

Final Evaluation of 'Omzet met Impact' Programme

Case study report

Futureproof Coffee Collective



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Abbreviations

DGGF TA	Dutch Good Growth Fund Technical Assistance
DJI	<i>Dienst Justitiële Inrichtingen</i> (Judicial Institutions Department)
FCC	FutureProof Coffee Collective
FNC	<i>Federación Nacional de Caficultores</i> (National Federation of Colombian Coffee Growers)
FTO	Fairtrade Organisation
FVO	<i>Fonds Verantwoord Ondernemen</i> (Fund for Responsible Business)
IMVO	<i>Internationaal Maatschappelijk Verantwoord Ondernemen</i> (International Responsible Business Conduct)
LNv	(Netherlands Ministry of) Agriculture, Nature and Food Quality
MVO	<i>Maatschappelijk Verantwoord Ondernemen</i> (Responsible Business Conduct)
MVO NL	MVO Nederland
RVO	<i>Rijksdienst voor Ondernemend Nederland</i> (Netherlands Enterprise Agency)
SDGs	Sustainable Development Goals
SMEs	Small and Medium Enterprises
TCA	True Cost Accounting
ToC	Theory of Change
ToR	Terms of Reference
TP	True Price

1. Introduction

This report describes the main features, activities and results of the True Cost Accounting in coffee project, currently known as the Futureproof Coffee Collective. This project is one of the 12 projects that are co-financed by MVO Nederland's 'Omzet met Impact' ('Business with Impact') programme. Implementation of this project started in Colombia in 2019 (see Section 2). The report furthermore assesses the project in terms of its effectiveness and impact, by applying a contribution analysis (Section 3). In addition, it assesses the project's relevance and sustainability (Section 4), as well as its additionality and leverage (Section 5). Conclusions are presented in Section 6.

"True Cost Accounting for SMEs in the coffee sector is a project that MVO Nederland is implementing in partnership with Solidaridad under the name Futureproof Coffee Collective. Its mission is to restore and enhance natural and social capital in the coffee sector by increasing transparency throughout the sector, promoting coffee prices based on true costs and reducing these true costs" (Translation of Dutch text in MVO Nederland 2020).

2. Brief description of the project

The central aim of the True Cost Accounting (TCA) project is "to develop a tool that enables coffee SMEs to calculate the most important true costs in their own supply chains and to compare them with mainstream coffee supply chains by means of a benchmark based on data from the commodity market coffee sector" (MVO Nederland 2018). The tool considers various indicators of the true costs, related to living income, soil, water, biodiversity and climate (CO₂ emissions). The project's ultimate goal is "to reduce the real costs in the chain, in order to make trade more sustainable and the sector future-proof for both Dutch SMEs and producers in countries of origin" (ibid.).

The project is partly financed by the Business with Impact programme. There is also co-financing from, among others, IMVO Vouchers of MVO Nederland and the Dutch Good Growth Fund (DGGF) Technical Assistance that is managed by RVO. The Project Plan for Technical Assistance (RVO 2019) explains in somewhat more detail that the aim of this project is to develop a True Cost Accounting tool that:

1. enables small and medium-sized coffee companies to calculate the most important real costs in their own supply chain;
2. enables comparisons to be made with mainstream coffee chains by means of a benchmark based on data from the commodity market coffee sector;
3. supports companies in making sustainable choices in their business operations; and
4. offers tools for communication and education for chain partners and consumers about sustainability and the associated price level.

The project is expected to contribute (especially) to three SDGs: *8: Decent jobs and economic growth*; *12: Sustainable consumption and production*; and *15: Life on land*.

Initially it was the intention to start the TCA project in the Central Valley of Peru. A mission to Peru was held and a Sustainable Business scan was made for Peru (see MVO Nederland 2017). For lack of interest among Dutch coffee companies to become active in that area, it was later on decided to try to start a TCA project in Colombia. Preparation of TCA Colombia took place in 2018. The implementation of the project in Colombia officially started in 2019. Activities were planned to be completed in October 2020, but the project was granted a budget-neutral extension until mid-2021.

More than 20 Dutch companies are (paying) participants in the 'Futureproof Coffee Collective' network. Within this network, a number of matches have been made between producers, importers and roasters to jointly bring new, sustainable coffee to the Netherlands (MVO Nederland 2020a).

The TCA tool was to be applied by six combinations of Dutch coffee companies and Colombian coffee producer groups, who were going to measure the true cost of their coffee and communicate about the estimated true costs in the first phase of the project. Subsequently, five pilot impact projects of participating Dutch companies and their production partners in Colombia were going to be launched

in 2020 (Table 1).¹ Three of them were approved in Q2 of 2020 and were finalized in Q1/Q2 of 2021.² Proposals for two other impact projects were not approved.

Table 1: TCA – Proposed pilot impact projects

Nr.	NL companies	Colombian counterpart (coffee cooperative)	Activities
1.	Trabocca Bocca	<i>Inga Aponte</i> , Nariño	TCA-analysis and enhancing sustainability
2.	Fairtrade Original	<i>Red Ecolsierra</i> , Sierra Nevada de Santa Marta	Enhancing sustainability on the basis of the TCA-analysis and the community coffee premium that FTO pays to the cooperative
3.	The Coffee Quest Simon Lévelt	<i>La Victoria</i> , Huila	Enhancing sustainability of the producer group La Victoria on the basis of the TCA-analysis
4.	This Side Up Special Roast Nordkapp	<i>Argote</i> , Nariño	Enhancing sustainability on the basis of the TCA-analysis
5.	Boot Santas Blanche Dael	<i>Kachalú</i> , Santander	Quality improvement and enhancing sustainability of the producer group Kachalú The cooperation with the Belgian importer Efico and the Colombian Coffee Federation (FNC) is a central element.

Source: MVO Nederland (2020a). *Omzet met Impact - Jaarplan 2020* (Annual Plan 2020)

The following two internal risks were identified in the Project Plan (RVO 2019):

- Not all coffee companies appear to be motivated to conduct research in their chains themselves (in time).
- Less than four parties actually want to undertake impact projects.

Likewise, RVO (2019) identified two external risks:

- Colombian chain partners are not motivated to cooperate.
- Gathering information on the indicators is proving to be more time-consuming/costly than expected.

The project was expanded to Peru in 2020. The TCA tool was rolled out for two cases in Peru in Q4 of 2020, which was financially feasible because of the savings on project implementation in Colombia, since not all planned activities could be carried out as a result of the COVID-19 pandemic. Training on the tool was provided by Solidaridad Peru.

Recently a proposal was made for the expansion of the TCA project to Uganda, which was submitted to FVO – the Fund for Sustainable Business. A Quick Scan for the Uganda project was already approved. For Uganda, a taskforce was formed consisting of seven companies and two NGO's.³ The TCA tool for Uganda is under development.

¹ The Royal Netherlands Embassy in Colombia was already familiar with some of the companies because of DGGF TA and proposed them to MVO Nederland for inclusion in pilot projects with partners in Colombia.

² Actually, the implementing partners of the impact projects could incur project-related expenses until 30 April 2020.

³ Results framework - TCA Colombia.xlsx.

Box 1: FutureProof Coffee Collective extension to Peru

The specialty coffee company Cultivar is a partner in the extension of the FutureProof Coffee Collective to Peru. It aims to foster long-term and transparent relationships with the producers in Peru, focusing on the quality of the coffee produced. It started in 2017 with a quality project in the Central Region, and works with local partners, cooperatives and associations. The alliance was formalized at the beginning of 2020, to start the extension of the FutureProof Coffee Collective in Peru, initially aimed at adaptation of the tool to the Peruvian coffee context up to September 2020 and gathering the first data on true price in the last quarter of 2020.

An online interviewer training was organized in alliance with the *Cooperativa ACPC – Selva Central*. The cooperative initially responded positively, but in the end only collected data from two coffee producers. Finally, the training was given by Solidaridad. However, as collecting data only was done in December, the information from the training was not fresh. So, it was challenging, but a staff member went to the field and interviewed another eight producers and started conversations directly with MVO NL, to give feedback from observations based on those interviews. An important observation is that some of the interview questions are really challenging “if asked to small farmers that do not keep records of sales and inputs”.

Besides the trainings, the adjusted version of the tool to Peru is considered a result itself. The 10 measurements done until now, the calls with MVO NL based on the practical questions that came out to get feedback. “There is not yet an ideal tool, but we understand that it is the responsibility of the organization to make a good tool and apply it successfully”. It was understood since the beginning that the companies as a collective are responsible for the success of the project.

Some adjustments to the tool to better represent sustainability issues would, for example, be the costs associated with the participation in certifications. The farmers are members of a cooperative which covers the cost of certifications, and the producers receive fair-trade prices. However, the tool could include questions on, for instance, additional costs related to quality-accomplishment efforts by the producers, as coffee drying, and risks such as the costs of investing in quality of coffee produced.

On the water-saving side or water-pollution issues, the water from coffee processing and water from washing coffee, there are still steps to be made, as multiple farmers get the water from streams, and they do not know how much water they use for a kilo of washed coffee.

For Cultivar, it has been a central question to find out how it can make a profitable business for everyone, especially for the producers: “the intrinsic motivation for us as a company is to build a supply chain that is profitable for everyone and profitable for the long term, not only for the coming few years, but also for the next generations”. The company representative expressed that “my biggest aim is to convince my customers, the coffee roasters, and other actors in the chain (coffee bars, restaurants) to pay higher prices and to be able to support that with data”. Regarding true coffee prices, it has however been difficult to find hard data on the cost of producing a kilo of coffee for the different farming systems: “for me the main challenge is to understand what prices would be sustainable and profitable and how I can advocate those prices supported with data”. Understanding of the external impacts of producing and processing coffee, on climate, soils, etc. is also deemed a challenge. The company is interested in using the tool to understand the costs involved in the production and the negative impacts on the environment, to have a basis for talking to the partner coffee growers and see what they think about it and what could be done to improve their income.

The representative of Cultivar acknowledged that without the financial support from MVO Netherlands it would not have been feasible for them to do something similar, because financing is required, as well as knowledge and experience to design a solid questionnaire: “we could not have done something similar like this”.

The project partners intend to collect data again in the last quarter of 2021. Maybe incidentally people visiting the farms could hold interviews, but farmers are very busy during the harvest season. The training provided in 2021 also had the objective that the staff in the Central Region and in the Northern Region understand the tool and know how to use it. They then can go to the nearby communities to collect the data. And then they could compare the data among the communities and draw conclusions.

3. Effectiveness and impact

This section addresses the evaluation questions with respect to effectiveness and impact. General evaluation questions addressed in this section are:

1. Have the **activities** described in the proposal of the project been **carried out**?
2. Have the **goals and targets** described in the proposal been **reached**?
3. Were the **assumptions and trajectories** described in the ToC proven to be **correct**?

This section therefore assesses the Theory of Change/results chain (intended and realized results) and the (plausibility of) the underlying assumptions.

The company *Avance* assisted MVO Nederland in making a detailed Theory of Change of the TCA project in Colombia. This ToC describes several pathways to a future-proof coffee production and consumption and lists the underlying assumptions of the project. The ToC of the project in Colombia – unlike the (simplified) ToC of a similar project proposed for Uganda – does however not make an explicit distinction between results at different levels, i.e. output, outcome and impact. Apart from the project-specific ToCs developed for the TCA project, there is the general ToC of the Business with Impact programme, which illustrates that there is support to the implementation of the TCA project – as well as other projects in Pillar 1 – and to achieving results from activities within the pillars ‘Enabling Environment’ and ‘Due-diligence tools’.

The ToC for Uganda lists the following activities (and related output – i.e. results within the project’s sphere of *direct control*):

- Cluster setup and management (consortium created and functioning well throughout project);
- Studies & tool/app/dashboard development (TCA tool developed for Ugandan context);
- TCA data collection and analysis (TCA tool applied);
- Definition impact interventions (Impact projects defined);
- Knowledge transfer and capacity building (Local producers trained and connected); and
- Engaging potential procurement partners & Communication (A wide range of stakeholders is well informed).

The ToC for the TCA project in Colombia lists both activities at the level of the TCA experiment in Colombia and more general activities. The first type of activities are that participating consortium members and local producers:

- apply the tool;
- collect data regarding their supply;
- have insight into hotspots, action perspectives, communication tools;
- compare themselves to the benchmark;
- carry out impact projects in their chain; and
- measure impact of interventions.

It should be emphasized that some of these activities could also be classified as related output (or even outcome - i.e. results within the project’s sphere of *direct influence*).

Examples of more general activities in the Colombia ToC are:

- replication of the experiment in other countries;
- increase of the number of indicators that are covered by the tool;
- various information and communication activities;
- involvement by the consortium of consultants and banks; and
- lobbying at government on the project and true pricing.

Related to this, an example of a more general result in the Colombia ToC that can be classified as output is knowledge generated among consumers, government and other companies. Awareness raised regarding true pricing is an early outcome. Similarly, results which can be classified as (final) outcome are:

- Consumers buy coffee more consciously;
- True pricing becomes an integral principle of B2B and governmental buyers;
- True pricing becomes an integral principle of coffee companies and chain partners;

- True pricing becomes an integral principle of accounting;
- True pricing becomes an integral principle of financing; and
- Principle of true pricing is incorporated into new government policies.

The project plan for DGGF Technical Assistance (RVO 2019) and the Project Summary (RVO n.d.) contain a list of intended results by phase of implementation, which are mainly project outputs. A clear exception is the implementation of impact projects by participating companies, which can be classified as an outcome (as in the case of the ToC for Uganda). Another expected outcome is that the SMEs calculate the most important real costs in their coffee supply chain and enable a comparison with the real cost of mainstream coffee.

The Technical Assistance project plan and the TCA Project Summary furthermore indicate that impact is expected in terms of contributions to (mainly) the SDGs 8 (regarding decent work and economic growth), 12 (regarding sustainable consumption and production) and 15 (life on land). These results at the impact level are in line with those specified at the impact level of the Uganda ToC and at the top levels of the Colombia ToC – i.e. Towards a futureproof coffee production and consumption and Regeneration/enhancement of natural and social capital in the coffee value chain. As mentioned earlier, the Project Plan specified expected impact as follows: “The ultimate aim is to reduce the real costs in the chain, in order to make trade more sustainable and the sector future-proof for both Dutch SMEs and producers in countries of origin”. One of the interviewees explained that no explicit targets were set beforehand at the level of impact. Nonetheless, the Project Summary (RVO n.d.) refers to Targets 8.5 and 12.6 of, respectively, the SDGs 8 and 12.⁴ At the same time, the *Progress Report 2019* covers Targets 8.4, 12.6, 15.1 and 17.16 as “most relevant targets”, even though SDG 17 is not among the most important SDGs that the TCA project is focusing on (MVO Nederland 2020b).

As illustrated in the general ToC of the Business with Impact programme and as also explained in the progress report of 2019 (MVO Nederland 2020b), the development of the TCA tool is a goal in itself, but also a means to contribute to the SDGs.

Finally, the ToC developed together with Avance lists the following nine assumptions:⁵

1. We achieve measurable impact in terms of selected indicators within a foreseeable period of time.
2. The tool allows to tell a common story.
3. There is willingness to invest in the supply chain on the basis of hotspots and scores relative to others.
4. Awareness leads to change in consumption behaviour.
5. Companies want to communicate about the true cost of coffee.
6. Other companies are also stimulated by market transformation and changing rules of the game.
7. Consultants obtain new knowledge which they want to share.
8. Banks are looking for sustainable financing opportunities.
9. Government is open to opportunities for making production (environmentally) sustainable.

There is a small overlap with the assumptions listed in the general ToC of the Business with Impact Programme (see e.g. MVO Nederland 2020a). To be more specific, there is overlap between assumptions 3 and 4 above and the general ToC’s assumption that more knowledge of IRBC will make trade and investment in the sector more sustainable.

3.1 Effectiveness

Relevant evaluation sub-questions in the ToR addressed in this section are:

1. How much **ownership** of the projects lies with the SME’s and with MVO Nederland?

⁴ *Target 8.5* is defined as follows: “By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.” The corresponding indicator is *Indicator 8.5.1*: (Average hourly earnings of female and male employees, by occupation, age and persons with disabilities). Likewise, *Target 12.6* is formulated as “Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle.” The Project Summary refers to *Indicator 12.6.1*: Number of companies publishing sustainability reports If coffee companies make their True Costs transparent and communicate about this, e.g., through publications, this automatically contributes to this indicator (MVO Nederland 2018).

⁵ The first three assumptions relate to the part of the ToC that concerns the TCA experiment in Colombia.

2. To what extent did the project result in **lasting trade/investment relations** between the Dutch SME's and the local trade partners?
3. To what extent were **other stakeholders**, such as civil society, **meaningfully included** in the development and execution of project?

In addressing these sub-questions, reference will be made to the earlier-mentioned general questions:

1. Have the **activities** described in the proposal of the project been **carried out**?
2. Have the **goals and targets** described in the proposal been **reached**?
3. Were the **assumptions and trajectories** described in the ToC proven to be **correct**?

The partnership of the FutureProof Coffee Collective that has been formed has made it possible to start the TCA project to measure the real cost of coffee production in six collaborations between Dutch coffee SMEs and Colombian counterparts in the first phase of the project, and to implement so-called impact projects in the second phase. Proposals were made for five impact projects in Phase 2 of the TCA project. These proposals were made by (groups of) Dutch SMEs that already had an established relationship with Colombian coffee producers. In the end, only three of the five planned impact projects were indeed implemented with co-financing from DGGF TA and support from MVO Nederland. Two other impact projects were not approved. This meant that there was somewhat more budget available for the three that were implemented.

Various stakeholders interviewed for this evaluation emphasized that carrying out due diligence (in accordance with OECD Guidelines and UNGP's) and responsible business conduct is in the DNA of the participating Dutch companies and, to some extent, also in that of their local trade partners. It was several times expressed that MVO Nederland has played an important facilitating role in the project, but that the Dutch SMEs themselves also feel ownership of the project, as they see it as a common interest to make the sector futureproof. Likewise, the relevant SMEs and their local counterparts also feel ownership of the impact projects implemented in Colombia, though in one case it was expressed that "it would be clearer and better if you just formed a consortium with the cooperative in Colombia, the selling party in the Netherlands and MVO Nederland and the consultants". For individual coffee farmers in Colombia who are participating in the TCA project (and related impact projects), the ownership is sometimes more limited, because of the complexity of the TCA tool and its concepts, and consequently, the difficulty to apply it themselves to the situation on their coffee farms.

Interviewees tend to agree that there is generally good collaboration with other stakeholders involved in the project, i.e. the collaboration between selected Dutch companies, local counterparts, MVO Nederland, Solidaridad Colombia and the consultants (of True Price and Soil & More Impacts).⁶ There is also good coordination between MVO Nederland and RVO.⁷ Collaboration between SMEs in the FCC network does generally not go beyond exchange of experiences. It is pre-competitive collaboration. Creating new business collaborations between them was not the goal. The exceptions of business collaborations are the cases where more than one Dutch coffee SME participates in project activities in collaboration with a group of Colombian coffee producers. The relationships with the Colombian partners already pre-existed. An interesting direct result of the project is a manifest, a document stating norms of behaviour that is signed by the FCC members and to which they also adhere. The principles of the network are:⁸

- True price for coffee
- Need for collaboration
- Transparency and traceability
- Joint communication
- Immediate action.

In line with these principles, the ambitions of the (currently 28) FCC members are as follows:⁹

- Full traceability of all coffee
- Price transparency

⁶ Solidaridad and True Price had previously conducted a study on the true price of coffee in Cauca, Colombia (see Solidaridad-True Price 2019).

⁷ A somewhat contrasting opinion expressed by one of the interviewees is that the project in Colombia was badly managed in the sense that it did not clearly identify what it wanted to achieve and how to achieve that prior to the selection of the players.

⁸ MVO Nederland. PowerPoint presentation 23 June 2021.

⁹ MVO Nederland. PowerPoint presentation 23 June 2021.

- Joint project development
- Knowledge sharing on agroforestry, circular economy and living income
- Joint communication and advocacy.

Various results achieved in the first two phases of the project are reported in MVO Nederland (2019b, 2020b). A first Excel version of the tool was delivered in 2019 (MVO Nederland 2020b:10). Version 2.0 of the tool was developed and applied in 2020. The plan is to develop an app to make the tool more user-friendly and less prone to errors than the Excel version. According to the reports of MVO Nederland, a lot of the planned activities have been carried out, such as a workshop on the operation of the TCA tool in Colombia, training provided, seminars and webinars held, number of farmers trained, and collection and analysis of data, though there has been delay in project implementation because of the COVID-19 pandemic.¹⁰ Consequently, most of the results that have been achieved are at output level. Nonetheless, there are also some results at the outcome level, such as impact projects designed, awareness raised among consumers and government and some non-expected results such providing the coffee farmers insight into their actual production costs and a contract signed with Rijkswaterstaat for the procurement of coffee in October 2020.¹¹ The 8-year contract was signed between Rijkswaterstaat and Selecta Nederland, in combination with two FCC members, i.e. This Side Up and Special Roast.¹²

Some of the interviewees emphasized that, overall, in fact more was done than planned, despite the limitations related to the Corona crisis.

Examples of specific results of the pilot impact project implemented by FTO/Red Ecolsierra are:

- 10 young Colombian technicians were trained to implement the TCA tool;
- TCA data collected at 100 farming families of La Red Ecolsierra;¹³
- TCA tool provided insights in true costs and current gaps in the pillars living income, soil, climate and biodiversity and functioned as a baseline study to inform future interventions and to measure their effects;¹⁴ and
- TCA results informed investments on soil improvement and living income.

Some project components were financed by an IMVO Voucher of MVO Nederland. This included a digital training programme on soil management, available to all +300 members (IMVO voucher project).

Other activities (financed by DGGF TA) are:

- upscaling of a bio-compost factory, producing and using organic materials to lower production costs, produce more sustainably and improve quality of 100 farming families;
- set-up of express quality lab to improve market segmentation and improve quality (improve incomes) for 50 farming families; and
- pre-assessment of other interventions.

Examples of results at the outcome level are that coffee farmers start to keep accounts and (in the impact projects) the gradual switch to bio-composting, which in the end allows for higher yields, higher-quality and higher-value coffee and lower cost (due to the replacement of expensive chemical fertilizers). Another outcome is that 50 farmer families are able to sell their (specialty) coffee at a higher price because of the construction of the local laboratory facility to test the quality of coffee. It also allowed some farmers to identify problems in their production process that affected the quality of the coffee and in that way the income that they can generate. Solving these problems will lead to

¹⁰ In one of the interviews it was explained that less visits to coffee farms could be made by technical staff to collect information (because of COVID-19-related restrictions on access to the villages). Between June and the end of the summer of 2020, project activities were deliberately scaled down for local producers in Colombia.

¹¹ Rijkswaterstaat is the executive agency of the Ministry of Infrastructure and Water Management.

¹² See for example <https://www.denkdoeduurzaam.nl/themas/catering/heldenverhalen/een-heerlijk-kopje-koffie-bij-rijkswaterstaat> and <https://www.magazinesrijkswaterstaat.nl/zakelijkeninnovatie/2020/03/contract-warme-dranken>.

¹³ A part of the data collected does however suffer from a problem of inconsistencies and implausible values.

¹⁴ In the words of one of the interviewees: "Just by filling in the tool, the cooperative has gained a much clearer vision/image of what they want to work on in the coming years."

higher incomes. Another example of an outcome in the case of Red Ecolsierra is diversification of crops and income (by starting cultivation of cocoa and avocado and apiculture).¹⁵

In the case of The Coffee Quest/La Victoria, the TCA tool was applied in 50 interviews with coffee farmers in a zone of Santa María, Huila. The total number of coffee farmers interviewed is less than 50, as some of them were interviewed twice – once in 2019 and another time in 2020 when the second version of the tool was ready. Nearly half of the interviews did not yield fully reliable information due to errors in the tool and were discarded.¹⁶ Nonetheless, the remaining interview results can give a good indication of the needs of the farmers. It was decided to use averages for the zone, though ideally a personalised programme was to be developed for each of the coffee farmers. The farmers that were interviewed are a representative selection of all the 101 farmers with whom The Coffee Quest works. 23 of them are in a project with The Coffee Quest's client Simon Lévelt. This project concerns the conversion to organic production and the True Cost Accounting is part of it.

There is another, larger project in which 16 producers already have a plan for improvement of processes at the farm (based on information collected with the TCA tool), to improve the farm's production and sustainability. The goal is to achieve at sustainable production that helps to protect the water sources of the National Park that is located within the zone. This project is different from the pilot project co-financed by DGGF and Simon Lévelt, which is aimed at the shift to organic production and reducing the real cost of coffee cultivation. The project's resources were used to hire a geographer and to buy trees and materials for generating organic compost. But the coffee farmers themselves have also made a financial contribution. A second measurement with the TCA tool is planned in 3 years, to assess whether there will be changes relative to the baseline situation, although it is expected that the changes will not be very large, because the coffee farmers in the remote areas are already used to not using a lot of chemical fertilizers and pesticides. Most improvements are expected in terms of soil and wastewater management.

The TCA activities of This Side Up/Argote currently cover 19 coffee-farming families in Genova, Nariño.¹⁷ Argote sells its specialty coffee directly to This Side Up since 2015, for which it receives a much higher price than it would receive if it were to sell its coffee to the coffee federation of Colombia.

Staff of Argote participated in the virtual training on the TCA tool that was given by Solidaridad. Subsequently, a baseline measurement of true costs was made, by applying the TCA tool to the 13 coffee farms that initially participated in the project. The measurement provided input for the design of the impact project that was started in the second phase and in which Argote Specialty Coffee and This Side Up aim at a transition towards organic coffee through the production and use of bio-compost and the establishment of a training centre for the farmers.¹⁸ A shift to organic production can have three positive impacts on the farmers' incomes, next to restoration of soil quality: (1) less chemical fertilizer means lower cost and, hence, higher income; (2) recovering the soil with sub-products next to coffee – such as corn, yuca and beans – means that the household does not have to buy these products on the market; and (3) there is value added to coffee that is sold on the international market. The project has the intention to repeat the true cost measurement with the TCA tool to assess the impact of the interventions. Currently there are not yet many concrete changes, but what is important is that the mindset of the farmers has changed.

The TCA tool was also used to measure the true cost in terms of water quality, but a limitation that the coffee farmers face so far is that they do not have equipment for wastewater treatment. Nonetheless, the true cost estimations helped them to identify the issue of water quality and potential interventions

¹⁵ Interviews. See also MVO Nederland-FCC (2019, 2020), FTO (2021) and MVO Nederland (2021b). There is scope for diversification of activities, given that the Red Ecolsierra farmers do not use 30% of their available manpower for coffee production.

¹⁶ The difficulty is that the results of the calculation in Excel can only be seen after having filled out completely the tool. In addition, it is not easy to correct the collected information, because the coffee farmers live in very remote areas where there is no telephone signal.

¹⁷ Initially 13 families participated.

¹⁸ Replacement of chemical fertilizer by organic fertilizer can only be done gradually, because the coffee trees are 'addicted to' chemical fertilizers.

to address this issue. Overall, it has been emphasized that at this moment the results for Argote exceed the expectations.

3.2 Impact

This section focuses on the project's impact.¹⁹ Impact refers to results within the project's sphere of *indirect influence*. The relevant evaluation sub-question in the ToR is: "To what extent can project results be seen as (potential) contributions to the SDG's?"

The project proposal explains that the project potentially contributes to the SDGs 8, 12 and 15. SDG 17 is also mentioned (RVO 2019). Various stakeholders that were interviewed confirmed that project results at the outcome level do contribute or are expected to contribute to a change towards a future-proof coffee sector and achievement of the earlier-mentioned SDGs. The final report of Fairtrade Original on results of activities financed by the IMVO Voucher 2019 lists in addition the SDGs 1 and 13 and explains that SDGs 1, 8, 13 and 15 are the most important ones (FTO 2021a).

There are indications that the project of Fairtrade Original and Red Ecolsierra contributes to SDG 8: an impact premium of approximately 0.40 Euro paid to coffee farmers on top of the fair-trade premium related to certification contributes to a reduction of the living income gap. It is furthermore expected that creating awareness among consumers about the true cost of coffee by measuring and quantifying those costs will inspire people to buy the coffee of EcoSierra and in the end generate more sales. With a price that is closer to the true price (or even equal to the true price), there will then also be a contribution to SDG 12.²⁰

The estimated true price of 1 kilogramme of Red Ecolsierra's coffee was 4.87 Euro in 2020, compared to a true price of 7.11 Euro per kilogramme of Standard Colombian green coffee (FTO 2021b). It is surprising, however, that the estimated true costs of soil and biodiversity impact are higher than those estimated for the national benchmark coffee. FTO (2021b) explains that the higher values may (partly) be due to flaws in the TCA tool.

The project of La Victoria with The Coffee Quest and Simon Lévelt also aims at paying specialty coffee farmers a premium, to reach at a price of nearly 4 Euro per kilo and at the same time lower the real cost of coffee in terms of soil, biodiversity and wastewater. Figure 1 shows a comparison of actual and true prices of The Coffee Quest with those of a benchmark (i.e. Standard Colombian coffee). The figure also illustrates that the gap between the actual and true price would disappear in 2023. However, the estimates should be treated with caution. One reason for that is that the estimated true cost of the impact on soil quality is substantially higher for The Coffee Quest than for the benchmark coffee, which is somewhat surprising. Another reason is that the estimated real cost of water impact is close to zero in the case of The Coffee Quest, which has been explained as being due to the limitation of the current version of the TCA tool in that it only covers the real cost of water consumption, and not that of water pollution. The Phase 2 progress report of the project explains that possibilities were identified for extending the tool with indicators for water pollution and for that purpose discussions were held with the Department of Inclusive Green Growth of the ministry of Foreign Affairs about follow-up activities of the *Manos al Agua* programme (MVO Nederland 2020: 5, 10).

With respect to This Side Up/Argote, it was expressed in one of the interviews that it is important for the coffee farmers that protection of the natural environment has also positive financial consequences. It is key to repeatedly explain to the farmers the need to protect the environment and for that reason it is important to work together with good local partners.

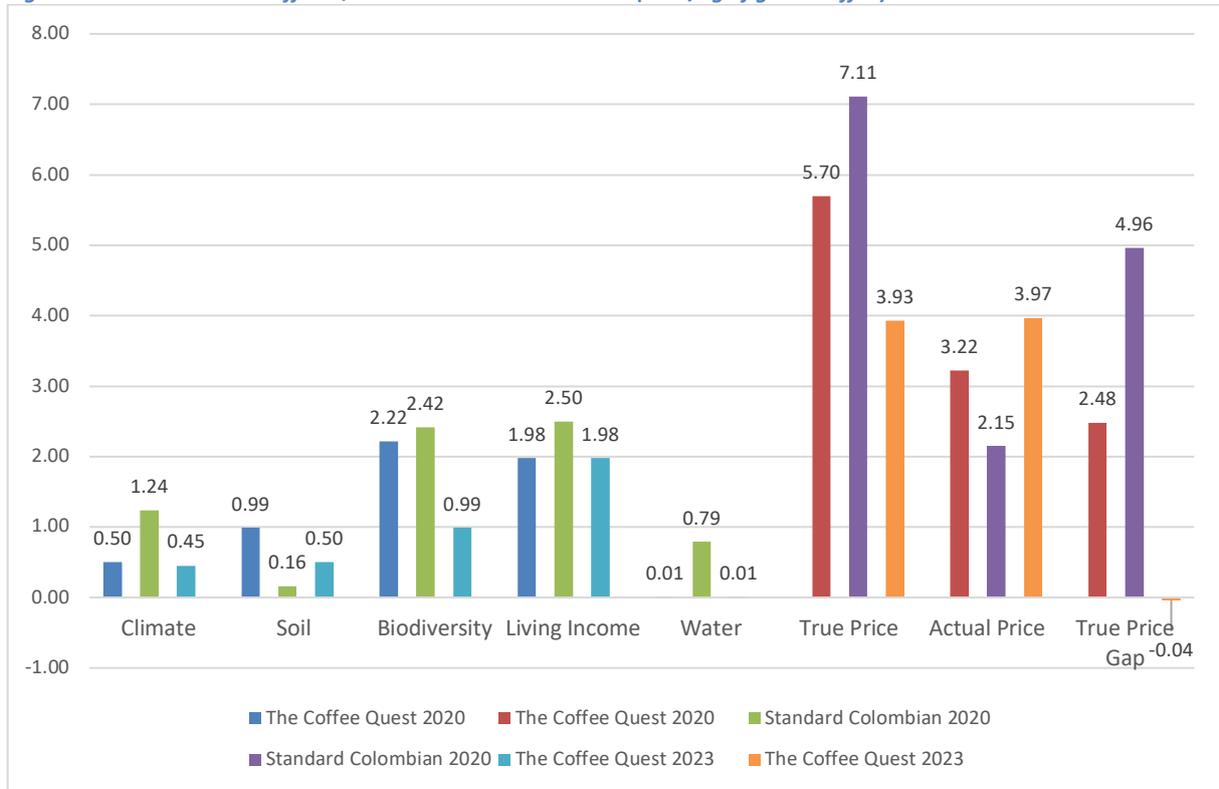
Over time, more farmers started to export their coffee directly, instead of selling it through the coffee cooperative. This transformation already started prior to the start of the TCA project. It is therefore

¹⁹ The adjusted OECD/DAC definition of impact is "The extent to which the intervention has generated or is expected to generate significant positive or negative, intended or unintended, higher-level effects.", see OECD/DAC (2019).

²⁰ The sales of FTO's coffee have grown tremendously in past years, but it is not clear to what extent this can be attributed to the TCA project.

difficult to determine to what extent this shift can be attributed to the project. But what is clear is that the TCA project has made the coffee farmers more aware of the advantages of organic production and exporting directly.

Figure 1: True Price - The Coffee Quest vs. Standard Colombian (Euro/kg of green coffee)



Source: Infographic of The Coffee Quest

The coffee farmers with the smallest number of coffee trees receive differential treatment and are paid a price of 6 US dollars per kilogramme of green coffee, as compared to a price of 4.0-4.2 dollars that is normally paid by Argote. The price of 4 US dollars is normally some 50-70% higher than what the FNC pays (and was even double that price in 2015).

In terms of sustainable trade of coffee, it has been explained that there is now also more interest from coffee roasters in this type of coffee, and there is somewhat more (and lasting) demand for it, especially in countries such as Germany, France and Scandinavian countries.

Except for an impact in terms of the living income and some initial increase in trade in sustainably produced coffee, it is still too early to measure impact of the TCA project and especially the three impact projects. The first assumption in the TCA Colombia ToC does not fully hold. In comparison, the assumptions 2-5 and 9 seem to be valid.

4. Relevance and sustainability

This section assesses the TCA project in terms of development relevance and sustainability of the benefits of the project.

4.1 Relevance

This sub-section aims at assessing how relevant the TCA project has been in terms of (expected) project impact versus identified challenges. The TCA project plan for DGGF Technical Assistance (RVO 2019) described the (ex-ante) development relevance of the project as follows:²¹

Development relevance: This project focuses on the sustainable development of the coffee sector in the most important sourcing countries for the Netherlands. In the second phase of the project, subprojects will be set up to reduce the actual (social and environmental) costs of coffee production. This can be done, for example, by making production more sustainable through agro-forestry, by expanding sustainable production, or by guaranteeing a better income for farmers. The impact of such interventions can then be measured using the same TCA method. Subsequently, this can be used in the communication by companies.

It is still too early to determine what the ex-post development relevance is. For that reason, the focus will here be mainly on expectations.

Stakeholders that were interviewed are unanimous in considering that the project is very relevant from a development perspective, as it addresses challenges that are identified in the coffee sector of Colombia (and other countries), while it generates – or is expected to generate – positive higher-level effects, such as a reduction of the living-income gap of coffee farmers (by payment of a higher coffee price and through income diversification) and environmental improvements (among others by switching to bio-composting).

The relevance of the project is also illustrated by the generally positive experience of measuring a baseline situation by means of the TCA tool and the intention to measure effects of the interventions in the three impact projects, or early experience of measuring such effects.

Several stakeholders that were interviewed also emphasized the relevance of the TCA project in terms of creation of awareness of the true price of coffee among consumers and government.

4.2 Sustainability

OECD/DAC (2019) defines sustainability as the “extent to which the net benefits of the intervention continue, or are likely to continue.” This definition includes “an examination of the financial, economic, social, environmental, and institutional capacities of the systems needed to sustain net benefits over time.” This sub-section will look at the different dimensions of sustainability and address the following question from the ToR: “to what extent is the TCA project suitable for **upscaling?**”

In its *Annual Plan 2020*, MVO Nederland (2020a) wrote that it “is working on a follow-up for all activities in the framework of TCA in coffee. This is done in close cooperation with the most important partners ... The business network (FutureProof Coffee Collective) is the starting point.” Through the “continuation of this network and all activities undertaken by individual companies”, MVO Nederland expected to “safeguard the continuation of the activities in 2020 as much as possible.” The aim was to explore “the further development of this project” with “financing partners such as LNV and DGGF”.²² The progress report on Phase 2 of the TCA project also mentions the possibility of a multi-annual spin-off project with support from LNV (Natural Capital), see MVO Nederland (2020:18). As explained earlier, a part of the activities planned in 2020 had to be postponed, but MVO Nederland continued to look for possibilities for follow-up and upscaling of activities related to TCA in coffee.

For example, together with Solidaridad, MVO Nederland recently submitted a proposal to the Fund for Responsible Business (FVO) for a similar project in Uganda, following an earlier unsuccessful application for funding from another source (i.e. Impact Clusters). Two additional business cases that have been developed by MVO Nederland (and partners) are:

- A proposed project to hire a local consultant in Colombia who can provide technical support to technical staff and selected individual coffee farmers for the application of the TCA tool and who can help to bring them in contact with the right persons/institutions if they address issues

²¹ Translation of text in Dutch.

²² Translation of text in Dutch.

identified by the application of the tool. The intention is to hire someone for three years. Funding for this project would come from fees from FCC companies active in Colombia – since the network has passed the experimental phase – and potentially from user fees and other sources (such as IMVO Vouchers).

- A one-year project financed by GIZ to improve the current Excel tool and transform it into a web-based tool, in which MVO Nederland will collaborate with True Price, Soil & More Impacts, This Side Up and Argote Specialty Coffee. The total grant requested is little over 100 thousand Euro.

The proposal for the GIZ-financed project is in line with the opinion expressed by an interviewee that the small-scale project of This Side Up and Argote implemented as part of the Business with Impact programme is the easiest one to communicate about and considered scalable, especially because the training centre is now functioning. For the moment, the scale of the project is determined by the amount of specialty coffee that Argote can supply to This Side Up, but there are more coffee farmers who are interested in participating in the project and the training centre has played a positive role in creating this interest. The proposed GIZ-financed project is to stimulate the use of the TCA tool and to support the shift to organic production of not only the participants of the TCA project, but also of other coffee farmers.

The fact that the network of Dutch SMEs has been formed is expected to contribute to sustainability. It is expected that the development of an app will continue and that the companies will continue to communicate about true costs to their clients (which is in line with assumption 5 of the TCA Colombia ToC), but some coordination of activities will be needed to sustain the results of the project. In addition, it is considered useful if the companies could make use of a platform which would allow them to provide small amounts of pre-financing to their suppliers. This might require some government support.

Furthermore, one of the interviewees mentioned that the sustainability of the project of Fairtrade Original and Red Ecolsierra is fostered by the continued use of the data collected by means of the TCA tool for decision making. In this context, MVO (2021) – FTO reported that “The number of farmers using the tool is likely to increase in 2021/2022.” Another indication of sustainability included in this report is that “the project can serve as a blueprint for future direct trade relationships with other coffee cooperatives”. In terms of scaling-up and replication, the report makes clear that “Fairtrade Original will expand the use of the TCA tool, starting with Peru and Uganda in 2021”. Together with Fairtrade International, it will work on expanding the living-income module.

The payment of an impact price premium is seen as an incentive for investing in the transition to more sustainable coffee production and helps to maintain the benefits of the projects. Continued payment of price premiums would thus be a requisite for achieving sustainability. However, some interviewees warned that there is a risk that such impact premiums lose their effectiveness in Colombia if the market price of mainstream Colombian coffee rises (e.g. as a result of droughts in Brazil).

In the case of the project in which The Coffee Quest and La Victoria participate, it was expressed that “payment of a price premium to the group of 23 producers helps to maintain the benefits of the project.” However, to sustain activities such as those implemented in the project, it was explained that a financial contribution from a donor would help, “because it can allow the company to hire someone who can work full-time on this.”

Not only the companies involved in the three impact projects have plans to continue using the TCA tool. Some other FCC members also have plans to apply the tool to the coffee farms that they work with in Colombia and to start follow-up activities. These companies will invest in this themselves (in line with assumption 6 of the TCA Colombia ToC), though there might also be scope for them to successfully apply for co-financing from a source such as IMVO Vouchers.

Some interviewees expressed doubts regarding the sustainability of the project, especially regarding the securing of funding for subsequent steps. Some stakeholders argue that it would have been better to first consolidate the project in Colombia, before starting similar projects in other (coffee-producing)

countries. As one of them phrased it: “you have to create a successful case before replicating it elsewhere.” Or in the words of another interviewee: “instead of wanting too much too quickly, it's better to start small before scaling it up.” Another opinion is that it would have been better if the project had focused more on the issue of water use in agriculture (and contamination of water).

In various interviews it was pointed out that applying the TCA tool requires (for the moment) knowledge of using Excel. In practice, the data collection is done by technicians, who have to explain the purpose of the use of the tool to the coffee farmers and to explain the concepts used in a language that the coffee farmers can understand. Some coffee farmers and/or their relatives would be able to fill out the data themselves, but this cannot be expected from the majority of the coffee farmer households, even if a planned App has been developed.²³ For the moment, it would be a requirement that the tool can be filled out offline, because of limited access to Internet in most of the areas where the coffee farmers live. Sustainability therefore also requires technical and institutional capacity at the level of the farmer groups to collect the data. It is also clear that further finetuning of the tool by the developers and users (e.g. technicians) is required to reduce difficulties to fill it out and to eliminate remaining errors.

5. Additionality and leverage

This section covers the two related issues of additionality and leverage of the TCA project.

5.1 Additionality

ToR evaluation sub-questions addressed in this sub-section are:

1. To what extent was **cooperation with RVO helpful** in the development and financing of actual projects?
2. To what extent would the SME's that are part of these projects, have taken **similar** actions related to the identified RBC risks and sustainable business opportunities **without this programme**, and how dependent were the SME's on MVO NL throughout the projects?

According to the Project Summary (MVO Nederland 2018), nearly 150 thousand Euro was budgeted for Phase 1 of the TCA project activities and approximately 300 thousand Euro was budgeted for Phase 2 activities. The preliminary budget for Phase 3 activities was approximately 150 thousand Euro. The Project Summary specifies that for the phases 1 and 2, the budgeted financial contribution from the Business with Impact programme was nearly 83 thousand Euro (in the form of hours of MVO Nederland staff dedicated to the project and out of pocket expenses) and that of DGGF TA nearly 200 thousand Euro (of which 50,000 Euro for impact projects, see also Table 2).²⁴ Other co-financing was to come from the coffee companies (59,000 Euro), IMVO Vouchers (20,000 Euro) managed by MVO Nederland, while the budgeted remaining external funding was 58,000 Euro.²⁵

It was written in the project proposal that only a part of the hours of MVO staff for the TCA project would be covered by the Business with Impact programme and that co-financing would be sought for additional hours in the project. It was not possible to obtain financing from DGGF for these additional hours, because RVO and in particular the embassy regarded this as double counting, though DGGF TA financed other project costs. In the end, all hours of MVO staff had to be financed permanently from the Business with Impact programme budget (and partly from the companies' contribution). For example, a part of the Business with Impact programme's 2019 budget for Due Dilligence tools was

²³ As explained in one of the interviews, not all coffee farmers have a smartphone. With the help of a client, one of the producer groups provided smartphones to the 35% of their members who did not have such a telephone. But even if they have such a phone, it remains a challenge to familiarize them with their use.

²⁴ According to the Project Plan, a TA subsidy of 187,360 Euro was requested (see RVO 2019). This amount is also mentioned in the annual progress reports on the Business with Impact programme (see MVO Nederland 2019b, 2020b). In comparison, an overview received from MVO Nederland shows a budgeted TA subsidy of 183,039 Euro, of which 31% to be spent in Phase 1, 16% in Phase 2 and the remainder in Phase 3.

²⁵ The target of 58,000 Euro was not reached (communication with MVO Nederland).

used for the development of the TCA tool in Excel. Likewise, a part of the budget for the IMVO Risk Check tool was used to cover activities in the third phase of the project.

Solidaridad contributed to the project with own hours and resources from its coffee programme in Colombia (MVO Nederland 2019).

The Dutch companies and Colombian local producer groups made a (usually small) financial contribution to both activities in Phase 1 of the TCA project and to the impact projects in Phase 2. As shown in Table 2, a total of 317,000 Euro was budgeted for the three impact projects, including a total of 50,000 Euro of the budgeted DGGF TA subsidy. In the end, the financial contribution of the companies to the impact projects was less than budgeted.²⁶

The (financial) contribution from the Business with Impact programme (and DGGF TA) is considered additional. There is general agreement that MVO Nederland played a key coordinating and facilitating role in the project. The interviewees agree that without the coordination by MVO Nederland and the financial contributions from the 'Business with Impact' programme and DGGF Technical Assistance, it would have been very difficult, if not impossible to do what has been done in the TCA project. The cooperation with RVO was thus key in developing and financing the TCA project.

The participating companies would not have taken similar actions in the absence of the Business with Impact programme. As one interviewee expressed it: 'no way!'. Another interviewed stakeholder explained that 'the companies are so small that they cannot finance this (beyond their own contribution), because they do not make profit'. For example, for Argote and This Side Up it would not have been possible to build the training centre without the financial support that was received.

The SMEs involved in the project would not have implemented similar activities in the absence of such a key stakeholder, at least not to the same extent and at the same pace. In one case, it was explained that the company is always committed to carry out these kinds of projects, but that the involvement of MVO Nederland and other project partners helped to make it more scientific, with more data. An SME involved in the project also expressed that it had plans to invest in improvement of coffee quality and that it does pay a higher price to the coffee farmers, but that would have taken more time to make the investments in the absence of the project and the FCC.

Table 2: Budgets of implemented pilot impact projects

	Budget	
	€	
Total of 3 Impact projects started:	€	317,000
CASE I - THIS SIDE UP & ARGOTE SPECIALTY COFFEE		
Argote Specialty Coffee (ASC)	€	3,000
DGGF TA	€	12,000
TOTAL BUDGET	€	15,000
CASE II - FAIR TRADE ORIGINAL		
Fairtrade premium Red Ecolsierra other funds	€	151,500
Fairtrade Original premium	€	50,000
Fairtrade Original	€	30,000
DGGF TA	€	19,500
TOTAL BUDGET	€	251,000
CASE IV - SIMON LÉVELT & THE COFFEE QUEST		
Simon Lévelt	€	14,818
Association La Victoria	€	7,682
IMVO Voucher	€	10,000
DGGF TA	€	18,500
TOTAL BUDGET	€	51,000
DGGF TA TOTAL 3 IMPACT PROJECTS	€	50,000

Source: MVO Nederland-FCC (2020). Rapportage Resultaten TCA Fase 2

²⁶ Overview received from MVO Nederland.

5.2 Leverage

It is possible to look at leverage in financial terms as the overall project expenditure relative to the financial contribution of MVO Nederland from the Business with Impact programme. For 2019 and 2020 taken together, the factor would be equal to approximately 2. Likewise in financial terms, Visser (2020:56) considers it a strength of the TCA approach that the tool “can be used for **leverage for investments**” in that it may “help create awareness for funding for improvement projects ... by connecting different parties”. This definition of leverage partially overlaps with that of a so-called catalytic effect. Comparing the data in Table 2 on the financing of the impact projects with the resources used for the pilot TCA tool – approximately 105 thousand Euro – suggest that tool had ‘leverage for investments’.

Leverage of the project in terms of ‘the ability to influence behaviour beyond the applicant’ or ‘the influence of Dutch policy on various actors’ (see IOB 2019: 16, 25) can be seen as the extent to which behaviour of various actors in the project (or of actors beyond the project) is influenced. There is no doubt that the actions of the MVO Nederland staff involved in the project influenced the behaviour of other project stakeholders. But there are also examples of influence beyond the project areas. In Nariño, for instance, coffee farmers in other villages were given the opportunity to have a look at the impact project’s activities and results and realized that coffee would generate more income than coca if they would export specialty coffee themselves, instead of selling their coffee to the National Coffee Federation.

At a different level, one of the interviewees reported that “a company that is not part of the TCA consortium has won a tender for coffee from Rwanda with the Dutch government agency Judicial Institutions Department (DJI). The coffee company received prefinancing from RVO in the form of a loan to supply coffee. This may be an indirect result of TCA, but it may also be simply because general awareness has been created in tenders of this kind.”

In a similar fashion, This Side Up is one of the companies of a consortium that won the tender of Rijkswaterstaat for the procurement of coffee. In that case also the TCA project managed ‘to influence behaviour beyond the applicant’, though the contract with Rijkswaterstaat was not formulated as an expected outcome of the project.

6. Conclusions

Broadly speaking, all the envisaged activities of the TCA in coffee project have been implemented, despite the delays caused by the Covid-19 crisis. In effect, more was done than planned.

MVO Nederland played an important facilitating and coordinating role and there was good collaboration with RVO. Without the (financial) contributions from the Business with Impact programme and DGGF Technical Assistance it would not have been possible to do what has been done.

Most of the results are results at the output level. Though there are also outcomes and initial results at the impact level. Some results, such as insight in actual production costs of coffee and the contract signed with Rijkswaterstaat, were not expected.

The establishment of the network of Dutch coffee SMEs allowed that matches were made between importers and roasters to jointly bring new, sustainable coffee to the Netherlands and to start the pilot TCA project in Colombia. A TCA tool was developed for coffee and was applied by six collaborations of Dutch SMEs and groups of Colombian coffee farmers. Substantial ownership of the TCA approach was created at the level of the producer groups. Ownership of the approach is still somewhat limited among the majority of the individual coffee farmers, because of the complexity of the TCA tool and its concepts.

True prices per kg of green coffee were estimated for, among others, FTO-Red Ecolsierra and The Coffee Quest-La Victoria. The composition in terms of the estimated true cost of the components of

the true price clearly differs between the two. To the extent that these different compositions of the true price reflect genuine regional differences in conditions of coffee production, it will not suffice to make a comparison with an estimated true price for a single national benchmark. In that case there is a clear need for regional benchmarks.

The estimations also revealed some flaws in the tool which needed to be addressed. This is going to be followed up in a project in partnership with GIZ. It might have been better to address these flaws prior to the expanding the project to Peru and Uganda.

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Appendix 1: Stakeholders interviewed

Name	Position	Organisation
Richard Almanza Castro	CTO	Red Ecolsierra
Joel Brounen	Country Manager Colombia	Solidaridad
Lennart Clerkx	Founder	This Side Up
Victor Cordero Ardila	Manager	Red Ecolsierra
Ronald de Hommel	Head of Colombian Operations	The Coffee Quest Colombia
Patricia de Vries	Agricultural Counsellor	Royal Netherlands Embassy, Bogotá, Colombia
Lotje Kaak	Development Manager	Fairtrade Original
Juan Pablo Lasso Argote	CEO & Founder	Argote Specialty Coffee
Anne Ligthelm	Investment Manager Dutch Good Growth Fund, Start-up Financing and Technical Assistance	Netherlands Enterprise Agency (RVO)
Lisanne Oonk	Founder	Cultivar
Andrés Santana Bonilla	Agricultural Advisor	Royal Netherlands Embassy, Bogotá, Colombia
Meine van der Graaf	Project leader Futureproof Coffee Collective, Business Developer Latin America	MVO Nederland
Irma van Leeuwen	Monitoring & Evaluation Officer	MVO Nederland
Petra Veeneman	Manager Business with Impact Programme	MVO Nederland
Alberto L. Verdecia	Communication officer	Red Ecolsierra