Strategy 2014-2020 for businesses, public administrations and other organisations to advance towards a more competitive, productive, sustainable and inclusive society and economy.
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CHAPTER 1

Introduction

Social responsibility can serve as a tool to help improve the capacity for recovery of the Spanish economy which, after the years of crisis, has seen extensive job losses. The economic and social contexts have therefore been taken into account when drafting this Strategy.

The characteristics of the Spanish business fabric, in which small and medium enterprises predominate, have also been taken into account. Therefore, while continuing to advance in promoting social responsibility initiatives among large corporations, flexibility is required for innovation and for developing this responsibility in line with their characteristics, as stated in the European Commission Communication of 20111.

On this basis, the objective of the Spanish Strategy must be to become an element for guidance and support for practices in this field for all enterprises, Public Administrations and public and private organisations. The Strategy therefore aims to promote social responsibility among the largest possible number of organisations, so that they all include initiatives in this area within their own culture and values. It should also serve as an effective tool for compliance with the principles of Act 20/2013 of 9 December on the Guarantee of Market Unity in this area.

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“Corporate Social Responsibility is not only strict compliance with legal requirements but also the voluntary inclusion by businesses in their governance and management, in their strategy, policies and procedures, of social, labour, environmental and human rights concerns arising from transparent relations and dialogue with their interest groups, so that they take responsibility for the consequences and impacts of their actions”.

Report by the Parliamentary Sub-Committee for the promotion of CSR

Enterprises are social agents and, as such, play a very important role in the development of the society in which they operate. It is no coincidence that the most advanced economies, those that offer the highest levels of wellbeing to their citizens, are those that have the most dynamic, modern business sectors with the most sustainable management models.

The capacity of enterprises to grow, to create jobs and to generate wealth depends on the quality of their management models, on participation by stakeholders and on the special capacities they are able to develop which may end up leading to competitive advantages.

Such competitive advantages are determined by their reputation and by their capacity to build up a structure of relations that will foster confidence among employees, customers, shareholders, suppliers and, essentially, the whole society in which they work.

The above are matters that form part of the mission of Corporate Social Responsibility and, as such, are dealt with in this Strategy, which basically aims to establish a reference framework to promote and facilitate the development and consolidation of Corporate Social Responsibility policies by a production fabric that is increasingly aware that sustainability and competitiveness are closely tied.

The Spanish Corporate Social Responsibility Strategy is not limited to businesses. It aims to promote the adoption of responsible policies by Public Administrations and by public and private organisations so that they can become a driver for transformation of the country into a more competitive, productive, sustainable and inclusive society and economy.

If social responsibility is correctly applied in companies and in other organisations, it can make a decisive contribution to restoring lost confidence. This is necessary to achieve sustainable economic recovery and to mitigate the consequences of the economic crisis.
Social responsibility in both enterprises and public administrations can undoubtedly help create management models that will be sustainable over time that will generate competitive advantages. In addition, it must not be forgotten that this Strategy aims to speed up the sustainable development of society, responsible behaviour and job creation.

When companies commit to Corporate Social Responsibility this generate a more innovative corporate culture, one that is more attractive internationally, with more resources to anticipate and adapt to the challenges of a changing global market.

So, in essence, the aim is that citizens should identify CSR as a vehicle for competitiveness, sustainability and social cohesion so that business is seen as not only focusing on profitability but also on how such profits are obtained. This should lead to the generation of shared value and trust in the long term as a result of the integration and management of the risks and opportunities that stem from economic, social and environmental development.

These objectives can be summarised in the main mission of the Strategy which is to contribute to sustainable development for Spanish society, with responsible management models that are concerned not only about competitiveness and economic growth but also about personal development and respect for the environment.

Proof of this can be seen in the various international sustainability indices that measure competitiveness and the attractiveness of investment, based on key criteria and principles of Corporate Social Responsibility.

In order to achieve this improvement in competitiveness and in the external perception of economies, other factors also need to be considered such as legal certainty, ethical behaviour, good corporate governance practices, the promotion of equal opportunities and non-discrimination, transparency, investment in R&D+I, commitment to employee development, responsible behaviour in the supply chain, respect and protection of human rights, respect for the environment and social dialogue, amongst others.

All these are practices that companies should adopt voluntarily, not just because they are required by law, and they should all be implemented by organisations that they consider to be responsible and sustainable.

Social responsibility cannot just be a marketing tool because the only way of developing it is by incorporating it into the company’s global strategy and applying it in day-to-day operations.

This Spanish Corporate Social Responsibility Strategy aims to promote actions to achieve the following objectives:
• To strengthen the commitment of businesses and of the Public Administrations to meet the needs and concerns of Spanish society, including job creation.

• To strengthen the sustainable management models that help companies to be more competitive and help make Public Administrations more efficient.

• And to promote corporate responsibility programmes that will foster international credibility and the competitiveness of the Spanish economy, as well as sustainability and social cohesion.

The Strategy has been drawn up with a view to guiding actions and decisions by organisations so that they focus on matters that take priority in the short and medium term, both for their economic viability and to meet the expectations of their interest groups wherever possible.

The aim is also to disseminate the values of social responsibility among society as a whole, especially among small and medium companies which constitute more than 95% of the Spanish business fabric. Along these lines, actions will be taken so that citizens identify CSR as a vehicle for competitiveness, sustainability and social cohesion.

In addition, the Spanish Strategy for Corporate Social Responsibility aims to help achieve the objectives of the Europe 2020 Strategy for smart, sustainable and inclusive growth.

A number of emblematic initiatives from the Europe 2020 Strategy relating to CSR are considered, including:

• An integrated industrial policy for the globalisation era
• The European Platform against Poverty and Social Exclusion
• The New Skills for New Jobs Agenda
• Youth on the Move
• The Single Market Act

In addition, the Union for Innovation aims to strengthen the capacity of companies to meet social challenges through innovation, and their contribution is fundamental for achieving the objectives of the emblematic initiative of “A

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2 [COM(2010) 614]  
3 [COM(2010) 758]  
4 [COM(2010) 682]  
5 [COM(2010) 477]  
6 [COM(2011) 206]  
7 [COM(2010) 546]
resource-efficient Europe⁸. In this context, it is important to strengthen the commitment of companies for successfully applying the Europe 2020 Strategy.

The Spanish Corporate Social Responsibility Strategy also fits in with the government’s objective as laid down in the National Plan of Reforms to promote initiatives aiming to strengthen the Spanish economy and advance towards inclusive, sustainable growth.

It therefore also includes the recommendations given in the European Union’s Renewed Strategy on Corporate Social Responsibility, the OECD Guidelines for Multinational Enterprises, the ten principles of the United Nations World Compact, the ILO tripartite declaration of principles concerning multinational enterprises and social policy, the United Nations Guiding Principles on Business and Human Rights and the United Nations Principles for Responsible Investment (PRI).

It has also taken into account the conclusions of the Report by the Forum of Experts on CSR and the work done so far by the State Council for Corporate Social Responsibility.

The document has been drawn up by the State Council for Corporate Social Responsibility (CERSE) and coordinated by the General Department for Self-Employment, the Social Economy and Corporate Social Responsibility, which belongs to the Ministry of Employment and Social Security. Participation in the drafting of the document has also been received from other ministerial departments,⁹ the Autonomous Communities and the Spanish Federation of Municipalities and Provinces, as well as experts and professionals in the field. Finally, the document has been submitted to public opinion so that any interested party could make comments and send in contributions.

The Strategy aims to contribute to the sustainable development of Spanish society, promoting initiatives for competitiveness and economic growth as well as for personal growth and respect for the environment.

Finally, the Strategy covers both the short and the long term, marking priorities and specific lines of action aiming to improve the economic and social model and helping to correct any weaknesses or shortcomings in it. The objective is to

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meet the demands of today's society without affecting the legacy that we must leave to future generations.

The Spanish Strategy for Corporate Social Responsibility has two parts. The first – Chapters 1 to 4 – gives an introduction, the background, the institutional context and refers to the State Council for Corporate Social Responsibility. The last three chapters define the objectives and principles, the lines of action and the specific measures and explain how the Strategy is to be implemented and monitored.
CHAPTER 2

Background and institutional context for Corporate Social Responsibility

2.1. CSR in Europe

In 2001, the *Green Paper on Corporate Social Responsibility* was presented, sparking an institutional debate in Europe on this topic.

From then on and up to October 2011, when the European Commission presented its *Renewed EU Strategy on Corporate Social Responsibility*\(^{10}\), CSR has risen on the agenda of European priorities. Proof of this can be seen in the Europe 2020 Strategy that takes up the European commitment to establish a new approach in Corporate Social Responsibility, and in the European Parliament Resolution of 6 February 2013 on Corporate Social Responsibility: responsible, transparent behaviour by enterprises and sustainable growth.\(^{11}\)

The renewed EU strategy on CSR reflects the conviction on the part of the European Union Member States regarding the role that Corporate Social Responsibility can play in advancing towards the Europe 2020 Strategy with the aim of achieving inclusive, sustainable and smart growth.

A new definition of CSR

The European strategy presented in 2011 introduces a new definition of Corporate Social Responsibility as “the responsibility of enterprises for their impacts on society”\(^{12}\).

It also indicates that enterprises should take interest groups’ expectations into account in their strategies and operations in order to maximise their capacity to create value for society as a whole.

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\(^{10}\) COM (2011) 681 final. Among the most relevant aspects of this new strategy are the new definition of Corporate Social Responsibility, the establishment of commitments for the commission, recommendations for enterprises and states, and the presentation of a legislative proposal on transparency in the socio-environmental information reported by companies. The full document on the strategy can be seen at: [http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/index_en.htm](http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/index_en.htm)


\(^{12}\) Renewed EU Strategy on Corporate Social Responsibility.
The definition clarifies that compliance with the legislation and collective agreements reached among social partners is a necessary requirement for Corporate Social Responsibility. It also states that in order to fully take on their responsibility, enterprises should consider social, environmental and ethical aspects as well as human rights and consumer concerns.

The objective of all this is:

- To maximise the creation of shared value for their owners/shareholders and for other stakeholders, including society in general.

- To identify, prevent and mitigate any possible adverse consequences.

The European strategy stresses the advisability, when drawing up actions in the field of Corporate Social Responsibility, of taking into account factors such as the size of the enterprise and its operations. So, in the same way that sustainability programmes have taken into account aspects that are relevant in each sector, programmes must be duly adapted to the size of enterprises and organisations.

In order to maximise the creation of shared value, the European strategy encourages companies to adopt a strategic, long-term approach to CSR and to study opportunities for developing products, services and more competitive and innovative business models in order to contribute to economic growth, social wellbeing and the creation of higher-quality, more productive jobs.

Finally, it must be stressed that the Directive of the European Parliament and the Council amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large enterprises and groups was approved by the European Parliament on 15 April 2014 and is to be transferred to Spanish legislation.

### 2.2. CSR in Spain

Some Spanish enterprises have proactively adopted CSR as well as CSR standards and international principles. This can be seen in the large number of enterprises that have signed the principles of the United Nations Global Compact with regard to other countries.

There has also been a positive trend among Spanish enterprises regarding information on international standards for transparency and reporting.

In 2002, seven Spanish organisations used the framework of the *Global Reporting Initiative* (GRI) for drawing up annual CSR reports. By 2012 this figure had risen to 180. It is also relevant that Spain is the country with the highest level of implementation of GRI guides.
Trends in participation by Spanish enterprises in the UN Global Compact and the Global Reporting Initiative.

![Graph showing participation trends](image)

Source: Data bases of company reports [www.globalreporting.org](http://www.globalreporting.org) and [www.unglobalcompact.org](http://www.unglobalcompact.org)

Large Spanish enterprises have also occupied, and continue to occupy, leading positions in the ranking of indices that measure sustainability performance. Some even lead the worldwide ranking for their sector. Here we refer to the Dow Jones Sustainability Index (DJSI) and the FTSE4Good Index.

Regarding the DJSI, apart from the recognition brought by belonging to a ranking per sector in which only 10% of the world’s most sustainable enterprises figure, this index is of interest to a large segment of advanced investors. It is therefore a tool that gives added value in the market to excellence in good governance practices and in company management.

In addition to large enterprises, a large group of SMEs has worked in Spain on extending CSR. Organisations to promote CSR have also been created, and trade unions, NGOs, mass media, public administrations and universities have also helped promote and develop it.

**Public initiatives in Spain**

During the past decade, a number of public initiatives have been adopted in Spain in order to promote Corporate Social Responsibility, both within the General State Administration and in the Autonomous Communities.

The first public initiative dates from 27 December 2002 when the Parliament agreed that a Technical Committee of Experts should be set up within the Ministry of Labour and Social Affairs to draw up a report on Corporate Social Responsibility.
The work of the parliamentary sub-committee in 2005 on the study of Corporate Social Responsibility in Spain amounted to an initial effort to determine initiatives and new trends relating to the acceptance by enterprises of the principles of social responsibility, and to ascertain proposals to promote it.\(^\text{13}\)

That same year, a *Forum of Experts on CSR*\(^\text{14}\) was created to help draw up policies in this field. Two years later, the first meeting of the *Panel for Social Dialogue*\(^\text{15}\) was held with the aim, amongst others, of drawing up proposals to encourage and disseminate good CSR practices, promoting CSR policies in Public Administration, and defining the role and commitment of trade union and business organisations in this connection.

Three years later, based on recommendations from the Parliament, the Forum of Experts on CSR and the Panel for Social Dialogue, the *State Council for Corporate Social Responsibility (CERSE)*\(^\text{16}\) was created by Royal Decree 221/2008 of 15 February. This was to be an advisory body attached to the Ministry of Employment and Social Security, a pioneering body among neighbouring countries.

Amongst its many functions, it analyses the development of social responsibility in Spain, in the European Union and in other countries and reports on actions in this connection.

**Work done by the CERSE**

The CERSE functions through periodic plenary sessions and meetings of its standing committee. The aim is to create working groups in specific fields and to carry out any specific tasks as required.

To date, the following documents have been drafted and issued by the CERSE Plenary Session\(^\text{17}\):

- The role of CSR and the economic crisis

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\(^{13}\) This sub-committee, comprising eleven members of parliament, received advice in 59 sessions from different parties involved in CSR (experts from the public administrations, representatives of the Third Sector, multilateral and supranational bodies, academics, etc.). Its conclusions are available in the Parliament Report on the promotion of CSR.

\(^{14}\) The Forum of Experts on CSR was set up on 17 March 2005 at the initiative of the Ministry of Labour and Social Affairs with participation by representatives from various ministries and experts from business groups, civil society organisations and universities. Its conclusions can be found at [www.empleo.gob.es](http://www.empleo.gob.es).

\(^{15}\) The conclusions of the Panel were approved by the Commission for the Monitoring and Evaluation of Social Dialogue comprising representatives of the Government, CEOE, CEPYME, CCOO and UGT on 21 December 2007 “Corporate Social Responsibility (CSR). Social Dialogue”.

\(^{16}\) The Cabinet, in its meeting of 15 February 2008, approved Royal Decree 221/2008 creating and regulating the State Council for Corporate Social Responsibility - CERSE (Official State Bulletin (B.O.E.) nº 52, of 29.2.08).

• Transparency and communication of CSR
• Socially responsible consumption and investment
• CSR and education
• Management of diversity, social cohesion and development cooperation

The following documents have been prepared and are awaiting submission to the plenary session:

• Promotion of CSR
• Socially responsible investment in pension funds
• Management and functioning of the CERSE

By creating ad hoc groups such as those mentioned above, the CERSE continues to draw up documents of interest and has become an active body that constantly carries out studies and analyses.

In 2009 the Ministry of Defence became the first ministerial department to draw up Corporate Social Responsibility reports. In recent years, social responsibility reports have also been drawn up by the General State Administration (General State Administration - AGE), considered as yet another organisation that voluntarily takes on a number of commitments with regard to respect for the environment, the advancement of labour policies and rights for its employees and good governance and efficiency in the services it provides to citizens.

Examples of legal developments in Spain

The legislation that explicitly refer to Corporate Social Responsibility includes Organic Law 3/2007 of 22 March on effective equality for women and men, which covers in its Title VII voluntary social responsibility actions by enterprises in relation to equality, including the promotion of balanced presence of women and men on the boards of mercantile companies, using the prevailing criterion of talent and professional performance; also Act 2/2011, of 4 March, on Sustainable Economy, which introduces guidelines for creating more favourable conditions for sustainable economic development and includes three references to the promotion of Corporate Social Responsibility: its Article 27 on the principles of corporate good governance and proper management of risk regarding the remuneration of managers; Article 35\(^{18}\) on sustainable management in public enterprises; and Article 39 on the promotion of Corporate Social Responsibility, with references to the responsibility of regulatory bodies and to socially responsible investment; and other articles covering social responsibility actions: sustainable mobility plans, consumers, etc.

The thirtieth final clause of this Sustainable Economy Law establishes that the conditions must be developed for the dissemination of information on the use of social, environmental and good governance criteria in pension fund investment policy.

The Spanish Corporate Social Responsibility Strategy covers the provisions of the Law on Sustainable Economy. Amongst other actions, it provides the means for making known the social responsibility policies of public and private entities.

In addition, in February 2013 the Royal Decree Law 4/2013 was passed on Measures to Support Entrepreneurs and to Stimulate Growth and Job Creation. This subsequently became Act 11/2013 of 26 July.

This Act 11/2013 of 26 July includes the main measures that form part of the **Strategy for Entrepreneurship and Youth Employment 2013-2016**. This document is the result of a process of dialogue and participation with the social partners, and also includes contributions from organisations of self-employed workers, young people, entrepreneurs, social economy entities and other interest groups. Any public and private entity setting up actions to facilitate access for young people to the labour market can also join this process.

**Label of the Strategy for Entrepreneurship and Youth Employment**

In February 2013, the Ministry of Employment and Social Security, through the Directorate General for Self-Employment, the Social Economy and Corporate Social Responsibility in which the ESF Administration Unit is also located, launched the Strategy for Entrepreneurship and Youth Employment 2013-2016, which includes 100 measures to facilitate access to the labour market for young people.

The strategy establishes the granting of a label “Member entity of the Strategy for Entrepreneurship and Youth Employment 2013-2016”, which recognises as “entities showing responsibility for youth employment” any public or private organisations that join and carry out specific actions to help meet its objectives.

Royal Decree-Law 4/2013 of 22 February on measures to support entrepreneurs and stimulate growth and job creation, which set up the first measures of the Strategy, included in its third additional clause the mandate to the Ministry of Employment and Social Security to draw up a procedure for membership of the Strategy for Entrepreneurship and Youth Employment and for granting a seal or badge to member entities. This procedure for granting the seal was created by Order ESS/1299/2013 of 1 July, and works via an ad hoc telematic tool. This not only assists entities to join, but is designed to monitor the actions they commit to take in the framework of the Strategy.

The seal aims to give visibility to all organisations committed to youth employment and therefore meets the objective of promoting good practices in the field of CSR.
Special mention should also be made of other recent legislative developments such as Act 19/2013 of 9 December on Transparency, Access to Public Information and Good Governance, which should help restore confidence in the Institutions in three ways: firstly, by increasing and strengthening transparency by means of obligations for all Administrations and public entities to give active publicity to their activity; secondly, by recognising and guaranteeing access to information and, finally, by establishing recommendations for good governance to be complied with by public bodies.

In addition, the Law on Updating, Adaptation and Modernisation of the Social Security System, through its eleventh final clause, amends article 14 of the Recast Text of the Law on Regulation of Pension Funds and Plans approved by Royal Legislative Decree 1/2002, of 29 November. It establishes that the pension fund control committee shall draw up in writing a full declaration of the principles behind its investment policy, and expressly includes that this declaration must mention whether non-financial risks (ethical, social, environmental and good governance) that might affect the assets included in pension funds are taken into account.

Also of importance is Act 14/2013 of 27 December on Support for Entrepreneurs and Globalisation, which promotes public procurement and the creation of a Commission for the reform of Public Administrations. Its report of June 2013 lists 217 measures to be taken by the General State Administration and the Autonomous Communities in order to make their management more efficient and more responsible.

Other laws, while not dealing explicitly with Corporate Social Responsibility, do cover many of its aspirations. They include, in the field of human rights and social cohesion, Royal Legislative Decree 1/2013 of 29 November, which approved the Recast Text of the General Law on rights for persons with disabilities and their social inclusion, in which the measures introduced in Spanish legislation by Act 13/1982 of 7 April on Social Integration of Disabled Persons (LISMI), and Act 51/2003 of 2 December on equal opportunities and non-discrimination of disabled persons (LIONDAU) are revised and updated.
CHAPTER 3

Why do we need a Spanish CSR Strategy?

3.1. Social responsibility, a key element for business competitiveness

The position occupied by Spanish businesses in international standards on sustainability reflects the effort made by our country in the field of Corporate Social Responsibility.

However, in today’s context it is important to extend and adjust this culture to the rest of the business fabric, irrespective of size and activity.

“For business competitiveness, a strategic approach to CSR is increasingly important. This can bring benefits regarding risk management, cost savings, access to capital, customer relations, human resources management and innovation capacity”

(Renewed EU Strategy on Corporate Social Responsibility)

In this process, an essential role is played by the large companies that have adopted CSR and which, with their knowledge and experience, can serve as a reference point for smaller companies. Many of these have not adopted a formal approach to social responsibility but are carrying out initiatives in this connection.

The Eurobarometer for 2013 gives data on the impact of enterprises on society, showing that 79% of respondents consider that SMEs endeavour to show responsible behaviour.

It is also possible to evaluate the perception outside Spain, as reflected in representative indices, of the management practices of Spanish companies in matters falling under the CSR umbrella. For example, the rating granted to some of the largest Spanish companies regarding CSR matters, in the most well-known international sustainability indices.

International rankings on competitiveness, such as the Global Competitiveness Report of the Global Economic Forum, place the emphasis on countries’ institutional quality and amount to an indicator of how attractive a country is for investors. Many of the indicators studied in these rankings are related to,
elements of business management that are traditionally covered in the framework of social responsibility.

The following table shows the parallel that exists between matters forming part of the main initiatives in the field of social responsibility and the elements evaluated for drawing up the Global Competitiveness Report.

**Areas covered by competitiveness indicators and also considered priorities under the Renewed EU Strategy on CSR**

<table>
<thead>
<tr>
<th>Initiative</th>
<th>Areas</th>
<th>Some areas that are also covered by the Global Competitiveness Index of the Global Economic Forum</th>
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<tbody>
<tr>
<td><strong>United Nations Global Compact</strong></td>
<td>Labour rights</td>
<td>1.05 Irregular payments and bribes</td>
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<td></td>
<td>Human rights</td>
<td>1.18 Ethical behaviour by companies</td>
</tr>
<tr>
<td></td>
<td>Environment</td>
<td>7.01 Collaboration in relations between companies and workers’ representatives</td>
</tr>
<tr>
<td></td>
<td>Corruption</td>
<td>7.08 Presence of women in enterprises</td>
</tr>
<tr>
<td><strong>OECD Guidelines for Multinational Enterprises</strong></td>
<td>Human rights</td>
<td>1.05 Irregular payments and bribes</td>
</tr>
<tr>
<td></td>
<td>Employment and Labour Relations</td>
<td>1.18 Ethical behaviour by companies</td>
</tr>
<tr>
<td></td>
<td>Environment</td>
<td>5.08 On-the-job training</td>
</tr>
<tr>
<td></td>
<td>Corruption</td>
<td>6.15 Customer orientation</td>
</tr>
<tr>
<td></td>
<td>Customers</td>
<td>7.01 Collaboration in relations between companies and workers’ representatives</td>
</tr>
<tr>
<td></td>
<td>Science and Technology</td>
<td>7.08 Presence of women in enterprises</td>
</tr>
<tr>
<td></td>
<td>Competition</td>
<td>12.03 Business investment in R&amp;D</td>
</tr>
<tr>
<td><strong>ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy</strong></td>
<td>Human rights</td>
<td>5.08 On-the-job training</td>
</tr>
<tr>
<td></td>
<td>Labour rights</td>
<td></td>
</tr>
<tr>
<td><strong>ISO 26000</strong></td>
<td>Human rights</td>
<td>1.05 Irregular payments and bribes</td>
</tr>
<tr>
<td></td>
<td>Environment</td>
<td>1.18 Ethical behaviour by companies</td>
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<tr>
<td></td>
<td>Labour practices</td>
<td>1.20 Functioning of boards of managers</td>
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<tr>
<td></td>
<td>Customers</td>
<td>5.08 On-the-job training</td>
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<td></td>
<td>Competition</td>
<td>6.15 Customer orientation</td>
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<tr>
<td></td>
<td>Social commitment</td>
<td>7.01 Collaboration in relations between companies and workers’ representatives</td>
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<td></td>
<td></td>
<td>7.08 Presence of women in enterprises</td>
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<td></td>
<td></td>
<td>12.03 Business investment in R&amp;D</td>
</tr>
<tr>
<td><strong>United Nations Guiding Principles On Business and Human Rights</strong></td>
<td>Human rights</td>
<td>1.05 Irregular payments and bribes</td>
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<td></td>
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<td></td>
<td></td>
<td>7.01 Collaboration in relations between companies and workers’ representatives</td>
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</tbody>
</table>

Source: Drawn up by the authors.

A review of the methodologies used by the various indices, such as the Global Economic Forum index, shows that some of the indicators for the competitiveness of national economies relate, amongst others, to corporate codes of ethics, International Framework Agreements, corporate governance, transparency, commitments to stakeholders, investment in R&D+I, employee
training and quality of supply chain relations. That is, they relate to elements forming part of a management model in line with the principles of Corporate Social Responsibility, which can be assessed and advocated.

When companies assume their social responsibility, they can win the lasting confidence of workers, consumers and citizens which in turn can form the basis of sustainable business models. This greater confidence will allow companies to innovate and grow.

From a comparative analysis of indicators of competitiveness and social responsibility, from the Spanish position on the Global Economic Forum ranking of competitiveness and from the recommendations of international organisations it can be concluded that a commitment to Corporate Social Responsibility would improve competitiveness, attract foreign investors and, in general, boost confidence in Spanish companies and the Spanish economy. This in turn would promote sustainable development and job creation.

Therefore, in view of the current socio-economic context, it is important to consider the aspects of Corporate Social Responsibility that can improve the indicators that are most closely related to the productivity and credibility of companies as this would have a positive effect on the competitiveness of our organisations and, consequently, on Spain in general.

3.2. Social responsibility, a key element for society as a whole

Social responsibility involves a set of values on which a cohesive society and the transition to a more sustainable economic system should be based. It can also help mitigate the effects of the economic crisis, such as job losses, and can promote effective equal treatment and equal opportunities, as well as social inclusion.

In order for companies and other organisations to fully accept their social responsibility, they should voluntarily include in their strategy, in close cooperation with stakeholders, a process to bring together social, environmental, ethical and good governance considerations as well as respect for human rights and consumer concerns.

They should also identify organisations which channel or represent individual interests and express collective interests to be safeguarded.

This means their expectations should be considered from the dual perspective of sustainable development and more general concerns of society, dealing with social, environmental and good governance matters that are directly

19 “Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.” Our Common Future; Report by the Brundtland Commission (World Commission on Environment and Development, 1987).
affected by the organisation’s activities, promoting quality, stable employment, as well as training and career development for workers.

For this purpose, it is important to establish channels for communication and dialogue with interest groups in order to help consolidate trust between all the parties because the development of social responsibility represents the possibility of achieving progress for all interested parties.

3.3. Social responsibility in Public Administrations and other types of organisation

The public administrations have an important role to play in promoting, disseminating and supporting social responsibility in enterprises and other organisations and attention should be paid to the way they function and the models they follow.

Such organisations render services to citizens so they must be increasingly effective in their activity because they interact in a social sphere and an environment that they must respect and enhance, while also guaranteeing career development and labour wellbeing for public employees.

For these reasons, public administration organisations should adopt the same criteria as those applied to social responsibility, setting an example.

Initiatives such as an Annual Report on Social Responsibility should be adopted systematically throughout the public sphere. Such reports should aim to inform society of any actions taken and express the commitment and motivation for constant improvement in this field.

In line with the purpose of the Strategy to support initiatives in this field by public and private organisations, other organisations apart from enterprises and public administrations should also adhere to the principles of social responsibility.
CHAPTER 4

The State Council for Corporate Social Responsibility and Interest Groups

The State Council for Corporate Social Responsibility

Spain has a State Council for Corporate Social Responsibility (Consejo Estatal de Responsabilidad Social de las Empresas - CERSE), an advisory and consultative body attached to the Ministry with powers in the field of public policies for promoting social responsibility among Spanish companies, currently the Ministry of Employment and Social Security.

This State Council for Corporate Social Responsibility (CERSE) was created with the aim of bringing together representatives of the various interest groups linked to Corporate Social Responsibility in a single body, and creating a forum for debate. The presidency and secretariat of the CERSE are held by the Ministry of Employment and Social Security and the General Department for Self-Employment, the Social Economy and Corporate Social Responsibility respectively. The latter also does preparatory work, provides technical support and manages the Council.

It is this General Department that has taken on powers for Corporate Social Responsibility, in compliance with Royal Decree 343/2012 dated 10 February, which outlines the basic organic structure of the Ministry of Employment and Social Security. The functions attributed to it are:

- Promotion of Corporate Social Responsibility, especially among small and medium enterprises, and any other activity entrusted to it in this area of action.

- Design, management and monitoring of programmes and aid for the dissemination and promotion of Corporate Social Responsibility.

The CERSE is a joint inter-ministerial body comprising 4 groups that represent different interests:

20 The Government, in its meeting on 15 February 2008, approved Royal Decree 221/2008 creating and regulating the State Council for Corporate Social Responsibility - CERSE (Official State Bulletin (BOE), nº 52, dated 29.2.08).
• 14 members representing employers’ organisations.

• 14 members representing trade union organisations.

• 14 members representing well-known representative organisations and institutions in the field of Corporate Social Responsibility.

• 14 members representing the various Public Administrations.

The State Council for CSR was created in order to promote social responsibility among companies, and the government also proposed measures paying special attention to the singularity of SMEs.

It also informs on public initiatives and regulations affecting actions by companies, organisations and public and private institutions that go beyond compliance with legal requirements, contributing to social and economic progress in the framework of sustainable development.

Amongst its objective is the search for greater standardisation in the reports on social responsibility and sustainability that companies and organisations publish voluntarily.

Order ESS/2360/2013, of 3 December, provided for the separation and appointment of members of the CERSE so that members could be changed, establishing a new 4-year mandate in line with the implementation of the Spanish Corporate Social Responsibility Strategy.

The Ministry of Employment and Social Security supports the work of the State Council for CSR and will provide whatever is needed for it to become an Observatory on Corporate Social Responsibility in Spain, as was laid down in the Royal Decree creating it. This observatory will always be coordinated by the General Department for Self-Employment, the Social Economy and Corporate Social Responsibility of the Ministry of Employment and Social Security.

The CERSE will play an essential role in developing and promoting many of the policies and actions laid down in this document in relation to CSR, as observed in the measures in Chapter 4 that directly involve this body.

In particular, the CERSE will operate by carrying out the following:

• Guidance programmes for small and medium enterprises and Social Economy entities on matters relating to Corporate Social Responsibility.

• Drafting of a model to encourage companies in the public business sector to draw up reports on corporate governance and sustainability.
• Drafting of a guide to promote dissemination of non-financial information, and collaborating in the creation of a model for all entities.

• Drafting of a guide on good practices in the field of socially responsible investment.

• Setting up of initiatives to promote information for consumers on responsible consumption.

• Development of a specific programme to promote CSR practices by Spanish companies.

• Creation of a working group to establish indicators for monitoring the results and impact of measures implemented.

• Study and analysis of the report by the United Nations Secretary General’s Special Representative on Business and Human Rights, John Ruggie, to the UN Human Rights Council.

• Creation of the Corporate Social Responsibility Observatory in Spain.

Interest Groups

Interest groups are entities or individuals who can be significantly affected by the activities of businesses and other organisations. In the field of labour relations participation by social partners is essential, and both trade union organisations and workers’ legal representatives are recognised as interest groups.

Social responsibility means consider the expectations of any groups that are affected by its activity or by its decisions. It must therefore identify any interest groups affected by its activities such as employees, shareholders, investors, customers or suppliers.

Channels of communication with interest groups within the organisation must be created and used.

It is also important to evaluate the findings of such tools for communication. Consideration should also be given to including the opinions of interest groups in any reports published, especially the opinion of workers’ legal representatives, as they can help identify needs and opportunities for improvement and can offer constructive cooperation to companies for jointly finding solutions.
One of the objectives of the new CERSE mandate is to help organisations identify interest groups that may be affected by their activity. Therefore, as laid down in the actions entrusted to the CERSE, a specific methodology shall be drawn up for defining and achieving participation by interest groups, in order to offer tools to enterprises and other organisations allowing them to encourage and monitor such participation.
CHAPTER 5

Vision, principles and objectives

5.1. Vision and principles

Vision 2020

The Spanish Corporate Social Responsibility Strategy aims to support the development or responsible practices by public and private organisations so that they can become a significant driver for the country’s competitiveness and its transformation into a more productive, sustainable and inclusive economy.

Principles

The Spanish Corporate Social Responsibility Strategy sets four objectives and proposes a total of 10 lines of action based on the following principles:

• **COMPETITIVENESS**

  Setting up actions in the field of social responsibility can also be identified with promoting excellence in business management to improve companies’ position in the market, as well as their productivity, profitability and sustainability.

  Social responsibility facilitates innovation by incorporating new forms of management which can help create new products and services, thus meeting social and environmental challenges.

• **SOCIAL COHESION**

  CSR should increase the efficiency of organisations in promoting equal opportunities and social inclusion. A truly responsible policy can only exist if it is sufficiently concerned about social aspects.

  Appreciation of CSR by society, the best way of promoting it, requires citizens to identify it as an element for social cohesion that will help reduce the social effects of the economic crisis, especially the loss of jobs, and as an element for job creation.
• **CREATION OF SHARED VALUE**

If the criteria and values of CSR are applied with effective collaboration from interest groups, this can help generate and strengthen its positive impact. It should also help identify, prevent and eliminate negative impacts and create greater value not only for the organisation applying them but also for the main interest groups involved in its activity and society in general.

The purpose of applying CSR should be to maximise the creation of shared value for the organisation’s owners and/or shareholders and for any other interested parties and society in general, by identifying, preventing and mitigating any possible adverse consequences.

• **SUSTAINABILITY**

CSR serves as a tool for building up organisations that are aware of their important role in achieving sustainable human, economic and environmental development for the societies to which they belong.

Equitable, responsible evolution towards a more competitive economy may lead to sustainable development and achieve social progress.

• **TRANSPARENCY**

CSR helps promote exemplary, transparent organisations, increasing their credibility and confidence in them. Socially responsible enterprises and organisations dialogue with their partners and take on commitments with regard to their interest groups, so that the latter can take more informed decisions. This has a direct effect on their reputation in society.

A socially responsible organisation should consider all aspects (economic, social, labour, environmental, good governance, etc.). A good practice in one area cannot be considered socially responsible unless the other aspects are also taken into account.

• **VOLUNTARY ADOPTION**

Social responsibility policies are adopted voluntarily, requiring a compromise, and giving value that goes beyond compliance with regulations. A voluntary commitment to stakeholders should form the basis for meeting the expectations generated by organisations.
5.2. Objectives and structure

The Spanish Corporate Social Responsibility Strategy is based on the following objectives:

- **Objective 1.** To promote CSR among enterprises, including SMEs, and among other public and private organisations in their actions in the different geographical areas in which they operate.

- **Objective 2.** To identify and promote CSR as an attribute of competitiveness, sustainability and social cohesion.

- **Objective 3.** To disseminate the values of CSR among society as a whole.

- **Objective 4.** To create a common framework of reference for the whole of Spain regarding CSR, guaranteeing compliance with and respect for the principles of Act 20/2013, of 9 December, on the Guarantee for Market Unity in this field.

These four objectives, which stem from the six principles laid down above, share the essential premise of promoting competitiveness, social cohesion and respect for market unity.

Competitiveness is one of the essential lines of this strategy that aims to facilitate business sustainability in two ways: firstly, by maintaining positive economic results in the long term allowing the enterprise to survive and, secondly, by guiding it towards integration in society, helping it to adapt and to take up any opportunities arising during the process.

Competitiveness does not only depend on actions by companies regarding competitive rivalry but also refers to the competitiveness of institutions and the policies the country has developed or is trying to set up.

No truly responsible policy can exist if it is not sufficiently concerned about its social impact. It is therefore necessary to promote measures to maintain and create stable, good-quality employment to contribute to sustainable development for society. Attention should also be paid to improving conditions for equality, work-life balance, non-discrimination and employment for those groups that face the greatest difficulties for finding jobs and those at risk of social exclusion.

Finally, the creation of a common framework of reference for CSR for the whole of Spain is necessary not only to guarantee compliance with and respect for the principles of Act 20/2013 of 9 December on the Guarantee for Market Unity which may be affected by policies in the field of social responsibility, but also to achieve the coordination and joint efforts that are essential for effective public policies. At the same time, all public policies must comply with the principles
laid down in the above-mentioned law, for example, those relating to non-
discrimination (Article 3) and nationwide effectiveness of administrative actions
(Article 20).

To advance towards these objectives it is necessary to establish lines of action
and priorities for enterprises, organisations and the public authorities that must
provide support.

The **10 lines of action** covering all the measures are the following:

1. Promotion of CSR as a driver for more sustainable organisations.
2. Inclusion of CSR in education, training and research.
3. Good governance and transparency as tools for boosting confidence.
4. Responsible management of human resources and employment.
5. Socially responsible investment in R&D+i.
6. Relations with suppliers.
7. Responsible consumption.
8. Respect for the environment.
10. Coordination and participation.
Structure of the Spanish Corporate Social Responsibility Strategy

**Principles**
- Creation of shared value
- Competitiveness
- Social cohesion
- Transparency
- Sustainability

**Vision**
To support the development of responsible practices by public and private organisations in order for them to become significant drivers for the country’s competitiveness and its transformation into a more productive, sustainable and inclusive society and economy.

**Strategic objectives**
1. To promote CSR in Spain
2. To identify and promote CSR as an attribute of competitiveness, sustainability and social cohesion
3. To disseminate the values of CSR among society as a whole
4. To create a common framework of reference for the whole country regarding CSR

**Lines of action**
1. To promote CSR as a driver for more sustainable organisations
2. To include CSR in education, training and research
3. Good governance and transparency as tools for boosting confidence
4. Responsible management of human resources and promotion of employment
5. Socially responsible investment and R&D+i
6. Relation with suppliers
7. Responsible consumption
8. Respect for the environment
9. Development cooperation
10. Coordination and participation

**Schedule of measures**
CHAPTER 6

Lines of action and Schedule of measures

The schedule of measures aims to turn the priorities proposed for achieving the strategic objectives into initiatives.

The following ten lines of action are therefore proposed. They include specific measures addressing enterprises and organisations and public administrations:

6.1. Promotion of CSR as a driver for more sustainable organisations

The objective is to extend the CSR culture to society as a whole through actions such as the promotion of its principles and of international recommendations and the dissemination of good practices in this field.

CSR can be a driver for sustainability, equal opportunities and social cohesion.

This aspect is particularly important in organisations such as:

- Enterprises that are active in foreign markets and/or depend on them.
- Small and medium enterprises.
- Public Administrations, including the public enterprise sector.
- Social economy enterprises.

Measures:

1. To make enterprises aware of responsible and sustainable management models to make their activity socially responsible.

   The aim is for CSR to be mainstreamed in organisations so that its principles and values can be disseminated in all areas and at all levels.

2. To promote platforms for communication and spaces for dialogue between organisations and interest groups.
This measure aims to establish channels for information and dialogue to facilitate mutual knowledge of expectations, to explain decisions taken and to involve interest groups in projects and initiatives, leading to mutual commitment and constructive cooperation.

The CERSE will also develop a specific methodology for defining and achieving participation by interest groups, in order to offer tools to enterprises and other organisations enabling them to encourage and monitor participation by interest groups.

3. **To create a procedure for the publication of reports on social responsibility and sustainability.**

The Ministry of Employment and Social Security will set up the procedure and regulations for giving publicity to public and private organisations’ reports on social responsibility and sustainability, in line with the provision of Act 2/2011 of 4 March on the Sustainable Economy, and clarifying the content provided in this Act, minimizing current administrative burdens.

In this way, publicity will be given to non-financial information from entities as established by national and European provisions, providing recognition for those that bring out such reports.

4. **To create a tool for sending CSR reports.**

The Ministry of Employment and Social Security will create a telematic tool allowing public and private organisations to upload and give publicity to the sustainability and CSR reports that they produce voluntarily, in line with the existing computer application that receives the plans of action required under the procedure for granting the seal of “Member entity of the Entrepreneurship and Youth Employment Strategy 2013-2016”.

5. **To create an accessible web site specialising in CSR.**

This space will include teaching resources on CSR to guarantee access to training materials and facilitate the identification and dissemination of responsible practices and innovative measures. It will also house an open access repository of CSR reports and will serve as a platform for contact between the Public Administration and citizens.

Both this space and any tools and resources housed in it will be accessible to persons with a disability.
6. **To promote the inclusion of socially responsible practices in SMEs and Social Economy entities.**

   The Ministry of Employment and Social Security, in collaboration with the CERSE, will set up guidance programmes for small and medium enterprises and Social Economy entities on matters relating to Corporate Social Responsibility as a tool for improving foreign perception and their possibilities of internationalisation.

7. **To make known the efforts made by enterprises committed to Corporate Social Responsibility.**

   The Ministry of Employment and Social Security will promote the creation of mechanisms for recognition, to emphasise the efforts made by enterprises that have adopted advanced practices going beyond what is required by law in matters such as employment, equality, disability, environmental protection, sustainable development, etc.

8. **To periodically consult citizens and stakeholders on their perception of the degree of penetration of CSR in Spain.**

   The objective is to obtain data in order to measure the knowledge of citizens and their awareness of this matter by using, as far as possible, existing mechanisms for consultation. The results will serve as a reference for organisations when designing their CSR strategic plans, for public administrations when drawing up their policies to promote CSR and for the CERSE when reviewing the multi-annual national plan.

9. **To make social responsibility criteria a benchmark**

   The aim is to protect the rights of consumers and the rights and working conditions of workers, to improve the competitiveness of enterprises, to respect the environment and to promote transparency and good practices, even through actions that are not expressly related to CSR in line with the United Nations Guiding Principles on Business and Human Rights.

10. **To continue fostering the commitment of public and private entities to the promotion of youth employment through membership of the Entrepreneurship and Youth Employment Strategy and by obtaining the “Member Entity” seal.**

    For this purpose, information campaigns will be carried out on this Strategy in order for increasing numbers of public and private entities to participate in the challenge of youth employment, as a tool for
recognition as established in Order ESS/1299/2013, of 1 July, which regulates the procedure for granting the seal “Member entity of the Entrepreneurship and Youth Employment Strategy 2013-2016”.

11. To develop programmes to promote knowledge of international principles and compliance with them by organisations operating in Spain.

The purpose is to inform enterprises and other organisations about internationally-recognised CSR tools and initiatives, such as the OECD Guidelines for Multinational Enterprises,\(^{21}\) the United Nations Guiding Principles concerning Business and Human Rights, the United Nations Principles for Responsible Investment (PRI), the United Nations Global Compact and the ILO Tripartite Declaration of principles concerning multinational enterprises and social policy.

6.2. Inclusion of CSR in education, training and research

Education in the value of responsible behaviour, specialist training in socially responsible management techniques and research aiming to effectively apply CSR criteria are basic pillars for accelerating change in the way present and future generations think and act.

Measures:

12. To include in educational syllabuses the value of personal and social contributions to a more sustainable model of society.

The aim is to foster, from an early age, a personal commitment to the wellbeing of future generations, promoting acts that will lead to a more sustainable and cohesive model of society, protecting the Welfare State and offering training in the principles and values of social responsibility.

A different approach should be adopted for different educational levels, and specific materials should be drawn up for each of them.

The positions and objectives of the different stakeholders should be considered in such educational materials.

\(^{21}\) National Contact Point in Spain for OECD Guidelines for Multinational Enterprises http://www.espnc.es
13. To promote the study of CSR in vocational training institutions and universities as well as in research centres.

Inter-disciplinary research networks should be set up to promote dialogue between the worlds of theory and practice. University departments and post-graduate studies should be created in this field, and an inventory of such departments and studies should be drawn up.

Special attention should be paid to social responsibility in the education given at school and university and vocational training levels.

6.3. Good governance and transparency as tools for boosting confidence

Good governance practices, ethical behaviour and transparency should be the distinguishing features of socially responsible organisations.

The role of boards of directors and management bodies in the development and monitoring of companies’ strategies is critical as a driver for responsible practices. Although outstanding advances have been made in Spain over the last two decades, there is still room for improvement and, in today’s context, this type of action is still much appreciated by investors, shareholders, customers and employees.

Such practices also enhance Spain’s image both inside the country and abroad and strengthen confidence in Spain in foreign countries.

Regarding reports on social responsibility, although there are several internationally-accepted methodologies, the CERSE will continue to work on achieving a certain degree of standardisation in reports. The aim is also that enterprises should identify the monitoring indicators that best suit their activity to that they can evaluate progress in their CSR objectives and commitments while also generating their own practices for the drafting of CSR and sustainability reports that will be transparent, rigorous and comparable.

CSR reports that companies voluntarily make, are not just another report. They should be a way of informing society of the actions taken by enterprises and other organisations. And such reports should not be an end in themselves but a tool for constant improvement in this field.

It is also relevant that enterprises and organisations, who verify their reports by external bodies, had the necessary tools to show and publish that practice.

The Public Administrations should also pay special attention to their own functioning which should be increasingly efficient in a social and natural environment that they should respect and enhance, creating conditions for
career development and wellbeing at work for the public employees for which they are responsible. They should also pass on their good example to the whole chain of value, acknowledging specific actions promoting transparency, social cohesion and good governance.

Measures:

14. To promote good governance practices in organisations.

The new framework for corporate governance provided by current legislation should be developed, regarding financial entities and joint stock companies, which establish changes in the policy for remunerations and solvency, among other aspects, with a view to improving efficiency and responsibility in the management of Spanish companies in coordination with the Spanish National Stock Market Commission, the Bank of Spain and the General Department for Insurance and Pension Funds of the Ministry for the Economy and Competitiveness. This must also be promoted in Public Administrations following the provisions of Act 19/2013, of 9 December, on Transparency, Access to Public Information and Good Governance.

Business governance is an essential element for corporate social responsibility, especially regarding relations between enterprises and public administrations and with workers and their representatives.

This type of practice should be reflected in the CSR reports that are drawn up voluntarily by enterprises.

15. To guarantee that public sector enterprises draw up corporate governance and sustainability reports

As prescribed in Act 2/2011, of 4 March, on the Sustainable Economy, state-owned companies must submit annual reports both on corporate governance and sustainability.

The objective is to promote this exercise both among State-owned companies and public enterprises attached to the General State Administration, following the model established within the CERSE.

This practice will also be promoted at every level of the Public Administration, the aim being that such reports will be submitted to their highest management bodies, to express the support and effective adoption of social responsibility policies in Public Administrations.
16. To promote responsible tax payment by organisations.

The aim is to promote exemplary action with regard to taxation, reducing strategies to avoid tax and unfair competition in this connection, guaranteeing both compliance with the law and socially responsible behaviour.

17. To promote actions to combat tax and employment fraud and the underground economy.

The existing control mechanisms will be strengthened and actions for communication and awareness will be set up addressing the population as a whole.

18. To promote ethics and transparency in organisations and to set up programmes to fight corruption.

Programmes for transparency and integrity and to fight corruption in organisations will be set up. Training in this field will also be promoted in order to guarantee a commitment to compliance with such programmes.

Codes of ethics will also be promoted as well a membership of organisations and international initiatives committed to such criteria.

19. To promote CSR as a mechanism for strengthening the image of Spain and creating a positive perception of Spanish products and services.

The aim is to support any responsible and sustainable actions aiming to increase the competitiveness and enhance the image of Spanish enterprises and organisations and to give visibility to organisations that apply CSR principles and follow international initiatives in this field, giving special emphasis to human rights in their activities in foreign countries, either directly or indirectly through their supply chain.

20. To promote the drafting of annual reports including transparent information on social and environmental aspects and good governance.

These reports should also include policies for creating and maintaining jobs; for gender equality; their environmental impact; and the human resources programmes that do most to promote worker employability through, for example, training, workforce diversity and the inclusion of persons at risk of social exclusion and persons with disabilities.
The opinions of interest groups should also be included in such reports, especially that of workers' legal representatives.

Actions in this field will pay special attention to the Directive of the European Parliament and Council as regards the disclosure of non-financial and diversity information which is to be transposed to Spanish legislation.

21. **To draft a guide about disclosure of non-financial information.**

Based on the existing, internationally-recognised standards, a guide will be drafted within the CERSE to promote the disclosure of non-financial information. Also and in line with measure 4, the necessary mechanisms and tools will be created to assist any entities wishing to draw up their own CSR and sustainability reports, in line with the criteria determined by the Ministry of Employment and Social Security, in collaboration with the CERSE. Also a system will be set up for processing reports by companies having over 1,000 workers, in line with the terms of Act 2/2011, of 4 March, on the Sustainable Economy, recognising entities that draw up such reports.

**6.4. Responsible human resources management and promotion of employment**

Socially responsible organisations, including the Public Administrations, must pay special attention to the creation of better-quality employment in order to contribute to sustainable development of society.

Stress must be placed on actions to improve conditions for equality, work-life balance, non-discrimination and inclusion in employment of groups for which it is very difficult to find and retain a place in the labour market and those at risk of social exclusion as well as women who have been victims of gender violence.

The creation of good-quality employment is the main priority in Spain and every encouragement should be given to enterprises that aim to foster the creation and maintenance of stable jobs, as well as training and career development for their workers.

Practices must also be set up to promote diversity in work forces. These should be a real reflection of the society in which they exist and should, under all circumstances, comply with human and labour rights.

In addition, there should be plans for promoting health in work places, reaching every area and level within organisations.
The credibility and visibility of actions in the field of Corporate Social Responsibility are linked to the responsible behaviour of organisations in job creation and career development.

These provisions are backed by the results of the Eurobarometer 2013 on the impact of enterprises on society, which shows that European citizens, and especially Spanish citizens, consider that the main positive impacts of enterprises on society are, in this order, job creation (57%), economic growth (32%) and employee training (31%).

Measures:

22. **To set up actions to promote worker diversity, through a policy for equal opportunities.**

Both Public Administrations and enterprises should promote diversity regarding gender, age, disability and cultural or ethnic background, among other criteria, going beyond minimum legal requirements.

Such policies allow organisations to take up the benefits of social diversity and to incorporate groups at risk of exclusion in order to promote an increasingly varied labour market that can open up opportunities for jobs to all groups while also helping to guarantee equality in remuneration.

This measure will take into account the Strategic Plan for Equal Opportunities 2014-2016 of the Ministry of Health, Social Services and Equality, and subsequent actions by it, and initiatives such as the “Equality in Business” badge will be supported.

The promotion of equality between women and men in enterprises, including works council and boards, is an effective way to achieve equality in selection, promotion, training and salaries.

23. **To promote actions to facilitate work-life balance for workers and the co-responsibility on the assumption of family responsibilities and care.**

The aim is to encourage the adoption of formulae such as teleworking, mechanisms for flexible organisation of work and others that facilitate the rationalisation of working hours and the conciliation of personal, family and professional life.

“Family-responsible” practices in enterprises will be also promoted by supporting initiatives in this field.
24. To encourage the promotion of health in work places.

Programmes to improve the health and wellbeing of employees and improve the working climate should be promoted in work places.

25. To promote the inclusion of people at risk of social exclusion in ordinary enterprises and facilitate entrepreneurship.

In order to promote the hiring of persons with disabilities or at risk of social exclusion, the inclusion policy will be reinforced to encourage hiring and to ensure that ordinary enterprises include on their payroll workers from social insertion enterprises and special employment centres, with a special focus on young people, using for this purpose the resources available, and those from the European Social Fund.

The funding of new projects to help unemployed or disabled people or those at risk of social exclusion will also be facilitated.

26. Respect and protection of Human Rights throughout the value chain.

Measures will be promoted to guarantee respect and protection for Human Rights within organisations and also in their respective value chains, among both suppliers and distributors. The aim will be to ensure compliance with widely-accepted international principles and norms.

On an international level, enterprises must guarantee that comply with human rights in their field of influence in environments in which respect and protection of such rights are not sufficiently guaranteed.

27. To promote open-ended employment.

Open-ended employment will continue being promoted, as will the conversion of training contracts and contracts that are mostly used for hiring young people and those aged over 45 into open-ended contracts.

28. To facilitate and promote opportunities for corporate volunteering.

Enterprises and Public Administrations will be encouraged to facilitate and provide opportunities for corporate volunteering for their employees, in coordination with workers’ representatives.
6.5. Socially responsible investment and R&D+i

Corporate social responsibility can become an element for attracting investment over the long term and for fostering responsible, sustainable growth.

Financial analysts and investors need to be made aware of the importance of taking decisions in line with sustainability criteria. These should become a requirement for business and an essential element for guaranteeing competitiveness.

Socially responsible investment has proved to be useful for consolidating advanced practices in corporate social responsibility. Such investment channels funds towards more sustainable activities and sectors and promotes funding of the real economy to the detriment of speculation, with a longer-term perspective.

Socially responsible investment is part of the process of applying CSR in decisions on investments and combines the financial and economic objectives of investors with considerations on matters of social governance, the environment, ethical, cultural and educational aspects and good governance. This is important when they exercise the voting rights inherent in the assets in which they invest.

This line of action also covers measures to promote the development of a culture of innovation in Spain turning it into a distinguishing feature of the country, especially measures to promote the development of new technologies and those aiming to promote sustainable development of society, from the economic, social and environmental points of view.

Measures:

29. To draft a guide on good practices in the field of socially responsible investment.

The State Council for Corporate Social Responsibility (CERSE), based on experience in existing initiatives, will draw up a guide on good practices aiming to provide enterprises and Administrations with a tool for the inclusion, dissemination and monitoring of ethical, environmental, social, human rights, and good governance criteria in policies for investing in financial and savings products and to promote socially responsible investment by small investors.

30. To promote the use of socially responsible investment by pension funds.
Control committees will be encouraged to include in pension fund management reports the principles, agreements, regulations and internationally-accepted recommendations that are taken into consideration, as well as the selection criteria used and the volumes of investment that are based on environmental, social and good governance criteria.

31. **To promote meetings between entrepreneurs and socially responsible investors.**

The aim is to arrange meetings between investors and Spanish entrepreneurs and to promote the dissemination of projects and good practices that can attract international interest.

32. **To encourage investment fund and pension fund management entities to indicate if they only take into account financial criteria in their investment decisions and, when they also consider non-financial risks, to mention this.**

The aim is to increase transparency in the financial market and to extend respect for social, environmental and good governance criteria in this type of action, generating financial products that respect such criteria.

33. **To promote research, sustainable innovation and development of products and services that aim, above all, to improve quality of life, especially for those who face the greatest difficulties, and to reduce their impact on the environment.**

Support will be given, amongst others, to projects aimed at sustainability and environmental improvement, to innovative products and services addressing people with a disability or who are in a situation of dependence, and to initiatives aiming to place technological information and communication (ICT) solutions within the reach of citizens, thus helping to bridge the digital gap – in the framework of the Digital Agenda for Spain approved in February 2013 - as well as other initiatives identified in the Spanish Science and Technology and Innovation Strategy for 2013-2020 which involve large markets for the development of new products and services.

34. **To promote social entrepreneurship.**

Formulae will be sought to support social entrepreneurs considering new ways of dealing with social needs through proposals that are sustainable from the economic, social and environmental points of view, using for this purpose the resources available, and those from the European Social Fund.
6.6. Relations with suppliers

It is essential the development of socially responsible relationship systems by organizations with each of the components of the supply chain, and the implementation of actions that help companies to become more aware of the social responsibility of their suppliers.

In addition, through their relation with suppliers, large enterprises and Public Administrations can play a role in promoting entrepreneurship and maintaining the business fabric.

In public procurement, entrepreneurship can be promoted when new enterprises are able to participate in public tenders because measures are adopted to facilitate access for them, or actions are taken to increase their possibilities of success in a situation of competitive equality.

The possibility of including social and environmental clauses in public procurement contracts should be taken into account, in line with legal requirements and respecting both how they tie in with the object of the contract and the principles of proportionality and non-discrimination, as well as promoting the purchase of goods and services that comply with the conditions for access by people with disabilities.

Under this point and in the case of Spain, mention should be made of the fact that when the Directive 2004/18 of the European Parliament and the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts was transposed into Spanish legislation, the legislator extended the possibility of including this type of clause in any type of public contract when the original text referred only to contracts subject to harmonised regulation. Special attention should therefore be paid to the new Directive 2014/24/EU of the European Parliament and the Council, of 26 February 2014, on public procurement which derogates the former and is to be transposed into Spanish legislation.

Measures:

35. To ensure compliance with the principles of CSR throughout the value chain.

The aim is to promote a commitment by socially responsible enterprises to ensure compliance with the principles and values of CSR also among enterprises that form part of their supply chain, taking into account the proportionality of the different models in response to the size and resources of the company.
Tools will be developed and venues arranged in which large enterprises can share their socially responsible practices with other actors in the production fabric.

36. To promote actions aiming to meet the commitments acquired by organisations with regard to their suppliers.

Work will continue on setting up initiatives so that both enterprises and Public Administrations can comply with their commitments to their suppliers, especially with regard to the timely payment of bills.

37. To encourage Public Administrations to adapt their criteria for technical and economic solvency in public tender procedures, in order to promote entrepreneurship.

The aim is to facilitate access to, and relations with, the Administration for entrepreneurs where possible, extending and facilitating access for SMEs to public procurement processes.

38. To promote the inclusion of social, environmental, human rights and ethical criteria in tenders and public procurement in line with the object of the contract.

The aim is that at every level of the Public Administration, all the possibilities offered by the current legal framework, both national and international, for public procurement should be known and used. Also criteria covering social, environmental and good governance aspects should be promoted, in line with the object of the contract, ensuring that SME’s, self-employed and entrepreneurs were not disadvantaged by these criteria against big enterprises.

The Public Administrations should be involved in extending CSR practices to their suppliers.

In addition, as required by the current legislation, it may be reserved the participation in public procurement to special employment centers, or the implementation in the context of sheltered employment programs where at least 70% of the workers concerned were people with disabilities who, because of the nature or severity of their disabilities, can not carry on occupations under normal conditions.

6.7. Responsible consumption

This line of action covers measures to create awareness and involve consumers in their decisions, which should contribute, on the one hand, to
extending corporate responsibility practices as business requirements and, on the other, to promoting a more sustainable, ecological and inclusive society.

This initiative is based on the need to introduce a culture of true consumer information and free competition, to foster loyal collaboration with the authorities for consumer protection, to defend free competition and to improve access for consumers to truthful information on products and services.

Under this point, special attention should therefore be paid to the new Directive 2014/24/EU of the European Parliament and the Council, of 26 February 2014, on public procurement which is to be transposed into Spanish legislation.

**Measures:**

39. **To promote responsible consumption, consumers’ rights and the inclusion of social responsibility principles in consumer policies.**

   The aim is to foster awareness among consumers on responsible consumption of products and services so that they have greater information when making purchase decisions.

   Initiatives will be set up in collaboration with the CERSE to promote information for consumers on responsible consumption. Support must also be provided to initiatives such as the strategy set up by the Ministry of Agriculture, Food and the Environment entitled “More food, less waste” which aims to prevent and reduce wasted food.

40. **To extend the use of labelling as a tool for informing consumers on compliance with sustainability criteria.**

   The purpose of this initiative is to help citizens receive sufficient information to be able to consume responsibly, distinguishing enterprises that show a special commitment to social responsibility and ensuring that consumers are aware of this commitment.

41. **To draw up a code of good practice on information in order to avoid deceptive advertising and guarantee communication in line with the actual product being offered.**

   The aim is to guarantee that consumers receive truthful information of the actual products and services and to create greater awareness among advertising companies.
In addition, on the web site referred to under measure 5, a space will be included in which consumers can obtain reliable, transparent and comparable information on activities carried out by companies.

42. **To promote responsible policies for communication and advertising.**

To ensure that all organisations adopt responsible communication policies based on credibility and compliance with legislation on advertising. This supervision should be coordinated with sector initiatives for self-control of communication in matters relating to CSR.

43. **To support initiatives to promote CSR adopted by organisations and institutions for the defence of consumers’ rights.**

The aim is to provide support to organisations and institutions for the defence of consumers and users, in order to achieve coordinated action by public administrations and such organisations.

6.8. **Respect for the environment**

Respect for the environment is an essential requirement for any organisation that aims to be sustainable as it has to reconcile care for the environment with economic development and personal development.

This includes measures to promote respect for the environment by setting up actions for responsible control and consumption of natural resources, minimisation of environmental impact and promotion of clean technologies, amongst others.

**Measures:**

44. **To reduce the environmental impact of organisations.**

In enterprises and public administrations, actions should be taken to adopt sustainability criteria, to achieve energy efficiency, to guarantee controlled consumption of natural resources and to minimise the environmental impact of their activities.

45. **To increase information on the responsible control and consumption of natural resources.**

Environmental awareness should be promoted and training provided among interest groups and enterprises.
46. To continue supporting measures to protect the environment, minimising environmental impact and to introduce programmes to prevent and mitigate environmental pollution.

This may cover programmes to protect biodiversity, to achieve re-equilibrium in order to avoid the loss of population and business relocation and to guarantee environmental quality.

Special emphasis will also be placed on programmes for the prevention and management of environmental aspects – the fight against atmospheric pollution, water contamination, contamination of the soil and ground water, noise contamination, the prevention and proper management of waste, etc.

47. To monitor and strengthen programmes for the prevention and management of waste through the use of appropriate technologies.

The aim is that both public administrations and enterprises and organisations should contribute to sustainability by adopting appropriate waste management policies in line with their specific characteristics and with the aim of preventing and minimising the generation of waste and fostering re-cycling and separating.

48. To adopt programmes to reduce and minimise direct and indirect emissions.

Specific measures should be adopted to act on greenhouse gas emissions.

49. To promote the use of clean technologies.

In line with the United Nations recommendation in this field, environment-friendly strategies should be adopted to improve eco-efficiency and sustainable mobility and to reduce risks for biodiversity.

6.9. Development cooperation

It is especially important to stress the role played by Spanish organisations as partners in the development of Spanish Cooperation through actions aiming to meet the Millennium Development Goals as well as goals defined by the international community in the framework of the post-2015 process, especially the defence and protection of human rights.

The aim is also to foster the adoption of the United Nations principles on human rights and transnational enterprises by Spanish enterprises operating all over
the world and to encourage socially responsible management by Spanish companies abroad. Organisations should endeavour to be more responsible regarding the legacy to be left to future generations in the long term.

Measures:

50. To promote the dissemination of Social Action activities undertaken by enterprises and organisations so that they can be recognised by society and thus generate confidence.

The social impact of enterprises goes beyond their everyday commercial transactions. Organisations should therefore explore the possibility of allocating any under-used resources, both human and productive, to promoting the development of the communities in which they are established.

Such resources can also be very effective for helping in catastrophic circumstances or in cases of extreme hardship, and their positive impact can be greater than that of other organisations carrying out more general activities.

51. To promote the dissemination by Spanish multinational enterprises of international CSR principles.

The aim is that Spanish companies active in developing countries should further the international principles of social responsibility, open, non-discriminatory trade relations and good governance.

52. To promote the creation of public and private partnerships for development.

To promote, in collaboration with the CERSE, the creation of public and private partnerships for development (APPD). These involve voluntary, formal collaboration between Spanish Cooperation, the public administrations of member countries and one or several entities from the business sector, civil society and universities in Spain, the member countries or third countries. They establish a common aim that can have a noticeable impact on development. In such partnerships, responsibilities are defined jointly and the resources, risks and achievements are shared.

53. To promote advisory and guidance services for SMEs, social economy entities, entrepreneurs and self-employed workers interested in operating in Spanish Cooperation member countries.
The aim is to assist microenterprises, SMEs, social economy entities and self-employed workers interested in exercising their activity in newly-industrialised or emerging countries and in Spanish Cooperation member countries, providing them with the information they need to anticipate the risks and adjust their actions in line with the peculiarities of each country.

54. To design and set up programmes with Spanish Cooperation.

Such programmes aim to encourage enterprises to adopt initiatives that will make a significant contribution to development and cooperation goals, based on the strategic documents drawn up by the Ministry of Foreign Affairs and Cooperation, especially the current Master Plan on Spanish Cooperation and the document of the Cooperation Council entitled “Socially responsible business in development cooperation”.

A specific programme to promote CSR practices by Spanish enterprises will be drawn up. This will involve the development of tools and public measures to promote responsible behaviour by enterprises.

55. Study of the “Report by the UN Secretary General’s Special Representative concerning Human Rights and Transnational and other enterprises to the United Nations Human Rights Council.

The Spanish Corporate Social Responsibility Strategy, in coordination with the Ministry of Foreign Affairs and Cooperation, aspires to respond to and give effect to the non-legislative proposal approved by the Spanish Parliament on 4 April 2013 on Corporate Social Responsibility and Human Rights, which urged the government to advance by means of different actions in the field of Business and Human Rights.

A proposal will be made to the State Council for Corporate Social Responsibility that this report be studied and analysed and its provisions incorporated in its work.

56. To promote the OECD Guidelines for Multinational Enterprises through the National Contact Point.

Spanish enterprises with investment projects abroad will be encouraged to implement these guidelines in their projects.

For this purpose, the National Contact Point will be strengthened, advertised and made more useful so that it can adopt and follow up the OECD guidelines.
The aim is to strengthen links with society and the environment in which enterprises operate to promote not only economic but also social value. This can also be reinforced through collaboration with the different National Contact Points of the countries with which Spain has trade relations.

6.10. Coordination and participation

This strategic line aims to promote coordination and participation by the different agents involved in highlighting responsible performance by Spanish organisations, guaranteeing that actions set up in the field of CSR seek to achieve equivalent objectives and involve the largest possible number of interest groups.

Measures:

57. To set up mechanisms for coordination between the General State Administration and Autonomous Communities in order to promote the principles and criteria of CSR

For this purpose, a working group will be set up within the Sector Conference on Employment and Labour Affairs to guarantee the harmonisation and market unity of criteria that may be taken into account when establishing any type of recognition or incentive for socially responsible actions.

These will be in line with the principles and criteria for CSR established by the CERSE.

58. To extend and promote CSR throughout the Spanish territory.

Collaborative actions will be set up aiming to disseminate CSR values in all parts of the country, taking into account their individual characteristics and articulating formal collaboration between the Ministry of Employment and Social Security and the Spanish Federation of Municipalities and Provinces in order to involve town councils, provincial councils and joint authorities in matters relating to the dissemination of social responsibility and to further initiatives already under way such as the Retos Network.

59. Creation of the Corporate Social Responsibility Observatory within the CERSE.

The Ministry of Employment and Social Security, in compliance with Royal Decree 221/2008 of 15 February creating and regulating the State Council for Corporate Social Responsibility, will provide
whatever is required to the State Council for CSR so that it can operate as the Corporate Social Responsibility Observatory in Spain. This Observatory will be coordinated with the General Department for Self-Employment, the Social Economy and Corporate Social Responsibility, of the Ministry of Employment and Social Security.

60. **To promote the sharing of experiences with other countries.**

For this purpose, tools will be provided and meeting points will be arranged to share actions in the field of good practices with the public administrations of other countries that have set up programmes, lines of actions and measures whose objectives are the same as those laid down in this strategy.

The CERSE will participate in national and international fora on matters relating to social responsibility, and will cooperate with other similar international councils.
CHAPTER 7

7.1 Implementation of the Strategy

This Strategy is a document that aims to create a common framework serving as a reference on CSR for all actors involved in the socio-economic context of Spain.

It takes its inspiration from principles that form the basis of each of the actions proposed in it and, in accordance with the socio-economic reality of this country, it establishes priorities that can serve as a guide for organisations interested in drawing up their own road map for social responsibility.

While it is true, as stated in the initial chapters of this document, that Spanish enterprises have adopted and are applying CSR criteria, there is still much to be done before social responsibility can be said to be widely present. This is an ambitious project in which both the Public Administrations and enterprises and organisations have an essential role to play.

The Public Administrations should hold the following responsibilities:

- To ensure that when organisations adopt social responsibility this should be real and should comply with the criteria for implementation.
- To promote the dissemination of CSR so that it reaches across society as a whole.
- To ensure that CSR reaches every level of the production fabric without creating new administrative or other burdens.
- To serve as clear examples of entities that are responsible in every one of their areas of influence.

Enterprises and organisations should be responsible for the following:

- Defining CSR strategies that are appropriate for the size and type of organisation and ensuring that such social responsibility policies reach their different departments.
- Strengthening, in accordance with the socio-economic situation at any time, any matters in this strategy that could help meet the most pressing needs.
Establishing channels for fluid communication and dialogue with every one of their interest groups.

Promoting innovation and good practices to advance towards sustainable development.

All actions by enterprises and Public Administrations should bring about benefits for all citizens. The latter should also accept their responsibility for achieving a sustainable, inclusive social and productive model.

Finally, the following should be the responsibility of society:

- To help care for the environment by practices such as the prevention of waste, recycling and energy optimisation and saving.
- To be aware of their influence when acting as consumers or investors.

In order to give maximum protection to this Strategy and ensure that CSR continues to become consolidated and developed in Spain, it is essential that enterprises, the public administrations and society as a whole play their role in the setting up of the measures laid down in this document.

The Ministry of Employment and Social Security will promote any actions falling within its competencies. By creating an inter-ministerial working group, it will coordinate the articulation of any measures to be set up by other ministerial departments. Also, through the sector conference, a specific working group will be set up to ensure compliance with the principles of the Law to Guarantee Market Unity, with regard to the adoption and monitoring of the measures laid down in this Strategy and the implementation of any public policies adopted, seeking any coordination required with the Autonomous Communities. This coordination should also be extended to local entities.
**Implementation of measures under the Spanish Corporate Social Responsibility Strategy**

**Very high priority measures (13)**

<table>
<thead>
<tr>
<th>Nº</th>
<th>Measure</th>
<th>Measure of impact</th>
<th>Addressees</th>
<th>Promoted by</th>
</tr>
</thead>
</table>
| 3   | Creation of procedure for publication of reports on social responsibility and sustainability | Short term        | • Enterprises and Organisations.  
• Public Administrations.          | General Department for Self-Employment, Social Economy and CSR. |
| 4   | Tool for sending CSR reports                                            | Short term        | • Enterprises and Organisations.  
• Public Administrations.          | General Department for Self-Employment, Social Economy and CSR. |
| 5   | Creation of an accessible web site specialising in CSR                  | Short term        | • Enterprises and Organisations.  
• Citizens.  
• Public Administrations.  
• Social partners.          | General Department for Self-Employment, Social Economy and CSR. |
| 14  | Promotion of good governance practices by organisations.               | Medium term       | • Public and private organisations.  
• Ministry of Justice.  
• Ministry for the Economy and competitiveness.  
• Ministry of Employment and Social Security.  
• CERSE.                                                                         |
| 15  | Guarantee that companies in the public enterprise sector draw up corporate governance and sustainability reports. | Medium term       | • Public sector enterprises                  | General State Administration.  
• General Department for Self-Employment, Social Economy and CSR.  
• CERSE.                                                                         |
| 16  | Promote fiscal responsibility among organisations.                      | Medium term       | • Public and private organisations.  
• Enterprises.                  | Public Administrations.                                                                   |
<table>
<thead>
<tr>
<th>No.</th>
<th>Objective</th>
<th>Timeframe</th>
<th>Participants</th>
</tr>
</thead>
</table>
| 17  | Promote actions to combat tax fraud and employment fraud, and the underground economy. | Medium term | - Public and private organisations.  
- Citizens. |  
- Public Administrations. |
| 18  | Promote ethics and transparency in organisations. | Medium term | - Public and private organisations.  
- Enterprises. |  
- General State Administration.  
- General Department for Self-Employment, Social Economy and CSR.  
- Human Rights Office.  
- CERSE. |
| 19  | Promote CSR as a mechanism for strengthening the image of Spain and a positive perception of Spanish products and services. | Long term | - Public and private organisations.  
- Enterprises. |  
- General State Administration.  
- CERSE. |
| 20  | Promote the drafting of annual reports giving transparent information on social, environmental and good governance aspects. | Short term | - Public and private organisations.  
- Enterprises. |  
- CERSE.  
- General Department for Self-Employment, Social Economy and CSR. |
| 21  | To draft a guide about disclosure of non-financial information. | Short term | - Public and private organisations.  
- Enterprises. |  
- CERSE.  
- General Department for Self-Employment, Social Economy and CSR. |
| 26  | Respect and protection of human rights throughout the value chain. | Medium term | - Public and private organisations.  
- Citizens.  
- Enterprises. |  
- Enterprises  
- Ministry of Foreign Affairs and Cooperation (Human Rights Office). |
| 57  | Set up mechanisms for coordination between the General State Administration and the Autonomous Communities | Medium term | - Public Administrations. |  
- General State Administration. |
### High priority measures (17)

<table>
<thead>
<tr>
<th>Nº</th>
<th>Measure</th>
<th>Measure of impact</th>
<th>Addressee</th>
<th>Promoted by</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Make enterprises aware of responsible and sustainable management models, to ensure their activity is socially responsible.</td>
<td>Medium term</td>
<td>• Enterprises</td>
<td>• Public Administrations. • CERSE.</td>
</tr>
<tr>
<td>2</td>
<td>Promote platforms for communication and spaces for dialogue between organisations and interest groups.</td>
<td>Medium term</td>
<td>• Enterprises • Organisations • Citizens</td>
<td>• General Department for Self-Employment, Social Economy and CSR. • CERSE.</td>
</tr>
<tr>
<td>6</td>
<td>Promote the inclusion of socially responsible practices in SMEs and Social Economy entities (guidance programmes)</td>
<td>Medium term</td>
<td>• SMEs • Social Economy entities</td>
<td>• Public Administrations. • General Department for Self-Employment, the Social Economy and CSR. • CERSE.</td>
</tr>
<tr>
<td>7</td>
<td>Make known the efforts made by enterprises committed to corporate social responsibility.</td>
<td>Short term</td>
<td>• Enterprises. • Organisations.</td>
<td>• Ministry of Employment and Social Security. • CERSE.</td>
</tr>
<tr>
<td>9</td>
<td>Turn social responsibility criteria into a benchmark.</td>
<td>Short term</td>
<td>• Society. • Public Administrations.</td>
<td>• Public Administrations. • CERSE.</td>
</tr>
<tr>
<td>10</td>
<td>Continue promoting the commitment of public and private entities to the promotion of youth employment through membership of the Entrepreneurship and Youth Employment Strategy and the “Member Entity” seal.</td>
<td>Short term</td>
<td>• Public and private entities. • Beneficiaries: persons aged under 30.</td>
<td>• General Department for Self-Employment, Social Economy and CSR.</td>
</tr>
<tr>
<td></td>
<td>Activities to promote employee diversity, through a policy for equal opportunities.</td>
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</tr>
</tbody>
</table>
|   | Medium term | • Public and private organisations. | • Enterprises  
• Ministry of Health, Social Services and Equality.  
• Ministry of Employment and Social Security.  
• Social partners. |
|   |   | • Enterprises. |   |
|   |   | • Workers. |   |
| 22 |   |   |   |
|   | Actions to facilitate work-life balance for workers. |   |   |
|   | Medium term | • Public and private organisations. | • Enterprises.  
• Ministry of Health, Social Services and Equality.  
• Ministry of Employment and Social Security.  
• Social partners. |
|   |   | • Enterprises. |   |
|   |   | • Workers. |   |
| 23 |   |   |   |
|   | Motivate promotion of health in workplaces. |   |   |
|   | Short term | • Public and private organisations. | • Enterprises and Organisations.  
• Ministry of Health, Social Services and Equality.  
• Ministry of Employment and Social Security.  
• Social partners. |
|   |   | • Enterprises. |   |
|   |   | • Workers. |   |
| 24 |   |   |   |
|   | To promote the inclusion of people at risk of social exclusion in ordinary enterprises and facilitate entrepreneurship |   |   |
|   | Short term | • Public and private organisations. | • General Department for Self-Employment, Social Economy and CSR.  
• Ministry of Employment and Social Security.  
• Ministry of Health, Social Services and Equality.  
• Third sector.  
• Social partners. |
|   |   | • Enterprises. |   |
|   |   | • Workers. |   |
| 25 |   |   |   |
|   | Promote open-ended employment. |   |   |
|   | Long term | • Public and private organisations. | • Enterprises.  
• Ministry of Employment and Social Security.  
• Social partners. |
|   |   | • Enterprises. |   |
|   |   | • Workers. |   |
| 27 |   |   |   |
|   | Ensure compliance with CSR principles throughout the supply chain, and encourage companies to pass on their management models. | Long term | Enterprises.  
Organisations.  
Citizens. | Enterprises.  
Public Administrations.  
CERSE. |
|---|---|---|---|---|
| 35 | Promote actions for organisations to meet the commitments taken on with their suppliers | Medium term | Enterprises.  
Organisations.  
CERSE. |
| 36 | Reduce the environmental impact of all organisations. | Long term | Public and private organisations.  
Society. | Enterprises and Organisations.  
Public Administrations. |
| 44 | Continue supporting measures to protect the environment, minimising environmental impact, and programmes aiming to prevent and mitigate environmental pollution. | Long term | Public and private organisations.  
Society. | Enterprises and Organisations  
Ministry of Agriculture, Food and the Environment. |
Ministry of Employment and Social Security.  
Ministry for the Economy and competitiveness: National Contact Point (NCP).  
Enterprises and Organisations.  
CERSE. |
| 51 | Extend and promote CSR throughout Spain. | Medium term | Local administration.  
Enterprises.  
Society. | General State Administration.  
Local administration.  
CERSE.  
RETOS network |
# Medium priority measures (30)

<table>
<thead>
<tr>
<th>Nº</th>
<th>Measure</th>
<th>Measure of impact</th>
<th>Addressee</th>
<th>Promoted by</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Periodically consult citizens and stakeholders on their perception of the degree of penetration of CSR in Spain</td>
<td>Medium term</td>
<td>• Citizens. • Organisations. • Enterprises. • Social partners.</td>
<td>• General State Administration.</td>
</tr>
<tr>
<td>11</td>
<td>Develop programmes to promote knowledge of and compliance with international principles by organisations operating in Spain.</td>
<td>Short term</td>
<td>• Organisations. • Enterprises.</td>
<td>• Enterprises and Organisations. • Human Rights Office. • Ministry for the Economy and competitiveness: National Contact Point (NCP). • CERSE.</td>
</tr>
<tr>
<td>12</td>
<td>Promote the inclusion in syllabuses of the value of personal and social contributions to a more sustainable model for society</td>
<td>Short term</td>
<td>• Citizens. • Society.</td>
<td>• Ministry of Education, Culture and Sport. • Universities. • Autonomous communities. • CERSE.</td>
</tr>
<tr>
<td>13</td>
<td>Promote the study of CSR at vocational training institutions and universities as well as research centres.</td>
<td>Short term</td>
<td>• Citizens. • Society.</td>
<td>• Ministry of Employment and Social Security. • Ministry of Education. • Universities. • Autonomous communities.</td>
</tr>
<tr>
<td>28</td>
<td>Promote and foster opportunities for corporate volunteering</td>
<td>Medium term</td>
<td>• Enterprises. • Workers. • Society.</td>
<td>• Enterprises.</td>
</tr>
</tbody>
</table>
| 29 | Draw up a guide on good practices in the field of socially responsible investment. | Medium term | - Public and private organisations.  
- Citizens. | CERSE. |
| 30 | Promote the use of the socially responsible investment by Employer Pension Funds | Long term | - Citizens.  
- Ministry for the Economy and competitiveness.  
- CERSE. |
| 31 | Promote meetings between entrepreneurs and socially responsible investors. | Medium term | - Citizens  
- Enterprises and Organisations | General State Administration. |
| 32 | Encourage investment fund and pension fund management entities to indicate if they only consider financial criteria in investment decisions and, if they consider non-financial risks, to mention this. | Medium term | - Citizens  
- Enterprises. | General State Administration.  
- Ministry for the Economy and competitiveness. |
| 33 | Promote research, sustainable innovation and the development of products and services to improve quality of life | Long term | - Citizens  
- Society. | Ministry for the Economy and competitiveness.  
- Ministry of Agriculture, Food and the Environment.  
- CERSE. |
- Ministry for the Economy and competitiveness.  
- Autonomous communities.  
- CEPES. |
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Term</th>
<th>Stakeholders</th>
<th>Stakeholders</th>
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</thead>
<tbody>
<tr>
<td>37</td>
<td>Encourage Public Administrations to adapt their criteria for technical and economic solvency in public tender procedures to promote entrepreneurship</td>
<td>Long term</td>
<td>• Enterprises.</td>
<td>• Public Administrations.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Citizens.</td>
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</tr>
<tr>
<td>38</td>
<td>Promote the inclusion of social, environmental, human rights and ethical criteria in tenders and public procurement, to be included in the object of the contract.</td>
<td>Medium term</td>
<td>• Enterprises.</td>
<td>• Public Administrations.</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>• Citizens.</td>
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<tr>
<td>39</td>
<td>Promote responsible consumption, consumers’ rights and the inclusion of SR principles in consumer policies</td>
<td>Long term</td>
<td>• Enterprises.</td>
<td>• Enterprises.</td>
</tr>
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<td></td>
<td></td>
<td></td>
<td>• Citizens.</td>
<td>• Consumers’ associations.</td>
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<td>• Public Administrations.</td>
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<td>• CERSE</td>
</tr>
<tr>
<td>40</td>
<td>Extend the use of labelling as a tool for consumer information in compliance with sustainability criteria.</td>
<td>Long term</td>
<td>• Enterprises.</td>
<td>• Enterprises.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Citizens.</td>
<td>• Public Administrations.</td>
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<td>• CERSE</td>
</tr>
<tr>
<td>41</td>
<td>Draw up a code of good practice on information to prevent deceptive advertising and to guarantee communication in line with the actual product being offered</td>
<td>Medium term</td>
<td>• Enterprises.</td>
<td>• General State Administration.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Citizens.</td>
<td>• CERSE</td>
</tr>
<tr>
<td>42</td>
<td>Promote responsible communication and advertising policies.</td>
<td>Long term</td>
<td>• Citizens.</td>
<td>• Enterprises and Organisations.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>• Public Administrations.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>• CERSE</td>
</tr>
</tbody>
</table>
| Support initiatives to promote CSR adopted by organisations and institutions for the defence of consumers’ rights. | Medium term | Citizens.  
Consumer Organisations.  
Organisations and institutions to defend consumers’ rights.  
Public Administrations. |
|---|---|---|
| Strengthen information aiming to achieve control and responsible consumption of natural resources. | Medium term | Public and private organisations.  
Citizens.  
Ministry of Agriculture, Food and the Environment. |
| Monitor and reinforce programmes for the prevention and management of waste through the use of appropriate technologies | Long term | Public and private organisations.  
Society.  
Ministry of Agriculture, Food and the Environment. |
| Advancement of programmes to reduce and minimise direct and indirect emissions. | Long term | Public and private organisations.  
Society.  
Enterprises.  
Ministry of Agriculture, Food and the Environment. |
| Promote the use of clean technologies. | Long term | Public and private organisations.  
Society.  
Enterprises and Organisations.  
Public Administrations. |
| Promote the dissemination and consideration of Social Action activities by enterprises and organisations to ensure recognition by society and to generate trust in them | Long term | Enterprises and Organisations.  
Ministry of Health, Social Services and Equality.  
Ministry of Employment and Social Security. |
| Promote the creation of public and private partnerships for development | Medium term | Enterprises.  
Ministry of Foreign Affairs and Cooperation.  
CERSE. |
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| 53 | Promote guidance services for SMEs, entrepreneurs and self-employed workers interested in operating in Spanish Cooperation partner countries | Medium term | SMEs.  
Entrepreneurs and self-employed workers.  
Ministry of Foreign Affairs and Cooperation.  
Ministry of Employment and Social Security.  
CERSE. |
| 54 | Design and set up programmes together with Spanish Cooperation. | Long term | Organisations.  
Citizens.  
Ministry of Foreign Affairs and Cooperation. |
| 55 | Study the “Report by the UN Secretary General’s Special Representative concerning Human Rights and Transnational and other enterprises, John Ruggie to the United Nations Human Rights Council | Short term | Society.  
CERSE. |
| 56 | Promote the OECD Guidelines for Multinational Enterprises through the National Contact Point | Long term | Enterprises.  
Social partners.  
Ministry for the Economy and competitiveness: National Contact Point (NCP). |
| 59 | Set up the Observatory on Corporate Social Responsibility, within the CERSE | Medium term | Enterprises.  
Citizens.  
Organisations.  
General Department for Self-Employment, Social Economy and CSR.  
CERSE. |
| 60 | Promote the sharing of experiences with other countries. | Long term | Society.  
Ministry of Employment and Social Security.  
Ministry of Foreign Affairs and Cooperation.  
CERSE. |
7.2 Monitoring and Evaluation

The Spanish Corporate Social Responsibility Strategy aims to be the national framework of reference on CSR and the tool that will promote and develop CSR in Spain’s production network.

When drafting it, the Ministry of Employment and Social Security therefore received contributions from other ministerial departments with competencies in this field, from the Autonomous Communities and from local entities through the Spanish Federation of Municipalities and Provinces, FEMP (Federación Española de Municipios y Provincias).

The document has also been studied within the CERSE and includes contributions from experts and citizens made during the period that it was subject to public consultation.

Work on monitoring and evaluation aims to constantly supervise the planning, progress, implementation and results of each of the measures proposed, as well as of the Strategy as a whole.

This work is to be coordinated by the General Department for Self-Employment, the Social Economy and Corporate Social Responsibility, which will propose to the State Council on Corporate Social Responsibility (CERSE) the creation of a working group to establish indicators for monitoring the results and impact of implementing the measures.

In addition and based on the above-mentioned indicators, the General Department for Self-Employment, the Social Economy and Corporate Social Responsibility will draw up an annual report to be submitted to the State Council on Corporate Social Responsibility and the Sector Conference on Employment and Labour Affairs. This report will reflect the degree of implementation of the measures included in the document (monitoring and result indicators), as well as the degree of adoption of CSR in Spain (impact indicators).

Articulation of the Spanish Corporate Social Responsibility Strategy will be carried out through the budgetary programme for Development of Self-Employment, the Social Economy and Corporate Social Responsibility and the Youth Guarantee of the General Department for Self-Employment, the Social Economy and Corporate Social Responsibility, which is attached to the Ministry of Employment and Social Security through the Secretary of State for Employment. In addition, each Ministry or Public Administration may allocate funds for the measures falling within its area of action.

This project is perfectly aligned with the objectives of the European Strategy 2020 in this connection and complements the main areas of investment of Structural Funds 2014-2020, especially the European Social Fund, which covers some of the telematic objectives that form part of the measures included in this document.
SPANISH STRATEGY FOR CORPORATE SOCIAL RESPONSIBILITY