**Organizational Identity of Endowed Foundations in the Netherlands: going at it alone?**

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**Abstract**

 How does the organizational identity of Dutch endowed foundations that do not collaborate across sectors to achieve social impact, differ from those that do? Collaboration between corporations, government and non-profit organizations is necessary for tackling complex social issues, but endowed foundation hardly collaborate with these actors to solve them and seem to miss opportunities for reaching more social results. Organizational Identity theory offers the opportunity to study values, competencies and aspirations that play a role in the collaborative behavior of endowed foundations. The current paper reports on qualitative data collection via in-depth interviews with eleven directors and board members, to investigate relationships between the independent position, organizational identity and collaborative behavior of their foundations. In theory, their financial independence gives these foundations the freedom to operate and to opt for cross-sectoral collaboration. This study show that, in practice, financial and founder related perceptions and restrictions can play a role in policy development that prevents them from doing so.

*Keywords*: philanthropy, endowed foundations, organizational identity, cross-sector collaboration, mixed methods

1. **Introduction**

 Various complex social issues in the Netherlands are worsening, such as inequality between people and long-term poverty (CBS, 2019; Bovens et al., 2014; Vrooman et al., 2014). Dutch endowed foundations focus on these issues. Like Start. Start is a Dutch endowed foundation with the goal of helping people with unequal chances at the labour market to find a job. This foundation offers access to risk capital for government and business. Start introduced social impact bonds (SIBs). A SIB is an experimental financing system in which social problems are solved with private money, with the purpose of better aligning public and private funding (Scholten, 2015). Start is the private party that takes the risk at first, at a no cure no pay basis. Only if a project is successful, Start will get money back from the government. In 2016 Start was a private investor in the SIB ‘Work after detention’, with the aim of helping ex-prisoners find a job (Jacobs et al. 2021). The regular government approach to help the unemployed find work does not work for ex-prisoners. An innovative approach was too risky to finance for government and companies. Start used its independent position to finance this innovation with the help of a SIB in collaboration with the Ministry of Justice and Security and an executive consortium.
 Various authors indicate endowed foundations do not make sufficient use of their options for solving social problems, and lack of collaboration is part of the analyses they provide. They focus on independent action as the primary vehicle for social change (Kania & Kramer, 2011:38) and often miss critical mass compared to the size and complexity of the problems they focus on, and the resources to achieve more impact. They seem unaware of this and do not act strategically enough to scale up their work (Meijs, 2010; Kania et al.,: 2014). As a result, endowed foundations offer incomplete solutions for social problems (Kramer, 2009: 32; Compernolle, 2017: 38; Roland Berger Strategy Consultants, 2014: 67).
 Scholars increasingly see collaboration between corporations, government and non-profit organizations as necessary for tackling complex social issues because one sector cannot solve them alone (Al-Tabbaa et al., 2014: 658; Clarks & Fuller, 2010: 85). Dutch endowed foundations are potential partners for these collaborations. They are financially autonomous, can operate independently of politics and market, and have autonomous decision-making power. (Gouwenberg, 2018: 111, 116; Schuyt et al., 2018b). Their independent position offers them the possibility to take more risk, to invest in long-term projects, to experiment, and to respond to complex issues faster and more flexibly than government, markets, or citizens can (Anheier, 2018: 1597; Bekkers, 2014: 112; Schuyt et al., 2018c: 12). It also enables them to promote social innovation, support the scaling up of promising initiatives, and use their influence to contribute to change (Glass & Pole, 2017: 71). If, through their independence and freedom to operate, Dutch endowed foundations are in a position to make unique contributions to cross-sector collaboration to achieve more social result than they can achieve by themselves, why don’t we see them do this more often (Schuyt et al. 2018a)?
 Organizational identity concepts offer possibilities to describe and explain the behavior of organizations (Clegg et al., 2007; Cooren et al., 2011; Gioia et al., 2010) by studying values, competencies and aspirations. For endowed foundations, this is a new perspective to study their collaborative behavior and an addition to data from observed behavior and surveys (Sherer, 2017; Williamson & Luke, 2021).
 For this study, organizational identity is seen as a concept with in- and external dimensions, and defined as a shared belief among organizational members about who the organization is, articulated through claims about what the organization does (Anthony & Tripsas, 2016: 418), which must be continuously adjusted under pressure from environmental influences in order to stay relevant (Aarts, 2009: 7; Besharov & Brickson, 2016: 397). Empirical research about how organizational identity guides decision making about organizational behavior, has been conducted at organizations operating in competitive environments (Brickson, 2005; Clegg et al., 2007; Gioia et al., 2010). The current research provides insights into how organizational identity influences decision-making in a type of organization that “represent the clearest case of organizations exposed to weak signals and weak incentives” (Anheier & Leat, 2019: 2). In this respect, the Netherlands forms an interesting case. Like in most Western countries, Dutch foundations receive tax privileges like deductions and exemptions (Leat, 2016: 121; Gouwenberg, 2018: 105) and experience little regulatory pressure from government (Van Veen & Bekkers, 2022). In addition, the Dutch foundation sector works with a system of self-regulation to avoid too much government regulation. With this system, the sector has so far managed to maintain the status quo and reconfirmed their independent position (Schuyt et al., 2018a: 1839). The Netherlands ranks in the top of philanthropic freedom indexes (Garcia et al., 2017). Unlike, for example, foundations in the US, Dutch foundations are not bound to a minimum that they must spend per year (Keidan, 2023) and miss this incentive to work together. Because foundations in the US play a more prominent role in society than in the Netherlands, it is likely that research findings from the well-established US foundation sector can’t be easily generalized to the Netherlands (Anheier & Daly, 2007: 18, 19). The findings of this study may be relevant for other contexts in which collaboration, given comparable conditions, remains limited.
 The paper reports on an exploratory analysis guided by the following twofold qualitative research question: how do endowed foundations’ constructions of organizational identity relate to their financial independence and how are these constructions reflected in their understandings and practices regarding cross-sector collaboration? Data collection took place via in-depth interviews with leaders of Dutch endowed foundations.
 In theory, the financial independence gives endowed foundations freedom to operate and to opt for cross-sectoral collaboration. The results show that, in practice, self-imposed financial and founder related restrictions can reduce cross-sector collaboration.

1. **Theoretical background**

*2.1 Organizational Identity*

 In research organizational identity is often defined as a concept that constitutes of those features of an organization that in the eyes of its members are central (C) to the organization’s character or ‘self-image’, make the organization distinctive (D) from other similar organizations, and are viewed as enduring (E) or having continuity over time (Gioia et al., 2013: 125). This definition does not take into account the processes that play a role in the formation, maintenance and change of organizational identity. Therefore, for this study, I consider organizational identity as a concept with internal and external dimensions and define it as a shared belief among organizational members about who the organization is, articulated through claims about what the organization does (Anthony & Tripsas, 2016: 418), which must be continuously adjusted under pressure from environmental influences in order to stay relevant (Aarts, 2009: 7; Besharov & Brickson, 2016: 397). This definition represents three main perspectives on organizational identity: the social constructionist, the social actor and the institutionalist view (Gioia & Hamilton, 2016: 22). Combining these main perspectives in one definition of organizational identity as a concept, offers a base for nuanced research into the interplay between the independent position of endowed foundations, their organizational identity and their cross-sector collaborative behavior. An analytical distinction is made between the processes that take place according to the different perspectives. In practice, these are not easy to distinguish because they take place simultaneously, continuously influencing each other. See table 1 for a brief description of the perspectives and related processes.

Table 1: Description of three main perspectives on organizational identity and related processes

|  |  |  |
| --- | --- | --- |
| 1) Social construction view | 2) Social actor view | 3) Institutional view |
| Organizational identity is a self-referential and self-reflective concept (jointly constructed shared meanings, collective understanding) by the members of an organization, to articulate who they are as an organization to themselves as well as to outsiders that guides, as a frame of reference, individuals’ perceptions, thoughts and behaviors (Gioia et al., 2013: 126-127; Cornelissen et al. 2016: 205).Organizational identity: a set of consensual constructions by the members of an organization (Gioia & Hamilton, 2016: 30)Focus on:. Meaning making about CED-features . Distinctiveness. Sensemaking aspect of organizational identity (Gioia & Hamilton, 2016: 25)Primary level of analysis (Cornelissen et al., 2016: 205):. Individual and group (groups within organization) | Sees organizational identity as self-referential too, but views organizations also as entities making public assertions about who they are as actorswith a distinct profile and legitimacyin society,and therefore, focus on the claims made in articulating the features of organizational identity (Gioia et al., 2013: 127; Cornelissen et al., 2016: 205)Organizational identity: a set of coherent claims made by the organization acting as a collective agent in society (Gioia & Hamilton, 2016: 30)Focus on:. Claims making about CED features. Distinctiveness. Sense-giving function of organizational identity (Gioia & Hamilton, 2016: 24).Primary level of analysis (Cornelissen et al., 2016: 205):. Organization | Sees organizational identity as an internally defined notion, but circumscribed by what is acceptable and legitimate. In this view organizations are highly socialized entities that are subject to the strong influence of institutional forces. (Gioia et al., 2013: 127, 173). (According to agentic institutionalism organizations can also alter their institutional context (Phillips et al., 2016: 353 – 373).)Organizational identity: a set of legitimized structures and procedures (Gioia & Hamilton, 2016: 30)Focus on:. Legitimacy of CED-features. Sameness (isomorphic aspects of  organizational identity, based on  institutional field and institutional logic)  (Gioia & Hamilton, 2016: 27) Primary level of analysis (Phillips et al. 2016: 354):. (Individual) organization and  organizational field  |

 In the social construction perspective, organizational identity is a meaning about "who we are as an organization", negotiated by organizational members. The focus is on processes of giving meaning and meaning structures among organizational members that lead to the foundation’s belief system (Clegg et al., 2007). This is a useful perspective to gain insight into how foundations see themselves, but it does not take into account foundations’ environment.
 From the social actor's perspective, organizational identity is a set of institutional claims that explicitly state who the organization is and also what the organization stands for. Here the organizational environment comes into play. Foundation members decide about what the foundation does with the aim to distinguish it from others and offer clearance about what stakeholders might expect. This conceptualization links the construction of organizational identity to the need for a coherent guide to how organizational members should behave and how other organizations should relate to the foundation. This guide can be seen as knowledge structures shared with stakeholders, and developed in relational networks (Clegg et al., 2007). This perspective sheds light on how foundations see their role in society.
 The institutional perspective focuses on how institutional forces influence organizations and their identities. In this vision, organizational identity is still determined internally. However, because organizations are embedded in wider social contexts, their organizational identity is also influenced by strong external forces. These can be seen as the cognitive, normative and regulative pressures that they encounter in their external environments (Besharov & Brickson, 2016: 398). This perspective helps to investigate the influences of the institutional environment on the organizational identity of foundations.

* 1. *Cross-sector collaboration*

 Bryson, Crosby and Stone (2006, 2015) define cross-sector collaboration as the linking and sharing of information, resources, activities, and capabilities by organizations in two or more sectors to jointly achieve a result that cannot be achieved by organizations in one sector separately (Bryson et al., 2015: 648). Selsky and Parker (2005) and Seitanidi (2008) also work with definitions of cross-sector collaboration that emphasize the social purpose of collaboration. They see it as a form of inter-sector interaction aimed at tackling social problems by combining the resources and capabilities of organizations across sectors in which learning from each other plays a role. Roughly three stages are distinguished in partnerships research. These are the stages of formation, implementation and outcomes (Selsky & Parker, 2005: 851).
 For this study, I use the following assumptions about drivers and antecedent conditions for cross-sector collaboration of the societal sector platform on cross-sector social partnerships and of the framework for cross-sector collaboration for the emergence of an intersectoral partnership: a) the belief that a social issue needs to be addressed, b) awareness of interdependence for complex problem solving, and c) of the own role and capabilities, d) the existence of prior relationships or existing networks, e) the necessary learning for partners involved for complex social problem solving, f) a collaborative mind-set of boundary-spanning leaders and g) a turbulent environment. In addition, I take an interest in the phase before the formation of a partnership takes place, the stage of which Dutch endowed foundations do not seem to cross the threshold easily.
 Based on the framework of Bryson et al., Selsky and Parker and Seitanidi, and the three perspectives on organizational identity, a preliminairy theoretical framework was built about the interplay between the independent position of endowed foundations, their organizational identity and their collaborative behavior, see Appendix A.

*2.3 Context Dutch Endowed foundations*

 The Netherlands has a large non-profit sector with a unique character. It is a private, state-funded, non-profit sector, of which, by estimation, 4.500 – 6.000 philanthropic endowed foundations are part (Schuyt et al. 2018a: 1835). Foundations fulfil different roles in relation to government and corporations (Anheier, 2018). Three-quarters of Dutch foundations recognize themselves in a complementary role to the government. The substitute role (taking up initiatives when the government no longer supports them) and the competitive role (resisting existing government policies) are not favorite (Gouwenberg et al., 2020: 116).
 Three types of foundations are distinguished in the Netherlands. Key differences centre on their financial independence. Endowed foundations are defined as formal organizations that are asset-based to a significant extent, private, self-governing, non-profit distributing, serving a public purpose, and have the self-understanding of being a philanthropic foundation. Fundraising foundations ask the general public for donations. Hybrid foundations are a combination of the two (Anheier, 2018: 1592; Schuyt et al. 2018a: 1835). This study revolves around the role of financial independence in shaping collaborative behavior, and I therefore focus on endowed foundations, because they have their own financial assets and are thus the freest type.

1. **Data and methods**

 This study is part of a larger research project with an exploratory sequential mixed methods design, emphasizing qualitative data collection through interviews and case studies. This is a suitable design to investigate phenomena of which little is yet understood (Goldenberg et al. 2005: 22; Creswell & Plano Clark, 2017: 84; Smith et al., 2016). Not much theoretical and empirical exploration has been done into (cross-sector) collaborative approaches by foundations (Al-Tabbaa et al., 2014: 659; Jung, 2018: 1947; Leat, 2009: 3). Because it is not clear which questions should be asked and which relations should to be investigated, qualitative data collection is the main part of the design. Participation, twice in the Giving-in-the-Netherlands-survey for foundations provides quantitative data. The aim of the entire study is to contribute to an understanding about the role organizational identity plays in the collaborative behavior of endowed foundations.

*3.1 Sampling*

 The unit of analysis is not the cross-sector collaboration itself, but the foundation that participates or not. I created a longlist, by searching the internet for Dutch endowed foundations that have an annual grant making budget of at least € 500.000,- per year. In the Netherlands, these fall into the category of large foundations. A second criterion, having at least eight employees, turned out to be unrealistic in practice and I abandoned it. The group of endowed foundations that meet both criteria is small. There are then too few comparable foundations for the survey study to investigate whether the relationships found through qualitative research occur in a larger group. I invited directors and board members of twelve foundations on the longlist by e-mail to participate. To enhance the changes of participation, I choose for leaders that are part of my own network or that of my supervisors. Ten of them responded positively. The interviewees represent foundations that differ in position, amount of staff, working area and the origins of the endowment. See table 2 for an overview.

Table 2: Characteristics of foundations that the eleven interviewees represent

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Foundation** | **Position interviewee** | **Staffmembers (director incl.)** | **Working area** | **Origin endowment**  |
| I-01 | Board member | 1,5  | International | Family |
| I-02  | Director | 11 | National | Sold corporation |
| I-03  | Board member | 6 | Regional | Local government  |
| I-04  | Director | 7 | National | Family |
| I-05 | Director | 14 | National | Sold corporation |
| I-06 | DirectorBoard member | 2 | National | Family |
| I-07  | Director | 5 | Regional | Family |
| I-08  | Director | 11 | International | Family |
| I-09  | Director | 23 | Regional | Sold corporation |
| I-10  | Board member | - | Regional | Family |

*3.2 Interviews*

 For the interviews I developed a topic list based on the theoretical framework. I tested this list in a first round of interviews with nine informants who all held positions of responsibility at large endowed foundations or advised these foundations. Based on emerged sub-themes, I adapted the theoretical framework (see Appendix B) and topic list (see Appendix C). The adapted list was used for the in-dept interviews with the representatives of the foundations in the overview.

*3.3 Analysis*

 Because the topic list for the interviews is based on a theoretical framework and first theoretical assumptions, I used the flexible coding method described by Deterding and Waters (2018) to make a coding list for the first round of interviews. According to this method, attributes and themes were coded first, see black text in coding list, followed by analytic coding per theoretical theme, see bleu text in coding list. Based on the first round of interviews, I also applied inductive coding. The sub-themes that emerged and that were not on the topic list, I added, see green text in coding list (see Appendix D). I used this adapted coding list for the analysis of the data the in-depth interviews provided.
 Exploring relationships between elements of the theoretical framework and assumptions based on initial data collection, requires an open mind of the researcher in coding the data. Interpretation of the researcher plays a role in the data-analysis. In order to avoid biased analysis as much as possible, I have taken into account not only relationships between elements that seem to hinder collaboration, but also those that seem to encourage collaboration.

1. **Results**

 The main findings are clustered around the three perspectives on organizational identity combined with drivers for cross-sector collaboration, as depicted in the revised framework (see Appendix B).

*4.1 Meaning making: we are an organization that should spent as much money as possible
 on the chosen good causes* Processes of meaning making by foundation members about who the foundation is revolve around doing good for society with the financial assets and ideas of the founder. Some foundation leaders see a 'care task' for the assets. These belonged to someone else and need to be well cared for, for which they use a 'historic' compass. This can lead to being frugal with organizational costs and to non-strategic decision-making. No money is then invested in building a network of relevant stakeholders to exchange information or in learning abilities of foundation members. This then does not contribute to the realization of being dependent on others for solving complex problems. In the belief system of a foundation, these drivers for cross-sector collaboration are then not influential in decision-making about how to address the social issues it focusses on. But even if they are present, some foundations refrain from collaboration with parties from other sectors. It is in their belief system that it is important not to exercise the power that being able to donate money entails, because that does not contribute to the social result that a partnership strives for.

*4.1.1 Care task for financial assets*

 Because the financial assets, or the sources thereof such as lands and real estate, are not theirs, foundation leaders are of the opinion that these assets need to be taken good care of and they feel obligated to fulfill the role of steward. As this board secretary states about his tasks:

“[…] Everything that belongs to the management of considerable wealth. That is also responsible work. Depending on how things are going, you may have some concerns about that. It's about a lot of money and that money belongs to someone else. That is a tough task.” [I-06 (00:16:23)]

In the Netherlands it is a choice whether the financial assets should remain in existence forever if a foundation is set up. Often the founder has decided that these assets should last for eternity. These are managed accordingly, as this director who has been instructed by the board to cut organizational costs explains:

“Every few years we do an ALM study. […] Our board has set the standard. The risk may be so and so great that we eat away at our assets. Because that's not really allowed. Statutory we have to maintain the assets. They do that study every few years. In 2019, the study concluded that the risk of eating into our assets was too great. ” [I-09: 00:09:40]

*4.1.2 Historical compass to do well today*

 An important reference point for meaning making about doing good lies in the past. Several foundations work with a 'historical' compass, based on the ideas and whishes the founder had about how to spent the money on the social issues of his or her choice. Even if the founder passed away a long time ago or the funding organization does not exist anymore. Like this interviewee, that represents a family foundation, states:

“[…] So they were like, if someone is in need, they should be helped right away if you can. That is what they did when they were alive and what we have continued as a foundation after their death.” [I-06 (00:33:56)]

*4.1.3 Ideas of founder hinder strategic decision-making*

 The ideas of the founder can hinder a foundation in making strategic decisions. This board secretary tells about how the ideas of the founder play a role in holding on to financing small one-off projects instead of gearing the budget to one cause for more societal result:

“And we accept that because we know that we have a very broad spending framework, geographically and for the type of assistance. And I don't see that changing for now. Especially inspired by the X-family. Because if we chose to make education in Uganda our spearhead, we would be able to fully focus on that. Well, then you try to think back. How would the last generation look at that? Would that make them feel alienated?” [I-01 (00:24:20)].

*4.1.4 As much money as possible should be spent on the good causes*

 The central feature of doing good with the founder’s money influences foundation members perceptions about how spent the return on investment. Part of the belief system of several foundations is that they work effectively if they spent as much money as possible on the good causes, and as little money as possible on costs for the foundation’s operations. Like this director tells:

“We think it's great that money goes to the target group. Everything that does not go to the target group, that is not what we are for.” [I-09 (00:26:24)]

Another director refers to the lifestyle of the founder when stating his foundation is frugal:

“We just like to help, that's the foundation for what we do, and I think that includes him. I think he'd be horrified if we squandered the money. There is a solid, […] and well-organized foundation here, which does things in a responsible way. He was also frugal, so that's something we also feel when we do things here. As an endowed foundation you don't want to think: we have enough money anyway, it doesn't matter.” [I-07 (00:16:02)]

The belief you have to be frugal with organizational costs, hinders foundations to operate more strategic than they do now. As a result, no money is invested in learning abilities or in building a network of relevant stakeholders to exchange information. This director explains what arguments play a role in decision-making about investments in research:

“The X-foundation does that < research > now. He asked us to participate. Then we had a discussion here about whether or not we should do that. Then I said, "I think so, because I think it's a very valid point. Only when you know how big the problem is can you see what to do. I prefer to give the money directly to those homeless people , but then we don't change the system. To change the system you need such a thorough research." So that's always a split, but we're pretty restrained. We often also say that it should be other parties, or science. Then you do use those studies, but we are not very enthusiastic about outsourcing our money to them”. [I-09 (00:25:21)].

*4.1.5 Learning abilities are a necessary but not sufficient driver for cross-sector
 collaboration*

 Several foundations find learning abilities important, do invest in research, but still refrain from collaboration with parties from other sectors. The arguments put forward are financially related. These foundations believe that it is important not to exercise the power that comes with being able to give money, because that would not contribute to the social result. This director of a foundation, that has a strategic learning manager on the payroll, explains why the foundation facilitates cross-sector collaboration but does not participate in it:

“[…] We prefer not to be too directing in this. Collaboration preferably comes from the field, so that we do play a role in making money available to hire a facilitator who can do that with you. We don't necessarily take that role ourselves.

Interviewer: Why is that?

“Because we think it is important that we as a foundation do not become too funded driven. So that organizations come up with the best solution together. Not so that organizations try to fit right in our alley and then try to bring in the money.” [I-08: 00:31: ]

*4.2 Claims making: we play a self-chosen role and profile ourselves accordingly*

 Depending on the role a foundation sees for itself in society, independence and autonomy, both central features of the foundations’ organizational identities, play a more or less important role in statements about what the foundation does and in its profiling urge. Role awareness and stakeholder interaction seem to be related to be related with collaborative behavior of foundations.
 All participating foundations have a website with claims about what it does, including criteria set by the foundation to be eligible for funding. Claims making is mostly geared towards applicants, often the main stakeholders of the foundation (Gouwenberg et al., 2020). Applicants often do not criticize the foundation, because they are depending on the foundation for money. The processes of claims making usually are not focussed on distinguishing the foundation from other foundations. It is striking, for example, that almost all participating foundations are named after the founder and do not refer to what they do or stand for. Endowed foundations need not distinguish themselves from other foundations in order to survive.
 All interviewees are aware they direct a foundation that has free money and can operate independently of the market and government. This position can lead to a low profiling urge and limited interaction with relevant stakeholders. The claims-making processes then lack these drivers for cross-sectoral collaboration to potentially adapt the organizational identity to cross-sectoral collaboration to differentiate themselves from other foundations.

*4.2.1 An example of non-collaboration*

 The director and board member of a foundation that focuses on poverty alleviation, for example, see it as the foundations role to ‘stick plasters’, independent of others and in silence. The foundation does not profile itself, as the board secretary tells:

“Don't come out with fanfare or rumor at all to pat yourself on the back, so to speak, like: "Look what good things we are all doing here." No, in silence, in all modesty.” [I-06 (00:35:12)]

In networking, this foundation focusses on foundations with similar grant-making goals and does not collaborate with parties from other sectors. The board secretary states:

“The only thing that happens is that our director exchanges experiences in contacts with other foundations, signals common trends and also proposes adjustments to the policy that then meet new social needs to some extent.” [I-06 (01;09;46)].

The foundation does not see it as its role to feed back the problems they identify to system parties because it is not the main part of their work. The board secretary says about this:

We, the board members, do not feed that back to political parties. [...]. That's not happening. You could say with a metaphor: people get a scratch in life, and we stick the plaster.” Director: “Yes, exactly.” Board secretary: “That is modest, but a good task.” [I-06 (01:02:19)].

This foundation does not see it as its role to address the root-causes of the social issue they address and lacks the profile, network and knowledge to collaborate across sectors.

*4.2.2 An example of collaboration across sectors*

 Another foundation uses its independence precisely because it gives room to play the role of thorn in the side of systemic parties when they look for solutions to a social issue. The foundation's website states that it thinks and acts differently and will be rebels when necessary. The director explains that this is done in the interest of what the foundation strives for:

“So we say: "Our position is that we must remain independent and therefore we can and may shout what we want. As long as we do so with respect, because we are not rebellious for the sake of being rebellious. We are rebellious in the interest of "tying the cat to the bacon once in a while". [I-05 (00:22:33)]

This foundation is active in interacting with relevant stakeholders to gain knowledge :

“If we attract new people, people must have that knowledge or networks. Second, we must build new networks and gain knowledge by interacting with third parties who can feed us with tips". [I-05: 00:15:38].

Media exposure for the foundations activities helps building a relevant network, which can result in collaboration:

“And that was also in the news very quickly. That was very quickly picked up by newspapers, media, radio and television. This immediately boosted our brand awareness, so that other parties approached us and said: "We are also going to do something." [I-05 (00:12:260].

The foundation is very aware of its interdependence on others, as the director states:

“We are part of this society. So I can start shouting very tough: "We do it all on our own strength, with our own vision, our own people, our own goals and you name it all. That is of course lame nonsense. We need other parties.” [I-05 (00:48:51)]

This foundation uses its independent position to put a social problem on the agenda. This helps to raise awareness of relevant stakeholders, also from other sectors, that might be interested in collaboration to find innovative solutions.

*4.2.3 Innovation and collaboration*

 The drive to finance innovative approaches is part of the organizational identity of several foundations. In the Netherlands 40% of the large endowed foundations places the role of incubator, supporter of innovative ideas, in its top three of roles they want to play (Gouwenberg et al., 2020: 114). But this drive does not necessarily lead to collaboration across sectors. The independent and autonomous role a foundation sees for itself, can hinder this. As this board member of a foundation states that sees it as an philanthropic obligation to finance things that other parties will not or cannot finance:

“We really want to develop that new one that is not yet there in society. These don't have to be very big things, but for example pilot projects of which we say: "Look, this is a piece that the government is not doing yet. That is not there yet, not even at other organizations. We are going to set that up, and we do that in our own way. We will really develop that ourselves, without the help of others.” [I-03 (00:09:37)].

Taking a long term horizon and building relationships with potential partners to scale up successful initiatives if a foundations cannot or does not want to do this itself, does not seem to be part of the belief system of this foundation.
 In addition, their independent position provides foundations with more organizational resources to contribute to cross-sector collaboration than just financial. For government and business foundations can offer grant-making expertise and infrastructure, specialist knowledge, brokerage and legitimacy. For government additionally a route to working ‘under the radar’, being a partner able to ‘try and try again’, voluntary sector knowledge, networks to influence government policy and approaches, access to other donors, and to join up other resources. For business they can also bring consumer confidence, association with a trusted brand, networks especially within the voluntary sector and a neutral platform to work with competitors and with government (Leat, 2009: 35-36). Foundations in this study seem to be aware of only two of these possibilities: specialist knowledge and a valuable network. And these were only talked about by interviewees who represent foundations that found these assets important to fulfil their chosen role.

*4.3 Legitimisation of foundation behavior: no pressures to change our way of working*

 Organizational identity can change under pressure of environmental influences in order to stay relevant. Environmental influences are the perceptions of external stakeholders about foundations and foundation members perceptions of external pressures (Clegg et al., 2007).
 Endowed foundations in this study do not experience strong pressures from their institutional environment to look at themselves and their work differently. Not from the government, nor from the branch organization for foundations or from individual foundations. Some pressure is experienced from the broader organizational environment though. Crises stimulated some foundations to collaborate with other foundations, rather than with parties from other sectors. They all lack a network of boundary spanning leaders with a collaborative mindset. The knowledge structures of the foundation sector and the belief systems of the individual foundations lack information about cross-sector collaboration. Endowed foundations miss good examples to legitimize decisions to participate in this type of collaboration.

*4.3.1 Foundations experience weak external pressures*

 Foundations do not experience strong pressures from their institutional environment. As this director’s answer to the question whether the foundation experiences external pressures shows:

“No, I sometimes think: if only there was a little more external pressure. As a foundation you don't have that much external pressure. You have no shareholder, you have no market.” [I-09 (00:59:220].

The board member of another foundation fails to answer this question at first:

“(Silence, uhh, silence) yes, no, not specifically that we're saying, if only we're still here in so many years, if that's what you mean. It's actually more challenges of how do we move forward?” [I-10 (01:14:16)]

*4.3.2 Governmental regulations are unnecessary*

 Several interviewees are aware of increasing regulations from the government. However, they do not see this as an external pressure but more as something unnecessary, like this board secretary states:

“[…] But it does lead to regular discussions at the board table. They are apparently necessary, but you would actually like to have a situation where that is not necessary. I see it as unnecessary interference with a part of society that, guided purely by good considerations, is busy doing good things for people who are much less fortunate than themselves. [I-06 (00:26:02)]

*4.3.3 Crises stimulate collaboration, but not necessarily across sectors*

 Several interviewees talk about different crises and what those mean for their foundation. Some collaborated with other foundations (more) as a result, yet another interviewee saw a crisis initiative for the sector fail precisely because fellow foundations were not interested in it. A few others collaborate with parties from other sectors. As this director of a foundation tells about an initiative originally set-up for refugees of Ukrain:

“Listen, I really want to do this, but I will never, ever do this exclusively for Ukrainians. […] That means you have to work with different parties. In fact, you even have to be the driver of the collaboration. I have to try with everything I have in me to get, for example, those commercial labor supply providers to join me.”[I-05 (00:53:41)]

*4.3.4 The network of foundations lacks boundary spanning leaders with a collaborative
 mindset*

 Despite several crises, hardly any of the interviewees in the previous round of interviews and in this one, could mention anexample of a boundary spanning leader with a collaborative mindset. The presence of this type of leaders in your organization’s network is seen as a driver for cross-sector collaboration. In both rounds of interviews, examples of collaboration by foundations were mainly mentioned. The results of the Giving-in-the-Netherlands-survey 2022 show that for 72% of the respondents other foundations are the preferred partners for collaboration (Koolen-Maas et al., 2022).
 Another interesting development was also observable. Three interviewees talked about their foundation's intention to share lessons learned about cross-sectoral collaboration with other foundations, f.i. at meetings and through publications on their websites. This is new information for the beliefsystem of individual foundations and for the knowledge structures of the foundation sector.

1. **Discussion**

 The purpose of this study was to further understandings of the collaborative behavior of Dutch endowed foundations. It offers a new perspective to understand this behavior by exploring the values, competences and aspirations involved using organizational identity theory.
 I gained some first insights into how organizational identity processes influence decision-making processes of leaders about the collaborative behavior of their endowed foundation. In processes of meaning making about who the foundation is, of claims making about what the foundation does and of legitimizing choices made, several endowed foundations in this study developed and maintain an organizational identity that stimulates them to hold on to independent action in solving complex social issues instead of working with parties from other sectors to strive for a better social result than they can reach on their own.
 In theory, the financial independence of endowed foundations offers them complete freedom to make their own policy choices in how they want to do good for society, cross-sector collaboration included. Results show first, that processes of meaning making can limit this freedom through the belief that foundation leaders must be frugal stewards of financial wealth and must do justice to the founder's ideas. If this is the case, then there are no strong beliefs in the foundation's belief system about drivers of cross-sector collaboration, such as learning abilities, building networks and being aware of interdependence of parties in other sectors to solve complex social issues.
 Second, this study shows that processes of claims making can lack incentives to change internal beliefs about collaboration across sectors. The financial independence and autonomous decision-making power of foundations gives them room to play self-chosen roles and determine their own working methods. Limited interaction with relevant stakeholders and low profiling urge, both drivers for cross-sector collaboration, may mean that a foundation does not feel the need to change claims about what it does and what it stands for in order to differentiate itself from other foundations by collaborating with parties from other sectors. If in that case such a foundation does not collaborate with parties from other sectors out of its own conviction, processes of claims making will not contribute to decisions in favor of this type of collaboration.
 Third, results show that the participating foundations do not experience strong pressures from the Dutch foundation sector or from the broader organizational environment. This relatively stable institutional environment does not stimulate or enhance the learning abilities and network activities of foundations in favour of cross-sector collaboration. This suggests that foundations’ independent position contributes to the development and maintenance of organizational identities that do not value and encourage cross-sectoral collaboration.
 At the same time, this study shows some foundations that do collaborate across sectors. Learning abilities and doing research, maintaining a network with relevant stakeholders, being awareness of one’s own role in solving complex social issues, being dependent on others to solve those, and profiling yourself were part of the processes of meaning making about who the foundation is and claims making about what it does. These drivers for cross-sector collaboration were either present from the outset of the foundation as part of the founder’s ideas, or are enhanced by the beliefs of current leaders. The organizational identities of these foundations encourage them to either engage in occasional collaboration or in structural strategic collaboration with social organizations, government and business.

1. **Limitations and future research**

 This study is the first to examine the values, competences and aspirations that play a role in the collaborative behavior of Dutch endowed foundations through organizational identity theory. However, the preliminary theoretical framework used, was built on a literature research with several limitations. There is no up to date scientific literature available about the organizational identity and cross-sector collaborative behavior of these foundations. Internationally also not much systematic and empirical research has been done about into this type of foundation behavior, (Al-Tabbaa et al., 2014: 659; Jung, 2018: 1947; Leat, 2009: 3). The search therefore included grey literature also, to get an idea of the discourse on these topics in philanthropic sectors in other countries. Developments occurring elsewhere and that are used for the framework, may not be an issue in the Netherlands. In addition, papers and reports that fall into this category, often do not use theoretical concepts and do not describe the research method(s) used. This made comparing the outcomes difficult.
 The foundations in this study have not been selected for generalization, but to further our understanding of their collaborative behavior. This exploration has led to initial qualitative insights, of which quantitative research can be used to see whether these also occur in a larger group of large foundations. But they cannot be generalized to the entire group of Dutch foundations. The interviewees represent large foundations and these form only a small part of the total group of foundations in the Netherlands.
 What these results imply for small foundations needs further research. Several interviewees told that collaboration takes a lot of time. Outdated research results (Gouwenberg en Schuyt, 2004) show that Dutch foundations with a small staff, do not collaborate. The latest Giving-in-the-Netherlands survey among large foundations show that all foundations with less than six employees do not collaborate (Koolen-Maas et al., 2022). Being a small(er) foundation, in terms of grant-making budget and personnel, seems an obstacle for collaboration. You can also reason that being small is precisely a reason to collaborate to pool funds, network and staff knowledge to address issues.
 Although all interviewees represent large foundations, these foundations differ quite a bit. A different selection of interviewees may lead to different outcomes. Also, except for one case, only one person per foundation was interviewed. Other members of a foundation may have different perceptions about who their foundation is, what it does and how it legitimizes its way of working. Therefore, a case study is the following step in my research project to arrive at more robust statements about the patterns in relationships found in the current study.

1. **Conclusion**

 The purpose of this study was to further understandings of collaborative behavior of Dutch endowed foundations considering the role of organizational identity. The results shows that a foundation’s organizational identity is a mediating factor in shaping its collaborative behavior, either toward collaboration or non-collaboration across sectors. First insight are that it is not their financial independence that is the limiting or enabling factor for cross-sector collaboration, but the foundations’ perceptions of how the financial assets and return on investment should be managed to benefit society and the resulting decision-making on collaboration. Drivers for cross-sector collaboration come from within. Instead of being taken up by outside pressures, which is more likely for organizations that operate in a competitive environment (Clegg et al., 2007; Gioia et al., 2010).
 For this research three main perspectives on organizational identity were combined. This is in line with recommendations to break the trend toward compartmentalization, fragmentation, and isolation in organizational identity research (Foreman & Whetten, 2016, 58). Using these three perspectives in one study show a more complete picture of the mediating role organizational identity plays in the collaborative behavior of a type of organization that experiences weak external pressures. Of the three applied perspectives on organizational identity, the social construction perspective seems to be the most influential for foundations on the emergence and maintenance of an organizational identity, which can includes more or less features that are seen as drivers for cross-sector collaboration. The social actor and the institutional perspective help to understand why the organizational identity of foundations is not (yet) changing in favour of cross-sectoral collaboration if the utility of this kind of collaboration is not part of their belief system already.
 Finally, this research provides practical advice for board members and directors that want to achieve more social results with the financial assets of their endowed foundation. Collaboration with government, social organizations and companies can be a good strategy to do better than the foundation can do alone. It can pay off if leaders of endowed foundations act against their intuition and invest in resources that lead to more awareness about the role of the foundation in solving complex social issues, more awareness about being dependent on others for this and more awareness about the benefits of collaboration with parties from other sectors. For endowed foundations, this means that they themselves have to organize 'the outside view' in order to be able to look at the behavior of their own foundation through the eyes of others.

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**Appendix A. Preliminary theoretical framework**

Organizational identity

Meaning making about who the foundations is: - little hinders, much helps (?) . belief that social issue(s) need to be addressed . awareness of interdependence for complex problem solving . existing networks . learning abilities for complex problem solving

Claims making about what the foundation does and stands for: - type of grant-making - little hinders, much helps (?): . awareness of own role and capabilities . interaction with stakeholders . profiling-urge . impact evaluation

Objective organizational characteristics of endowed foundations

Helps or hinders (?): - independence - autonomous decision- making power - size: . endowment . staff

Decisions about cross-sector collaboration

Legitimizing foundations’ behavior in reaction to pressures from the institutional environment:

Little hinders, much helps (?): - turbulence environment - accountability - regulatory legislation - examples of cross-sector collaboration- boundary spanning leaders with collaborative mind-set - new players - new grant-making approaches

Legitimizing foundations’ behavior in reaction to pressures from the broader organizational environment**:**

Little hinders, much helps(?): - pressure for demonstrating results

**Appendix B. Revised theoretical framework**

. Personality, belief & values founder
. History/tradition

Personality, beliefs & values board members and daily management
 management

**Organizational identity (OI)**Meaning making about who the foundations is:
- little hinders, much helps (?):
 . belief that social issue(s) need to
 be addressed:
 . mission, purpose, vision
 . awareness of interdependence for
 complex problem solving
 . existing (relational) networks /
 . learning abilities (for complex problem
 solving)
 . internal accountability/steer on results
-------------------------------------------------------
Claims making about what the foundation does and stands for:
- working practices/procedures;
 . impact evaluation (little hinders, much
 helps?)
- type of grant-making
- little hinders, much helps (?):
 . awareness of own role &
 capabilities
 . interaction with stakeholders
 . profiling-urge

**Objective organizational characteristics of endowed foundations**

Helps or hinders (?):
- independence
- autonomy
- size:
 . staff
 . endowment
-origin endowment
-governance structure
-composition of the
 board

**Decisions about cross-sector collaboration**

 Legitimising foundations’ behaviour
 in reaction to pressures institutional
 environment:
 -little hinders, much helps (?):
 . turbulence environment
 . accountability
 . regulatory legislation
 . examples of cross-sector collaboration
 . boundary spanning leaders with
 collaborative mindset . . new players
 . new grant-making procedures

 Legitimizing foundations’ behaviour in reaction to pressures from broader organizational environment: little hinders, much helps (?): pressure for demonstrating results

**Appendix C. Topic list in-dept interviews leaders endowed foundations 2022**

1. How do meanings and beliefs about who the foundation is as an organization, guide(d) decisions about and actions for collaboration of foundations members with decision power and why are these members guided by these beliefs? Topics:

- independence (threefold: financially, market-wise and politically)

- autonomous decision making

- belief that social issue(s) need to be addressed

- awareness of interdependence for complex problem solving

- existing networks

- learning abilities for complex problem solving

- internal accountability

- personality / beliefs / values founder, board members, director

- history.

2 How and with what claims about their role in solving social problems do endowed foundations profile themselves to external stakeholders and why do they use these specific claims ? Topics:

- independence

- awareness of own role and capabilities

- type(s) of grant-making

- interaction with stakeholders

- profiling-urge

* impact evaluation.

3a How do endowed foundations relate to their institutional environment and why do they do this the way they do (legitimization)? Topics:

* independence
* turbulence in the environment
* accountability
* regulatory legislation
* examples of cross-sector collaboration
* boundary-spanning leaders with collaborative mind-set
* new players
* new grant-making approaches
* accountability

3b How do foundations relate to the pressures from the broader organizational environment and why do they do this the way they do? Topics:

* independence
* demonstrate results / impact

4 Decisions about cross-sector collaboration

**Appendix D. Coding list in-dept interviews leaders endowed foundations**

**Attributes interviewees**

* sex
* age
* occupation:
	+ retired
	+ board member
	+ former board member
	+ director
	+ former director
	+ consultant
* works inside or works outside philanthropic endowed foundation:
	+ inside
	+ outside

**Thematic coding /Indexing**

1. Objective organizational characteristics (OC) endowed foundations
* OC size endowment
* OC origin endowment
* OC size staff
* OC working area:
	+ OC local
	+ OC regional
	+ OC national
	+ OC international
* OC independence
* OC autonomy
* OC governance structure:
	+ OC Supervisory board – director
	+ OC Board – director
	+ OC Regents – director
	+ Board – board member responsible for office
* OC composition of the board
1. Organizational identity (OI):
* Meaning making (MM) about who the foundation is:
	+ OIMM belief social issue (needs to be addressed)
	+ OIMM belief social issue (needs to be addressed): personality founder / beliefs and values founder
	+ OIMM belief social issue (needs to be addressed): mission (purpose), vision
	+ OIMM awareness interdependence (for complex problem solving
	+ OIMM existing relational networks
	+ OIMM learning abilities (for complex problem solving)
	+ OIMM internal accountability / steer on results
	+ OIMM personality / beliefs and values daily management and/or board members
	+ History/tradition
* Claims making (CM) about what the foundation does and stands for:
	+ OICM working practices / procedures:

 . Impact evaluation

* + OICM type of grant-making
		- Fund & forget
		- Select & oversee
		- Commit & integrate
	+ OICM awareness own role and capabilities
	+ OICM interaction with stakeholders
	+ OICM profiling-urge
* Legitimizing (L) foundations behavior in reaction to pressures:
	1. from institutional environment:
		1. OILa turbulence environment
		2. OILa accountability
		3. OILa regulatory legislation
		4. OILa examples of CSC (= cross sector collaboration)
		5. OILa example BS (= boundary spanning leaders with collaborative mind-set
		6. OILa new players
		7. OILa new grant-making approaches
	2. and broader organizational environment:
		1. OILb pressure demonstrating results
1. Decisions about cross-sector collaboration DCSC:
* DCSC positive
* DCSC negative

The coded data are available on request. Contact Petra van Aken via e-mail.