Corporate Social Responsibility Guideline for Tourism Sector in Lao PDR

Corporate Social Responsibility Guideline

Tourism Sector

Contents

I. Understanding CSR

1.1   What is CSR?

Lao PDR is striving to graduate from the status of Least Development Country by 2024 and meeting the global 2030 Agenda for Sustainable Development. This requires commitment from all sectors, especially the private sector. For this, the role of Corporate Social Responsibility (CSR) is gaining more critical attention[1,2] due to the vision and outlook of sustainability development of the country.

CSR in tourism can be referred to as a guiding business policy whereby tourism companies integrate social and environmental concerns in their own business mission, strategies and operations as well as in their interaction with their stakeholders[3]. The European Commission also defined the meaning of CSR in the CSR Guidebook as the responsibility of enterprises for their impacts on society.

The enterprises with CSR in mind will have internal processes to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders, with the aim of (i) maximising the creation of shared value for their owners/shareholders and for their other stakeholders and society at large; (ii) identifying, preventing and mitigating their possible adverse impacts.[4]

CSR today is seen as a multi-stakeholder approach where stakeholders are not only receivers but also partners for realizing and implementing CSR strategies. In tourism companies' strategies, could include environmental protection, fair working conditions for employees and contributing to the welfare of local communities as key aspects to work with.

1   8th NSEDP (2016 – 2020) of Lao PDR
2   Voluntary National Review for Sustainable Development: Lao PDR, July 2018.
3   Lund-Durlacher, Dagmar (2015): Corporate Social Responsibility and Tourism. In: Education for Sustainability in Tourism
     - A Handbook of Processes, Resources, and Strategies. Moscardo, P. & Benckendorff, G. (eds.). Berlin: Springer, p. 59 - 73
4   European Commission Guidebook on CSR, 2011.

1.2   Why CSR?

Although the standards of CSR were initially designed for large corporates due to their large scale of impacts to the social and environmental aspects, CSR is increasingly considered as management and performance tools for small and medium enterprises (SMEs). SMEs accounted for 98 percent[5]of all businesses, making them responsible for most employment creation and private sector gross domestic product in the country's economy. It is imaginable that the future impacts of CSR created by SMEs will be as equally serious as large corporates; therefore, CSR is crucial for businesses of any size. This portrays a huge influence that could be utilized in effecting socially responsible change. The benefits of CSR to organizations are widely acknowledged by both small and large corporations across business sectors and geographies. Some of the benefits include:

- **Staff morale and staff retention:** The new millennial workforce seek employment with a company that can trust-a company with good ethics and high integrity.

- **Staff morale and staff retention:** Responsible business operating practices enhance a positive relationship with the local community, regulators and investors. Good community relations can lead to a good reputation which is the core strategy of the stakeholder management.

- **Risk management:** Good business practices could reduce non-financial risks (such as damage to reputation). Companies may need to be aware of the potential for future regulations on corporate practices as well as the growing expectations and demands from civil society, NGOs, consumers and regulators.

Genuine CSR program does not only promote sustainable business growth but it also solves poverty and environmental issues in the country. Poverty drivers such as income, resources, know-how and access to basic services could be key indicators for a CSR program to work on. Tourism sector plays an important role in creating jobs, promoting culture, and conserving biodiversity. A sustainable livelihood and natural resource lie within the partnership of the public, private and development sectors. Business sector could help promoting green jobs for local communities to earn their living and at the same time protect the environment for example supporting sustainable farming for local farmers, promoting local handicraft for tourism, or providing school dropout youths with self-employed job opportunities.

- **Identify new opportunities:** By reducing environmental or social impact, companies can innovate and supply new products and services (e.g. products with lower energy consumption and healthier food options), which lead to new market opportunities. There are many benefits for a company in adopting CSR practices, many of which are inter-related.

- **Productivity and operational efficiency:** Good human resources management is essential. Employees need access to a safe and healthy workplace to ensure good productivity. Taking good care of employees enhances employee motivation, productivity and leads to lower absenteeism.

- **Brand and reputation:** Reputation has an impact on a business's ability to attract people, finance, customers and business partners. Actions that improve a company's social and environmental performance, especially in their product and service offerings, can have a strong impact on building loyal customers.

- **Easier access to capital:** Responsible entrepreneurship can effectively reduce risk, which then can translate into easier access to capital, reduced insurance premiums and better relationships with an increasingly aware and active financial sector.

- **Competitive advantage:** CSR can be a tool for creating a competitive advantage through differentiation of products and brand. In many cases it can help to reduce operational costs as well.

1.3   What is the current state of CSR in tourism sector in Lao PDR?

In Lao PDR, the concept of CSR is still nascent with limited understanding among the private sector[6]. The first CSR assessment in Lao PDR was conducted in 2008 as part of the three CSR small-scale surveys conducted in 2008, 2010 and 2013 respectively. In between, a cross-country report was conducted by GIZ and the Asian Institute of Management in 2011 (AIM 2011)[7]. The latest CSR baseline on different sectors in the country was conducted by GIZ in 2015, which cover coffee, tea, tourism, transportation and logistics, hydropower and mining focusing on Social and Environmental Regulations & Standards but not specifically on the CSR practices by the SMEs.

CSR in the tourism sector in Lao PDR has been gaining popularity following the shifted focus on sustainable tourism. However, in the assessment report by GIZ in 2015, the problems of CSR in the tourism sector in the country is multifaceted that requires transformations at both the macro and micro levels.

In the baseline study conducted in July, 2020 by Poverty Environment Action for Sustainable Development Goals under Department of Investment Promotion in Ministry of Planning and Investment (MPI), CSR in tourism sector in Lao PDR is still the economic responsibilities ranking according to Carroll's CSR pyramid model[8], where there is no deliberate action from the part of businesses to engage in CSR.

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6   Corporate Social Responsibility in Lao PDR: Baseline Assessment of Social and Environmental Regulations & Standards, February 2015.
7   Corporate Social Responsibility in Lao PDR: Baseline Assessment of Social and Environmental Regulations & Standards, February 2015.
8   Carroll, A.B. (2016). Carroll's pyramid of CSR: taking another look. International Journal Corporate Social Responsibility, 1(3), 1-8. doi.org/10.1186/s40991-016-0004-6

Many of the activities are performed on an ad-hoc basis geared toward on demand charitable giving. Only a few foreign-owned tourism businesses view CSR as an ethical obligation but then again, the implementation on the ground in regards to this view still need to be validated. The survey found that among the businesses that engage in CSR related activities, 66% of them are local-owned businesses, 25% joint-venture and 9% foreign-owned businesses.

Picture 1: Carroll's CSR pyramid

II. CSR in Practice

2.1. Is there a CSR strategy that fits all?

There is no one-size-fits-all formula for companies aiming to adopt CSR in their business practices. Each business is unique and hence its management and operation are also different. This allows rooms for innovation and creativity for CSR interventions for different sectors and business environment.

In general, Micro, Small and Medium Enterprise (MSMEs) owners are passionate individuals. They are persistent, energetic and enthusiastic, and they often bounce back and learn from failure. On this, if one CSR strategy does not work, the ability to be adaptable and agile to adopt new approaches is crucial.

2.2. What are the critical success factors in CSR?

While there is no formula for CSR strategy, it is widely noted that leadership commitment in an organization is key to CSR success, inter alia (see Table 1). A commitment to responsible entrepreneurship could range from making a donation to managing every aspect of the business according to responsible business principles.

Whatever the level of engagement, the first step is to make a commitment at the management to ensuring some level of responsibility. Only when the tone of the top is strong and cascading down to all levels of management and operations, CSR can achieve its objective and brings positive impact to the organization.

Table 1: Critical Success Factors of CSR

Critical Success Factors	Organizational resources	Internal support	External support
Integrating CSR with functional strategies	●		
Organizational ability to management stakeholder groups	●		
Ability to evaluate CSR benefits	●		
Top management support	●		
Ensuring values and vision of CSR approach are integrated into organizational culture		●	
Openness to learning, improvement and innovation		●	
Employee involvement in developing and implementing CSR programmes, activities and initiatives		●	
Sharing experience, learning from and with peers		●	
Government support			●
NGO support			●
Society support			●

III. Stakeholder Mapping

3.1 What is the level of diversity in which your business operates in?

MSMEs in general are part of the community and they may be more closely integrated locally. MSMEs are particularly sensitive to community issues because in most cases they are operating in local markets. A problem with the community can have a significant impact on the reputation of an MSME. On the one hand, this can be an advantage since developing good relations with key stakeholders can have clear business benefits.

The main ways in which companies develop good relationships with the communities in which they do business include:

- Providing cash or in-kind donations to worthy causes or charities.

- Dedicating company owners, managers or employee time to social causes free of charge (i.e. volunteering).

- Promoting economic regeneration and social integration.

- Linking business strategy and operations to positive impactful causes.

For example, a tourism company can consider working with local community organisations or institutions like schools and hospitals. It might also include working with public authorities and non-governmental organisations (NGOs) on social or environmental issues. For instance, remote schools may need separate toilets for boys and girls, school playground that built with child protection and safety. This will need contributions and participations from community nearby such as businesses, parents, village authority, and teachers to help building such needs.

3.2   What is stakeholder mapping?

To understand the local community better, stakeholder mapping is useful as a start. Stakeholder mapping is a way of organizing all of the people who have an interest in your product, project, or idea in a single visual space. This allows you to easily see who can influence your project, and how each person is related to the other[9]. The following picture shows a good simplified stakeholders map that could be used when planning CSR activities in order to engage key stakeholders:

Picture 2: Stakeholder Mapping
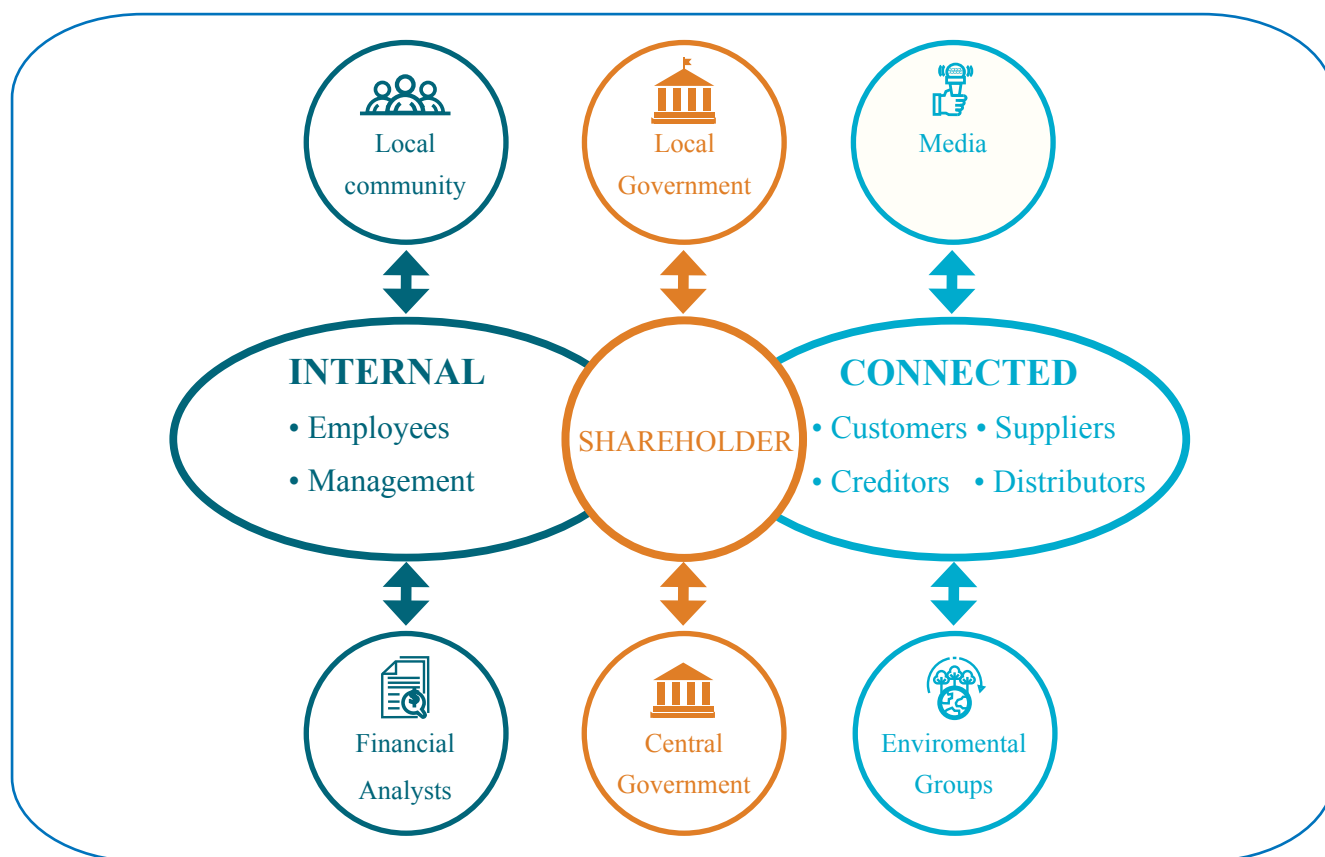
Source: www.professionalacademy.com

As it can be seen from the picture 2 above, the businesses are operated under the umbrella of various stakeholder inter-relations and interactions hence managing stakeholders' expectation is equivalent to managing the company's CSR activities.

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9   https://miro.com/templates/stakeholder-map/

3.3 Why is stakeholder mapping so important?

Stakeholder mapping is typically performed at the beginning of an intervention. Doing stakeholder mapping early on will help prevent miscommunication, ensure all groups are aligned on the objectives and set expectations about outcomes and results.

Stakeholders are not just your allies – they can also deliver insights and advice that help you shape your business. When you involve a diverse group of stakeholders from the start, they will help you create the best outline and plan for your business that will set it up for success.

3.4 How to conduct stakeholder mapping?

Stakeholder mapping in 4 steps:

1. Define your stakeholders: using picture 2, the company can identify who are the key stakeholders.

2. Analyse stakeholders by impact and influence: they stakeholder mapping will enhance the understanding of each key stakeholder's expectation and how influential they are towards implementation the CSR activities.

3. Plan Manage stakeholder communications and reporting: reporting is crucial to keep the key stakeholders informed and avoid any kind of miscommunications.

4. Engage with your stakeholders: at each level of planning CSR activities, the company needs to consult and involve potential stakeholders earlier on in order to get a buy-in and support.

STEP 01 Define your stakeholders

STEP 02 Analyse stakeholders by impact and influence

STEP 03 Plan Manage stakeholder communications and reporting

STEP 04 Engage with your stakeholders

IV. CSR Case Studies in Lao PDR

The example of good CSR intervention in Tourism Sector are from a 100% Lao own Green Discovery Travel and Tour Company where CSR is truly well executed starting from linking the core values, mission and vision into the business operations and the CSR activities.

> **Company Values: Sustainability, Empathy, Innovation, Curiosity, Excitement, Family**
>
> **Mission: "Making Lao PDR the eco-tourism paradise".**
>
> **Vision: "Well-being for the people, nature and culture of Lao PDR".**

It is easy to have written vision and mission statements that refer to CSR; however, putting those statements into actions and making it a core business practices are a real challenge. Green Discovery placed efforts to provide eco-tourism study tour program for students, placed funding into the elephant conservation centre in Xayaboury Province and building their tourist attraction sights around the existing environment rather than destroying the forests and putting a concrete building.

Table 2: Types of CSR activities conducted by the companies in the tourism and hospitality sector.

CSR activity type	Definition	Activity examples
Social and cultural	Engage in activities related to religion, festival and community events	▪ Donating for rehabilitation of temples ▪ Donating and sponsoring boat racing festival participation
Environmental	Engage in activities related to environment conservation and waste management.	▪ Supporting in tree planting events ▪ Taking turns to collect garbage around the city ▪ Using refillable and glass bottles for drinking water ▪ Recycling plastics and papers ▪ Separating wastes for easy collection and recycling ▪ Engaging in energy and water savings
Economic	Engage in activities related to job creation and community empowerment	▪ Bringing tour groups to purchase local made products ▪ Providing legal minimum wage to all employees of minimal skills
Educational	Engaged in activities related to scholarship giving and community service projects such as stationery donations or school renovations	▪ Providing scholarship to the poor ▪ Donating school supplies to schools in remote places ▪ Constructing toilets for schools
Others	Engage in other activities not related to social and culture, environment, economic and education.	▪ Allowing staff to participate in volunteer activities

V. CSR Reporting Process

5.1 What is the CSR reporting process?

There are internal and external CSR reporting system that the company could utilize. When drafting a report, the following questions could be used:

❑ Why do we need to produce CSR report?

❑ Who is the target audience?

❑ What values of the company should we emphasize when drafting a CSR report?

❑ What are the internal obstacles to producing our CSR report?

❑ What resource do we need?

The ultimate purpose of CSR reporting is to share a sincere and meaningful story with stakeholders in order to build trust and confidence.

5.1.1 Internal Reporting Process

The following process provides 3 STEPS to Internal CSR Reporting:

STEP 1: Understanding of CSR Dynamic Cycle

As an CSR officer, you ought to familiarise yourself with the practical guide to creating impacting CSR in your organisation. This practical guide is designed in the feedback loop of "Plan, Do, Check and Act".

The process is dynamic and is an iterative four-step management method used in business for the control and continuous improvement of processes and products
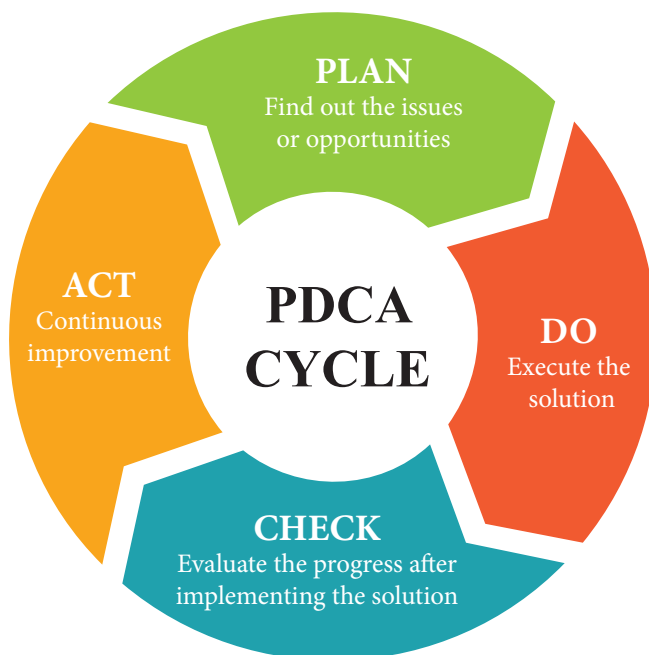
Table 3: CSR dynamic cycle to create impactful CSR in your organization

Phase	Task	Process
Plan	Assess the existing CSR situation	**How to do a CSR assessment:** a. Gather a CSR team and appoint key CSR officer b. Develop a working definition of CSR for the business c. Articulate a business case for CSR (i.e. why there is a need for CSR?) d. Review internal operations, documents and processes to examine how they can support or advance CSR practices e. Review external documents including government policy on how they can support CSR f. Identify key stakeholders
	Develop a CSR strategy and initiatives	**How to develop a CSR strategy and initiatives:** a. Research what other businesses are doing about CSR b. Develop CSR initiatives to be aligned with the vision of the business while being consistent with government policies c. Make it clear how CSR can add value to businesses in both short-term and long-term d. Build support with senior management and employees e. Set performance measurements and clear M&E framework to keep track of the CSR performance f. Hold discussions with major stakeholders (both internal and external to obtain their feedbacks) g. Draft, review and publish the strategy and initiatives
Do	Implement the CSR strategy and initiatives	**How to implement a CSR strategy:** a. Develop an integrated CSR decision-making structure with clear job descriptions for appointed key employees in CSR implementation b. Design and conduct CSR training to internal stakeholders and if need to external stakeholders too c. Establish mechanisms for addressing problematic behaviour
Check	Communicate about the CSR strategy and initiatives	**How to communicate a CSR strategy and initiatives:** a. Establish a target audience and objectives of the CSR communications b. Choose a key message to promote CSR c. Decide how to communicate the message and do it consistently
Act	Evaluate and scale-up the CSR strategy and initiatives	**How to evaluate a CSR strategy and initiatives:** a. Evaluate the performance of CSR based on the approved M&E framework b. Rectify any short-coming c. Scale-up a CSR approach

STEP 2: CSR Proposal and M&E Framework Development

Developing a clear CSR proposal is critical to obtain buy-in from management and key stakeholders. The proposal should be accompanied with an M&E framework with definite timeline, resources and accountability. Table 4 captures some examples of CSR activities. These activities should be discussed and agreed upon by the management.

Table 4: CSR Key Performance Indicators and Activity

Dimension	Key areas of implementation	Key Performance Indicator	Progress
Organization	Involvement in CSR planning, advocacy and implementation	▪ Number of staff participate in the planning and execution of the company's CSR activities. ▪ Management Support?	
	Employee's rights (Lao Labour Law is obliged)	▪ Minimum wage met? ▪ Minimum working age met? ▪ No child labour? ▪ Working hour is fair? ▪ Overtime payment policy?	
	Occupational Health and Safety Policy	▪ Occupational health and safety policy in place? ▪ Safe working environment from pollution? ▪ Protection gear? ▪ Harassment prevention measures? ▪ Whistle blower policy and hotline?	
	Gender Equality	▪ Does the company support gender quality and ethnic diversity?	
	Capacity development	▪ How many training sessions planned for staff? ▪ Is there a succession/career development plan?	
	Code of Conduct	▪ Is there a company Code of conduct/ is it comprehensive or holistic enough?	
	Budget allocation	▪ What is the allocated budget for CSR? Is it in the range of 3-5% of the current year net profit?	

Community	Employment Involvement in CSR activities e.g. volunteering program organized by the government, INGOs. NPOs or the community	• How many employees participate in volunteer activities outside the company?	
	Child protection	• Does the company have child protection policy and practices?	
	Jobs opportunity	• How many jobs does the company create for the community?	
	Scholarship/education	• Does the company support scholarship/education to staff and community?	
	Vulnerable groups	• Who should be your target group? Poorest of poor/urban poor/women/children/indigenous group/LGBT?	
	Benefit sharing scheme?	• Does the services/products benefit community?	
Market place	Green products	• Number of environmental and social friendly products/ services provided	
	Stakeholder involvements	• Suppliers validation/certification • Supply chain evaluation	
	Social Branding	• Products/services positively link to the consumer	
	Fair and ethical competition	• Doing business conduct with high ethical and moral consciousness	
Environment	Waste management	• How the solid and liquid waste is being managed?	
	Forest conservation/ plantation	• Does the company support any forest protection/conservation?	
	Green office	• Does the company have green office policy? Sustainable office building?	
	Energy and water savings	• Does the company have utility usage tracking and savings?	
	Wildlife conservation	• Does the company support the wildlife conservation fund in the country especially those who operates eco-tourism business?	

STEP 3: CSR Reporting Process

It is crucial to constantly and consistently report the CSR progress to the management team as well as communicate key messages to the internal stakeholders. Box 1 shows the internal reporting template that an CSR officer can refer to as a guide.

Box 1: Internal CSR Reporting Template

1. Background of CSR (max. 1 page)

    a. What is the CSR mission/vision?

    b. What are the key CSR activities?

    c. Who is overseeing the CSR functions?

2. CSR timeframe and activity (max. 1 page)

    a. What is the CSR monitoring and evaluation?

    b. What is the timeframe of the intended CSR activity?

3. CSR implementation and performance (max. 2 pages)

    a. What is the status of the CSR activity?

    b. What is the output or outcome of the CSR activity? Is there evidence that CSR is supporting the core businesses? If so, how?

    c. Is CSR implementation plan on track or off-track? (both budget and activity)

4. Lessons Learned (max. 1 page)

    a. What has been done well? What has not been done well?

    b. What are the challenges or opportunities of the CSR implementation?

    c. What are the plans to rectify the challenges?
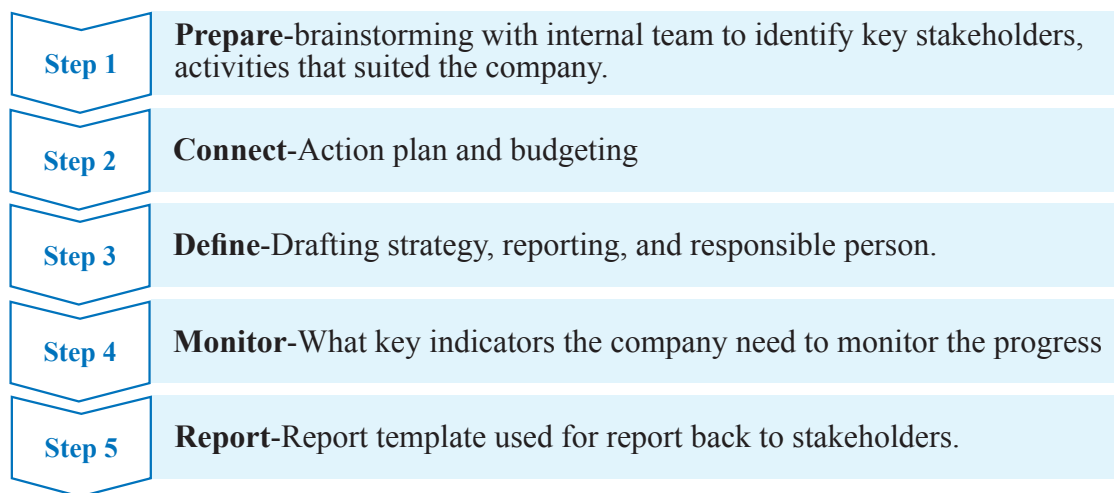
5. Future Plan (max. 2 pages)

    a. What is the immediate future plan from now till the next reporting?

    b. What support do you need from the top management? Why? Suggest way how they can support you.

5.1.2 External Reporting Process

Currently there is no formal CSR reporting process from enterprises to authorities, hence the following processes were drawn from the global report initiative available that could be contextualized to fit the needs of socio-economic development in Lao PDR.

For external reporting purpose, the company could use various tools such as GRI, SGD indicators, UN Global compact indicators, ISO 26000 and sustainable reporting guidelines. In addition, the company can refer to CSR reporting template developed by Poverty Environment Action for Sustainable Development Goals. (Annex 1).

The Global Reporting Initiative (GRI) offers introductory guidelines on SME sustainability reporting processes consists of five simple steps; planning your reporting process, collecting input from stakeholders, deciding on report content, building your report and checking and communicating your results.

Step 1	**Prepare**-brainstorming with internal team to identify key stakeholders, activities that suited the company.
Step 2	**Connect**-Action plan and budgeting
Step 3	**Define**-Drafting strategy, reporting, and responsible person.
Step 4	**Monitor**-What key indicators the company need to monitor the progress
Step 5	**Report**-Report template used for report back to stakeholders.

10 Principle of UN Global compact: The ten principle of UNGC also could be used and contextualized based on the suitability and nature of business operations.
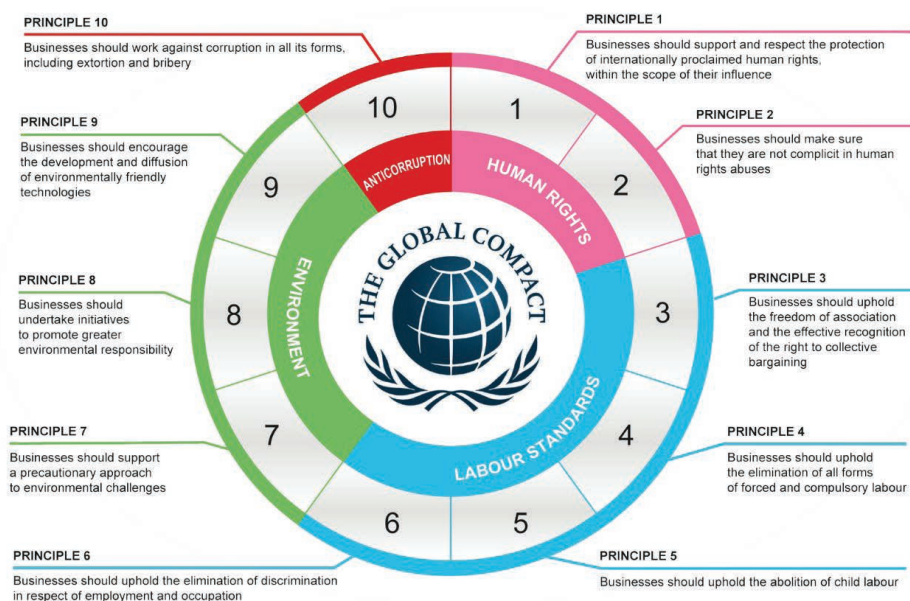
Source: UN Global Compact

Table 5: 10 Principle of UN Global Compact

Principles	Descriptions
Human Rights	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights.
	Principle 2: Businesses should make sure that they are not complicit in human rights abuses.
Labour Standards	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
	Principle 4: Businesses should make efforts to eliminate of all forms of forced and compulsory labour.
	Principle 5: Businesses should fight to achieve the effective abolition of child labour.
	Principle 6: Businesses should against employment and occupation discrimination.
Environment	Principle 7: Businesses should support a precautionary approach to environmental challenges.
	Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility.
	Principle 9: Businesses should encourage the development and deployment of environmentally friendly technologies.
Anticorruption	Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

VI. Supporting Start-up and Incubator through CSR

There are also opportunities that could arise from foreign direct investment, joint venture, and local enterprises in the tourism and hospitality sector on community engagement, local product promotion, cultural activities and sites development for tourist attractions, leading to the emerging of micro-enterprise and start-up businesses for local communities' livelihood development.

Concession Investment and joint venture:

The foreign direct investments and joint ventures, in tourism sector in form of concession investment are obliged to contribute to the community development fund. This fund could be used to promote the establishment of incubation centre and local entrepreneurship activities which will support the job creations and alternative employment for local communities. The centre could provide training on sustainable tourism, tourism planning, tour guide, local product development and design, online ticket booking, and more innovative business ideas with critical criteria on CSR integrated in order for the start-up idea to be supported at the incubation centre. This work could be led by the responsible government agencies in provinces and private sector to support the local enterprises that can supports their businesses as suppliers by using the exist innovation and knowhow of the investors. This will result in sustainable business operation in the long term.

Local SMEs:

In each province, there are Department of Industry and Commerce (Sector of Small and Medium Enterprise Promotion) and Department of Information, Culture and Tourism (Sector of Tourism Development), where these two departments could take the lead in implementing start-up weekend and incubator services by pulling together the strong local businesses to be involved in a business idea competition. The idea should link and support the existing local established businesses, for instance, a local business owns a hotel or restaurant and a youth at the village own a fruits plantation. These two businesses could easily link where the established business could provide some funding to develop further the fruits plantation to be a tourist attraction and offer coffee shops and hotels/restaurants there, Department of Information, Culture and Tourism could help with technical assistance in providing site development suggestion and promotion of the site and Department of Industry and Commerce could help with a business start-up.

The following criteria could be used when establishing a tourism incubator:

- ✓ There are strong business entities presented in a target province/district.
- ✓ The concession agreement specifically includes the business incubator development and establishment.
- ✓ There are buy-in from local authorities especially from Department of Industry and Commerce and Department of Information, Culture and Tourism, and governor office.
- ✓ Having CSR as a driven agenda for creating business ecosystem and social enterprises.
- ✓ Funding set aside to business training, sustainable tourism management and planning training.

The following checklist could be used to ensure benefits arise from the incubating of start-ups:

- ❑ Job creations for local community
- ❑ Environmental friendly products offer to the society
- ❑ Organic products supply
- ❑ Clear and transparent supply chain of products/services offered.
- ❑ New and innovative community benefit sharing scheme on eco-tourism.
- ❑ Co-invest and co-create using public, private and development partnership.
- ❑ The businesses support the provincial development plan.

Annex 1: CSR Report Template

COMPANY VISION, MISSION AND VALUES

Vision:

Mission:

Values:

WHAT TO REPORT ON CSR?

Dimensions	Key Implementation Areas	Key Performance Indicators (samples provided)	Progress of... (Year)
Organization	Involvement in CSR planning, advocacy and implementation	■ Number of staffs participate in the planning and execution of the company's CSR activities. ■ Management Support?	
	Employee's rights (Lao Labor Law is obliged)	■ Minimum wage met? ■ Minimum working age met? No child labors? ■ Working hour is fair? ■ Overtime payment policy?	
	Occupational Health and Safety Policy	■ Occupational health and safety policy in place? ■ Safe working environment from noise/? ■ Protection gears? ■ Harassment prevention measures?	
	Gender Equality	■ Gender quality and ethnic diversity policy in place?	
	Capacity development	■ Training planned for staffs? ■ Succession/career development plan?	
	Code of Conduct	■ Company Code of Conduct	
	Budget allocation	■ 3-5% of the current year net profit	

Community	Employment Involvement in CSR activities e.g. volunteering program organized by the government, INGOs. NPAs or the community	■ Number of staffs participate in volunteer activities outside the company.	
	Child protection	■ Child protection policy and practices?	
	Jobs opportunity	■ Job creation versus the business growth	
	Scholarship/education	■ Do the company support scholarship/ education to staff and community?	
	Vulnerable groups	■ Who should be your target group? Poorest of poor/urban poor/women/children/ indigenous group/LGBT?	
	Benefit sharing scheme?	■ Do the services/products benefit community?	
Market place	Green products	■ No. of environmental and social friendly products/services provided	
	Stakeholder involvements	■ Supplier validation/certification ■ Supply chain evaluation	
	Social Branding	■ Products/services positively link to consumers	
	Fair and ethical competition	■ Doing business conduct with high ethical and moral consciousness	
Environment	Waste management	■ How the solid and liquid waste being managed?	
	Forest conservation/plantation	■ Does the company support any forest protection/conservation?	
	Green office	■ Green office policy? Sustainable office building?	
	Energy and water savings	■ Utility usage tracking and savings?	
	Wildlife conservation	■ Do the company support the wildlife conservation fund in the country especially those who operates eco-tourism business?	

MAIN ACHEIVEMENT FOR THIS YEAR

The followings are the key highlights of the CSR achievements that promote the growth of the company, the summarization using the following table would easily fit to the Dashboard of management report: (examples are provided)

Key Indicators	Measurable	Return on Investment
Utility usage savings	Electricity and water bills reduced by xx %	Increase profit margin by XX%
Tree Plantation	XX trees have been planted	
Scholarship	XX scholarship has been provided to female staff	% female staff promoted to management level
Market Place	Physical sales of products increased by xx%	% increase in profit market
Costumer Satisfactory	% satisfactory rate	% increase in brand image/brand recognition

WORK PLAN FOR NEXT YEAR

The following table highlight the implementation plan for next year (examples are provided), this table can be used as the tool to generate CSR work plan:

Activity	Targeted Groups	Indicators	Process	Timeframe	Responsible person	Budget allocation
New income generation scheme with community e.g. new handicraft design and promotion	50 households in village A	The income of households in Village A increased by 20%	1. Data collection at Village A 2. Consultation with villagers to design activity plan 3. Propose the detail plan to company's manager	June-Sept (low season)	Marketing Department	10,000,000 LAK
Tree Plantation activity	Company employees	Plant 100 trees	1. Indication of planting areas 2. List of trees to be planted 3. Procure trees	June 1	Marketing Department	2,000,000 LAK
Staff participate in Charitable Marathon	Company employees	5 employees	1. Coordinate with each division to delegate one participant 2. Register the participants		HR Department	100,000 LAK per staff who participate in the marathon

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