethnic Relations between Young and Older Skilled Workers in Large Companies (2006-2007) which analyses the 'normal' working conditions of younger and older staff from different ethnic and national backgrounds in three big industrial enterprises, in order to develop best practices for a sustainable approach to diversity, and to compile a corresponding handbook. See <http://www.dji.de>

An action programme on Multigenerational Homes is designed to enhance the social and economic know-how of the generations. The aim is to combine civic engagement, self-help and professional support in a comprehensive offer for people of all age groups. Multigenerational homes can become service centres for affordable, family-related services in the region, and actively contribute to establishing a local market for family support services. Multigenerational homes are to compete with regional businesses and involve enterprises in their work, with the aim of promoting the compatibility of family and work and particularly increasing the employability of women.

See www.mehrgenerationenhaeuser.de

In order to improve the participation of disabled people, the measures introduced by the federal government in the Act on Equal Opportunities for Disabled Persons, which entered into force on 1 May 2002, include the instrument of agreements of intent. Recognised associations can agree independently with companies or associations of companies how and the length of time within which freedom from barriers can be achieved. A register of agreements of intent has been set up. The project Many Things are Possible: Tandem partners in science (2005-2007) aims to integrate severely handicapped scientists into SMEs.

The German Ministry of Labour and Social Affairs has promoted CSR under the European EQUAL Programme. This programme aims at creating more and better jobs, and ensuring that no one is denied access to them. CSR is one of the building blocks. In the second round of EQUAL (2005-2007), 129 development partnerships with around 1,800 single projects are being funded in Germany, several of which are dealing with different dimensions of CSR. For example, the central idea of the project Occupational Integration of Migrants (2005-2007) is the establishment of corporate sponsorships in order to make enterprises aware of the existing resources and skills of migrants, and thereby increase employment figures for the target group.

Gender, private and professional life conciliation

The Alliance for the Family seeks to establish family friendliness as a significant competitive and locational factor in trade and industry. Within this framework, various events, projects and studies on the subject of family friendliness have been implemented since 2003, partly in cooperation with partners from business associations, enterprises and trade unions. Concrete hints for action for the implementation of a family-friendly corporate structure and personnel policy have been developed.

By means of the company programme Success Factor Family: Benefit for companies, which was launched in 2006, the German Government has intensified its efforts in this area by concentrating on key issues and the target group of entrepreneurs, business leaders and staff managers. It aims at enticing as many companies as possible to adopt a family-friendly personnel policy and make family friendliness a trade mark of German business. By the end of 2006, this objective is to become visible in a network of 1,000 participating companies acting as a driving force for family friendliness in their environments and branches.

In the framework of an audit on Job and Family, the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth has established a cooperative arrangement with the non-profit-making Hertie Foundation. The audit is a corporate management instrument to promote the better compatibility of family and work. It aims at firmly establishing family-conscious personnel policy as a competitive advantage which is beneficial for enterprises, keeps expert knowledge within the company and boosts the motivation of the staff.

Furthermore, the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth has established the cooperative project Balance between Family and Working World with the Bertelsmann Foundation (2003-2006). Aimed at supporting particularly SMEs over the introduction of family-friendly measures, the internet portal www.mittelstand-und-familie.de provides an easy-to-understand and solution-oriented presentation of business measures in the fields of child-care services, working-time flexibilisation and work organisation. In addition, an infoline is provided free of charge (via telephone and e-mail) to assist users in finding solutions tailored to their needs.

The recently concluded Mothers in Leading Positions project was aimed at promoting the professional careers of mothers, inducing professionally successful women to found families, and making enterprises aware of the special managerial qualities of mothers.

Trade and export policies

The federal government, business and employee organisations, and NGOs have worked constructively on the revision of the OECD "Guidelines" for Multinational Enterprises. The government is promoting the application of the Guidelines via the NCPs, and helping to resolve issues arising in the application of the guidelines. A working party on the OECD Guidelines composed of representatives from federal ministries, business organisations, employee organisations/trade unions and selected NGOs meets regularly (about twice a year), chaired by a senior official of the Federal Ministry of Economics and Labour, to discuss all Guidelines-related issues.

Development policies

A Round Table on Codes of Conduct has been set up with the participation of representatives of various ministries, companies, NGOs and social partners. The aim is to improve the labour and social standards in developing countries via codes of conduct.

The federal government has launched a programme to promote social and ecological standards in developing countries. The intention is to enable players in the developing countries to lastingly improve their lives by designing and participating in voluntary instruments in the field of environmental and social standards. The fields of action are sustainable ecological agriculture, certification in forestry, social standards and fair trade, as well as the Common Code for the Coffee Community with the European Coffee Federation.



Most CSR activities in Estonia are led by civil society organisations.

1. PROMOTING CSR

Awareness raising

Responsible Business Forum (<http://www.csr.ee/243>) in Estonia is a non-profit organisation with the aim of furthering CSR in Estonian society through being the centre of competence building and communication on CSR. It has been involved in such projects as 'CSR Baltic: Mainstreaming corporate responsibility among SMEs in Baltic states: measures, dissemination, awareness', and 'VADEREGIO: CSR action in regions'.

The organisation has grown out of the Multistakeholder Forum initiative of the Open Estonia Foundation during 2004-2006, when the framework for CSR in Estonia was developed based on round-table events and seminars that involved various stakeholders from the public, private and civil sectors. Building on outcomes of the multi-stakeholder dialogue, Responsible Business Forum in Estonia continues its action through fostering CSR-related initiatives as well as providing related consultancy.

The Estonian Chamber of Commerce and Industry (www.koda.ee) is promoting business ethics and CSR. To that end it produced a questionnaire and sent it to all members. It is also planning to publish a book about the results, listing all the companies that answered and describing their ways of being socially responsible.

For the last two years the Estonian Employers Confederation has held a competition to nominate the most friendly employer towards disabled persons.

The World Bank surveyed business leaders in Estonia (as well as in Lithuania and Latvia) to identify private-sector views on CSR in the country and the ways in which these views are put into practice. The survey is a part of a broader World Bank pilot programme, Enabling a Better Environment for CSR in Central and Eastern European Countries, generously supported by a grant

from the European Commission, D-G Employment, Social Affairs and Equal Opportunities. The study report *What Does Business Think About Corporate Social Responsibility?* has been disseminated.

2. CSR-SUPPORTIVE POLICIES

Sustainable development

The Estonian national strategy on sustainable development, Sustainable Estonia 21 (SE21), was approved by the Estonian Parliament (Riigikogu) in September 2005. This strategy is an integral part of the conception for the long-term development of the Estonian state and society to the year 2030, which is clearly focused on sustainability. The general development principle of the country is 'to integrate the requirement to be successful in global competition with a sustainable development model and preservation of the traditional values of Estonia'. More information can be found on the website.

The strategy defines the Estonian long-term development goals of taking into consideration the interaction between environmental and development factors:

- The viability of the Estonian cultural space: according to the Constitution of the Republic of Estonia, the State of Estonia shall 'ensure the preservation of the Estonian nature and culture through the ages'. The sustainability of the Estonian nation and culture constitutes the cornerstone of the sustainable development of Estonia. The development goal postulating this is of fundamental importance: the persistence of the nature of Estonia is the highest priority among the development goals of Estonia.
- Growth of welfare: welfare is defined as the satisfaction of the material, social and cultural needs of individuals, accompanied by opportunities for individual self-realisation and for realising one's aspirations and goals.
- A coherent society: achievement of the first two goals will be possible only if the benefits from these goals can be enjoyed by the majority of the population and the price for achieving the goals is not destructive for the society as an integral organism. Realisation of the goals is possible only in a situation

where an absolute majority of the members of society believe in and contribute to their achievement: in other words, in a coherent and harmoniously functioning society.

- Ecological balance: the maintenance of ecological balance in the nature of Estonia is a central precondition for our sustainability. It is also our contribution to global development, following the principle that requires a balance both in matter cycles and in flows of energy at all levels of the living environment.

The Strategy was drawn up by a consortium led by Tallinn University. Development of the strategy was an open and participatory process aimed at involving all key stakeholders in order to produce better cross-sectoral integration and raise public awareness. SE21 was drawn up mainly by means of expert assessments and based on the activities of five working groups, with the participation of over 50 experts of different spheres of life. In parallel with the work of expert groups, the key aspects of the strategy were comprehensively discussed with social partners, stakeholders and the public.

See <http://www.envir.ee//166310>



IRELAND

Ireland supports the idea that progress on CSR should be advanced on a voluntary basis. An over-regulated framework could well discourage existing CSR initiatives. It is felt that the role of government and public authorities in promoting CSR is best channelled into encouraging and supporting opportunities for engagement rather than devising formal structures and rules for such engagement. At EU level the whole thrust of Ireland's approach to business regulation is to seek to reduce it, make it simple and where possible provide for alternative models to encourage best practice.

1. PROMOTING CSR

Awareness raising

The Energy Show 2006, organised by Sustainable Energy Ireland, was a two-day exhibition and workshop programme held in May, attended by almost 3,000 people with over 100 exhibition stands. The Department of Communications, Marine and Natural Resources launched a national awareness campaign on how individuals can act to save energy. The campaign includes a website and media campaign. See www.powerofone.ie

The Department of Environment, Heritage and Local Government ran a major environmental awareness campaign entitled the Race Against Waste from 2003 to 30 June 2006. The campaign combined a multi-media national awareness campaign and a supporting communications strategy, and aimed to get people acting to prevent, reduce, reuse and recycle waste. Seminars were held and a booklet produced aimed at SMEs, advising on recycling and reducing waste. The campaign also encouraged the establishment of waste minimisation clubs, in which businesses in a particular geographic area group together to negotiate better terms or services from waste contractors. The clubs may also share facilities and equipment, and exchange waste items that may be of use to another business. The focus should eventually lead to waste minimisation efforts being put in place by the businesses.

Public-private partnerships

Sustainable Energy Ireland (SEI) is Ireland's national energy authority. The authority has a mission to promote and assist the development of sustainable energy. It operates the Large Industry Energy Network (LIEN), a voluntary network initiative for the largest industrial energy consumers in Ireland, that is, those with an annual energy spend over €1 million, with the average spend being around €4 million. The LIEN has been in existence for over ten years and is developing a set of role-model companies that recognise the benefits of better energy management for their own competitiveness, for Ireland's economy and for the environment.

The Schools Business Partnership: works with secondary schools that have been identified by the Department of Education and Science as having the highest levels of student dropout at senior level. The programme matches schools and businesses in mentoring students, offering presentations on life in the workplace, and through a unique skills transfer programme for school principals. There are currently over 100 schools matched with businesses out of a national target of 106. For further information see:

<http://www.bitc.ie/communityinvolvement.htm#Schools>

Business incentives

The Sustainable Energy Awards 2006, now in their third year, promote best energy practice across a range of sectors and energy use applications.

Management tools

Enterprise Ireland is an Irish Government agency overseen by the Department of Enterprise, Trade and Employment. Its role is to accelerate the development of world-class Irish companies to achieve strong positions in global markets, resulting in increased national and regional prosperity. It oversees the Envirocentre Website and Supports. This is a package of support for SMEs on environmental/sustainability issues, and incorporates a website backed up by environmental expert advisory support services. The site is part-funded by the Department of Enterprise, Trade and Employment.

EnergyMAP is a structured energy management programme for SMEs launched by SEI. The core tool is a website which allows users to track and manage their own tailor-made energy management programme. See www.sei.ie/energymap

2. ENSURING TRANSPARENCY

Labels, certification schemes and management systems

The Excellence Through People standard, a human resources standard for companies that wish to have their human resources policies and practices independently verified and accredited, is administered by FAS, the Training and Employment Authority of Ireland. See <http://www.fas.ie/en/>

Response to the second ISO 26000 working draft is being coordinated by the Irish National Standards Authority. The Irish National Committee members are considering its contents. These include the Irish Business and Employers Federation (IBEC), Business in the Community Ireland (BITCI), major multinational enterprises such as Vodafone and Intel, chambers of commerce and Enterprise Ireland.

3. CSR-SUPPORTIVE POLICIES

Sustainable development strategy

Comhar, the national sustainable development partnership, was set up by the government in 1999 with the aim of advancing the national agenda for sustainable development and contributing to the formation of a national consensus regarding this important process. Its 25 members are drawn from five pillars or areas of society: the state sector, economic sectors, environmental NGOs, social/community NGOs and the professional/academic sector. In July 2002 Comhar published a set of *Principles for Sustainable Development* which present an agreed view on what sustainable development means, and in particular relate the concept in a practical way to the Irish situation. The *Principles* can be used as a benchmark for policies, both existing and future, to determine whether they are likely to lead to sustainable development. Comhar's *Principles for Sustainable Development* and other publications are available at www.comhar-nsdp.ie

Social policies

Ireland subscribes to the eight ILO conventions governing core labour standards regarding fundamental principles and rights of workers. The Equal Status Act 2000, enforced by the Equality Authority (established in October 1999), outlaws discrimination in employment and the provision of services.

The Irish Dormant Accounts legislation provides for unclaimed funds in dormant accounts to be used to support programmes and measures that tackle disadvantage and assist persons with a disability. To this end and in accordance with the legislative provisions of the scheme, the government has approved the allocation of €60 million from the fund for 2006. The Department of Community Relations and Gaeltacht Affairs spends approximately €60 million annually on a number of major programmes to support communities throughout Ireland.

Supported by the Probation and Welfare Service, the Linkage Programme aims to offer training, employment and further education alternatives to former offenders. A network of training and employment officers (TEOs) works nationwide, and since inception, over 2,300 placements have been offered. See <http://www.bitc.ie/communityinvolvement.htm#Programmes>

The Ready for Work programme aims to help homeless people break the cycle of no work, no home. Companies offer assessment and two-week placements to homeless people as a first step. Programme participants can also access employment and further training opportunities delivered by a TEO and a team of corporate volunteers who offer job coaching and support. Over 100 people have participated in work placements since inception. See <http://www.bitc.ie/communityinvolvement.htm#Programmes>

The Employment for Parents of Irish-born Children (EPIC) is a pilot programme launched in October 2006 and delivered through a partnership between BITCI, SPIRASI and AkiDWA, designed for parents of Irish-born children. The programme aims to assist the target group to take steps towards becoming economically independent, and provide access to suitable employment, training and education.

Environmental policies

In April 2002 Ireland published its first National Biodiversity Plan to cover the period 2002-2006. The



Plan is part of Ireland's commitment to the Convention on Biological Diversity, which aims to significantly reduce the rate of biodiversity loss by 2010, and the more ambitious EU Biodiversity Strategy which aims to halt the loss of biodiversity by 2010. Following review of implementation of the National Biodiversity Plan, the Minister for the Environment, Heritage and Local Government announced the establishment of an independent Biodiversity Stakeholders Forum. The Forum's terms of reference include working towards integration in biodiversity planning and raising awareness of biodiversity amongst stakeholders.

FÁS, Ireland's national training and employment authority under the aegis of the Department of Enterprise, Trade and Employment, aims to promote a more competitive and inclusive knowledge-based economy, in collaboration with its stakeholders, by enhancing the skills and capabilities of individuals and enterprises. FAS provides a wide variety of environmental training programmes, ranging from programmes in waste management, water and waste, and water treatment plant operation, to laboratory procedures and building control/building regulations. FAS also runs the Construction and Demolition Waste National Awareness Programme. Its new training programmes include Water Protection and Nutrient Management and Environmental Inspection Skills. These programmes are targeted at a wide range of people from managers to operators in their respective areas of activity. The take-up of these programmes is very high.

The scheme Environmentally Superior Products is open to SME clients of Enterprise Ireland. Suitable applicants may receive grant support for projects to assess the potential for the programme within their existing or new product ranges.

SEI launched an Energy Agreements programme with ten of the largest energy users in Ireland, aimed at securing the IS393 standard in energy management. SEI has an active training programme for energy professionals in the areas of boiler house management,

lighting efficiency, energy management, energy auditing and efficient refrigeration.

Public procurement

National regulations governing public procurement make it mandatory for contracting authorities to require that contractors have regard to registered national agreements, Employment Regulation Orders and Registered Employment Agreements as well as minimum wage legislation. The 2007 national social partnership agreement, Towards 2016, contains a provision that, in relation to public procurement, contractual conditions in the construction sector will require compliance with employment law generally, and that public contracting authorities will be obliged to seek an appropriate certification of such compliance at suitable intervals.

Development policies

A white paper on *Irish Aid* identified the private sector as a priority area for attention in an expanded Irish Aid programme. The white paper recognises that the private sector can provide leadership in this area and advance sustainable proposals for poverty reduction through the Irish Aid development programme. This approach is set against the backdrop of a growing trend internationally, focusing on the private sector as an essential engine for sustainable growth, in particular in the context of achieving the UN Millennium Development Goal on poverty reduction.

As part of its engagement in this area, Irish Aid set up a Private Sector Forum in 2004 to engage Irish enterprises in support of private-sector development in poorer countries. This has since been incorporated as an independent not-for-profit organisation called Traidlinks. Currently it is focusing on facilitating market access through product development, raising awareness of the potential contribution of the private sector to the development agenda, and improving skills and capabilities in developing countries. Irish Aid will provide funding support over the period 2006-2008.



GREECE

The Ministry of Employment and Social Protection is responsible for coordinating the efforts on CSR policy across Greek society. The Greek Government examines its practices in order to incorporate social and environmental matters and implement the principles of CSR, mainly concerning the internal dimension of CSR (i.e. management of human resources, health and safety at workplaces, and adaptation to change). These practices are not a separate sector of CSR at the moment, but are diffused in laws, programmes, projects, initiatives and national action plans, reinforcing, encouraging and promoting CSR beyond the limit of legal duties.

As far as the creation of more favourable conditions beyond legal requirements is concerned, the Ministry lays particular emphasis on the initiatives of the social partners themselves, mainly at the level of enterprises.

1. PROMOTING CSR

Awareness raising

The Hellenic Network for CSR, founded in June 2000 by 13 companies, is a major actor. To date more than 60 enterprises have joined the network. The objective of the network is the promotion of the notion of CSR and of the idea of social cohesion in Greece.

This objective is realised through a continuous exchange and diffusion of information, collaboration with enterprises, collectives and other units on every level; awareness raising of the community of enterprises and of the public about social action; contribution of the enterprises on a local national and international level; development of collaboration for the promotion of projects of communal good and shared ways of coping with social problems; and transfer, adoption and diffusion of good practices in the sector of social cohesion and CSR. See www.csrhellas.gr

Several congresses and workshops on CSR for the public sector were being held in Greece in 2007.

Research

The Greek Economic and Social Commission carried out a study and published an opinion on CSR, which includes a definition, and proposals to promote CSR in the country.

The Hellenic Network for CSR, with the cooperation of the Panteion University of Athens and Research International, completed the first qualitative survey and study on the trends and positions of the Greek business community, as well as broader public opinion on the notion and perspectives of CSR.

Public-private partnerships

A Cooperation Agreement was signed in June 2006 by the Secretariat General for Gender Equality of the Ministry of the Interior, Public Administration and Decentralisation and the Hellenic Network for Corporate Social Responsibility. It aims at the promotion of gender equality in enterprises. It was also signed by the top organisations of social partners. It constitutes a political agreement to undertake action (for example studies and awareness-raising activities) to combat the equality deficit in the labour market, training, careers and salaries. See for example www.isotita.gr

Business incentives

The Greek Institute of Health and Safety at Work, created with the cooperation of social partners, grants an annual award to enterprises that have promoted health and security at work and improved conditions of work by means of good practice.

2. CSR-SUPPORTIVE POLICIES

Social policies

The Ministry of Employment and Social Protection applies political measures aiming at full employment, improvement in productivity quality and growth in human capital, having in mind the European Employment Strategy principles and the directive lines



of the revised Lisbon Strategy. The Ministry's political priorities are:

- attracting and retaining more people in the labour market, increasing the labour offer and modernisation of social protection methods
- improvement of work adaptation
- increased investment in human capital with the improvement of education and skills.

Moreover, the National Strategy Report on Social Protection and Social Inclusion, which was coordinated and drawn up by the Ministry of Employment and Social

Protection, set fundamental political principles which also contribute to fulfilling CSR goals. Specifically, these principles lie at the core of the effort to improve people's quality of life and promote social inclusion. These principles contribute to:

- the promotion of equality, equal opportunities, equal treatment and gender equality
- the promotion of social solidarity and inclusion
- transparent and democratic management in the development, follow-up and evaluation of actions and policies related to social protection and inclusion.



SPAIN

1. PROMOTING CSR

Awareness raising

In March 2005 the Spanish Government created a Technical Advisory Committee of Experts on CSR within the Employment and Social Affairs Ministry. This committee includes 47 core members who represent all the CSR stakeholders. Its contributions and reports provide opinions which can be taken into account in developing government policies. The first report of the committee looked to develop the voluntary concept of CSR and the goal of sustainability, and established nine guidelines for the progress of CSR in Spain. The second report was about transparency, communication and verification of the CSR process (reporting). The third report addressed the situation of CSR in Spain, outlined initiatives and experiences around the country, and identified the different stakeholders involved. Before summer 2007 the committee expects to issue its last report, on promoting public policies on CSR, with specific recommendations to companies, the government and all stakeholders.

October 2006 saw the launch of a CSR report from the Parliament, on measures to promote and enhance the social responsibility of companies. This report was adopted unanimously by all the political parties in the national Parliament. It was intended to foster the discussion on CSR and to analyse the situation in Spain, with comments and proposals from all stakeholders. Furthermore, in order to ensure there was action and follow-up on this issue, the report contained specific conclusions and recommendations to companies, social partners, NGOs, the public sector, government, media and the social economy sector.

In April 2007 the government started a dialogue between the social partners as a contribution to the process of promoting CSR. This provided a framework for discussing the CSR public policies that may be required in the future.

A set of initiatives have also been taken at regional and local government level that aim at promoting CSR. Examples are the promotion of CSR good practices and financial assistance to companies in Junta Andalucía;

CSR in Seville (the Equal 2004-2007 initiative of Seville City Council); *An Introductory Guide to the CSR approach* (Balears, DG Trade and Industry); Promotion of CSR in SMEs (Barcelona City Council); and a law that promotes CSR in Extremadura, with financial assistance and awards (Junta Extremadura).

Research

Since 2005 the task of research into CSR has basically been developed by the Technical Advisory Committee of Experts on CSR.

Principles and codes of conduct

The Comisión Nacional de Valores (stock exchange committee) presented a unified code of good government for stock exchange companies, to be put into practice from 2008. The government has approved a code of conduct for government members and senior officials.

Label

Since 1996 the Spanish Institute for Woman has been implementing the Optima Programme and its Plans of Positive Actions, intended to introduce and encourage equality of opportunities between women and men in the workplace. Its main objectives are:

- to spread a new model of strategic management, from the perspective of equal opportunities between women and men
- to implement positive action in companies to facilitate the incorporation, continued employment and promotion of women in the labour market.

The participant companies voluntarily commit to carry out a set of positive actions in their organisation to correct the existing imbalances between women and men, to facilitate the appointment of women to jobs in which they are under-represented, to guarantee their continued employment, their promotion to higher responsibility levels, and/or to implement measures to facilitate family-friendly employment.

This programme is co-financed by the ESF and therefore fits the European Employment Strategy. It was chosen by the European Union as an example of good practice



for the promotion of equal opportunities in the workplace, and the awareness of both men and women. The success of the programme can be attributed to its regional setting. The Optima Programme is set at a regional level. It has been adopted as a model and subsequently developed by several autonomous community programmes in the field of equal opportunities.

Public-private partnerships

In May 2006, as a result of the social dialogue between representatives of industries and unions, an agreement was reached with the objective of improving the stability of employment and the quality of jobs. The government participated in the agreement. The result of this agreement is reflected in Law 43/2006, of 29 December 2006.

2. ENSURING TRANSPARENCY

Reporting framework

Since 2004, most companies quoted on the stock exchange have published information on their CSR policies, including information on the environmental impact. These reports are principally based on the Global Reporting Initiative.

The final report of the Technical Advisory Committee of Experts on CSR (see above) is intended to promote reporting on CSR by companies in 2007.

3. DEVELOPING CSR-SUPPORTIVE POLICIES

Sustainable development strategy

The Spanish Government has created an inter-ministerial group to develop a strategy for sustainable development in Spain.

Social policies

The government has considered the difficulties in establishing equality of opportunity. In 2006 it introduced a

bill on equality, which was approved by the national Parliament and became law on 22 March 2007. This includes a package of measures to ensure real equality in the public and private sectors. The Organic Act 3/2007 transposed three European directives on gender equality into Spanish law (the Directives on Employment Equality and Working Conditions, 2002/73; Access to and Supply of Goods and Services, 2004/113; and Burden of Proof, 97/80). Title VII of this law deals with CSR and equality at work. The law outlines the principle of equality and the elimination of all discrimination against women:

- a package of measures that apply to political, legal and living conditions
- recognition of the right of employees to a work-life balance and the promotion of greater co-responsibility between women and men for family obligations
- a balanced representation between women and men in the field of public administration and in corporate management
- a balanced composition of men and women in the electoral lists
- labour measures on social security which derive from the basic agreement with the social partners
- the integration of the principle on equality into all objectives and implementation of education policies, health, access to new technologies, services, culture, sports, artistic creation and cooperation in development.

A 'Plan Concilia' has been produced to recommend family-friendly and work-life balance policies for the public sector. The aim is that this plan will also be a model for the private sector.

Public procurement

The goal of public procurement policy is primarily to implement basic regulations in order to ensure the transparency of CSR. This has been achieved through various different initiatives of the Spanish Government.

In 2007 a new law on contracts in the public sector should be approved by the national Parliament. This outlines conditions applicable to public contracts, including social and environmental clauses.



FRANCE

The French policy on CSR and sustainable development is set out in the National Sustainable Development Strategy, which was adopted in 2003 for a period of five years. The Interministerial Committee for Sustainable Development of 13 November 2006 updated this strategy to bring it into line with the European strategy adopted by the Council on 16 June 2006. The French government underlines the key role of Europe in the environmental and social management of globalisation.

Several parts of the National Sustainable Development Strategy make reference to social responsibility. The strategy aims to encourage companies to commit themselves to sustainable development initiatives and the development of social responsibility through two main objectives.

Objective 1 takes into account sustainable development by all companies by encouraging a commitment to voluntary initiatives. The voluntary commitments with the professional representative organisations of the sectors concerned will be set out in detail as objectives. They must include the majority of the following subjects: the greenhouse effect, social and environmental responsibility, industrial and health risks, management of energy and water consumption, discharge, waste (management procedures) and access to innovation. In addition, they must include a specific section on SMEs/micro-companies as well as a section on communication with fellow professionals and customers.

Objective 2 aims to help companies, in particular SMEs, to address sustainable development effectively on an individual basis. The aim is to:

- contribute part of the government subsidies available to SMEs to allow them to integrate sustainable development into their strategies
- participate in the project to adapt the 14001 standard to the specifications of SMEs (ISO 14005) and to implement it nationally through experimentation, promotion and support
- encourage the advisory bodies to organise campaigns aimed at SMEs and micro-companies to increase awareness. and to provide specialist advice on the integration of sustainable development
- extend the role of l'Agence de l'Environnement et de la Maîtrise de l'Energie (ADEME, the French environment

and energy agency) in providing companies with expertise, information on good practice and raising awareness

- establish companies' environmental management systems in line with the ISO 14001 standard or EMAS, in particular by means of collective measures and sectoral guidelines.

The National Sustainable Development Strategy aims to extend all measures. Voluntary commitments with the professional organisations must include the majority of the following subjects: the greenhouse effect, social and environmental responsibility, industrial and health risks, management of energy and water consumption, discharge, waste (management procedures) and access to innovation.

1. PROMOTING CSR

Awareness raising

During the French presidency of the G8, the UN Global Compact was promoted vigorously, as well as the OECD guidelines, and ILO 1998 Declaration on Fundamental Principles and Rights at Work. The President personally encouraged the setting-up of a network of French companies that joined the Global Compact in 2003. A National Contact Point has been set up. In the OECD, France is today the country with the most companies that have signed up to the principles of the global agreement.

The declaration on *Fostering Growth and Promoting a Responsible Market Economy* adopted in 2003 by the G8 in Evian encourages 'companies to work with other parties to complement and foster the implementation of existing instruments' (the OECD guidelines and ILO 1998 Declaration).

France was active during the European debate on the 2001 green paper, and supports Commission initiatives.

The advisory bodies for SMEs have a key role to play in raising awareness and providing advice. The government and the collective bodies can support SMEs'



initiatives, in particular financially. As noted above, standards and systems of reference will be adapted for small companies.

2. PROMOTING TRANSPARENCY

Principles and codes of conduct

The Montaigne Institute has launched a Diversity Charter to encourage companies to better reflect the diversity of the French population in their workforce and to make non-discrimination and diversity part of their strategy. The Charter has attracted the interest of a number of large companies which have made a direct contribution to its drafting, together with the French Association of Private Companies and the Montaigne Institute. On 22 October 2004, 35 company directors met at the Montaigne Institute to sign the Diversity Charter. Since then the initiative has made further progress. On 1 March 2007, 1,500 companies signed the Diversity Charter committing themselves to promoting diversity, in particular cultural and ethnic diversity, at all levels within their organisations.

See <http://www.institutmontaigne.org/charte-de-la-diversite-dans-l-entreprise-2050.html>

Fair trade

In France, all of the main parties concerned with fair trade, as well as the consumer groups, want a system for officially recognising those that support fair trade conditions. Such a system was inserted into article 60 of the law of 2 August 2005 in consideration of SMEs. This is the first time fair trade has been recognised in legislation. Article 60 of the law defines fair trade:

It shall come within the scope of the national strategy for sustainable development. Fair trade shall facilitate the exchange of goods and services between developed countries and disadvantaged producers in developing countries in the fields of business, craft production and services. This trade shall aim to establish sustainable relationships resulting in the achievement of economic and social progress by these producers.

This legal definition restricts fair trade to north/south exchange, and deems sustainable development to be an integral part of fair trade.

Reporting framework

Under the law on the new economic regulations (2001), French companies listed on the stock exchange have to give social and environmental information in their annual reports. A decree (2002) gives specific quality and quantity criteria for this reporting. The objective is to encourage companies to establish the tools necessary to measure the social and environmental impact of their activities in a strategic way.

The following social information must appear in the report of the board or of the executive board:

1. a) Total workforce, recruitment with a distinction between fixed-term contracts and permanent contracts and with an analysis of the possible difficulties in recruiting, of redundancies and their motives, of overtime, of subcontracted labour.
b) If applicable, information relating to staff reduction and employment safeguard plans, efforts made for staff redeployment, re-employment and subsequent accompanying measures.
2. Organisation of working hours, their duration for full-time and part-time wage-earning employees, absenteeism and its motives.
3. Wages and their evolution, welfare costs, the application of Title IV, Book IV of the Code of Labour, professional equality between women and men.
4. Industrial relations and the assessment of collective bargaining agreements.
5. Health and safety conditions.
6. Training.
7. Employment and integration of disabled workers.
8. Company benefits and social schemes.
9. Importance of subcontracting.

Moreover, corporations are required to report on community issues. Specifically, they must report on the way they take into account the impact of their activities on local development and local populations. In addition, they must report on how they engage with local stakeholder groups including environmental NGOs, consumer groups, educational institutions and local communities.

As for labour standards, corporations have to report on the way in which their international subsidiaries respect the ILO core labour conventions and the way in which they promote the ILO conventions with regard to their international subcontractors.

The following information on the environmental consequences of the activity of the company must appear in the annual report:

1. Consumption of water resources, raw materials and energy, and a description (if applicable) of the measures taken to increase energy efficiency and the use of renewable energies, conditions of soil use, air, water and soil pollution emissions that could dramatically affect the environment, the list of which will be determined by an order of the Ministers for the Environment and for Industry, noise, and factory pollution and waste.
2. Measures taken to limit the damage to biological balance, to the natural environment, to protected animal and vegetal species.
3. Assessment or certification of actions taken in terms of environmental protection.
4. Actions taken, if applicable, to ensure the conformity of the company's activity with the legal provisions in that field.
5. Expenditures made to prevent the consequences of the company's activity on the environment.
6. The existence, within the company, of internal departments in charge of environmental management issues, training and information of employees on these issues, means dedicated to the reduction of environmental risks as well as the methods the organisation has put in place to deal with pollution accidents with consequences beyond the company's sites.
7. Amount of provisions and guarantees allocated for environmental risks unless this information is likely to cause a serious prejudice to the company in an ongoing lawsuit.
8. Amount of compensation for environmental damages paid during the fiscal year in execution of a court order and measures taken to repair these environmental damages.

Labels, certification schemes and management systems

The equality label, introduced in March 2004 by the minister responsible for equal opportunities, aims to boost equality and professional diversity at the heart of companies as well as in public administration. The equality label - the result of work carried out with social partners - is not a certification scheme like ISO but a means of recognising companies that wish to publicly demonstrate their long-term commitment to sexual equality in the workplace with regard to their employees, customers and shareholders. Companies wishing to obtain the label must submit an application document to an independent body (AFAQ-AFNOR) (<http://www.afaq.org/web/afaqinstitut.nsf/volfr/serlab>). This body decides whether to award the label after consulting a committee made up of five government representatives, five representatives of employee organisations

and five representatives of employer organisations. The label is awarded based on requirements in three areas.

- First area: measures undertaken in the company to promote professional equality. The measures are evaluated taking into account steps to inform and raise the awareness of managers and employees of diversity and equality.
- Second area: policy towards human resources and management. This concerns measures taken to ensure equal access for both sexes to professional training, and the analysis of indicators regarding the general employment and training conditions of men and women in the company.
- Third area: consideration given to family life. This concerns encouraging a good balance between professional and family life.

In March 2006, the set of requirements was adapted for small companies with less than 50 employees. It was scaled down to take into account their circumstances and constraints. The equality label is awarded for a three-year period and is subject to verification after 18 months to ensure the company continues to meet the criteria. To date 19 companies have been awarded the label. See <http://www.femmes-egalite.gouv.fr>

France is firmly committed to negotiation of the ISO 26000 guidelines, calling on its experience in particular of SD 21000 (Guidelines on the Social Responsibility of Companies and Sustainable Development).

Socially responsible investment

The aim is to encourage the development of socially responsible investment by banks, insurance companies, fund managers and regulatory authorities. In this regard, the law establishing the pension reserve fund takes into account social, environmental and ethical considerations. Part of this fund is invested according to socially responsible principles.

Socially responsible investment in France increased from €3.5 billion to €8.8 billion between 2003 and 2005.

3. CSR-SUPPORTIVE POLICIES

Sustainable development

See the introduction to this section.



Social policies

In the framework of the government programme to fight discrimination, a long-term public-private agreement was signed in March 2002 by the Adecco company and FASILD (the Fund for Action and Support of Integration and Fight against all Discriminations) in order to prevent discriminatory practices.

The department in charge of parity and professional equality pursues a campaign of information, through different channels, promoting women's access to positions of responsibility and power, professional equality, and a better management of time throughout life.

An independent administrative authority (Haute Autorité de Lutte contre les Discriminations, HALDE) has been created to take charge of promoting equal treatment and fighting discrimination. It gives advice to the public and private sector on codes of good practice, and establishes procedures for CSR.

See <http://www.halde.fr/>

Public procurement

By introducing the directives on public procurement into the 2006 code on public procurement, France integrated a number of legal instruments allowing sustainable development to be taken into account in government procurement.

In March 2007, the government adopted a National Action Plan for Sustainable Public Procurement which includes an evaluation of the current situation with regard to sustainable public procurement from the point of view of regulation and guidance for public purchasers (technical and legal guidelines, specialist training, good practice exchange networks). This plan sets out objectives for the next three years. Its main aim is to encourage public purchasers to commit to sustainable public procurement.

In adherence to the European Directives 2004/17 and 2004/18, the code states that the purchaser can define technical specifications by referring to eco-labels. The purchaser can also demand certification from suppliers declaring their ability to meet the requirements. For the procurement of goods and services that require environmental management measures to be established, the certificates are based on EMAS or on European or international environmental management standards.

From a social perspective, the purchaser can reserve a certain amount of procurement for companies that are compliant with regulations on offering employment to disabled persons, or other equivalent organisations. The purchaser may also demand environmental or social elements in the terms of the contract, such as the hiring of the unemployed or persons marginalised in the job market. As a result, public purchasers are strongly encouraged to integrate environmental and social requirements into their procurement framework. These requirements must establish a direct link between the item and the conditions to be met. This is because it is not possible for the public purchaser to demand that companies carry out socially responsible procurement. The public purchaser cannot intervene specifically in the operation of the company's internal organisation.

However, public purchasers can influence the behaviour of companies by means of their environmental and social requirements (when the requirement is defined and the suppliers and offers are selected), as companies must provide the services requested in line with the requirements set out. Within this framework, the public purchaser can influence companies wishing to tender for this type of procurement and willing to commit themselves to a more socially responsible approach.

Trade and export policies (OECD contact points)

French companies asking for export credits or investment guarantees are systematically informed about the OECD Guidelines for Multinational Companies and export credits. This information is conveyed through a letter sent by the insurance agency acting on behalf of the French State, COFACE, to each company, as well as a letter which the companies have to sign acknowledging that they 'have been informed about the guidelines principles'.

COFACE now uses the common environmental approaches adopted on December 2001 by the OECD, and goes even beyond them, as it has set some sector guidelines (for oil, dams and thermal power stations) which include the protection of indigenous populations.

To its partners, COFACE promises transparency concerning non-productive expenses.

The French National Contact Point, with a three-tiered structure and an inter-ministerial composition, actively promotes the OECD guidelines. It dealt with several cases in 2002.



ITALY

In 2002 the Italian Ministry of Labour and Social Affairs started to develop a CSR-SC (Corporate Social Responsibility-Social Commitment) project. With this initiative the Italian Ministry of Labour and Social Affairs intends to mainstream CSR amongst companies and in public administration, define a flexible and modular set of indicators, support SMEs in developing CSR strategies, and safeguard consumers on the effectiveness of communication campaigns on CSR. Other initiatives promoting CSR are regionally or locally based.

1. PROMOTING CSR

Awareness raising

CSR was one of the main priorities of the Italian Presidency of the European Union (in the second semester of 2003). In November 2003 the Italian Presidency, with the support of the European Commission, D-G Employment and Social Affairs, organised the third European Conference on CSR, focusing on the role of public policies in promoting CSR. Labour ministers from six EU Member States, members of the European Commission and the European Parliament, and European and national stakeholders were among the participants.

On 27 November 2003 a Joint Agreement between the Italian Minister of Labour and Social Affairs and the President of Unioncamere (Union of Italian chambers of commerce) was signed with the aim of promoting CSR and the CSR-SC Project among Italian enterprises, and setting up a CSR-SC information point to support enterprises in the self-assessment procedure and in the preparation of the social statement (see below). Currently about 50 chambers of commerce support enterprises in the self-assessment procedure and in the preparation of the social statement.

In November 2004 the Ministry of Labour and Social Affairs presented an institutional communication campaign for CSR. The main features of the institutional campaign were highlighted from the outset by a media launch of the logo *Coscienza* (conscience), followed by two television commercials broadcast on the public network (RAI).

Research

The Italian Centre for Social Responsibility (I-CSR) has been set up with the goal of carrying out research in the CSR field (see below).

Public-private partnerships

The CSR-SC project, developed by the Italian Ministry of Labour and Social Affairs in cooperation with Bocconi University, was officially presented at the Presidency Conference on CSR in November 2003. It aims to promote companies' voluntary ethical behaviour and their active participation in national and local welfare schemes. The players involved in the project are companies, the Ministry of Labour and Social Affairs and the CSR Forum (to include social partners, the government and NGOs).

The project envisages three steps:

1. Dissemination of a socially responsible culture among companies through awareness raising, adequate training and information activities.
2. The CSR level, where companies adopt a 'social statement' according to predefined guidelines and a set of indicators. The social statement allows companies to report on their CSR initiatives in relation to different stakeholder groups. The CSR-SC tool is intended to replace systems such as certification, the effectiveness of which seems to be limited. The social statement indicators are reviewed by the CSR Forum. If the Forum evaluation is positive, the company is listed in a specific database. If it is negative, further explanations are requested from the company.
3. The SC (social commitment) level, where companies that decide to participate actively in social initiatives give a financial contribution to an SC Fund, through which they qualify for fiscal and financial benefits. The SC Fund is created within the government budget and finances the projects listed among the priorities of the National Action Plan on Employment, the Joint Conference (dealing with matters and priorities shared by regions, provinces and municipalities) and NGOs.



A pilot test, carried out on 24 companies, allowed the Ministry of Labour and Social Affairs to study the applicability of indicators. An executive survey about the awareness of CSR (of 4,000 Italian enterprises) was done two years after the CSR-SC project's launch. See <http://www.welfare.gov.it/>

The Italian Multi-Stakeholder Forum for Corporate Social Responsibility (CSR Forum), set up by the Ministry of Labour and Social Affairs in May 2004, is a body representing all the stakeholder groups - institutions, employers, trade unions and civil society. Chaired by the Minister of Labour and Social Affairs, it meets in a General Assembly and at technical round tables. The General Assembly is responsible for examining and developing themes that are considered strategic for developing CSR. Within this framework, four technical round tables have been set up, covering the following subjects:

- spreading the culture of CSR and facilitating the exchange of experiences and best practices
- promoting CSR amongst SMEs
- encouraging transparency and convergence of best practice and tools for CSR (set of indicators)
- CSR and sustainable development.

The aim of this initiative is to set up a platform for dialogue and for the development of CSR-related issues, and to encourage transparency and convergence of best practices and CSR tools. Link: www.welfare.gov.it/csr

In spring 2005, the Ministry of Labour and Social Affairs convened an expert working group with the tasks of identifying examples of best practices among Italian companies and preparing a written report.

The Italian Centre for Social Responsibility (I-CSR) is a foundation set up and funded by the Italian Government in spring 2005. The co-founding members include INAIL (the national institute for insurance against work accidents), Unioncamere and the Luigi Bocconi University. The Foundation's objective is to promote the spread of CSR in an independent manner, and to carry out basic and applied research on social responsibility, in order to become a national and international point of reference. In addition, it is involved in promoting dialogue between public and private institutions, companies, universities and the various stakeholders concerned with social responsibility. I-CSR forms part of a European network of what are known as 'national knowledge centres', promoted by the European Commission in its 2002 Communication.

Business incentives

Within the initiative *Eticità nelle Attività Produttive*, the Tuscany region grants financial supports to local SMEs that want to be certified under SA 8000, covering up to 50% of their consulting and certification costs. In addition, in order to spread knowledge and raise awareness, the Tuscany region has created a CSR office within the Department of Economic Development, a multi-stakeholder committee (*Commissione Etica Regionale per la RSI*) within the *Giunta Regionale* and the *Fabrica Ethica* website. <http://www2.fabricaethica.it/>

In December 2002, the Emilia Romagna region approved a regional law that foresees financial support for the promotion of traceability systems in the agricultural and food sector. The projects eligible for funding concern the introduction of traceability systems in the whole supply chain, from the producer to the consumer. The beneficiaries are individual companies, recognised producer organisations, interprofessional organisations and companies specialising in traceability projects.

2. ENSURING TRANSPARENCY

Labels, certification schemes and management systems

The Emilia Romagna region is working on a social quality label, which will be based on not only product quality criteria, but also responsible production criteria. The label is being developed by a foundation (*Istituto per il Lavoro*) through a multi-stakeholder committee composed of trade unions, employers federations, public officials, volunteer organisations and academics. It seeks to integrate various different schemes, such as SA 8000, ISO 14000, EMAS, Ecolabel and OHSAS 18001.

3. DEVELOPING CSR-SUPPORTIVE POLICIES

Public procurement

Certification under SA 8000 is among the awarding criteria for some public tenders in the Tuscan region (for instance, for public transport).

The Umbria region issued a register of enterprises that are certified under SA 8000 under a regional law of 12 November 2002. Inclusion on this register implies preferential treatment in public procurement, financial support for training and certification, simplified administrative procedures and fiscal incentives.

In February 2003, the Provincia di Chieti in the Abruzzo region presented a proposal for a regional law that will grant companies that are certified under SA 8000, EMAS, ISO 14000, and OHSAS 18001 preferential treatment in public procurement, financial support for training and certification, simplified administrative procedures and fiscal incentives.

Fiscal policy

Measures to give advantages for organisations practising CSR in the form of tax and financial benefits have been under discussion. In particular, specific measures include the tax law, where Article 3 calls for tax exemptions for charitable donations made by private parties in a number of areas, including family and social welfare. In addition, a social reform has been drawn up, under which severance pay funds will be free of tax. The result is that billions of euros in supplementary pension funds will be placed on the market each year. The government's objective is to develop supplementary funds managed on an ethical basis.



CYPRUS

The Planning Bureau, operating under the Minister of Finance, has been appointed as National Contact Point for the CSR initiative in Cyprus, with the mandate to coordinate the activities of all players involved and promote the CSR concept in Cyprus. For the efficient coordination of all activities, a Tripartite Committee has been set up under the chairmanship of the Planning Bureau, with the participation of all related government services, social partners (employers federations and trade unions) and NGOs (such as the Consumers Association).

In Cyprus the concept of CSR has proliferated quite widely, and various measures were already being carried out (as enumerated below) even though the Tripartite Committee has been set up only recently. However, the very small size of most enterprises sets a great challenge to the committee's task. It is worth noting that in Cyprus 92.7% of enterprises are micro (employing up to nine persons), 6.23% are small (10-49 employees), 0.94% are medium-sized (50-249 employees) and only 0.13% are large (250+ employees). The fact that small (let alone micro) enterprises need additional help to integrate CSR into their business has already been recognised by the Expert Group on CSR appointed by the European Commission, and is reflected in the EC publication *Opportunity and Responsibility*.

1. PROMOTING CSR

Awareness raising

Awareness-raising activities are carried out not only by the government but also by employers associations, which have organised a number of seminars to inform their members and also handed out to the participants the guide issued by D-G Enterprise. One conference was organised in March 2005 in cooperation with Euro chambers and UEAPME, the European association of small and medium-sized enterprises. In the various seminars a reference was made to Cypriot SMEs that had adopted a CSR policy as good practice.

The Cyprus Employers and Industrialists Federation (CEIF) participates in the European programme on

Mainstreaming CSR among SMEs, representing Cyprus in the expert group and consequently distributing information to its members. CEIF is promoting equal opportunities by raising awareness on the subject of equality, through seminars, fora and surveys, and by participating in four programmes of the 'Equal' initiative, dealing with the matters of work-life balance and gender equality.

An exhibition named Save Energy is organised every year, which is sponsored by the Ministry of Commerce and Industry and aims at promoting energy-saving solutions for enterprises and individuals.

Research

The first business survey on CSR at a national level is under way at the time of writing. It aims to contact 7,000 SMEs (out of a total of about 52,000) with the goals of measuring the awareness on the concept of CSR and reporting on good practice in four main fields: human resource management, society, environment and the market place. The survey will be completed in June 2007.

Private-public partnerships: partnership instruments

The Labour Advisory Body, which is chaired by the Minister of Labour and Social Insurance, is a long-standing forum of dialogue between the government, the employers federations and the trade unions on labour rights and social issues. In addition, any new legislation that the Ministry plans to adopt is discussed at this forum to secure consensus.

Business incentives

CEIF has recently been recognised as the licensed international partner of the Investors in People (IIP) standard, which provides a framework that helps organisations to improve performance and realise objectives through the effective management and development of their employees. It presents awards to businesses for their actions in the field of social responsibility: the innovation award, the social excellence award (especially for work-life balance actions) and the corporate social responsibility award. All awards are financed by the government.

A Risk Assessment Service has been established since 2003 which provides entrepreneurs with sectoral risk assessment projects, resulting in awareness raising and cost minimisation on health and safety issues.

Management tools

CEIF offers consulting services to its members on human resource management and environmental issues, in order to advance their sustainable development. The service is subsidised by the government. In addition, there is a target to publish by September 2007 the first *Cypriot Employers' Guide on CSR*, which will also include details of good practice in CSR by Cypriot enterprises.

2. ENSURING TRANSPARENCY

Principles and codes of conduct

The Banks in Cyprus, through the Association of Cyprus Commercial Banks (ACCB), have developed several codes and guidelines, such as a code of conduct between banks and SMEs, with the consultation of the Cyprus Chamber of Commerce and Industry and the Employers and Industrialists Federation. This code has been considered an innovative and paradigmatic concept by the European Commission, which awarded the Association a best-practice honour. The code refers to all credit transactions between the banks and the SMEs, including loan finance. It safeguards equal treatment and non-discrimination of the SMEs, and ensures transparency and the avoidance of unnecessary delays.

In addition the ACCB has developed other codes such as a banking code, a voluntary code of conduct for housing loans and a guideline on the Investor Compensation Fund.

Labels, certification schemes and management systems

Both EMAS and Ecolabel have been adopted in Cyprus, with the aim of incorporating into both the production process and the management of organisations social issues as well as environmental issues, such as the involvement and awareness of personnel and the environmental impacts of the organisation on its vicinity. The two systems are promoted in Cyprus through seminars, both general and sector-specific. Additionally for EMAS, there is a subsidy scheme which supports the development and verification of the application of the system in organisations.

3. DEVELOPING CSR-SUPPORTIVE POLICIES

Sustainable development strategy

In response to the renewed EU Sustainable Development Strategy, endorsed by the European Council in June 2006, the Council of Ministers has appointed the Environment Service of the Ministry of Agriculture, Natural Resources and Environment to coordinate the effort, in order for Cyprus to develop its National Sustainable Development Strategy, by July 2007.

Environmental policies

They consist in the promotion of EMAS and Ecolabel (see above)

Public procurement

An Action Plan for the Promotion of Green Public Procurement has been formulated by the Environment Service for the years 2007-2009. Although the plan focuses on greening public procurement, a number of its actions aim at informing and encouraging the private sector to take positive steps towards more sustainable production and consumption patterns.

Social policies

The Government of Cyprus, emphasising the need for a regulatory climate conducive to investment, innovation and entrepreneurship, has introduced schemes to encourage entrepreneurship among women and the young, as well as the employment of disabled people and other vulnerable groups. In all these training schemes for socially disadvantaged groups, the effort to provide them with skills that will facilitate their employment is coupled with other activities such as environmental management, utilisation of renewable energy sources, management of risk at work, improving the status of women at work and developing small business management.

For the promotion of CSR in the sector of occupational safety and health (OSH) and in an effort to increase the social impact of accident prevention at the workplace, the following actions have been implemented:

- Promotion of a scheme of cash grants to construction companies that wish to purchase equipment for work at height that complies with standards superior to OSH legislation, in order to improve work conditions in the construction industry.



- Promotion of a project on the training of 2,000 stakeholders in the construction, mining and dock works sectors.
- Promotion of health and safety at work through the operation of an accelerated training scheme for newly recruited people in the labour market, in an effort to inculcate an accident prevention culture.
- Creation of a help desk to facilitate the dissemination of information and the provision of guidance to the chemical industry and the public in general with respect to the provisions of the new European Regulation on Chemical Substances (REACH), which came into effect on 1 June 2007.
- Organisation of a competition on good practice on

OSH, as a means of reward and encouragement for employees and employers.

Fiscal policies

The 10% corporation tax rate applicable to companies allows them to consider investing for CSR purposes.

In accordance with Cyprus direct tax legislation, a tax allowance is available to companies in respect to amounts expended for donations or contributions made for educational, cultural or other charitable purposes to the Republic of Cyprus, a local authority or any approved charitable institution.



The development of a CSR policy has just started in Latvia. CSR, as a guide and set of principles, has been promoted only since the country joined the European Union, hence the main development of CSR can be observed over very recent years. However the basic principles are well known in Latvia, as they can be derived from the principles of good faith, fairness, equity and democracy.

1. PROMOTING CSR

Awareness raising

The aims of awareness-raising activities have been to inform about the policy, strategies and most importantly practice, involving experts from the countries where the policy is highly developed and well known.

In February 2006 a conference on CSR issues was organised. The conference was based mainly on the exchange of information, with discussions and presentations about the development of CSR in European countries. Representatives from the Latvian Employers' Confederation provided an update on CSR trends in Latvia, while representatives from Poland, Sweden, the World Bank and the International Public Relations Association concentrated on the development of CSR in European and international institutions, the history of CSR and practical solutions. The experts also explained theoretical aspects in connection with the current situation in their countries, government positions on CSR, private-sector perceptions of CSR and consumer demands. The elements, leading messages and benefits of CSR were also discussed. Such themes as ways of cooperation and working with the media were touched upon as well.

In November 2006 an international conference on An Integrated System of Labour Safety and Social Dialogue took place. During the conference, the significant role of work safety was emphasised, as well as the importance of dialogue between employees and employers in ensuring the effective functioning of an enterprise. One of the main aims of the conference was to encourage better cooperation between the enterprises and the

government. The programme of the conference contained a presentation on research conducted about labour conditions and related risks, and a discussion on CSR and social dialogue.

The principle of fair trade has been considered with the significant support of the Centre of Consumer Rights Protection, which was established in 1998. The Centre regularly informs consumers of their rights, and effectively promotes the social responsibility of persons involved in trade.

In recent years, other consumer-supportive measures have been introduced, such as a web page - a consumer guide - which contains relevant information and advice, details of legislation and links to the web pages of EU institutions. The web page was developed by the Latvian National Association for Consumer Protection, which was established in 1999.

Latvia supports the development of the global responsibility principle. In 2001, after discussion of the business sector's role in the development of society in Latvia, the UN Global Compact movement was launched. In 2002, a conference on 'Business and Society: Mutual social responsibility' took place. The aim was to raise awareness of CSR and policy implementation. According to the latest data, 13 Latvian enterprises have joined the Global Compact movement. In order to promote dissemination of information about the movement, a special handbook was prepared and published with the financial support from the United Nations.

Research

In 2005 a report was published on CSR and its role in business environment, *What Does Business Think About Corporate Social Responsibility?* It was prepared within the project Enabling a Better Environment for CSR-Diagnostics, and was financially supported by the European Commission, D-G Employment, Social Affairs and Equal Opportunities. The report was based on research about actual knowledge about CSR and attitudes towards it. The report consisted of two parts: the first concentrated on the point of view and practice of the Baltic states, and the second on the same issue in Hungary, Poland and Slovakia. This report can be



regarded as a significant report on CSR policy in business relations in Latvia. It includes information on the following important topics: the dynamics of CSR in the Baltic states, CIS and Central Europe, public opinion about the role of undertakings in society, and the involvement of undertakings in environmental activities and social policies.

There have been several research programmes launched by the Ministry of Welfare and its subordinate institutions in recent years, which were not directly related to CSR, but concentrated on issues that logically complement and derive from the CSR policy. In 2005 and 2006 the Ministry of Welfare in cooperation with the ESF carried out research into pay and its influencing factors, the optimal system of taxes and benefits for facilitating employment, and aspects of gender equality in the labour market.

Public-private partnerships

Latvia has been working seriously on the evolution of social dialogue, thereby recognising its effective and significant role in contributing to initiatives and involvement, as well as achieving important agreements and mutual understanding. In 1998 the National Tripartite Cooperation Council was established, and it has become an integral part of the institutional bodies involved in policy making in this area. The objective of the institution is to promote cooperation and consensus among all parties involved, and to deal with issues of a social and economic character. The Council consists of representatives of the government, the Free Trade Union Confederation of Latvia and the Latvian Employers Confederation, so every interested party has an opportunity to express its point of view on the relevant questions.

Business incentives

This is the third year in which the Apple award is being presented by the Ministry of Environment. The aim of the award is to show appreciation to local governments for their support of sustainable development policy. In 2006, the tenth competition to find the best packaging took place. The contest is organised in order to encourage entrepreneurs to create and use environmentally friendly packaging.

The Ministry of Environment annually presents several awards to environmentally friendly entrepreneurs. Contests such as 'Eco-tourism' and 'Environmentally friendly housekeeping' have gained in popularity during recent years.

2. ENSURING TRANSPARENCY

Codes and principles

The Ministry of Welfare and other government institutions and social partners have issued several sets of guidelines concerning the basic principles of CSR. One of the most important achievements in this area was the launching of a *Handbook for Employers* in 2002. It contains detailed information about the legal framework and practice of labour relationships, as well as information about good practice and the principle of good faith in relationships between employers and employees. The handbook will be revised in the near future. The Ministry of Welfare has also issued handbooks about the implementation of the principle of gender equality.

Labels, certification schemes and management systems

In 2006 during European Flower Week, the first 'eco flower' labels were awarded. The award was presented according to the EU initiative providing that such labels should be awarded to the manufacturers of environmentally friendly goods. At the same time an informative press conference was organised.

Advertising

The Advertising Law of Latvia (adopted in 2000) states that misleading advertising is prohibited.

3. DEVELOPING CSR-SUPPORTIVE POLICIES

Sustainable development strategy

The Latvian Sustainable Development Strategy was approved by the Cabinet of Ministers in August 2002. The National Environmental Policy Plan for 2004-2008 emphasises implementation of the sustainable development principle and determines the objective of ensuring environmental conditions that are beneficial to human health and will increase the public welfare and lifespan.

Environmental policies

Latvian environmental policy has been developed according to internationally accepted basic principles in the area. The umbrella law determining environmental

policy, in particular for environmental protection, is the Law on Environmental Protection. The National Environmental Policy Plan for 2004-2008 (see above) is also relevant here.

Social policies

Labour laws and regulations are constantly being developed. The main aim of these developments is to facilitate the environment for entrepreneurship. Recent relevant amendments were made to the Labour Law. The Ministry of Welfare is responsible for policy making in the area of fighting social exclusion. The Ministry of Health introduced amendments to legislation which led to severe restrictions on smoking in public places in 2005.

During recent years, the principles of gender equality and the equality of individuals have come onto the agenda. Latvia has been taking relevant measures to develop policies on these matters. As the first step of the implementation of gender equality in Latvia, a concept paper for gender equality implementation was developed in cooperation with state administration institutions, NGOs, researchers and sector experts. In September 2004 the Programme for Gender Equality Implementation for 2005-2006 was accepted by the Cabinet of Ministers. Further, in order to address promotion of the gender equality issues more efficiently, a Gender Equality Council was established. The Council is administrated by the Ministry of Welfare. In order to promote and coordinate the addressing of gender equality issues, a Gender Equality Unit was established in the Ministry of Welfare. Since 1999 the Ministry of

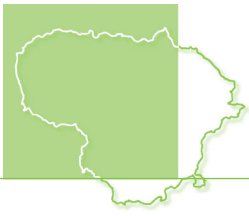
Welfare has been responsible for the coordination of gender equality issues in Latvia.

In 2006, within the framework of the Labour Office and Clients (LOC) programme, an European conference on 'European Labour Market Policy: New approaches for empowerment' took place. It was attended by experts from government institutions. The main issues of the conference were self-directed learning and its usage in the European countries, the work of employment agencies and an active employment policy.

The European Social Fund provides significant support to research aimed at helping to define and develop policies. For example, the State Employment Agency in cooperation with the European Social Fund is working on 13 national programme projects and seven grant schemes. They include research and promotion of such important matters as providing work for socially excluded and disabled persons, education of the unemployed, research into the causes of unemployment, and work-oriented social rehabilitation.

Fiscal policies

The fiscal policy of Latvia provides a system of relief for cases when CSR policy is involved. Thereby, for example, the Law on Enterprise Income Tax provides that the income tax shall be reduced by 85% of amounts donated to the budget institutions, as well as societies and foundations registered in the Republic of Latvia, and religious organisations or the institutions thereof that have been granted public benefit organisation status in accordance with the Public Benefit Organisations Law.



1. PROMOTING CSR

In December 2005, the document *Measures Encouraging the Development of CSR in Lithuania in 2006-2008* was adopted by the Order of the Minister of Social Security and Labour. The document describes state priorities in the CSR area, and identifies three main mutually reinforcing objectives, as well as tasks and measures to be implemented in the period from 2006 to 2008. Such measures as the creation of a CSR website and the organisation of round-table discussions in the regions and with employers organisations are addressed for raising awareness and improving knowledge on CSR. Analysis of the operating legal basis should help identify which pieces of legislation impede the launching of CSR principles and practices, and push forward the development of the proper legislative framework. The setting up of an inter-ministerial commission responsible for CSR in Lithuania should ensure the involvement of wide range of state institutions in the issue, provide the relevant political environment and ensure consistency of policies.

Awareness raising

In 2006 a guide on CSR was prepared by the Institute of Labour and Social Research under the Ministry of Social Security and Labour and the Tripartite Council. This guide reveals the essence of CSR and shows the perspective for the development of socially responsible business. It must be stressed that Lithuania is still experiencing the first steps in discussing CSR; the questions raised most often are whether CSR is useful, and what is the benefit, while in other countries (e.g. OECD countries) most attention is paid to the question of how it could be developed. That is why in Lithuania awareness raising is of the utmost importance. The guide will be distributed to trade unions, employer organisations, business information centres, consumer organisations and other interested parties.

In 2006, a website was set up on CSR in Lithuania (<http://www.socmin.lt/index.php?-1012157904> - for the moment only in Lithuanian). It includes news on CSR development in Lithuania, a list of socially responsible enterprises in the country, and details of national legislation

as well as communications, documents drafted by the European Commission on CSR, useful links to partner organisations such as the UNDP in Lithuania, an Investors Forum association, EC web pages on CSR and so on.

The UNDP in Lithuania in cooperation with the Investors Forum and the International Business Leaders Forum organised a seminar on Mainstreaming CSR in Business Strategy, which took place on 15 November 2005. The seminar was dedicated to the most acute issues of the CSR concept and the UN Global Compact initiative. The main aim of the seminar was to familiarise companies and organisations that support the principles of responsible business with ways and tools to integrate CSR principles into business strategy, and to communicate the implementation of these principles to stakeholders and the wider society.

The UNDP in Lithuania together with partners the ILO, the World Bank, Lithuanian authorities and national business associations have devoted all events related to CSR to the issue of employees. The rights of employees are part of the UN Global Compact principles, to which 39 national and international companies from Lithuania, members of the Global Compact and National Network of Socially Responsible Business, are adhering. Given the rapidly changing situation in the labour market and the shortage of workers in Lithuania, employers need to pay more attention to their employees and further improve working conditions. In May 2006, three events took place on the issue of employees:

- On social responsibility, with the presentation of a World Bank survey on the views of companies on CSR in the region, and a discussion forum between four parties: employers, employees, government and civil society, both organised by the Ministry of Social Security and Labour.
- On International Labour Standards in Business Management and Motivation Systems for Employees. In partnership with the ILO, this event introduced the International Labour Standards and how they can work in business, focusing in particular on anti-discrimination. Good practices were shared between the companies taking part. The event was organised for members of the National Network of Socially Responsible Business.

- On Responsible Business: Good practices from Europe. This event, organised in cooperation with the Committee of Parliament on Social Affairs and Labour, the ILO and ACCOR Services, was dedicated to discussing good practices of business in EU, and the notion of 'food at work' and actions to implement it in Lithuania. During this seminar the draft law on nutrition of employees was introduced.

In September 2006, a consultation on the role of the state in developing CSR led to a meeting with James Shaw, a British CSR expert. In this meeting the issue of how to stimulate companies to address the principles of CSR was also discussed.

At the beginning of 2007 the UNDP launched its first regional project directed at accelerated CSR development in the new EU Member States and candidate countries: Bulgaria, Croatia, Hungary, Lithuania, Macedonia, Poland, Slovakia and Turkey. Business networks from Spain, the United Kingdom and Germany will take part in the project, which will contribute to the exchange of experience and good practices in the CSR area. The project is directed towards the practices adopted by local and foreign companies, but it is also aimed at covering business and branch associations, local and central governing bodies, trade unions, scientific circles, NGOs and media from the countries participating in the project. The project is being implemented by the resident representatives of UNDP in the relevant countries in cooperation with national and regional partners. In the framework of this project, two international CSR experts, Mark Line (United Kingdom) and Robert Braun (Hungary) visited Lithuania on 13-14 March 2007. Their aim was to meet Lithuanian companies to find out about CSR practices and share their expertise on trends and tendencies in Western Europe and other countries. They also met with local NGOs, state institutions, associations and trade unions that contribute to the development of CSR in the country, to find out about the social, environmental, ethical and broader economic development priority issues in the country.

Research

The Ministry of Social Security and Labour initiated research into 'Evaluation of the CSR development opportunities in Lithuania and recommendations for its better promotion', conducted by the Institute of Labour and Social Research in 2005. The essential recommendations of this research were incorporated into *Measures Encouraging the Development of CSR in Lithuania in 2006-2008* (mentioned above), and are now being implemented.

The World Bank surveyed business leaders in Lithuania (as well as in Estonia and Latvia) to identify private-sector views on CSR in the country and the ways in which these views are put into practice. This survey was part of a broader World Bank pilot programme, Enabling a Better Environment for CSR in Central and Eastern European Countries, generously supported by a grant from the European Commission, D-G Employment, Social Affairs and Equal Opportunities. A report on it, *What Does Business Think about Corporate Social Responsibility?*, has been disseminated.

Public-private partnerships

In order to coordinate, implement and evaluate the measures for promoting CSR in Lithuania, a Permanent Commission on Coordination of Development of CSR was established. This Commission is composed of representatives from trade unions, employer organisations, state institutions, science, research organisations (the Ministries of Social Security and Labour, of Economy, and of Environment, the State Labour Inspectorate, and the Lithuanian Agency for SMEs). It is deemed that the members of this Commission will also help to promote awareness on CSR in their sphere.

In April 2005, leading Lithuanian companies established a National Network of Socially Responsible Business. The network, operating as a part of the UN Global Compact network, seeks to improve the business strategy of the companies. It serves as a discussion, exchange and learning forum for responsible businesses, and together with the United Nations, the government and the non-governmental sector, will develop solutions to social and environmental problems, thus contributing to more inclusive development of the economy. This National Network has emerged from the Group Initiative on Responsible Business, established at a conference on Responsible Business in Society, hosted by the President of the Republic of Lithuania in autumn 2004. The founding members of the National Network in Lithuania are the UNDP in Lithuania, the Investors Forum, NETA, and the private enterprises Constructu, Berlin-Chemie Menari Group, Commercial Union Lietuva Gyvybes Draudimas, Danisco Sugar, Ernst & Young, Lideika, Petrauskas, Valiunas ir partneriai LAWIN, Libra Holdings, Lietuva Statoil and Ma_eikiu nafta.

On 2 June 2005 an official Global Compact launch event took place in the office of the President of the Republic of Lithuania. Thirty-nine Lithuanian businesses expressed their willingness to join the Global Compact and handled over their letters, addressed to the



Secretary-General, to George Kell, executive head of the Global Compact. In these letters companies and organisations officially declared that in the strategies of the companies, relations with partners and employees, and everyday activities they would embrace, support and enact a set of core values in the areas of human rights, labour standards, the environment and anti-corruption. Among those companies that have joined Global Compact and the National Network of Socially Responsible Business are the biggest producers, financial institutions, retail chains, labour and business associations as well as SMEs.

Management tools

In 2004 a Methodology for the Evaluation of Jobs and Functions in Pay-Related Collective Agreements was drafted. In June 2005 a tripartite agreement was signed on the Methodology application in practice. It is expected that practical application of the Methodology in companies and organisations will raise transparency of the wage bargaining system, have a positive impact on reducing the gender pay gap, and will be of great use while identifying wage rates in both separate economic entities and sectors of the economy.

3. DEVELOPING CSR-SUPPORTIVE POLICIES

Social policies

Since 2001, the Ministry of Social Security and Labour has supported local employment initiatives in the areas with the highest unemployment. These areas have suffered

from economic restructuring and experienced mass layoffs. The partners involved are municipalities, local businesses and territorial labour exchanges (public employment offices). Besides the creation of new jobs for the unemployed, the main goal is to strengthen local partnerships. Two of the key project selection criteria were that at least two local partners should provide financial support to the project, and that the relevant municipality should also promote and support the project. This support can be financial or by allocating premises, equipment, tax benefits and the like to the initiative.

The contractor undertakes to use the newly created jobs to employ socially vulnerable individuals (the long-term unemployed, young people, individuals of pre-retirement age, people with disabilities and so on) and preserve such jobs for three years. During the period 2001-2004 state subsidies to these projects (there have been 211 projects) have created 1,900 new jobs for the unemployed. The project multiplication effect is obvious: the analysis of the data shows that when ten jobs are created by a project it leads to the additional creation of another job. The profit rate of the projects implemented has reached 140%: state subsidies for the creation of new jobs are paid back within three years and return to the state and municipal budgets with the 40% profit.

With the aim of reducing differences of unemployment in regions, 78 local employment initiative projects were implemented in the territories with the highest unemployment rate over the period from 1 January 2005 to 1 September 2006, and 481 new jobs were created, half of which were in rural areas.



LUXEMBURG

1. PROMOTING CSR

Awareness raising

Initial CSR awareness-raising initiatives in Luxembourg have stemmed from the European green paper. Four factors influenced the speed with which CSR has been embraced in Luxembourg:

- Multinationals based in Luxembourg were already on board, due to their global nature and the fact that they were already embracing CSR on a global basis.
- The unique nature of the Luxembourg market place means that both multinationals and SMEs exist and interact side by side. This creates a positive environment for awareness raising and can increase the effect of peer pressure on enterprises.
- SMEs (of which there are a significant number in Luxembourg) were in many cases demonstrating CSR behaviours although not necessarily promoting them as such.
- Similar to multinationals, NGOs, particularly Caritas, were already playing an active role in CSR in Luxembourg due to the global role they already played in sustainable development.

Since 2003, the Minister of Labour and Employment, François Biltgen, has been actively promoting CSR on a national basis, through speeches and more specifically by leveraging the Luxembourg 'tripartite model' - bringing together the diverse entities of government, labour and corporate sectors to educate, inform and drive support for the development of CSR within Luxembourg.

The first significant manifestation of this activity was the development of a *Charter on Sustainable Development* (2003) by the Union des Entreprises Luxembourgeoises (which includes large corporations and SMEs), in response to the green paper. Since 2003 there have been a number of regular events, seminars and symposia to generate awareness, educate and inform, and drive support for and proactive participation in CSR:

- August 2004: a Summer University, the first national CSR awareness-raising symposium took place. This was sponsored by the Ministry of Labour and Employment, the European Commission and the

Chambre des Employés Privés. Topics covered were social auditing, CSR and sustainable development.

- March 2005: during the EU Presidency (January-June 2005) and at the initiative of the Ministry of Labour and Employment and Caritas, Luxembourg hosted its first European forum on CSR, supported by Eurochambers and the Union des Entreprises Luxembourgeoises.
- March 2006: a conference was held on Managing Diversity in Companies.
- October 2006: the first Luxembourg corporate charter was published with the support of the Minister of Labour and Employment. Since September 2005 an informal platform consisting of leading corporations in Luxembourg and supported by the Ministry of Labour and Employment is regularly meeting to show its interest in actively supporting the development of a set of ethics for companies, which would lead to corporate values that support CSR. This group of corporations includes Arcelor Mittal, Banque et Caisse d'Epargne de L'Etat, Cargolux and SES Global.
- December 2006: a seminar was held on 'Sustainable Development: Companies' responsibility in Luxembourg'.
- Recently the leading global adviser on CSR, Professor Klaus Leisinger, President of Novartis Foundation and CSR advisor to Kofi Annan, was engaged by the government to highlight the link between the global perspective/imperatives on CSR and the role Luxembourg can play.

A CSR website is currently under development. The objective of this project is to create an interactive forum to promote all CSR initiatives, as well as provide examples of best practice and stimulate discussion and cross-fertilisation.

A group of experts are currently thinking about the Luxembourg definition of CSR, thus defining a series of topics that are specific to the country and its economy. Based on this definition an online questionnaire will be developed, incorporating questions on each of the four pillars. The aim of this will be to gather the statistical data required to measure CSR in Luxembourg, and in particular to help determine:

- the number of companies that participate in CSR activities
- which CSR initiatives they already participate in
- which initiatives have to be developed for the future.



Training programmes for SMEs are currently under development. The objective is to leverage existing best practice and promote it within other SMEs, thereby bringing the concept closer to SMEs, while at the same time making it practical for them to implement the measures.

Public-private partnerships

Since 2005 an agreement has been in place between the Ministry of Labour and Employment and ADT-Center, an advisory body specialising in gender, diversity management and CSR issues, to promote CSR and leverage synergies to build partnerships among local stakeholders (SMEs, multinationals and NGOs). In particular it aims to:

- together with the different stakeholders, promote and develop CSR with corporations and make known existing and future best practices
- stimulate the debate on CSR in corporations
- raise awareness of CSR principles with the public and corporations.

The scope of the Ministry of Labour and Employment in this agreement covers promoting employment for mature people, promoting employment for disabled/gifted people, health and safety in the workplace and generating employment.

Business incentives

The development of an initiative to reward best practice in companies is currently under way. This could include financial support for companies actively integrating CSR practices into their organisations.

2. ENSURING TRANSPARENCY

Principles and codes of conduct

In October 2006 a working party comprising representatives from the government, NGOs, SMEs, multinationals and the ADT-Center published, under the support of the Minister of Labour and Employment, the first Luxembourg corporate charter. This group included Arcelor Mittal, Banque et Caisse d'Epargne de l'Etat, Cargolux, SES Global and Caritas.

The Charter on Sustainable Development (2003) is the response of the Union des Entreprises Luxembourgeoises (which includes large corporations and SMEs) to the European green paper.

Labels, certification schemes and management systems

Currently the Confédération Luxembourgeoise du Commerce is working on a label concept, which would take into consideration specific local criteria.

3. DEVELOPING CSR-SUPPORTIVE POLICIES

Environmental policies

The Luxembourg government has supported waste management and recycling initiatives for several years. The Superdreckskëscht scheme includes national educational roadshows throughout the country to educate and inform on the importance of waste management.



CSR is essentially a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment. At the European level, the challenge is about how CSR can contribute to the Lisbon goal of building a dynamic, competitive and cohesive knowledge-based economy. In accordance with the European CSR policies, the Hungarian Government has the same objectives at national level: to promote the implementation of the economic, social and environmental dimensions of sustainable development and to create policies, economic and financial rules promoting voluntary CSR.

The CSR concept is mainly driven by large companies, even though socially responsible practices exist in all types of enterprises, public and private, including SMEs and cooperatives. In the context of globalisation and in particular of the Internal Market, companies are increasingly aware that CSR can be of direct economic value, and they want to cooperate with the state authorities.

1. PROMOTING CSR

Awareness raising

At the beginning of 2007 the UNDP launched the first regional project directed at accelerated CSR development in the new EU Member States and candidate countries: Bulgaria, Croatia, Hungary, Lithuania, Macedonia, Poland, Slovakia and Turkey. Business networks from Spain, the United Kingdom and Germany will take part in the project, which will contribute to the exchange of experience and good practice in the CSR area. The project is directed towards the practices adopted by local and foreign companies, but it is also aimed at covering business and branch associations, local and central governing bodies, trade unions, scientific circles, NGOs and media from the countries participating in the project. The project is being implemented by resident representatives of UNDP in the relevant countries in cooperation with national and regional partners.

The project Social Responsibility in the Carpathian Region: 'The way it works', aims at enhancing CSR activities in the Carpathian region by exchanging best practice at

the international level and with the involvement of all the relevant stakeholders. This project is co-financed by D-G Employment and includes regions from Slovakia, Hungary, Poland and Romania. It is managed by the Carpathian Foundation. The main target groups of the project will be social partner organisations, SMEs, multinational companies, regional, national and local governments, universities, NGOs and civil society organisations, business and professional associations from the districts within Slovakia, Hungary, Poland and Romania that make up the Carpathian region. The direct goals of the project are:

- raising awareness and improving knowledge about CSR and its impact on society among businesses, governments, education institutions, civil society organisations and other stakeholders in the Carpathian region
- developing expertise and exchange of information on CSR and its existing instruments and practices
- constructing transferable models of CSR practice for new Member States of the European Union and the candidate countries, involving active partners from Member States of the European Union as well as from candidate countries.

Public-private partnership

The UN Global Compact Hungary Network, which is also facilitated by UNDP, is working actively to facilitate good practices in Hungary. Its partners are Transparency International Hungary, ILO CEET, Clean Air Action Group, Braun and Partners, the Carpathian Foundation, Autonomia Foundation and the Hungarian Business Council for Sustainable Development among others.

Business incentives

The family-friendly employer prize: each year since 2000 the Ministry of Social Affairs and Labour has given an award for good practice in reconciling family and professional life. The prize is awarded in four categories: small, medium-sized and large firms, and public organisations. More than 400 employers compete for the prize. The practices that receive awards are flexible working time, part-time organisation schemes combined with wage incentives, reintegration of young mothers, and



the training of mothers on child-care leave. The aims of the prize are to activate employment, promote the flexible use of human resources, and ensure the adaptability and stability of the labour force.

The Best Workplace survey and award is a yearly survey carried out since 2001 by Hewitt Inside Consulting, supported by the Ministry of Social Affairs and Labour, in order to spread good practice. Nearly 20,000 employees and more than 90 companies take part in it, and it shows the employees' satisfaction with the employers' social responsibilities (in the field of working conditions, working time, wages and benefits, human relations and social dialogue, access and support to training). The surveys are analysed by HR managers regarding relations between HRM methods, dialogue and economic performance.

3. DEVELOPING CSR-SUPPORTIVE POLICIES

Social policies

CSR contributes to a more inclusive labour market. The government has a wide variety of measures to encourage companies to take part in CSR initiatives:

- support of investment creating job opportunities is one of the most important measures
- special labour cost reduction for groups at a disadvantage, notably elderly workers, people with disabilities, women after child-care leave and school leavers (under the START programme)
- a Premium Years Programme from the beginning of January 2005 in the public sphere (there are plans to extend it to the private sector).

A set of measures have been launched to promote good employment practices:

- The HRD Operative programme, where the European Social Fund supports the creation of family-friendly workplaces, gives information to employers, transfers special expertise to transform work organisations to reconcile family obligations with work, and ensures services for employees in case of posted work, in irregular working hours, during child care or caring for other family members, or during training periods.
- Raising employment standards is also an important target (with regard to hiring norms, working conditions, wages and benefits, health and safety, and training).
- Social dialogue (encouraging involvement practices).
- The organisation of work (quality and skill needs, cooperation, responsibility, adaptability).
- Linking government funding and support to the good functioning of labour relations, and encouraging micro-level social dialogue.
- Stimulating CSR in employment restructuring, in adopting lifelong learning strategies.

The promotion of non-discriminatory measures features strongly on the agenda in Hungary. The Act on Equal Treatment and the Promotion of Equal Opportunities set the frame in Hungary from December 2003 for ensuring non-discriminatory principles, in conformity with two EU directives, the Racial Equality Directive and the Employment Equality Directive, adopted by the EU Council in 2000. It is in the framework of the EU initiatives on equal treatment and non-discrimination that Hungary has also developed an anti-discriminatory strategy on measures to combat discrimination in acceding and candidate countries.



MALTA

Maltese companies have lately realised that their corporate reputation and hence their social responsibility can sustain their survival and growth. In Malta corporate reputation provides a competitive edge for firms striving for a greater domestic market share, given that the domestic market is highly confined, and at a national level geographical boundaries are non-existent. A number of government entities have also engaged in initiatives encouraging companies to contribute to a better society or a healthier environment. In 2004 Malta initiated a scrutiny of the various initiatives by government entities. This could serve as an initial step to enable the drafting of a national CSR policy.

In Malta the Department of Industrial and Employment Relations (DIER) within the Ministry of Education, Youth and Employment has taken the initiative to compile a country profile for Malta on CSR. This country profile identifies public initiatives that could be integrated eventually into a national CSR policy.

1. PROMOTING CSR

Awareness raising

The Maltese Government recognises that CSR can be mutually beneficial to the organisation itself and to the society in which it operates. Therefore, prior to drafting a strategy for a nation-wide promotion of CSR, the Maltese Government has embarked on initiatives to promote a culture whereby public entities become best practitioners of CSR. The initiatives include:

- The Management and Personnel Office introduced gender equality and family-friendly measures for all government employees.
- The Office of the Prime Minister also appointed a Green Leader within every ministry for promoting environmental awareness and implementing eco-friendly practices within the ministry.

The benefits of these initiatives are twofold, namely ensuring that public entities achieve their social dimension in a more efficient manner and also providing solid ground for promoting CSR, by showing the private sector how it can copy public entities' practices.

The Building Industry Consultative Council (BICC) has been set up by the government to ameliorate the performance of the local construction industry. This council publishes various guidelines for the construction industry, supporting energy efficiency in building designs, conservation and restoration, and health and safety guidelines. BICC also organises training programmes, including the promotion of the health and safety card concept and training to increase awareness of the baroque built environment in Malta.

Research

In 1993 the Environment Protection Department entered into an agreement with the Department of Industry and Malta University Services Ltd to set up a Cleaner Technology Centre (CTC) at the University of Malta. This joint venture was mainly set up to assist local industry in introducing cleaner production processes that favour waste minimisation. The Cleaner Technology Centre deals with quite a broad platform of cleaner technologies. It is not only concerned with production techniques but it also deals with management practices and awareness programmes for all sectors of the economy. The main aims of the CTC are to:

- encourage industry to apply the least polluting technologies
- transfer know-how to industry about the implementation of cleaner technology
- offer assistance with the analysis of existing systems to find feasible solutions with regards to pollution prevention
- become involved in any initiative that is likely to lead to cleaner technology being taken up by local industry
- pursue any other objectives that both parties may consent to include.

Since its establishment this Centre has organised over 23 seminars, a number of conferences, fora, courses and scientific meetings.

The Ministry of Rural Affairs and Environment committed itself to environmental education and awareness by bringing together all interested parties through the establishment of a Centre for Environmental Education and Research. The aims of this organisation are to:



- coordinate the implementation, monitoring and evaluation of a National Environmental Education Strategy
- support the National Commission on Sustainable Development on issues related to environmental education
- adopt the role of a news desk, gathering and disseminating environmental information to the general public
- offer consultancy to governmental and non-governmental institutions and organisations on the development of environmental education programmes
- manage community-based environmental awareness programmes to encourage the adoption of sustainable lifestyles and an acceptance of the high European environmental standards
- establish cooperative links with similar centres within and beyond the Euro-Med region
- develop regional information networks about environmental education initiatives
- provide national, regional and international fora on environmental education issues
- organise initial training courses in environmental education
- offer environmental education training programmes through distance learning
- provide opportunities for postgraduate studies in environmental education
- promote research in environmental education
- coordinate and manage EU projects related to environmental education.

Public-private partnership

The Employment and Training Corporation (ETC), Malta's public employment service, works in partnership with the private sector in order to assist disadvantaged unemployed people to enhance their employability. These private-public partnerships provide job experience to school leavers, assist with training programmes for the redeployment of workers in cases of restructuring, and provide on-the-job experience and training to people who have not been active in the job market for a long time and to adult job seekers.

In 1990 the Maltese Government set up the Foundation for Human Resource Development through a joint initiative with the private sector. The aims of the foundation are mainly to create and enhance awareness of the need to manage and develop human resources, and ensure that workers are provided with adequate continuous training. Each year the Foundation gives a number of companies awards for the best HR initiative and for excellence in people management (Malta).

The Ministry for Resources and Infrastructure set up Ufficcju tal-progetti ghar-Rijabilitazzjoni (the Office for Rehabilitation Projects). This office seeks private sector partners to take the initiative for restoration and conservation projects. In these projects the private sector gets involved through sponsorships or public-private partnerships. Currently the office is committed to three major projects in three prime historic cities of the country, the Progett ghar-Rijabilitazzjoni ta' l-Imdina (Mdina rehabilitation project), Progett ghar-Rijabilitazzjoni tal-Belt Valletta (Valletta rehabilitation project), and Progett ghar-Rijabilitazzjoni tal-Kottonera (Kottonera rehabilitation project). Private organisations are encouraged to contribute for the betterment of the environment in which they operate.

The Malta Council for Economic and Social Development is a tripartite forum in which social partners are represented. The principal aim of this council is to promote social dialogue and consensus amongst the trade unions, employers organisations and the government, and where necessary the Council also takes on board representatives of civil society. The Council submits recommendations to the government on national, economic and social issues.

In 1992 the Maltese Government assisted a number of cultural heritage enthusiasts to set up a foundation for Maltese heritage, Fondazzjoni Patrimonju Malti. The main aim of the foundation is to enhance the understanding of the Maltese cultural heritage. The foundation also seeks the financial assistance of companies as sponsors, associates and benefactors.

Business incentives

Awards are given each year by the Foundation for Human Resource Development

The Cleaner Technology Centre (CTC) in collaboration with the Ministry of Rural Affairs and the Environment, the Malta Environmental and Planning Authority and Malta Enterprise, launched Environmental Awards for Industry in 2003. This initiative presents awards to companies in three major categories, namely the management award for sustainable development, the conservation award for sustainable development and the environmental protection initiative. The winning organisation in the former two categories is also awarded the right to use a special logo on its stationery for two years.

2. ENSURING TRANSPARENCY

Principles and codes of conduct

The Ministry of Health, the Elderly and Community Care has set up a Council for the Professions Complementary to Medicine. Medical professionals are represented on this council. In 2004 the Council drew up codes of ethics for all the medical professions it represents.

Advertising

The Consumer and Competition Division strives to educate both traders and consumers by making them aware of their legal rights and obligations. Through media participation the organisation seeks to sustain an ongoing educational campaign to inform traders and consumers of market developments. The education campaigns also include information to traders to make them more familiar with the Consumers Affairs Act, especially those provisions relating to misleading advertising.

3. DEVELOPING CSR-SUPPORTIVE POLICIES

Sustainable development strategy

In 2002 the National Commission for Sustainable Development (NCSd) was set up with the main aim of promoting national sustainable development across all sectors of the economy, reviewing progress in the achievement of such sustainable development, and building a consensus on action needed to achieve further progress. The NCSd appointed a task force to follow the preparation of a Sustainable Development Strategy for Malta by structuring a vision and principles, listing the aspirations of government, civil society and the private sector, and identifying routes of action. See <http://home.um.edu.mt/islands/ncsd/ncsd.html>

Environmental policies

The Organic Farming Unit within the Agricultural Services and Rural Development Division was set up to enhance awareness, lay the necessary ground for making organic farming more feasible, and undertake any necessary supervisions, inspections, certifications and experiments. In January 2002 the Ministry for Rural Affairs and the Environment and Cranfield University

compiled an inception report on the *Development of a Rural Development Plan for the Maltese Islands* which eventually led to drawing up Malta's Rural Development Plan.

The Environment Protection Act also deals with the historical heritage. Heritage Malta, the Maltese agency that manages museums and heritage sites, launched an initiative through which local and foreign organisations can show their social responsibility by becoming patrons of Heritage Malta.

Public procurement

The Ministry of Investment, Industry and IT is working to make public entities use best practice in CSR. A number of guidelines and standards are being developed for public entities in order to achieve this goal. This initiative is based on five key principles:

- the constant consideration of the special needs of people with disabilities
- employees and their families will be consulted for decision making
- NGOs will be considered as partners
- reducing as far as possible the impact on the environment
- where possible contributing to a better environment, taking into consideration the needs of minorities.

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THE NETHERLANDS

The overall policy of the Dutch government is to support initiatives aimed at promoting CSR on a national as well as an international level.

The government feels that companies should reflect on their role in society, and that they should ask themselves what they can usefully do to serve both public causes and their own interests. The government refrains from imposing CSR legislation on companies, but aims to promote CSR at the local, national and international level. Legislation will lead to companies doing only the bare minimum, whereas the Dutch Government sees CSR as part of a company's core business. Companies are best placed to make their own choices. To help them, the government actively supports business networks aimed at promoting CSR. It stimulates Dutch business to be transparent about CSR, for instance by publishing an annual benchmark of sustainability reporting by Dutch companies. The Dutch Government also stimulated the development of the guidelines of the Global Reporting Initiative, which is headquartered in Amsterdam.

The Dutch Government regards the OECD Guidelines for Multinational Companies as the most important set of principles on CSR. The Guidelines are promoted through the internet, the Dutch National Contact Point (NCP) and several other organisations. The Netherlands has an active NCP, dealing with three reported cases in 2006. In order to promote CSR outside the OECD area, the Netherlands also supports the UN Global Compact, a set of ten global CSR principles.

In March 2001, in response to an opinion issued by the Social and Economic Council (SER), the Dutch Government issued a position paper on CSR, and this paper is still the backbone of Dutch CSR policy. The Ministry of Economic Affairs coordinates CSR issues within the different government departments.

1. PROMOTING CSR

Awareness raising

The Knowledge and Information Centre on CSR (CSR Netherlands or MVO Nederland) is an independent

body, established in April 2004, which seeks to bring together all relevant stakeholders, enabling them to share knowledge and information. Funding mainly comes from the Ministry of Economic Affairs. The Centre's activities are based on its annually revised working plan. The purpose of the knowledge centre is to promote the transfer of knowledge and information on CSR, in both the national and international context. In that regard, the knowledge centre will also be responsible for promoting dialogue between businesses, NGOs, (local) governments and citizens. The knowledge centre on CSR will mainly target SMEs, (local) governments and NGOs.

Annual meetings are held by the Prime Minister and the Minister for Foreign Trade with Dutch top enterprises and interest groups to discuss CSR-related topics.

CSR has become a regular aspect of trade missions in two ways. On the one hand, the importance of CSR is pointed out to companies participating in the trade missions. On the other hand, the host country is made aware of CSR issues on the political level by the Dutch Government.

In late September 2006, the Ministry of Economic Affairs held an international seminar on CSR in trade in Rotterdam, which was attended by CEOs of several multinational enterprises, and representatives of consumer organisations, NGOs and the OECD.

Research

The Dutch Government initiates and supports research at both the national and international level. At the national level, research is being done on innovations with regard to sustainability in the SME sector. In 2005, a project on sustainable entrepreneurship in an international context was completed, which led to a discussion forum on sustainability in the production chain for large enterprises.

To stimulate CSR at the international level, the Ministry of Economic Affairs subsidised a major CSR research project in Latin America in 2006. The data resulting from this project not only led to more awareness of CSR in Latin America, but also provided information to Dutch companies that want to invest in that region in a sustainable manner.

In 2005-2006 the Ministry of Social Affairs and Employment sponsored a chain-wide research on the natural stone sector. The report *From Quarry to Graveyard: Corporate social responsibility in the natural stone sector* concludes that the sector is characterised by deprived working conditions and large-scale environmental damage. Several criteria to improve the working and environmental conditions in the sector have been suggested to the business community.

Public-private partnerships

Many government departments are involved in national and international public-private partnerships in subject areas like energy, public health, agriculture and water management.

Business incentives

The Dutch government offers annual awards for achievements in innovation and sustainability. The annual transparency benchmark (see below) for large enterprises also functions as an incentive for businesses to increase their sustainability performance.

Management tools

The Dutch Knowledge and Information Centre on CSR (see above) provides companies, mainly SMEs, with a great many instruments for specific sectors. These instruments are often developed by private consultancies and specialist groups.

The knowledge centre will provide the following services:

- In September 2006 six online toolkits were launched, which help companies planning to invest or already established in countries like Brazil, China, India, Indonesia, Russia and South Africa. Each toolkit is tailored to doing business in one of these countries. More toolkits will be available in the future, and the current toolkits will be further developed (English translations are in preparation).
- The centre works with five programmes, focusing on specific sectors, regional aspects, supply chain responsibility, an international programme and several themes, like transparency and marketing.
- Referring SMEs, trade unions and NGOs to instruments created by specialist researchers and information suppliers that deal with the steps that need to be taken to run business in a socially responsible way.
- Gathering and disseminating good practice, for example concerning forms of accountability process. The Centre will also highlight good and not so good examples of CSR in order to identify success and failure factors. It will also monitor initiatives that it considers to be important for the further development of CSR.
- * Initiating and fostering collaborative partnerships targeted at sectors and international product chains, primarily on inter-company issues. These projects will be designed to develop knowledge, and will be aimed mainly at groups of enterprises facing identical problems. A key role will be played by large and small companies, NGOs and branch associations.
- * Providing a platform for stakeholder dialogue. Providing facilities for theme-based discussions on specific issues on which the various players (enterprises and relevant NGOs) may disagree. This can help to promote mutual understanding between the parties.

Link: www.mvonderland.nl

2. ENSURING TRANSPARENCY

In the view of the Dutch Government, transparency is one of the most important pillars of CSR. It encourages companies to examine and improve their performance on a regular basis, and enable the public to examine companies' efforts and results. Transparency is the necessary link between a company's stated policy and its actual policy.

Principles and codes of conduct

The Dutch Government takes part in the Voluntary Principles on Security and Human Rights (VPS) Group discussing human rights and CSR, together with the governments of Norway, the United Kingdom and the United States, companies in the extractive and energy sector and NGOs. The main goal is assistance in implementation of the VPs in target countries such as Nigeria and Indonesia.

The Dutch Government supports the UN Global Compact, a set of ten global CSR principles, meant for companies engaging in business with countries outside the OECD area. The goal here is to create awareness on CSR issues in these countries as well as creating a level playing field for Dutch companies that already adhere to CSR principles.



Reporting framework

In 2004, a transparency benchmark was first published ranking 175 large companies according to their level of transparency on their social and environmental behaviour. Among these companies were both stock-exchange listed and non-listed companies. The ranking is based on the following elements: information on the company profile, its impact on society, stakeholder dialogue, its supply chain, the extent to which CSR has been integrated into the company's operations, the mention of specific targets and results, the way in which the information is provided, and last but not least, the extent to which the information can be verified. Because of its success, the transparency benchmark is published annually in November, and its stimulating effects are already becoming clear. After its first year, 47% of the companies that published reports provided better information on their sustainability performance than they did the year before.

The Dutch Government is an active participant and contributor to the Global Reporting Initiative (GRI), by commissioning a GRI 'beginners' guide' for SMEs and by contributing to the development of the third generation of sustainability reporting guidelines. See www.globalreporting.org

The Dutch Government financially supported the release of the Sustainable Money Guide, which is a guide for private individuals, informing them on sustainable personal insurance and on how to invest savings in sustainable investment funds.

Regarding social reporting by the government, to set an example, several departments of the Dutch Government now publish annual reports on their social performance. This was initiated by the Dutch Ministry of Economic Affairs, which published its first report on social performance in 2004. More government bodies, like the Ministry for Agriculture, Nature and Food Quality and CSR Netherlands, now publish similar reports.

Following the Social and Economic Council recommendations on CSR, the Dutch Government requested advice to the Council for Annual Reporting on how social aspects can be integrated into corporate annual reports. A multi-stakeholder taskforce on CSR was then set up under the Council for Annual Reporting to develop a set of Dutch reporting guidelines, which were released in 2003 after extensive stakeholder consultations. The guidelines focus on a number of key general

issues, and are meant as a kind of introduction to social reporting for interested companies in the Netherlands. Link: <http://www.rjnet.nl/>

Labels, certification schemes and management systems

The Dutch Foundation for Environmental Labelling (Stichting Milieukeur) set up criteria for the production of food/agricultural and non-food goods and sustainable terrain management, and a green label for greenhouses.

Several departments cooperated to set up a guideline for the promotion of trade in, and use of, sustainable timber. This guideline was completed in 2006 and led to a set of criteria for labelling timber. This guideline is now being used by the government for its own procurements.

The Dutch Government is also a participant in the development of the new ISO 26000 Certificate on CSR, which is intended to be launched in 2009.

Socially responsible investment (SRI)

The 1995 Green Investment Directive promotes access to finance for environmentally sound projects. This directive foresees that the returns from green financial intermediaries will be exempted from income taxes. A green intermediary is a financial intermediary that originates loans and investments in green projects that comply with a host of criteria dictated by the government. For asset and liability risk management reasons, green intermediaries are allowed to allocate at most 30% of their assets in non-green projects, so at least 70% of their money must be invested in approved green projects. Special government agencies control and monitor the green projects and decide whether a project qualifies as a green project.

3. DEVELOPING CSR-SUPPORTIVE POLICIES

Environmental policies

The Ministries for Foreign Affairs, of Housing, Spatial Planning and the Environment and of Agriculture, Nature and Food Quality are jointly working on a internationally focused policy programme for biodiversity, aiming at making production chains sustainable and stimulating biodiversity.

Public procurement

The Dutch Government made it a goal to have a procurement policy that is 100% sustainable at state level and 50% at municipal level. Obviously, it is the government's duty to set the right example. For this reason, Dutch Government institutions are paying increasing attention to the conditions under which the goods they purchase are produced. By 2010 all purchases made by the Dutch State ought to be sustainable. This will encourage companies to produce goods and services in a sustainable manner.

Trade and export policies

The National Contact Point (NCP) for the OECD Guidelines is an interdepartmental committee chaired by the Ministry of Economic Affairs. The NCP holds meetings with the social partners and NGOs. The NCP also deals with cases of alleged breaches of the Guidelines by MNEs that claim to adhere to them. Such cases are brought by stakeholders, and the NCP functions as a mediator. Because of the attention such cases typically receive from the media, they themselves also serve as a means of promoting the Guidelines. Currently the Dutch NCP is under revision. The aim is to make the NCP more independent, although secretarial staff and the budget will still come from the government. Link: <http://www.oesorichtlijnen.nl/>

The government requires companies applying for taxpayer-funded subsidies to state in writing that they are familiar with the OECD Guidelines and that they will make an effort to apply them in their own activities within the limits of their ability. As no company is forced to apply for government subsidies or guarantees, the Guidelines remain essentially voluntary.

The Dutch Ministry of Foreign Affairs stimulates CSR in mainstream trade such as textile, fruit and coffee by stimulating large national retail companies to procure goods that are produced in a sustainable and socially responsible way. Because of the large scale of their turnover, this approach turned out to be more effective than actions directed at small fair-trade retailers that are only able to help a very limited group of suppliers from developing countries.

The Dutch Government has an active discouragement policy towards Burma. This implies an active attitude by starting a dialogue with companies involved in trade and investments with Burma or Burmese companies in order to discourage these companies from such trade or investment. In August 2006, the Minister for Foreign Trade had a meeting with the Dutch lumber industry in order to persuade it to stop its imports from Burma because of the Burmese Government's extremely poor reputation as regards human and labour rights.

Development policies

The Ministry of Development Cooperation, in cooperation with the Ministry of Agriculture, Nature and Food Quality, promotes CSR in developing countries by for example supporting NGOs and labour unions to raise awareness of CSR within their networks of partners in third countries. The ministries also financially support labour unions in developing countries with capacity building, and help developing countries increase their ability to meet European market access requirements for agricultural products.

The Ministry of Economic Affairs and the Ministry for Development Cooperation are working on a strategy of poverty reduction in developing countries.



AUSTRIA

1. PROMOTING CSR

Awareness raising

The CSR Austria Initiative was created in late 2002 by the Austrian Industry Federation in cooperation with the Federal Ministry for Economics Affairs and Labour and the Chamber of Commerce to raise awareness, develop a common understanding on CSR, and formulate Austrian Guidelines on CSR: that is, a framework for 'Economic success with social responsibility' (Leitbild Wirtschaftlicher Erfolg mit gesellschaftliche Verantwortung) through the organisation of events, workshops and surveys. In 2005, CSR Austria in cooperation with the Austrian Business Council for Sustainable Development set up a platform, respACT, on sustainable development, corporate sustainability and business ethics. Under respACT, a series of projects will be supported, like TRIGOS and Brueckenschalge (see below). See www.csr-austria.at

The Network Social Responsibility, which was founded in 2006 and which comprises 20 civil society organisations in the field of workers' representation, ecology, development cooperation and human rights, focuses especially on communication and coordination of the groups concerned, as well as on observing whether enterprises assume social responsibility and on raising public awareness.

Research

A university diploma for CSR is currently being developed in Austria by the Vienna University of Economics and Business Administration, Research Institute for Managing Sustainability, <http://www.sustainability.at/>

Research on business and ethics is also done at Salzburg University of Applied Sciences and at the Katholisch-Theologische Privatuniversität Linz.

The Austrian National Bank supports a project on Economy and Human Rights - the responsibility for human rights of enterprises, states and the international community. This research project examines the field of responsibility for human rights of enterprises from the

point of view of political science and law. The project should be completed in 2007. It is planned to publish the results in a series of studies from the Ludwig-Boltzmann-Institute for Human Rights. Link: www.univie.ac.at/bim/

Business incentives

In May 2005, TRIGOS awards for corporate responsibility will be presented in three categories:

- 'Society' - rewarding the active engagement of a company in the community, including environmental responsibility.
- 'Work place' - rewarding exemplary measures for equal opportunities, training and motivation of employees.
- 'Market' - rewarding responsibility for products and services as well as openness and transparency towards clients and partners. Link: www.trigos.at

Since 1999 the Federal Ministry for Social Security, Generations and Consumers Protection (BMSG) has organised a federal competition rewarding the enterprise with the best equal opportunity and family-friendly policy. Companies participating in the competition are assessed on a number of criteria, such as the number of women in leading positions and of women benefiting from life-long learning initiatives, number of part-time jobs, flexibility of working hours and places, and children-supportive policies. Link: www.bmsg.gv.at/cms/site

Since 2002, an award for excellency in the field of health and safety at work has been given by the Ministry of Economics and Labour to Austrian companies for excellence in health and safety and improvement of working conditions.

Management tools

The Familie und Beruf Audit (Family and Professional Career Audit) initiative was developed in 1998 by the Federal Ministry for Social Security, Generations and Consumer Protection to enable companies to assess the family-oriented aspects of their personnel policy and develop it further. Within this initiative, companies are audited on criteria such as working time and place, personal development and financial services for families.

At the end of the audit, which is performed by external consultants, a certificate 'Familie und Beruf' can be granted to a company for three years.
See www.bmsg.gv.at/cms/site

In 2001 and 2002 the Federal Ministry for Economics and Labour participated together with other ministries (Economics, Environment, Innovation and Technology, Transport, etc.) in an inter-departmental project, Integrierten Umwelt-, Gesundheits- und Sicherheitsmanagements für KMUs, aiming to help SMEs integrate their environmental, health and safety, and quality management systems.

A special CSR guide for SMEs has been developed, differentiated according to ten business sectors (via respACT Austria). Many large Austrian companies as well as SMEs act according to CSR principles. The main difference is that large companies mostly know how to integrate CSR into their companies' strategy (and communicate this), and many SMEs do not. In Austria 99.6% of all businesses are SMEs. Consequently there cannot be a successful CSR strategy in Austria without them. CSR generates economic success and the challenge is to communicate this to SMEs. The toolbox is streamlined to meet the special requirements of companies in the ten business sectors identified, and contains:

- a teaser letter - a letter with best-practice examples to get companies interested in the CSR guide
- a guide about CSR written in simple language
- a quick self-test for SMEs to evaluate their status quo
- a best practice database
- do-it-yourself guide, a simple guide to implementing the main features of CSR in companies.

See www.csrleitfaden.at

Brueckenschlage is a training programme for managers of companies and social institutions, which focuses on translating CSR principles of codes of conduct into practice. Link: www.brueckenschlag.org

A three-month training programme organised by the Austrian Business Academy for Sustainable Development in cooperation with CSR Austria started in March 2005. A CSR training network is currently also being developed, with the aim of producing a training module for CSR consulting and CSR quality strategies in cooperation with the Fachverband der Unternehmensberatung (WKO).

Links:

www.bmwa.gv.at/BMWA/Service/Staatspreise/default.htm
www.bmwa.gv.at/BMWA/Schwerpunkte/Arbeitsrecht/PreisArbeitsrecht/default.htm

2. ENSURING TRANSPARENCY

Principles and codes of conduct

The Federal Ministry for Social Security, Generations and Consumer Protection has participated together with respACT, the Institute for Integrative Tourism and Development, and Jumbo Touristik, an Asian tour operator, in a project aiming at developing a code of conduct for the protection of children from sexual exploitation in travel and tourism. The project includes training of personnel in the country of origin and at travel destinations; a clause in contracts with suppliers repudiating commercial sexual exploitation of children; information to travellers provided in catalogues, ticket stalls and web home pages; and reporting arrangements. The code was signed in 2001 by the Austrian social partners in the tourism sector. Link: www.respect.at

An 'ethics agreement' for workers in universities beyond the field of research has been in existence since June 2005. This is in addition to the collective agreement for workers.

The Austrian Standards Institute plans to develop a guide especially for SMEs, in order to facilitate their implementation of CSR. Link: www.on-norm.at/publish/home.html.

Reporting framework

The Guidelines for Sustainability Reporting in Austria were developed by the Austrian Institute for Sustainability, the Federal Ministry for Economic Affairs and Labour, the Federal Ministry of Agriculture, Forestry, Environment and Water Management, the Austrian Business Council for Sustainable Development, the Austrian Federal Economic Chamber and the Federation of Austrian Industries. They are meant to standardise and facilitate reporting on sustainable management issues, and are addressed to all enterprises in Austria. The publication *Reporting on Sustainability* is available at www.nachhaltigkeit.at/bibliothek/pdf/nhb_leitfaden.pdf

Labels, certification schemes and management systems

A certificate, Familie und Beruf, is awarded by the Federal Ministry for Social Security, Generations and Consumer Protection for family-friendly business practices (see above).



The Federal Ministry for Social Security, Generations and Consumer Protection also awards an environmental label in the tourism sector, together with the Federal Ministry of Agriculture, Forestry, Environment and Water Management (BMLFUW or 'Lebensministerium'). Link: www.umweltzeichen.at

The trade union for employed people in the private sector and the Austrian Chamber for Commerce - the trade association for management consultancy and information technology - awards a certificate to enterprises that show special efforts in the field of education. Link: <http://www.bildungszertifizierung.at/>

The trade union for people employed in the private sector, together with other partners, has been awarding an annual social responsible manager of the year prize for social and responsible management to managers nominated by works councils since 2004. Link: www.gpa.at

Socially responsible investment (SRI)

Within the Austrian Sustainability Initiative the Austrian Ministry of Agriculture, Forestry, Environment and Water Management is coordinating a number of measures that have a direct impact on CSR issues. The Socially Responsible Investments Platform was founded in 2001 by the Austrian Society for Environment and Technology (OEGUT) with the support of the Austrian Federal Ministry of Agriculture, Forestry, Environment and Water Management. The platform aims at strengthening the market for socially responsible investments in Austria. It constitutes a network and source of information about SRI activities in Austria and Europe, and is working on the development of a medium-term strategy to support supply and demand within the area of SRI.

Links: www.oegut.at
www.gruenesgeld.at

3. DEVELOPING CSR-SUPPORTIVE POLICIES

Sustainable development

The federal government adopted the Austrian Strategy for Sustainable Development in April 2002. Amongst its

objectives are the promotion of local business competitiveness and successful management through eco-efficiency, correct prices for resources and energy, and strengthening sustainable products and services.

The website [Nachhaltigkeit.at](http://www.nachhaltigkeit.at) is an initiative launched in 2000 by the Federal Ministry of Agriculture, Forestry, Environment and Water Management aimed at disseminating information (news, events, publications etc.) on sustainability issues in Austria and other German-speaking countries. Link: www.nachhaltigkeit.at

Trade and export policies

Austria is actively promoting the OECD Guidelines for Multinational Enterprises. The Austrian National Contact Point (NCP) lies in the Federal Ministry of Economic Affairs and Labour (Export and Investment Policy Division), and is assisted by an advisory committee gathering representatives of government, the social partners and NGOs, which functions as a platform to foster debate on international business practices between social partners, public authorities and civil society organisations.

See www.bmwa.gv.at/BMWA/Schwerpunkte/Aussenwirtschaft/IntOffensivInvestition/oecd_leitsaetze.htm

Austria is considering linking the Guidelines to export credit guarantees. Each business applying for export credits will receive a folder with an explanation of the Guidelines, but firms will not be required to follow the Guidelines or report on them.

Development policies

Since December 2003, a *corporAID* magazine has been published by the Institute for Cooperation for Development Policies. *CorporAID* is issued twice a year and aims at sensitising and involving companies in the fight against poverty.



POLAND

1. PROMOTING CSR

Awareness raising

At the beginning of 2007 the UNDP launched the first regional project directed at accelerated CSR development in the new EU Member States and candidate countries: Bulgaria, Croatia, Hungary, Lithuania, Macedonia, Poland, Slovakia and Turkey. Business networks from Spain, the United Kingdom and Germany will take part in the project, which will contribute to the exchange of experience and good practice in the CSR area. The project is directed towards the practices adopted by local and foreign companies, but it is also aimed at covering business and branch associations, local and central governing bodies, trade unions, scientific circles, NGOs and media from the countries participating in the project. The project is being implemented by the resident representatives of UNDP in the relevant countries in cooperation with national and regional partners.

In 2002, the Gdansk Institute for Market Economics published *The White Book on Corporate Governance*, containing a review of all important issues from the domain of corporate governance. Also in 2002 the Ministry of Labour and Social Policy held a meeting entitled *Initiatives and Strategies of Social Responsibilities in the Polish Economy in the Perspective of European Integration*.

In the same year the Ministry of Labour and Social Policy entrusted the representative of the Responsible Business Forum with the function of national expert in the working group on Responsible Business in the SME sector, which had been formed by the European Commission. Thus Poland joined for the first time the work on the long-term strategy of business responsibility in the European Union. In 2004 the Ministry of Economy and Labour recommended an expert for participation in the work of the High-Level Group on Corporate Social Responsibility.

In 2004-2005 the Polish Chamber of Commerce participated in a project entitled *Raising Awareness of Corporate Social Responsibility (CSR)* Particularly

amongst SMEs. The project, financed and supervised by the European Commission (D-G Enterprise), is a joint initiative of Eurochambres and UEAPME (the European association of craft, small and medium-sized enterprises). Thanks to this project, involving 65 conferences on the whole territory of the European Union, SMEs that voluntarily fit into their strategy social interests, environment protection and relations with diverse stakeholders (e.g. employees, trade partners and local communities) have an opportunity to present their achievements and to obtain tokens of recognition at national and international level.

The Polish Chamber of Commerce often enters into cooperation with other organisations for actions devoted to raising the issue of CSR, as was the case in organising a seminar promoting the European Road Safety Charter.

In 2005 the Polish Chamber of Commerce participated in the organisation of a seminar aimed at encouraging companies that make use of road transport to assume greater responsibility for safety on roads. The unsatisfactory level of safety can be blamed on various factors, such as too few highways and the inadequate condition of the roads. In spite of this, not just all relevant institutions but also companies making use of road transport should attempt to contribute to the reduction in the number of road accident by taking actions of their own accord. The EU European Road Safety Charter initiative is aimed precisely at raising their awareness of this fact and of how they can contribute. Any company or association that is willing to take active measures towards increasing road safety is welcome to become a signatory to this charter. The initiative is promoted by the Polish Chamber of Commerce and branch chambers alike.

An important role in the dissemination of CSR information is played by the Responsible Business Forum, the first NGO in Poland, established in Warsaw in 2000 as an initiative of Polish business people, academics and NGOs: see www.fob.org.pl

Among other activities, the work of the Forum involves:

- helping businesses develop their social responsibility
- building business coalitions that focus on solving social problems



- creating a forum where managers, the state administration and NGOs can exchange information on CSR
- promoting CSR solutions adequate to the needs and capabilities of companies in Poland.

The project Social Responsibility in the Carpathian Region, 'The way it works', aims at enhancing CSR activities in the Carpathian region by exchanging best practices at the international level and with the involvement of all the relevant stakeholders. This project is co-financed by D-G Employment and includes regions from Slovakia, Hungary, Poland and Romania. It is managed by the Carpathian Foundation. The main target groups of the Project are social partner organisations, SMEs, multinational companies, regional, national and local governments, universities, NGOs and civil society organisations, business and professional associations from the districts in Slovakia, Hungary, Poland and Romania that make up the Carpathian region. The direct goals of the project are:

- raising awareness and improving knowledge about CSR and its impact on society among businesses, governments, education institutions, civil society organisations and other stakeholders in the Carpathian region
- developing expertise and exchange of information on CSR and its existing instruments and practices
- constructing transferable models of CSR practice for new Member States of the European Union and the candidate countries, involving active partners from Member States of the European Union as well as from candidate countries.

Business incentives

The aim of the 'Business fair play' competition is to promote ethical economic activity. It also supports the development of enterprises, and promotes reliable and honest businesses that operate in accordance with the law and ethical principles. The competition also has a version entitled 'Fair play community', which promotes the principled activity of state bodies. The competition recently took place for the ninth time.

See <http://www.fairplay.pl/>

The aim of the 'Entrepreneur-friendly bank' competition is to disseminate the highest standards of cooperation between banks and SMEs. The standards promoted in the competition concern, for example, ensuring a high quality of service for the entrepreneurs and undertaking active measures to support the development of local entrepreneurship. At the time of writing the eighth competition was being completed.

The prestigious award 'Leader of Polish ecology' is granted annually by the Minister of Environment to entrepreneurs and communities for outstanding achievements in the domain of environment protection. The competition, organised since 1996, is a venue for promoting innovation, high quality and ecological ethics in activities for the benefit of the environment. Since 2001 the competition has been held in three categories: enterprise, product, and commune/union of communes. In the category of enterprises, the title is awarded to companies specialising in manufacturing and provision of services. These enterprises must distinguish themselves by actions aimed at consistent reduction of their detrimental impact on the natural environment, implementation of clean technologies in their operating practice, reduction of waste emission, reduction in the consumption of natural resources and toxic chemical agents, and environmental monitoring. They should meet the requirements of widely acknowledged standards (ISO 14001, EMAS) and/or participate in environment management programmes. In the category of products, the award is granted in three subcategories: technologies, products and equipment - innovative, environment-friendly and economically profitable. Products entered for the contest can constitute totally new technical or technological projects, or they can be based on the innovative application of already existing solutions. The ninth contest began in September 2005.

In 2005 the Ministry of the Environment established cooperation with the Polish Environmental Partnership Foundation, organiser of the national clean business awards, directed towards SMEs that take actions in favour of environmental protection, as well as companies implementing innovative and original ecological initiatives. In 2004, the D-G for Environment of the European Commission entrusted the Foundation with the mission of performing the role of national secretariat of the European business awards for the environment in Poland.

The main objective is to draw attention to policies, actions, processes and products from all business sectors of the European Union, which help to achieve 'economic and social development without harming the environment and natural resources, the quality of which conditions further development and human activity'. According to the decisions made by the Ministry and the Foundation, only the prize-winners of the 'Leader of Polish ecology' contest organised by the Minister of the Environment and of the national clean business awards will be eligible to participate in the national qualifying stages of the 'business for the environment' contest.

2. ENSURING TRANSPARENCY

Principles and codes of conduct

The *Code of Ethics in Economic Activity* was elaborated at the request of the Polish Chamber of Commerce by the Institute for Private Enterprise and Democracy Foundation of the Polish Chamber of Commerce in 2001. It was adopted as an official paper of the Polish Chamber of Commerce by its statutory organs, and was transmitted to Polish Chamber of Commerce (KIG) member organisations for dissemination among business people.

Reporting framework

Some of the companies operating on the Polish market prepare and publish on their web pages social reports aimed at stockholders, employees, consumers, providers, local communities and other stakeholders.

Labels, certification schemes and management systems

The Green Labels campaign targets consumers aged 26-40, and is an element of a two-year programme entitled Communicating about CSR that has been implemented by the Foundation for Social Communication and the Responsible Business Forum under the patronage of the Office of Competition and Consumer Protection (OCCP), with the objective of educating and informing Polish consumers about eco and CSR labels that are present on products. The campaign was aimed at convincing Polish consumers to pay more attention to such signs, and thus to choose healthy, safe and 'responsible' products. Among the basic goals of OCCP consumer policy are to promote business actions that show high ethical standards, and to shape pro-health and pro-ecological patterns of conscious consumption.

The Green Labels campaign (see www.zieloneznaki.pl), which began in 2004, was inspired by the results of research entitled *Poles' Attitudes towards Corporate Social Responsibility*, conducted in 2003. It showed that Polish consumers making decisions about buying a product, while guided mainly by its price and quality, 'would like to be able' to take account of the social responsibility of the company offering the given commodity, such as its respect for the natural environment (see www.fks.dobrestrony.pl).

The award 'Leader of Polish ecology' was mentioned above.

3. DEVELOPING CSR-SUPPORTIVE POLICIES

Sustainable development strategy

In 2002, taking account of the indicators of environmental protection and social and economic context, the State Ecological Policy for 2003-2006 was prepared with a perspective for 2007-2010. It specifies the objectives and determines the tasks to be carried out in various fields of environmental protection.

By ratifying the Kyoto Protocol in 2002, Poland committed itself to fulfil the ensuing obligations, including the reduction of greenhouse gas emissions by 6% from 1988 levels.

The Polish Energy Policy, preparation of which is under way, highlights the problem of minimising the adverse effect of the energy sector on the environment. The Strategy of Changing Production and Consumption Patterns to Favour the Implementation of Sustainable Development Principles adopted by the Council of Ministers in October 2003 specifies as a strategic objective the decoupling of economic growth from the consumption of natural resources and its impact on the environment, as well as an improvement in the quality of life. Two years after the adoption of the Strategy, a synthesis of information about actions taken by particular ministries, central offices and NGOs with respect to those changes was produced and posted on the website of the Ministry of Economy (www.mg.gov.pl).

In June 2005 a conference was held on Sustainable Production and Consumption Patterns, with the objective of familiarizing participants with the issues of these changes and making a tentative analysis of the impact of the actions taken within this framework on the competitiveness of the economy. During the meeting, which was attended by representatives of government institutions, local government, industry (sectoral self-management) as well as social partners, the following issues were raised:

- promotion of pro-ecological consumer behaviour (through the media, consumer organisations and ecological NGOs)
- increasing the accessibility of clear and credible information about manufactured and consumed products and services - eco-marking, ISO 14001, EMAS
- cleaner production - a modern strategy of environment protection
- a Polish Register of Cleaner Production and Responsible Business as a systemic approach to changes in patterns of production and consumption.



The main objective of the Poland 2025 Long-Term Sustainable Development Strategy (adopted in 2000) is to ensure the prosperity of Polish families and the ecological safety of the country, for example by promoting environmentally friendly methods of management and production in the SME sector.

Social policies

A legislative initiative was launched to introduce into the Polish legal system solutions motivating employers to invest in the training of employees. Its provisions oblige local governments to coordinate activities in the field of continuous education and to cooperate with education authorities in harmonising continuous education with the needs of the labour market.

CSR also manifests itself in support for the employment of disabled persons. Among the relevant initiatives are financial support to employers from the State Fund for Rehabilitation of Disabled Persons or from the state budget. Pursuant to the provisions of the Act of 27 August 1997 on Professional and Social Rehabilitation and Employment of Persons with Disabilities (Dziennik Ustaw [Journal of Laws] no. 126, item 776 as amended), assistance programmes were implemented concerning the employment of persons with disabilities. Within those programmes, employers (on the protected and open labour market alike) that will document increased costs related to the employment of disabled persons can receive:

- subsidies to the salaries of the disabled employees, of an amount varying according to the kind and degree of disability
- partial reimbursement of the salary costs corresponding to the social insurance contribution due on behalf of the disabled persons
- partial reimbursement of the staff costs corresponding to the social insurance contribution due on behalf of the employed disabled persons.

The employers also enjoy the possibility of partial refund of the costs related to:

- the adaptation of newly created or already existing working posts according to the needs arising from the disability of the employed persons
- adaptation of the workplace premises to the needs of the disabled persons

- adaptation or purchase of equipment resulting in a better functioning of a disabled person in the working environment
- identification of the needs of disabled persons by occupational medicine services
- employment of persons assisting disabled employees, in either their direct work activities or their improved communication with the human environment.

The government minister responsible for disabled persons, a secretary of state in the Ministry of Social Policy, concluded an agreement with the chairman of the Managing Board of the Friends of Integration Association on 10 September 2004. This concerned the preparation and implementation of a social campaign promoting the employment of disabled persons, and the publication of information concerning the labour market for these persons in the European Union. Information and education should convince the public that disabled persons can be valuable workers bringing profit to their employers. Actions undertaken within the framework of the campaign should:

- change the stereotypical perception of disabled persons as helpless and requiring special aid, as people who must be maintained by the state
- bring about the occupational development of disabled persons
- encourage employers to employ the disabled within the framework of responsible business good practices.

With the support of the Centre for Social Integration and State Assistance (inter alia of the Labour Fund), disabled persons threatened with social exclusion can opt for social employment within the framework of a self-created social cooperative movement (non-profit institutions).

Environmental policies

Other sector strategies have been drawn up on the basis of the Guidelines Concerning the Inclusion of Environment Protection Principles in Sector Programmes (adopted by the Council of Ministers in 2002). The guidelines setting objectives aimed at establishing equilibrium between the various sectors mention actions favouring changes in patterns of production and consumption. They will be verified within the procedure for assessment of the effect of the plans and programmes on the environment.



PORTUGAL

In the context of the revised Lisbon Strategy, Portugal has been developing a mainstream policy of social responsibility as far as national public policies are concerned. This area is under the responsibility of both the Ministry of Labour and Social Solidarity (MTSS) and the Ministry of Economy and Innovation (MEI). This section outlines the policies promoted by these ministries.

1. PROMOTING CSR

Awareness raising

The MTSS is carrying out through the Portuguese Labour Inspectorate (IGT) a training programme on CSR for labour inspectors, which seeks to promote the adoption of the CSR concept and increase its implementation in enterprises and organisations, identify and spread good practices on CSR, and reinforce the concept of CSR within the IGT's mission.

This programme provides a good opportunity for IGT to identify the CSR areas within its remit to which enterprises should give priority. It should also contribute to empowering the labour inspectors, giving them the skills and knowledge to carry out an effective evaluation concerning the good practices that are being developed by Portuguese enterprises. For further information see <http://www.igt.pt>

In 2003 a seminar on CSR was organised by the Institute for the Development and Inspection of Working Conditions (IDICT), under the Ministry of Social Security and Labour, with the support of the EC D-G for Employment and Social Affairs and with the collaboration of the Portuguese Association of Human Resources Managers (APG). In a two-day programme of conferences and debates, there were 250 participants from business, including SMEs, public administration, social partners represented in the General Council of IDICT, academics, NGOs and European institutions.

The participants shared experiences and discussed how integrating social responsibility is a strategic investment in their core business strategy, how to manage their relationships with a variety of stakeholders, how CSR

relates to quality management, better working organisation and better working conditions.

This seminar contributed to the progressive mainstreaming of CSR in public policies, to social dialogue, and to stakeholder dialogue. For further information see: <http://www.ishst.pt/>

Práticas RS (Social responsibility in SMEs) is a project developed by Associação Portuguesa para a Qualidade (APQ) and Associação Portuguesa de Ética Empresarial (APEE), in the shape of a protocol between these associations. The D-G for Enterprise (Ministry of Economy and Innovation) is also a partner in this project. This project is aimed at SMEs, and seeks to promote the awareness of the impact of their organisational and business practices on ethics and social responsibility (SR).

The methodology is based on a process of self-assessment of the candidate organisations, followed by an assessor's visit to the organisation and feedback, as well as the identification of practices and results for the development of case studies. In the final stage of the project, the global results are presented and the case studies are disclosed, recognising best practice and the work developed by the company. For further information see: www.apee.pt/apq-praticas-rs

Public-private partnerships

In May 2005 a seminar on CSR toward people with disabilities was organised by the National Secretariat for Rehabilitation and Integration of People with Disabilities, under the Ministry of Labour and Social Solidarity, in partnership with the Association GRACE (Grupo de Reflexão e Apoio à Cidadania Empresarial), which was developed mostly by multinational enterprises. The aim of the seminar was to provide concrete examples of good CSR practices towards people with disabilities. Several Portuguese enterprises have taken steps in this direction (such as Portugal Telecom, IBM, BP, Logoplaste and Vodafone). The seminar also highlighted the positive and negative aspects that Portuguese entrepreneurs still perceive concerning the access and integration of people with disabilities into an open labour market; the need to promote the disability issue among enterprises, contributing in that way to a more effective



integration of people with disabilities within their permanent staff; and the difficulty that Portuguese enterprises still have in respecting and incorporating social responsibility principles and practices into their business strategies. Finally, two important documents were launched: the report of a study on CSR toward People With Disabilities carried out between October and December 2004, and the manual *The Integration of People with Disabilities in Enterprises: How to act*. For further information see: <http://www.snripd.pt>

Acção na Conciliação Família-Trabalho is a partnership project aiming at achieving an effective balance between family and work life, with the essential support of the economic agents involved - that is, enterprises. Its main activities are focused on the conceptualisation and testing of a maturity model of family-friendly enterprises (FFE), and the development of strategies for the public recognition of FFE, by developing a normative document. This document should become a guide for organisations, to make them able to comprehend what a family-responsible organisation management system is, and the requirements to develop and implement one. This document will also allow certification bodies to audit the organisations' compliance. For further information see: geral@anjaf.pt Contact details: Isidro de Brito, tel. +351 21 384 56 90; fax +351 21 386 77

The Todo o Terreno project, started in 2001, is a public-private development partnership that aims to achieve better efficiency in actions to prevent social injustice and exclusion. It is an extraordinary example of how private companies may and should participate in the increase of justice and solidarity. At the same time the project has cooperation (signed agreements) from the Regional Board of Education and the Portuguese Association for Companies Social Responsibility. The general goals of the project are to:

- invite the community in general to reflect upon the importance of social responsibility
- make the different target publics more sensitive to the adoption of socially responsible practices to create quality and active citizenship.

The project has also integrated an international partnership with five countries: Finland, Spain, Germany, France and Italy, which have developed projects in the same communitarian initiative. For further information see: Cmrm.cultura@mail.telepac.pt
Contact details: anamendoeira@hotmail.com

Ser PME Responsável is a partnership project which aims to incorporate and integrate CSR practices among SMEs.

To achieve this goal the project has set objectives to:

- develop a methodology to identify, integrate and value CSR practices
- implement this methodology in the promoters and in a small group of SMEs, to test it and to use these exemplars as 'best practices'
- develop a benchmarking system for CSR
- develop a virtual community of practices (CoP)
- train trainers and consultants on the methodology and on CSR themes
- to develop information and communications aimed at SMEs about this issue.

For further information see: <http://www.ctcv.pt>; www.serpme.org; www.adaptare.org
Contact details: regina@ctcv.pt

Diálogo Social e Igualdade nas Empresas is a project developed by a partnership that includes nine organisations. The main issue is reducing gender gaps and supporting job desegregation, and the main actions are the creation of instruments to promote gender equality and work-family balance within enterprises; encouragement of good practice within enterprises; development of instruments for gender equality auto-validation and monitoring for enterprises; and the development of strategies and tools to support gender mainstreaming within the context of CSR. Contact details: cite@cite.gov.pt

Business incentives

Every year, through the Employment and Vocational Training Institute (IEFP), the Ministry of Labour and Social Solidarity (MTSS) promotes the following awards:

- a merit award, for the employers in the private, cooperative and business sectors, as well as local authorities and public bodies not falling under the central administration, that have most distinguished themselves in entering into indefinite-term labour contracts with disabled people, and for disabled people who have distinguished themselves in setting up in self-employment
- the Manuel Lopes award, to the individuals and legal persons that most distinguish themselves in implementing and disseminating good practices in relevant fields for the improvement and innovation of collective recruitment (this involves issues such as making work decent and improving the conditions under which it is performed)
- the Agostinho Roseta award, for individuals and legal persons that most distinguish themselves in implementing and disseminating good practices in fields relevant to the improvement and innovation of

collective recruitment (for example making work decent and improving the conditions under which it is performed), and for increasing the social dialogue, or pursuing research works and studies on these matters.

For further information see: <http://www.iefp.pt>
Contact details: iefp.info@iefp.pt

Since 2003 the Ministry of Labour and Social Solidarity has awarded an annual prize, *Prevenir Mais Viver Melhor no Trabalho*, sponsored by the Institute for Safety, Hygiene and Health at Work, to companies and other organisations that stand out in the areas of innovation and improvement of prevention of work accidents or occupational diseases. The prize is intended to promote research and good practice, to promote private-public partnerships, and to reinforce the Prevention Network. The prize has two categories: studies and research (the award is a merit certificate and €12,500), and best practices, including the typology of social responsibility related to the promotion of safety and health at work (the award consists of a social label). The awards are announced annually in a public ceremony on the National Day of Prevention and Safety at Work, 28 April. In three annual editions, 11 entities have been given prizes and 32 received honourable mentions, including five in the social responsibility sector.

For further information see: <http://www.ishst.pt/>
Contact details: ishst@ishst.pt

2. ENSURING TRANSPARENCY

Reporting

The MTSS is developing through the IGT a self-evaluation questionnaire on CSR, which is aimed at all enterprises, including SMEs, and other relevant organisations. The aim is to persuade organisations to carry out an effective evaluation of their internal implementation of CSR. The evaluation takes three criteria into consideration: the company and its workers, work organisation, and the stability of labour relationships.

The questionnaire provides enterprises with the opportunity to carry out their own evaluation, and indicates the CSR level (from 0 to 4) reached on each criterion. It also allows the IGT to identify good practice in CSR. For further information see: www.igt.gov.pt Contact details: igt@igt.gov.pt

3. DEVELOPING CSR-SUPPORTIVE POLICIES

Social policies

Between 2004 and 2006, the EQUAL initiative has contributed to the development of several CSR projects, providing innovative approaches by developing and mainstreaming management tools on CSR. For instance, Project Nautilus aims at facilitating access and return to the labour market for those who have difficulty in being integrated or reintegrated into it, since it must be open to all. Other projects aim at supporting the adaptability of firms and employees to structural economic change, and the use of information technology and other new technologies. They include Development of CSR in Portugal, Being a Responsible SME, CSR Matrix - Management network and social responsibility, Respons&Ability - Investing in diversity, and Oeiras Pro - Project on organisations' social responsibility. Other projects aim at reconciling family and professional life, as well as the reintegration of men and women who have left the labour market, by developing more flexible and effective forms of work organisation and support services. The project Social Dialogue and Gender Equality in the Workplace aims at reducing gender gaps and supporting job desegregation.

For further information see: <http://www.equal.pt>
Contact details: equal@equal.pt

Integrating CSR into vocational training for SMEs is a project developed by CECOIA (the Portuguese vocational training centre for trade). CECOIA has been involved in a EU-funded project (the Leonardo da Vinci programme) to promote CSR practices amongst SMEs through vocational education and training services. The project produced a wide range of products: a CSR training manual, reports reflecting CSR practices in the six participating countries, a CSR glossary, CSR information campaigns and materials, seminars, workshops and study visits to enterprises organised by each partner in each country, as well as a practical guide to help with organising these kinds of study visit.

The specificity of this project is that it seeks to integrate CSR in the training offer of mainstream organisations that are already used by SMEs. The project was conducted in partnership with training consultancies or organisations in five other European Member States (Austria, Hungary, Estonia, Italy and the Netherlands), including Member States where awareness on CSR is less advanced. The most important result of the project was the development of a CSR training manual designed for



vocational education and training organisations willing to teach and train about CSR, especially in management areas. This manual is one of very few such initiatives that are targeted at training organisations themselves and not at SMEs directly. The first testing proved that trainers and SME consultants strongly welcomed the provision of effective and attractive pedagogical material on CSR. Through its strong national and European networks, CECOIA intends to share the project results with a large number of partners across Europe, and have a greater impact on the offer for vocational education and training services on CSR.

For further information see: <http://www.cecoa.pt>

Contact details: cristina.dimas@cecoa.pt

Tel: +351 21 311 24 00; fax +351 21 311 24 24

In 2005 the MTSS promoted through the National Secretariat for Rehabilitation and Integration of People with Disabilities the dissemination of the study *CSR Toward People with Disabilities* conducted by RHMAIS between October and December 2004. Interviews were carried out within a large number of Portuguese enterprises, not only big business but SMEs too. Around 5,000 copies of the study were published. The aim of the study was to define a long-term intervention strategy toward people with disabilities that could possibly increase their effective integration into the open labour market. The results of this study were presented in a seminar on *CSR Toward People with Disabilities*, which took place in May 2005.

The research highlighted the positive and negative attitudes that still remain within Portuguese entrepreneurs concerning the access and the integration of people with disabilities into open labour market; the need to increase awareness of the disability issue among Portuguese enterprises in order to promote the more effective integration of people with disabilities within their permanent staff; and the support needed by

Portuguese enterprises to deal with the difficulty in respecting and incorporating social responsibility principles and practices into their business strategies as a differentiating factor and competitive advantage that transcends their basic vocation of creating wealth.

For further information see: <http://www.snripd.pt>

Contact details: snripd@snripd.pt

Through the Employment and Vocational Training Institute (IEFP), the MTSS promotes a 'Job Creation Programme and Modality - Recruitment support', which has the underlying objective of promoting job creation for young people looking for their first job and for people at a social disadvantage (beneficiaries of the Social Integration income, disabled people and the long-term unemployed). It supports entities that enter into indefinite-term labour contracts which lead to an increase in the level of employment. The 'Job Creation Programme and Modality - Support in converting definite-term labour contracts into indefinite-term labour contracts' has the underlying objective of providing financial support to employers that continue to employ workers already working for them under a definite-term contract, for an indefinite period of time after the initial contract term ends.

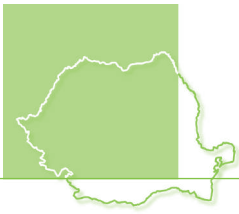
For further information see: <http://www.iefp.pt>

Contact details: iefp.info@iefp.pt

Through the Employment and Vocational Training Institute (IEFP), the MTSS promotes a Job Rotation initiative, which has the underlying objective of encouraging employers to promote continuing vocational training for their workers, replacing the workers undergoing training with unemployed people registered with job centres (CTE). This gives the unemployed the opportunity to acquire work experience, within the scope of the duties carried out by the workers undergoing training.

For further information see: <http://www.iefp.pt>

Contact details: iefp.info@iefp.pt



ROMANIA

1. PROMOTING CSR

CSR is a concept more and more present in Romanian business society. Obviously, the main drivers in this process are multinational companies that have transferred their corporate culture to a local level. As with almost any imported concept submitted to the need of accelerated assimilation, CSR has been imposed basically more as a fashion, than a result of awareness of the need for it.

As might be expected in a social and economic framework that is still under development, social responsibility has been valued in Romania more for commercial reasons than ethical ones. The market is more and more competitive, and players are rapidly discovered the potential of this dimension in helping to build their image and consolidate their reputation, as well as the promise for the commercial success in the medium and short term. In Romania, the challenge is to move beyond this assumption, and encourage people to realise that social responsibility is not only an image-building instrument, but an essential element of success in the long term, which is directly related to the social and environment performance of the community.

Awareness raising

Over the last two years a series of conferences has been initiated in Romania on the theme of sustainable development, but this concept still requires supplementary information and elucidation. The companies in Romania that give a high importance to sustainable development tend, at least for the moment, to be multinational companies implementing demands and policies established at their head offices. In addition, the programmes frequently encountered are programmes for social assistance, programmes for support of humanitarian foundations, and donations and assistance to educational and research programmes.

Involvement in community projects is beginning to take place in Romania. It is coming to be seen not as a simple image-building tactic, a bid for publicity or an act of charity, but as an essential element in developing business activity, leading to success in the

long term, which is directly connected to the economic and social performance of the community that hosts the enterprise.

Romania hosted the first international CSR conference in Eastern Europe (CSR06 - Investing in the future), which dealt with all the issues related to CSR: business conduct, relations with employees, occupational health and safety, systems of monitoring and community involvement. The participants encouraged the setting-up of a specific law regarding CSR, and especially the setting-up of an European Alliance for CSR. CSR is not a grounded area in Romania, so CSR06 had an educative role for the stakeholders in the Romanian market, including the public and private sectors, civil society and the mass media.

The project Social Responsibility in the Carpathian Region: 'The way it works' aims at enhancing CSR activities in the Carpathian region by exchanging best practice at the international level and with the involvement of all the relevant stakeholders. This project is co-financed by D-G Employment and includes regions from Slovakia, Hungary, Poland and Romania. It is managed by the Carpathian Foundation. The main target groups of the project will be social partner organisations, SMEs, multinational companies, regional, national and local governments, universities, NGOs and civil society organisations, business and professional associations from the districts within Slovakia, Hungary, Poland and Romania that make up the Carpathian region. The direct goals of the project are:

- raising awareness and improving knowledge about CSR and its impact on society among businesses, governments, education institutions, civil society organisations and other stakeholders in the Carpathian region
- developing expertise and exchange of information on CSR and its existing instruments and practices
- constructing transferable models of CSR practice for new Member States of the European Union and the candidate countries, involving active partners from Member States of the European Union as well as from candidate countries.



2. ENSURING TRANSPARENCY

The European Union, the United Nations and the OECD are three of the most important institutions involved in the drawing-up of a framework defining CSR and establishing the indicators by which it may be assessed transparently. This framework has been accompanied by recommendations and principles that guide states and local authorities in formulating public policies that promote CSR, ensure transparency and support CSR initiatives.

Moreover, taking into account the local need, it is necessary for Romania to ensure a better and permanent contact with the European experience and good practices that are promoting and regulating CSR activities. It will be useful to bring Romanian market norms into line with the experience of countries with a longer tradition regarding CSR.

On the other hand, a weak point could be the fact that the social responsibility programmes are not yet well covered in the speciality press, because the level of public awareness is still low. Also, there are few major programmes and only a few companies are involved in social responsibility projects in Romania. Maybe when it becomes mandatory for companies to publish social responsibility reports, that will encourage local companies to be involved in such projects.

3. CSR-SUPPORTIVE POLICIES

Under the aegis of the Ministry of Labour, a Directorate for Corporate Social Responsibility has recently been set up. This will deal with CSR issues in the field of the ministry.



SLOVENIA

Slovenia considers sustainable development based on solidarity and respect for nature, the environment and human rights, as one of its permanent priorities. Slovenia's Development Strategy, adopted by the Government of the Republic of Slovenia in June 2005, defines the vision and objectives of Slovenia's development. It is not focused only on economic issues but also includes social, environmental, political, legal and cultural relations.

In order to attain these objectives, numerous activities are carried out in Slovenia which can be integrated into the notion of CSR, although the term CSR is not used frequently there. Activities and initiatives take place both in the public sphere, within the government and its authorities and various other public organisations, and in the private sphere. Many activities aimed at enhancing CSR are carried out in parallel to other activities, by NGOs cooperating on the international level, the Chamber of Commerce and Industry of Slovenia, different associations and so on. Recently, all sorts of private initiatives have established special institutes and institutions for the promotion and development of CSR.

1. PROMOTING CSR

In 2005 the government established an inter-ministerial working group for the promotion of CSR, composed of the representatives of all ministries that are involved in the promotion of CSR in their respective fields. The tasks of this group include drawing up reports on past activities and results, and proposals for future government policy in this area.

Awareness raising

The main role of the government is to provide formal legal bases as a minimum framework for the responsible conduct of individuals, companies and other organisations, as well as the society in general, including supervision of the implementation of these bases. In addition to this, the government endeavours to encourage all the actors in the society to discharge these obligations on a higher level through various activities in ministries. Thus, activities are carried out in different fields for the

promotion of socially responsible conduct beyond the legally stipulated minimum standards. This most commonly involves the promotion of more responsible conduct through competitions, awards, education, presentations of good practice and so on.

In November 2003 the Office of the Republic of Slovenia for Equal Opportunities organised a conference for employers, employees and other interested parties to promote the implementation of article 45 of the Employment Relationship Act, which obliges employers to create a working environment where no one will be exposed to sexual harassment. The aim was to encourage the employers to adopt a policy that sexual harassment is unacceptable at work. The office also provided for a model code to be adopted by employers for actions to be taken in the case of sexual harassment, and for information for workers that this kind of behaviour is not acceptable and will be punished. The office is leading a CSR awareness-raising campaign among employers by distributing leaflets, flyers, posters and other material concerning a decent working environment.

In 2006 the following events took place: a conference on Partnership for Men and Women in the Labour Market, a conference on Equal Opportunities for Men and Women - Motivation: power for European and Slovenian development, and a conference on Reconciliation of Work and Family Life. For the second consecutive year a special promotional campaign, Daddy be Active! was organised, and another one targeted only to ministerial employees, Daddies Count. A three-month promotional campaign to prevent discrimination against candidates for employment because of their family status took place at the end of 2006 in cooperation with the Office for Equal Opportunities and the Employment Office of Slovenia, under the title You Don't Need to Tell your Employer, You Can Tell Us!

The sector of health and safety in the Ministry of Labour and Social Affairs is also very active in the awareness-raising field. It prepares and distributes flyers, posters and information leaflets to employers and worker associations. An interactive website to create a more popular and amusing approach to the issue is under construction.



The Public Agency of the Republic of Slovenia for Entrepreneurship and Foreign Investments (JAPTI) is preparing an animation programme for promoting CSR as part of its programme on Development of Business Culture and a Business Supportive Environment.

The Ministry of Culture is promoting sponsorships and donations to cultural institutions and programmes as a part of the social responsibility of enterprises, and works together with other institutions in improving the accessibility of cultural institutions to disabled and partially sighted persons.

Just one of the activities of the Ministry of Environment and Space was organising an Eco parliament with a private waste packing company, to enhance interest and increase awareness among children and pupils. Others projects were Zoja's Green Country Maps and Let Us Save the Slovenian Turtle.

Business incentives

The Metrology Institute of the Republic of Slovenia is a body within the Ministry of Higher Education, Science and Technology. As the national partner organisation of the European Foundation from Brussels it is responsible for the development of the European model of excellence in Slovenia. In this respect, the emphasis is placed on transfer of knowledge, good practice and promotion of excellence in the private and public sectors. The Business Excellence Prize of the Republic of Slovenia (PRSPo) is the highest national recognition given for achievements in the field of quality of products and services, as well as the quality of business performance as a result of the development of knowledge and innovation. The responsible authority for the PRSPo programme is the Government of the Republic of Slovenia. The Metrology Institute coordinates the assessment procedure for the PRSPo on behalf of the PRSPo Committee appointed by the Slovenian Government. The prize is awarded by the Slovenian Prime Minister. Every year prizes may be awarded for the following categories: private-sector organisations with more than 250 employees, private-sector organisations with 250 or less employees, and public-sector organisations.

The Ministry for Environment and Space is continuing a project of awarding certificates for responsible enterprise behaviour and special awards for best achievement in environmental issues.

On the eve of International Family Day (14 May 2007) the first basic family-friendly company certificates were awarded to 34 enterprises that signed an agreement to include family-friendly policies in their business policies. The project is run by the private-public development partnership Young Mothers/Family Friendly Employers: see <http://www.equal-mladematerere.si/en/novice.php>

Research

Some research financed by the ministries through calls for proposals has already touched on CSR issues. By a decision of the government from January 2006, competent ministries proposed that research on CSR be carried out within a new call for the Target Research Programme. Specific research studies in the CSR field will be proposed. Target Research Programmes are a system created in 2001 for inter-sectoral cooperation in planning and implementing networked R&D projects for specific areas of public interest. They represent a special form of scientific and research programme within which the Ministry for Higher Education, Science and Technology intends to contribute to setting and implementing strategic development objectives for Slovenia in cooperation with other ministries and other interested users, in order to improve Slovenia's competitive capacity. See <http://cordis.europa.eu/erawatch/index.cfm?fuseaction=prog.document&uuid=E0312070-ACA5-7CF9-6AFD5C24F96BDA23>

Through the Slovenian Research Agency, the government co-finances various research more or less directly associated with the field of social responsibility.

Individual ministries participate in drawing up Target Research Programmes. In the field of agriculture, co-financing is provided only for organic farming research, or research where organic farming comprises a part of a more comprehensive research programme.

Public-private partnerships

In 2005 the Office of the Republic of Slovenia for Equal Opportunities co-financed an NGO project against violence and amongst employees in the health care sector, and a project on how a disabled woman can put her personal and professional potential to profitable use, both of which were meant to improve the working environment.

See also the information above on family-friendly company certificates.

The Ministry of Labour, Family and Social Affairs is co-sponsoring an international conference (in 2007) organised by a private institute for development of CSR under the title CSR Challenges: What is the role of managers in developing CSR?

Management tools

The Business Excellence Prize of the Republic of Slovenia (PRSP0) Committee, appointed by the government, implements the introduction of business excellence in Slovenian organizations in both the private and public sectors. The Slovenian Development Strategy mentions the EFQM model (in relation to PRSP0 assessment) as a tool for constant improvement, raising efficiency and performance as well as the competitiveness of Slovenian organizations.

2. ENSURING TRANSPARENCY

Principles and codes of conduct

With the Ministry's financial assistance the Institute for Rehabilitation and the Federation of Disabled Workers of Slovenia published the ILO's Code of Practice on Managing Disability in the Workplace. The Code served as the basis for an arrangement on guidelines for managing disability in the workplace signed by the Federation of Disabled of Slovenia and four trade union federations as early as 2003, and in 2005 also by the Chamber of Commerce and Industry of Slovenia as the employers' representative.

Codes of practice for companies have become more and more popular in Slovenia. According to the amended company legislation, the annual business report must include information on the existing code of practice in the enterprise. If this has not been done the report must give reasons.

The government has also adopted a code of practice for public servants, and similar rules apply to public servants in local government.

Reporting framework

The research conducted with respect to reporting on social responsibility in Slovenia shows that CSR reporting has been rather poor so far. However, it is evidently being developed, and in this regard the largest and the most successful Slovenian enterprises stand out.

A legislative amendment concerning the contents of companies' business reports has been proposed. It envisages the inclusion of information on environmental protection, employees and compliance with business codes.

When companies and organisations voluntarily decide to comply with different international quality standards, such as ISO, or compete in national competitions for awards and prizes, the decisions of commissions and appraisers are transparent. Reports on the results must be clear and unambiguous, and accessible to the public.

Labels, certification schemes and management systems

An official national label is used to mark organic agricultural products. This label is obtained by way of a certificate issued by an organisation authorised by the state. Individual private associations and initiatives also award labels for organic products which are also based on a very strict evaluation of foodstuffs - if not even stricter than in the case of national labels.

There are also trade marks for products that are produced in an environmentally friendly way, that are not harmful to health and so on.

Public-private partnerships

In the field of water protection, a public-private fund for the preservation of clean waters in Slovenia was established by joining the funds and capacity of the Ministry of the Environment and Spatial Planning with those of a private company. The campaign Let's Discover the Beauties of the Slovenian Sea is organised similarly.

Ministries and NGOs cooperate in many other fields, for example in the Family-Friendly Company campaign. The magazine *Varstvo potrošnikov* (consumer protection) is co-financed by the Ministry of the Economy and published by the Consumer Protection Society.

3. DEVELOPING CSR SUPPORTIVE POLICIES

Sustainable development strategy

The Slovenian Development Strategy, adopted in 2005, includes in addition to economic development and employment growth the following strategic development objectives:



- a social development objective aimed at improving the quality of life and the welfare of individuals, measured by indicators of human development, social risks and social cohesion
- a cross-generational and sustainable development objective aimed at enforcing the sustainability principle as the fundamental quality measure in all areas of development, including sustained population growth
- Slovenia's development objective in the international environment, aimed at employing its distinct development pattern, cultural identity and active engagement in the international community so as to evolve into a recognisable and distinguished country in the world.

The Strategy is only one of a series of documents that can serve as a suitable basis to develop concern for social responsibility on all levels. The establishment of an Inter-Ministerial Group for the Promotion of Corporate Social Responsibility, tasked among other things with the preparation of a basis for the policy of the Government of the Republic of Slovenia, guarantees that even more attention will be paid to these issues in the future in Slovenia.

Social policies

In the field of labour rights, the Ministry promotes respect for working standards and labour rights, and fosters social dialogue and collective bargaining as a way for employers and employees to find solutions. It coordinates and runs activities in the context of a tripartite dialogue between the trade unions, employers and the government.

In the field of health and safety at work, the Ministry raises awareness about the significance of a safe and healthy working environment. To mark the European Week for Safety and Health at Work a competition is organised every year and prizes are awarded for the best practice in this field. At this competition, results concerning the topic chosen for the competition (e.g. safety in the construction branch, handling of chemicals, noise prevention) are evaluated in addition to the company's overall policy regarding its employees, the environment and other stakeholders.

In the field of family policy numerous promotional activities for a family-friendly environment are being carried out. Among them are some that have already been mentioned: the EQUAL project, Young Mothers/Family-Friendly Employment, and the competition for a family-friendly company certificate. This will be

obtained by companies that consciously create conditions in which their employees feel good and safe, regardless of their family status, ranging from young workers planning to have children to those already with families. The objective of this activity is that plans to have a family should not interfere with professional activities and careers. The implementation of family-friendly policies in the first 34 companies that were awarded the basic certificate in May 2007 will be monitored for three years by a specially qualified group of experts before a final certificate is awarded.

Discrimination in employment and on the labour market is prevented through the EQUAL initiative financed by the European Social Fund (the managing authority for this initiative is the Ministry of Labour, Family and Social Affairs). The objective of the initiative is to find new solutions (programmes, methods, structures, systems and values) to the problems of the most vulnerable groups on the labour market (with around 200 implementing structures in 20 networking partnerships in Slovenia and other EU Member States).

Under the measures of the Active Employment Policy, persons with low employability (those seeking their first employment, the long-term unemployed, people who have not completed vocational education, older persons, and persons with disabilities) are given priority and enjoy special treatment for the purposes of their reintegration into the labour market. Subsidies or aid are provided for self-employment, to cover part of the wage, to co-finance the cost of education and on-the-job training, and employment rehabilitation.

Special emphasis is placed on the promotion of employment for members of ethnic communities (primarily the Roma) and other groups (victims of violence, former drug addicts, former prisoners and others). Thus these categories of unemployed persons are provided with the possibility of being reintegrated into society.

The Ministry is endeavouring to maximise the inclusion of persons with disabilities in employment. Hence it has introduced new options for providing incentives for the employers of the disabled on the basis of a new law on employment rehabilitation and employment of persons with disabilities. The criteria were improved for rewarding good practice in the field of employment of the disabled. Prizes were awarded by the Ministry for the first time in 2003. Also in response to this law, the Ministry will start implementing provisions for a quota system in 2006. According to this system an employer that employs more persons with disabilities than the

prescribed legislative quota will receive a special prize and will be exempted from the payment of contributions for pension and disability insurance.

An Action Plan for the Disabled for the period 2006-2013 was adopted at the end of 2006. Its aim is to enhance and ensure full and equal enjoyment of human rights for disabled persons, and respect for their dignity. It is a very wide programme that includes all kinds of disabled persons, regardless of the reason for their disability, and touches on all the areas that affect their lives (education, employment, health, culture, accessibility). There are 12 basic goals, for the achievement of which more than 124 measures are anticipated.

The Office of the Republic of Slovenia for Equal Opportunities has an Advocate for Equal Opportunities for Women and Men, and an Advocate of the Principle of Equality, to hear cases of alleged unequal treatment and discrimination based on gender or any other personal circumstance.

The Government of Slovenia issued an order providing for criteria about the principle of gender-balanced representation. This is very important from the perspective of preventing vertical and horizontal segregation of women's and men's work. Following the order the government has to consider the principle of balanced representation when selecting members for different bodies within the administrative structure, and when nominating its representatives to different boards and other bodies.

As an employer, the government also endeavours to create a working environment that is friendly to employees irrespective of their gender or other personal circumstances. Further, an Act Amending Civil Servants was adopted in 2005 by the National Assembly on the proposal of the government. A new Article 15 was added (principle of prohibition of harassment), prohibiting any unwanted physical, verbal and non-verbal conduct, or conduct of a public servant deriving from any personal circumstance, that creates an intimidating, hostile, degrading, humiliating, abusive or offensive working environment for any person and violates his/her dignity.

Environmental policies

A National Environment Protection Programme was adopted in 2006. The main goals of this Programme include the reduction of greenhouse gas emissions, protection and conservation of natural systems, contribution to high-quality living standards and social prosperity

of citizens by providing a clean environment, sustainable use of natural resources and waste management.

The Ministry provides regulations fostering the responsible management of packaging waste. A national system run by the Slopak Company has been operating since 2004 in Slovenia. This company takes care of packaging waste on behalf of those placing products on the market. It promotes the responsible management of waste by consumers, from the standpoint of waste production, disposal and destruction. The efforts are geared towards changing the behavioural pattern of shopping for basic consumer goods as well as other products through which a consumer essentially influences the quantity of waste produced, and to creating a responsible attitude to waste management by emphasising efficient separation during the collection phase.

The adopted National Environment Protection Programme also covers the guidelines and starting points for the preservation of biodiversity. On the initiative of an increasing number of municipalities, projects are being prepared for the establishment of new parks as protected natural areas. Efforts are also geared towards limiting and preventing negative impacts of noise, efficient use of energy and renewable energy sources.

All sustainable forms of agricultural production are a long-term strategic orientation for Slovenia. This has been emphasised by all key documents about Slovenian agriculture (*Development Strategy in Agriculture from 1993, Programme of Reforms in Agriculture from 1998, Slovenia's Agricultural and Environmental Programme from 2001, Rural Development Programme for 2004-2006*). One of these forms of special significance and with a special role is organic farming. Within the system of subsidies, the Ministry is endeavouring to maximise the scope of organic farming that makes a significant contribution to providing amenities, in particular preservation or improvement of biodiversity, preservation of potable water sources, conservation of the cultural landscape and the protection of the environment in general. The promotion of organic production is one of the components of the National Long-Term Development Plan of Organic Farming in Slovenia for the period until 2015. The strategic orientations of this plan are divided into several chapters: support for production, processing and marketing of organic foodstuffs, and organic farming and tourism, education, advisory activities, supervisory systems and certification, scientific and research work, and genetically modified



organisms. Organic farming in Slovenia has been promoted since 1988, when the first promotional and educational initiatives were taken.

Public procurement

In 2007 two acts regulating public procurement have been adopted, which provide for the transposition into Slovenian legislation of the EU directives in the area of public procurement. The new legislation also includes the non-obligatory parts of the directives regarding environmental and social elements to be considered within public procurement and the availability for SMEs. In addition, non-discrimination and equal opportunities should be guaranteed. In cases of equal conditions priority should be given to the tenderer that proves to give greater consideration to environmental and social issues.

The gradual introduction of green public procurement aims to exploit the great purchasing power of the public sector for the selection of environmentally friendly goods and services. Green public procurement will be regulated as a priority in connection with the National Environment Protection Programme and National Energy Programme. Thus the government is setting an example for companies and citizens. By introducing green public procurement Slovenia expects an increase in the offer of environmentally friendly products, more favourable prices for these products, an increase in the level of the energy and other services offered, and last but not least influence on the accelerated development of energy and environmental technologies. Organic farmers are given priority in public invitations to tender for public funds issued by the Ministry of Agriculture, Forestry and Food.



SLOVAKIA

According to the UNEP report *Implementation Capacity of CSR in Slovakia*, the implementation of CSR in Slovakia should be analysed and evaluated in the context of the post-communist transformation of the country and the transformation of the Central European region as a whole. Bearing in mind the postponed beginnings of economic reforms in Slovakia, the complicated situation regarding democratic processes from 1992 to 1998, and the general reputation of the country especially in the 1990s, CSR in Slovakia has developed to a degree that is appropriate to the country's stage of transformation from the industrial period to post-industrialism.

1. PROMOTING CSR

CSR promotion in Slovakia is conducted and promoted predominantly by NGOs. NGOs are able to define CSR in all its dimensions, and specialised NGOs have a clear vision how both the corporate world and all types of stakeholders might and should develop CSR principles and activities (UNEP report).

Awareness raising

In 2005 the Ministry of Labour, Social Affairs and the Family organised a conference on the Social Responsibility of Businesses in cooperation with the Slovak Union of Entrepreneurs.

The Pontis Foundation has been organising various seminars and conferences dedicated to CSR on a regular and continuing basis for a number of years. These activities target managers from different companies in Slovakia, university teachers and representatives of NGOs. During the past few years three big international conferences have been organised in Slovakia. The first was in 2004 and was entitled CSR: The new strategy for business success. Its aim was to point out new trends in the implementation of the new principles of socially responsible behaviour for companies in Slovakia, the European Union and other countries, raise awareness about the advantages of socially responsible behaviour for all parties involved, and initiate public discussion about its different dimensions.

The second conference took place in 2005 under the name of Social Responsibility of Companies, and was primarily dedicated to an exchange of experience between the companies acting in Slovakia. The role of media in CSR promotion was one of the important issues discussed during this conference. The third annual conference in 2006 was committed to more specialised topics such as measuring the effectiveness of CSR and reporting on previous activities. The CSR marketplace was organised, with 20 companies presenting their CSR activities.

Apart from these conferences, Pontis has also organised several seminars and workshops for different groups which were dedicated to different topics: the social responsibility of media, the creation of a CSR programme for companies, company volunteering in practice, and a volunteering programme for employees. The Pontis Foundation organises and provides a course for students of applied psychology from the Faculty of Social and Economic Sciences of the Comenius University in Bratislava. This is a very good example of how NGOs in Slovakia substitute for the role of academic institutions in CSR promotion in Slovakia.

The PANET organization's most valuable tool for the promotion of CSR in Slovakia is its main website, www.partnerstva.sk, which collects and reposts a large amount of material, analyses and information related to various aspects of social responsibility (inter-sector cooperation, public utility, business benevolence and so on). Although the website is primarily aimed at representatives of the non-governmental sector, it contains much information that can be helpful to companies in the planning and implementation of their CSR activities.

At the beginning of 2007 the UNDP launched the first regional project directed at accelerated CSR development in the new EU Member States and candidate countries: Bulgaria, Croatia, Hungary, Lithuania, Macedonia, Poland, Slovakia and Turkey. Business networks from Spain, the United Kingdom and Germany will take part in the project, which will contribute to the exchange of experience and good practices in the CSR area. The project is directed towards the practices adopted by local and foreign companies, but it is also aimed at covering business and branch associations, local and central



governing bodies, trade unions, scientific circles, NGOs and media from the countries participating in the project. The project is being implemented by the resident representatives of UNDP in the relevant countries in cooperation with national and regional partners.

According to the World Bank survey on What Do Companies Think about CSR? (2005), only 1% of responding companies think of local communities and NGOs.

The project Social Responsibility in the Carpathian Region, 'The way it works', aims to enhance CRS activities in the Carpathian region by exchanging best practices at the international level and with the involvement of all the relevant stakeholders. This project is co-financed by the D-G Employment and includes regions from Slovakia, Hungary, Poland and Romania. It is managed by the Carpathian Foundation. The main target groups of the project will be social partner organisations, SMEs, multinational companies, regional, national and local governments, universities, NGOs and civil society organisations, business and professional associations from the districts in Slovakia, Hungary, Poland and Romania that make up the Carpathian region. The direct goals of the project are:

- raising awareness and improving knowledge about CSR and its impact on society among businesses, governments, education institutions, civil society organisations and other stakeholders in the Carpathian region
- developing expertise and exchange of information on CSR and its existing instruments and practices
- constructing transferable models of CSR practice for new Member States of the European Union and the candidate countries, involving active partners from Member States of the European Union as well as from candidate countries.

Research

In 2005 research about companies' attitudes to social responsibility was conducted by Pontis and the World Bank. This was a comparative study of three countries, Slovakia, Poland and Hungary.

The document *Socially Responsible Entrepreneurship: A summary of basic principles and examples* was published in cooperation with the NGOs PANET and Integra. Integra has also organised several research projects on CSR in Slovakia. The international project Vaderegio, for which Integra was the Slovak partner, was carried out between 2002 and 2004. This was an intensive inquiry into the potential of the Banská Bystrica region.

The Centre of Further Education of the Economics University in Bratislava is carrying out research into the social responsibility of companies. The results will become known during 2007. The Institute of Philosophy and Ethics at the University of Prešov is devoted to the area of ethics. Within its courses on applied ethics, the Institute focuses on various themes related to entrepreneurs, managerial ethics and social responsibility of companies.

Awards

Every year the Department of Equal Opportunities of the Ministry of Labour, Social Affairs and the Family makes an award for 'The family-friendly employer'. This competition focuses on the motivation of employers to develop conditions that are compatible with the family duties of employees, and provide equal opportunities for men and women. This competition does not touch on the theme of independent evaluation (audit) of organisations in the field of their family-friendly policies, it depends on the subjective self-evaluation of companies. The Ministry is looking for an organisation that could do such an independent audit.

See <http://www.employment.gov.sk/new/index.php?SMC=1&id=795>

Another award related to social responsibility is 'Social act of the year', which focuses on various institutions (NGOs, self-government, media, companies) but also on individuals.

Another famous award related to philanthropic activities and social responsibility of companies is the VIA BONA award, granted every year by Pontis in cooperation with the Business Leaders Forum. Since 1998, this award has been granted in recognition of companies' philanthropic activities; later, it expanded to cover the social responsibility of companies as well.

2. CSR-SUPPORTIVE POLICIES

Fiscal policies

Slovakia is one of the first countries in the region to introduce a law enabling companies to allocate 2% of their tax payable to donations, philanthropy and other CSR and/or non-profit activities. The law, introduced in 2004 for corporations and in 1998 for individual persons, further reinforced the enabling environment for CSR activities in the countries. (Source: UNDP.)



FINLAND

In the guidelines approved by the Ministry of Trade and Industry (www.ktm.fi) in February 2004, CSR is seen as a significant competitive advantage and part of national competitiveness strategy of Finland. The guidelines of the programme are based on a view that CSR benefits both the society and companies themselves (creating a win-win situation). Essentially it is about how business takes account of its economic, social and environmental impacts in the way it operates - maximising the benefits and minimising the downsides. These CSR guidelines have four strands, to:

- promote activities that bring economic, social and environmental benefits
- work in partnership with the private sector, community bodies, unions, consumers and other stakeholders
- encourage innovative approaches and good practice
- encourage awareness, trust and healthy public dialogue.

1. PROMOTING CSR

Awareness raising

On 22 November 2006, Finland organised its Finnish EU Presidency Conference on Corporate Social Responsibility Policies Promoting Innovation and Competitiveness:

see <http://www.csr2006.fi/index.phtml?s=6>

The guidelines of the Ministry of Trade and Industry aim at promoting CSR at a local, regional and international level through the Corporate Responsibility Finland programme. The programme aims to:

- Support international CSR. The state plays an important role in international, intergovernmental cooperation, especially within the United Nations, OECD, ILO, the European Union and the Nordic Council, aiming to execute and promote international agreements and recommendations regarding CSR and paying particular attention to the OECD Guidelines for Multinational Enterprises, the UN Global Compact initiative and the work at the EU level.
- Focus on making CSR part of organisations' core operations.
- Assist SMEs.

- Raise the profile of CSR, for example by encouraging more CSR reporting.
- Promote greater transparency and clearer guidance on CSR reporting.

The Finnish Committee on International Investment and Multinational Enterprises (MONIKA), a governmental organisation which discusses and encourages corporate responsibility, and provides an Advisory Board on International Investment and Multinational Enterprises, has been developed by a decree adopted by the Finnish Government on 1 May 2004 into a cooperative organ for the government, the business community, trade unions and NGOs. The organization of MONIKA is quadripartite, involving the government, business, trade organisations and NGOs operating in connection with the Ministry of Trade and Industry.

The Central Chamber of Commerce of Finland (www.chamber.fi) together with the 19 regional chambers helps businesses succeed in Finland and in international markets. It influences legislation, taxation and economic policy in order to help build a sound business environment. Since 2001 the Central Chamber of Commerce has conducted a study on corporate culture in Finnish companies. The study focused on companies' operational principles, ownership, reward and management systems as well as social responsibility. Results of this study were published in 2001, 2003, 2004 and 2006. It gives excellent information about the development of the Finnish business culture related to corporate responsibility issues.

Finnish Business & Society (FiBS) (www.fibsry.fi) is an enterprise network that was established in 2002. Its mission is to promote financially, socially and ecologically sustainable business in Finland. FiBS encourages Finnish companies to embrace CSR in their strategic planning and day-to-day management - thereby forging social responsibility into a compelling success factor in the competition for customers, personnel and investors. FiBS is a member of the CSR Europe business network for CSR and the Global Reporting Initiative (GRI).

Corporate responsibility (CR) has been on the Finnish business agenda for a long time. Many companies have taken CR as a part of their strategy and everyday operations.



Finnish business has committed itself to promoting CR and continuously improving its practices. The starting point of the work is the view that successful companies are fundamental for economic growth and for the well-being of people in all countries. Today's business climate also calls for CR to be factored into business know-how.

Since 2005, the Confederation of Finnish Industries (EK) has had a working group on corporate responsibility. The working group is continuing work that started at the beginning of 2000. It identifies and discusses the relevant topics and business needs. It also arranges workshops and think-tank meetings. The working group covers all the main business sectors such as industry, commerce, banking and insurance. EK also coordinates the EU alliance at national level.

The Confederation of Finnish Industries published a booklet entitled *Corporate Responsibility: Practices in Finnish companies* in September 2006. The publication covers examples of the huge diversity of CR and topics arising from it. It focuses on practices adopted by Finnish companies and subsidiary companies operating in Finland. Additional information can be found on the websites of the companies concerned. This publication is a follow-on to guidance published in 2000.

Public-private partnerships

The Finnish Ethical Forum has been functioning since June 2001. Companies, organisations, unions and officials together with the church have formed a forum in which to discuss questions of business ethics and CSR. The forum assembles a number of times each year to discuss a chosen topic. The main objective of the Forum is to promote interaction between business, consumers and organisations, and offer them a place to discuss CSR. It aims to bring together different points of view, exchange thoughts and via cooperation find new ways to evolve CSR. Discussions in the Forum aim to raise awareness about the different expectations and objectives of SR that Forum members have.

See www.eettinenfoorumi.org/

A broad business network has been built up in cooperation with EK, ICC Finland and the Finnish Chamber of Commerce.

Research

The Corporate Environmental and Social Responsibility programme of the Helsinki School of Economics (HSE)

was launched in 1993. In the 1990s HSE concentrated more on environmental questions in business and organisations, but since 2000 it has laid more emphasis on social responsibility issues, thus extending its research to a wider set of CR questions. The aim of the research is to find ways to describe, analyse and understand organisational responses to environmental and social challenges. The programme, including research and teaching, focuses on CR and innovation activities in Finnish business and other organisations. The programme consists of several independently planned and financed projects and other activities, which involve some ten researchers.

See www.hse.fi/EN/research/t/p_6/environment/

The Centre for Responsible Business (CeReB) at Turku School of Economics (TSE) is the first Finnish academic centre for responsible business that specialises in multidisciplinary research, education and development projects (www.tse.fi/cereb). CeReB was formed in 2004 following networking events inside the TSE. CeReB itself acts as a network inside the TSE, and its networks are also large and active nationally and internationally. CeReB is the first Finnish academic centre for responsible business that specialises in multidisciplinary research, education and development projects.

TSE has a large network of responsible business teachers and researchers. This network forms the basis on which it builds its responsible business activities. CeReB offers research, education and development services in order to help the companies to move in this direction and to answer these challenges. In May 2006 CeReB sent an invitation to the other universities and schools in Turku to bring together the different universities and people in Turku to discuss potential cooperation, networking, and also to see whether there were possibilities to develop the Turku region even further to become a strong centre of expertise in responsible business issues. This networking is now called Turku Responsible Business Network (Turku RBN).

See <http://www.tukkk.fi/cereb/engl/default.asp>

2. ENSURING TRANSPARENCY

Principles and codes of conduct

ICC Finland (see www.icc.fi), the Finnish National Committee of the global business organization, International Chambers of Commerce (ICC), promotes the international ICC business codes and practices among

Finnish companies. ICC codes concern extortion and bribery, environmental management, commercial communication and CR in general (see www.iccwbo.org). Furthermore, ICC Finland is arranging meetings for companies in which international CR issues are discussed. Recently issues related to the work of OECD, ISO, the United Nations and the Global Reporting Initiative (GRI) have been discussed at the national-level meetings of the ICC. ICC Finland is also coordinating the cooperation of Finnish companies in Global Compact issues at the national level. Finnish companies are also part of a very active Global Compact Nordic Network.

The Central Chamber of Commerce has agreed on common principles which are based on the ILO Convention, the UN Convention on the Rights of the Child and the Universal Declaration of Human Rights. The aim is to improve working conditions as well as social conditions throughout the supply chain. Improving social performance is seen as an ongoing process, which requires close cooperation between importers, suppliers and subcontractors. This project is linked with the European initiative called the Business Social Compliance Initiative, which is the broadest business-driven platform for the improvement of social compliance in all supplier countries and for all consumer goods.

Labels, certification schemes and management systems

The Finnish Standards Association (SFS) has established a national mirror committee (SFS TK 117 Social Responsibility) to follow the work of ISO/TMB/WG SR in writing the ISO 26000 standard, Guidance on Social Responsibility. Among the different stakeholder groups in the national mirror committee, the Ministry of Trade and Industry and the Consumer Agency represent governmental bodies. These experts are participating in the parent ISO working group (ISO/TMB/WG SR) as well. See www.sfs.fi/

Advertising

The Board of Business Practice at the Central Chamber of Commerce deals with disputes related to marketing between companies, but the actual jurisdiction is held by the Market Court. The Board issues statements on

whether or not a practice is contrary to good business practice and whether or not it violates the International Code of Advertising Practice, passed by the International Chamber of Commerce (ICC). As of 8 June 2005 the Board of Business Practice applied the ICC Framework for Responsible Food and Beverage Communications and ICC Guidelines on Marketing and Advertising using Electronic Media 2005.

The Council of Ethics in Advertising at the Central Chamber of Commerce issues statements on whether or not an advertisement or advertising practice is ethically acceptable. The Council mainly deals with requests from consumers and with issues that are deemed to have public significance. The consumers may request the Council to issue a statement about a certain advertisement.

3. DEVELOPING CSR-SUPPORTIVE POLICIES

Sustainable development

The government's programme for sustainable development aims at ecological sustainability and at creating the necessary economic, social and cultural prerequisites. Additionally, the programme states strategic goals and lines of action for important areas of sustainable development. This programme is implemented by the ministries and other public administration organisations.

The Finnish National Commission on Sustainable Development acts as a forum where different stakeholders present their ideas, goals and programmes and engage in a broad debate about sustainability. Since its establishment in 1993, the task of the Commission has been to promote and coordinate the implementation of sustainable development in Finland. The Commission also prepares Finland's national reports to the UN Commission on Sustainable Development. See www.environment.fi/.

Trade and export policies

See the information on MONIKA above.



SWEDEN

Swedish policy promoting CSR has a global focus, and is based on an active trade policy for greater openness and freer trade and a foreign policy that strongly emphasises the importance of human rights and sustainable development.

1. PROMOTING CSR

Awareness raising

The UN Global Compact secretariat is sponsored by the members. Sweden is one of the largest contributors to UN Global Compact. The Swedish Government actively supported the UN Global Compact Leader Summit during summer 2007 and will contribute to the final declaration.

The Swedish Consumer Agency (SCA) promotes awareness among, most of all, consumers on CSR through training materials and the organisation of round tables with stakeholders, including representatives from producing countries. SCA has produced training materials, for example *Consume Less*, and together with the Swedish International Development Agency (Sida) published a book, *Ethics and Trade*, which targets all consumers. SCA has presented a survey about sustainable consumption in a global perspective, *Consumption and Ethics*. The report also includes proposals for future government consumer policy in this field.

Public-private partnership

Through the Partnership for Global Responsibility (hence called Global Responsibility), within the Ministry of Foreign Affairs, Sweden encourages Swedish companies to adhere to the OECD Guidelines for Multinational Enterprises and the UN Global Compact's ten principles regarding human rights, labour rights, anti-corruption and environmental issues. An extensive network disseminates knowledge of the Guidelines and the principles of Global Responsibility. Experiences are exchanged between the business sector, labour unions, NGOs and the government. This is done in order to promote and find practical solutions for CSR concerning human rights, the environment, measures to combat corruption and the quest for decent economic and social conditions.

Global Responsibility organises seminars and workshops on a range of specific issues, and is often invited to provide speakers at conferences and courses in order to present its work regarding CSR and related issues.

Through the Swedish development agency Sida, Sweden supports a range of activities that aim to create the essential conditions for change, sustainable development and global responsibility. Sida is encouraging businesses to take social and environmental responsibility regarding working conditions in relation to combating poverty. Sida is assessing to what extent companies' social and environmental responsibilities are taken into account in public procurement. One of the most important activities during 2006 has been financing the network Clean Clothes, which aims to improve working conditions in the footwear and clothing industries.

The Folke Bernadotte Academy is a Swedish government agency which aims to improve the quality and effectiveness of international conflict and crisis management. The Academy functions as a platform for cooperation between Swedish agencies and organisations and their international partners. In 2007, the Academy is initiating a project in consultation with the government, businesses and investment partners, with the ambition to strengthen businesses and entrepreneurs in conflict zones and crisis areas in order to sustain and promote peace by creating work opportunities.

Management tools

The Swedish business development agency (NUTEK) is promoting CSR in SMEs through the creation of business development tools, case studies and regional incubators.

Research

The Swedish Government promotes research on CSR. The Swedish Partnership for Global Responsibility has a dialogue with universities within different academic disciplines. Global Responsibility produces research and disseminates information work on CSR. Over last few years many reports have been released, among them *What Do We Know about Corporate Social Responsibility?*,

Global Supply Chains, Corporate Responsibility and the Business of Law and Strengthening the Responsible Competitiveness of Countries and Companies in a Globalised World. During spring 2007, Global Responsibility took part in a research conference about CSR and sustainable development at the Stockholm School of Economics by providing part financing.

2. ENSURING TRANSPARENCY

Reporting framework

Since 1999, companies of a certain size have been required to include in their annual financial accounts information on their environmental impact (e.g. on emissions to air, water, and the use of manufactured chemicals). This provision applies to more than 20,000 sites.

There are a number of financial reporting frameworks, such as Global Reporting Initiative's (GRI) on economic, environmental, and social aspects in order to promote sustainability. Swedish companies seek inspiration from this system and communicate their contributions to strengthen voluntary reporting with regard to CSR.

Labels, certification schemes and management systems

In order to rouse public opinion and to create a dialogue about social consumption, the Fair Trade Organisation has received a grant from the government during the period 2004-2007.

Since 1997, government agencies have had to integrate environmental management systems and report annually on their progress. Within the framework of an Integrated Product Policy, market stakeholders are stimulated to reduce the environmental impacts from products during their full lifecycle. A wide range of tools and instruments are used and further coordinated and developed. One aim is to increase the voluntary actions and responsibility of producers, consumers, the public sector and so on. Some of the tools that are being promoted and under further development are environmental management systems, eco-labelling, environmental product declarations and other environmental information tools, voluntary agreements and dialogues with industry, and investment in an environmental technology centre.

Socially responsible investments

The Swedish National Pension Funds (First-Fourth AP funds) have adopted Principles for Responsible Investment (PRI). Other Swedish investors have also manifested their support for PRI. In collaboration between the First-Fourth AP funds the Ethical Council was established in 2007. The initiative is an instrument for SRI analysis of the environmental and ethical compliance in the foreign companies where the funds have holdings. The funds' investment portfolios will be monitored and analysed regarding human rights, labour rights and environmental issues. The Ethical Council aims to influence the portfolio companies through dialogue.

3. DEVELOPING CSR-SUPPORTIVE POLICIES

Sustainable development strategy

Sweden updated its strategy for sustainable development in 2006. This policy covers all the vital dimensions for sustainable development: environmental, economic and social. It strives for an integration of these dimensions in all policies.

Trade and export policies

The government has widely distributed a handbook on the OECD Guidelines to members of the business community, Swedish embassies and other interested parties. Any company seeking some form of government subsidy or grant will be given a copy of the handbook, which is also posted on the Ministry for Foreign Affairs website. The Swedish government also enlightens businesses in weak governance zones by providing information about the OECD Risk Awareness Tool for Multinational Enterprises in Weak Governance Zones and UN Global Compact Business Guide for Conflict Impact Assessment and Risk Management.

Sweden believes that export credits are an important instrument in promoting CSR. The Swedish Export Credits Guarantee Board provides all its customers with information on the Swedish Partnership for Global Responsibility, existing regulations on bribery and the OECD Guidelines for Multinational Enterprises.

The Swedish Government provides a State ownership policy, which includes principles for an ethical, environmental and gender equality policy, and engages in



diversity works. Under the policy companies are managed and monitored, and there are reports about ethical activities in a number of state-owned companies.

The Swedish Trade Council (Exportrådet) has formulated a policy for ethical guidelines, based on the OECD Guidelines for Multinational Companies and the UN Global Compact about values on human rights, labour standards, the environment and anti-corruption. The Swedish Trade Council tries to encourage, inform and advise its clients to commit to these principles.

Other

The Swedish Government is a strong supporter of the UN Millennium Declaration. The Millennium Development

Goals together with the human rights conventions provide a fundamental framework used by both the Ministry for Foreign Affairs and other public authorities to create awareness and support for development efforts, and to generate public interest in international development issues. Some Swedish companies have declared that the Millennium Development Goals are a part of their business plan.

The Swedish National Audit Office (SNAO) (Riksrevisionen) is responsible for auditing the activities of all governmental agencies and authorities in order to achieve an optimum use of resources and efficient administration. SNAO has produced reports and analysed state companies' results in respecting social and environmental principles.



UNITED KINGDOM

In March 2000, the UK Government appointed a Minister for Corporate Social Responsibility - Margaret Hodge was the Minister at the time of writing. The government role in CSR is to raise awareness; provide an enabling environment encouraging businesses to adopt responsible business practice both at home and in their international operations; and support and encourage adherence to international standards of business behaviour.

The strategy for advancing this vision is to:

- promote activities that bring economic, social and environmental benefits
- work in partnership with the private sector, community bodies, unions, consumers and other stakeholders
- encourage innovative approaches and good practice
- define decent minimum levels of performance - for example for fundamental issues such as health and safety and equal opportunities
- encourage awareness, trust and healthy public dialogue.

This ties in with the government's strategy for sustainable development, with its aims of integrating social progress, effective protection of the environment, prudent use of natural resources, and high and stable levels of economic growth and employment, to ensure a better quality of life for everyone, now and for generations to come.

1. PROMOTING CSR

Awareness raising

The government supports various international standards and organisations aimed at encouraging best practice, including:

- OECD Guidelines for Multinational Enterprises. In 2006 new arrangements were announced for the National Contact Point (NCP) for the Guidelines. Part of the NCP role is to actively promote the Guidelines to business and to government offices at home and abroad dealing with business. Certain initiatives have already been taken, and the promotion and awareness-raising strategy is the one of the responsibilities of the NCP's Steering Board.

- UN Global Compact - in 2006 the government funded the design of a website for the UK Network of the UN Global Compact. The website was launched by Dr Kim Howells at the Foreign Office on 6 December.
- ILO - the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy which celebrates in 2007 its 30th anniversary in 2007. The UK Government is working in partnership with the ILO to support its core mandate of promoting decent work, including embedding labour rights and standards internationally and encouraging social dialogue.

Since March 2001 the government has published three reports on CSR, outlining the government policy approach to CSR, with examples of initiatives to support responsible business practice. The government also has a website outlining its approach - www.csr.gov.uk

In 2004 the government launched the CSR Academy to help encourage companies to develop the skills and competences for responsible business practice - www.csracademy.org.uk.

In December 2005, as part of the UK Presidency of the European Union, the government organised a major conference on CSR and the finance sector. In October 2006, a corporate responsibility summit was organised at HM Treasury with the Chancellor and the Prince of Wales as the keynote speakers.

Business incentives

The government works in partnership with business and other organisations to raise awareness of the value to UK business of awards such as the Business in the Community awards for excellence and other similar recognition schemes. The United Kingdom has developed an independent recognition scheme to help participants identify award schemes that are run along best-practice lines, and regularly contributes high-quality winners to the European Business Awards for the Environment.

Management tool

In response to government-sponsored research on SMEs and CSR, the government supported the development



of a practical web-based toolkit - www.smallbusinessjourney.com - launched in 2004. It is designed to help raise the competitiveness of small businesses through improving their social, environmental and community impact through how-to guides and case study examples.

2. PROMOTING TRANSPARENCY

Labels, certification schemes and management systems

The United Kingdom promotes and encourages the adoption of formal environmental management systems and accredited certification to international and national standards such as ISO 14001 and BS 8555 to help organisations achieve improved performance. The government is actively involved in supporting business and public-sector initiatives aimed at stimulating take-up, and helps to develop new implementation tools. The government has assisted with setting up an independent accreditation scheme, the IEMA - Acorn scheme, to help give recognition to organisations that use BS 8555. In 2006 the United Kingdom launched the world's first standard for managing sustainable development - BS 8900 - which sets out the sustainability outcomes organisations should aim to achieve as well as a method for measuring their progress.

Principles and codes of conduct

The UK and US governments jointly launched the Voluntary Principles on Security and Human Rights in December 2000. The Principles - an initiative aimed at extractive companies - provide practical guidance to companies seeking to ensure that respect for human rights is central to the arrangements they make for protecting the security of their personnel and operations in areas of conflict. The Principles were developed in close consultation with oil and mining companies and human rights, labour and CSR NGOs.

The Extractive Industries Transparency Initiative (EITI) was launched by the Prime Minister, Tony Blair, at the World Summit on Sustainable Development in Johannesburg in September 2002. Its aim is to increase transparency over payments made by companies and revenues to governments in the extractive industries. The government is now working with partners to apply the lessons from EITI to other sectors, including health, construction and defence. The Medicines Transparency

Alliance will promote transparency and accountability in the medicines procurement and supply chain in participating countries to increase access to medicines, while the Construction Sector Transparency Initiative will help to tackle corruption in the construction sector, the most corrupt sector in the world.

The government helped to set up the Ethical Trading Initiative in 1998, and has supported and worked closely with it since. The Ethical Trading Initiative is a tri-sector alliance of companies, trade unions and NGOs, working to improve labour conditions in the supply chain of its corporate members. The employment standards adopted by ETI members are international standards that are drawn from the Core Conventions of the ILO. ETI members visit their suppliers, identify conditions that do not meet the ETI Base Code, then plan improvements in agreement with their supplier.

Socially responsible investment

The introduction of a requirement for pension fund trustees to state their policy (if any) on social and environmental entrepreneurship (SEE) was intended as a light-touch piece of regulation intended to signpost the value in considering such investment strategies. In 2000 many 'experts' felt that trustees' considerations of SEE was a breach of their fiduciary duty that could leave them and their schemes exposed to legal challenge. The latest legal view of this issue, commissioned by the United Nations and published in 2006, is that trustees could be at risk if they do *not* take into account SEE considerations.

Reporting framework

The government has produced a set of *Environmental Reporting Guidelines - Key Performance Indicators (KPIs)* that will help companies address their most significant environmental impacts, identify environmental risks relating to company performance, and report on these in a way that meets the needs of shareholders and other stakeholders. The guidelines outline how environmental impacts can be measured through integrating KPIs (for example KPI 1 is Greenhouse gases), and enable companies to make use of standard business data already collected, for example, through an existing environmental management system, as well as providing guidance on how data should be reported.

The Companies Act 2006 enshrined in statute the principle of enlightened shareholder value, which expects that long-term sustainable success depends on companies

paying appropriate regard to wider matters such as environmental impacts and employees. The Act introduced the Business Review which will require quoted companies to report on environmental matters, the company's employees and social/community issues, to the extent necessary for an understanding of the business.

3. CSR-SUPPORTIVE POLICIES

Environment

The Carbon Disclosure Project (CDP) provides a secretariat for the world's largest institutional investor collaboration on the business implications of climate change. CDP represents an efficient process whereby many institutional investors collectively sign a single global request for disclosure of information on greenhouse gas emissions. On 1 February 2007 this request was sent to over 2,400 companies. The UK Government has supported the distribution of the CDP information request to the FTSE 350 in 2006 and 2007.

Public procurement

On 5 March 2007, the UK Government presented a package of actions to deliver the step change needed to ensure that supply chains and public services will be increasingly low carbon, low waste and water efficient, respect biodiversity and deliver wider sustainable development goals.

The UK Government Sustainable Procurement Action Plan will be crucial to achieving the government's operations targets, which will deliver around 1 million

tonnes of carbon dioxide savings by 2020: see <http://www.sustainable-development.gov.uk/publications/pdf/SustainableProcurementActionPlan.pdf>

The Sustainable Procurement Task Force was established in May 2005, charged with drawing up an action plan to bring about a step change in sustainable public procurement so that the United Kingdom is among the leaders in the European Union by 2009: see <http://www.sustainable-development.gov.uk/government/task-forces/procurement/index.htm>

Fiscal policies

Community investment tax relief (CITR) offers tax incentives to encourage private investment through community development finance institutions (CDFIs) in both not-for-profit and profit-seeking enterprises in disadvantaged communities. This tax relief was designed to encourage greater private investment in enterprises that have historically struggled to secure finance and support. Subject to certain conditions, CITR is available to an individual or company that invests, whether by way of loan, securities or share capital, in an accredited CDFI. The tax relief reduces the investor's income tax or corporation tax liability, and is based on the amount invested in accredited CDFIs. The relief is worth up to 25% of the money invested, spread over five years.

The government offers a range of tax incentives to encourage corporate giving of cash, equipment, employee time and other in-kind support to voluntary or community groups, including through payroll giving and Gift Aid. The government will soon publish updated details that illustrate the incentives for giving and seconding of employees by businesses.



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