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Corporate social responsibility: a challenge for the donor community

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As corporate social responsibility (CSR) increases in large corporate organisations, a genuine approach to sustainable development is often best achieved through the supply chain. This is directly applicable to North–South supply-chain interactions (private-sector organisations, NGOs, and donors). CSR has adopted techniques from their 'development' usage, yet a reverse flow is not observed back to the 'development' sector. This is unfortunate. Private-sector organisations and NGOs (especially the larger ones) are well placed to take advantage of the increase in CSR relating to developing countries. More importantly, donors of all types would have increased influence if they took up CSR principles. Opportunity costs are not high and the advocacy potential is huge. This paper reviews CSR techniques and argues for donors to accept the challenge of incorporating them into their operations to influence more efficiently the process they seek to change.

Introduction

This paper proposes that the donor community, that is providers of technical assistance (donors, private consulting companies, and NGOs), can be considered as a supply chain that should adopt corporate social responsibility (CSR) mechanisms in order to influence the development process more effectively. It is intended to stimulate action and provide access to basic texts and tools. CSR is taken here as a loosely bounded subset of sustainable development that uses instruments such as eco-efficiency, stakeholder engagement, ethical investments, and 'triple bottom line' reporting for the implementation of effective development activities. In this case the objective is the achievement of the internationally agreed UN Millennium Development Goals (MDGs) by 2015, a topic of increasing concern (Clemens et al. 2004; Radelet 2004). This review is based on personal experience and interviews with a range of agencies and confirms the need for far greater accountability and transparency to stakeholders (aid recipients, taxpayers, and concerned parties).

CSR—an overview

CSR is growing in importance in the corporate world. Activities range from voluntary contributions, health and safety, and good employer practices through to ethical investments, internal management objectives (such as zero-carbon-emission targets for travel and energy

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consumption), and more participatory stakeholder relationships (such as community interaction and supply-chain management). There is a rapidly increasing body of CSR work by academic researchers, consultants, and policy makers organised through national and international bodies such as the World Business Council for Sustainable Development (WBCSD), trade organisations, and at the central and local levels of government. Much was instigated at the Rio Summit on sustainable development in 1992 through Agenda 21, and pursued at the 2002 Johannesburg Summit. Sector-specific examples include the Extractive Industries Transparency Initiative that aims for openness in the payments by companies to governments and associated entities, as well as transparency in revenues by host-country governments.

However, it is widely accepted that progress has been slow among OECD countries despite the proliferation of national, regional, and local policy statements. Indeed, the opinion of Christian Aid (2004) is that CSR is being used by some corporations 'merely as a branch of PR' and that 'rhetoric and the reality are simply contradictory'. As a result, Christian Aid is calling for a 'framework of international regulation, backed up by national legislation, to ensure the enforcement of real social responsibility on the corporate world'—a theme that has also been debated in UN circles (UNRISD 2003).

As the business case for sustainability in emerging markets is now well made (SustainAbility 2002), a genuine approach is needed, not token gestures, or 'greenwash'. This is best achieved through the supply chain, in other words by key agents in a sector proclaiming their own CSR credentials—often as a niche differentiator in the marketplace—in order to fill and secure a perceived gap in the market (Sarkis and Rao forthcoming). (Companies such as The Body Shop, Philips Electronics, and the Co-operative Bank are the most visible and frequently quoted examples in the commercial sector.) Once this has been achieved, they are able to put pressure on their suppliers to provide goods and services complying with an increased specification that requires adherence to sustainable development criteria. Most often these are environmentally based, such as organics or sustainable forestry products, but can also be socially based, such as ethical trade products. While this has grown out of specialised markets, it is becoming increasingly mainstream as accepted good practice, with growing compliance and commitment in some countries and sectors. Business is gradually being drawn into the development process through, among others, the UN Global Compact (www.unglobalcompact.org), as reviewed by McIntosh et al. (2004).

Before looking at the process of CSR reporting in the development sector, it is instructive to note the origin of some of its key elements.

Borrowing from the development sector

CSR is building a coterie of experts and mechanisms, of which many have drawn support not just from moral justification but also participatory planning and appraisal methods adopted from their 'development' usage. This follows in the path of gender, environmental impact assessment (EIAs), and pursuit of increased social justice and participation, and includes adaptation of logical frameworks for strategic planning, and rigorous methods of assessing the impact of interventions in realising genuine change.

For example, one of the most influential thinkers about education in the late twentieth century, Paulo Freire (1996), has been particularly popular among informal educators for his emphasis on dialogue and his concern for the oppressed. He looked at the process of adult education for the poorest in Brazilian society and developed a critical pedagogy that enables empowerment to enhance community and build social capital. His techniques have more recently been used as a powerful instrument to determine the split between the one-way flow of information seen in many annual reports and in corporate documentation, and that of a more dialogic interaction with both stakeholders and shareholders (Bebbington and Thomson 2002). However, more dialogic heuristics have been used successfully in the process of inculcating sustainable development into society more widely, such as recent processes to develop long-term scenarios for sustainability (Berkhout et al. 2002). These have been discussed more widely in terms of the development of trust in the overall relationship of stakeholder relationships (Shah et al. 2003), something that will bring no surprises to those involved in the development process.

Clearly, then, CSR is directly applicable to interactions among donors, the private sector, and NGOs, North and South. Indeed, it is as applicable to the internal management of the donor community as agents of change as it is for recipients of aid. While Michael (2003) has identified three 'schools of practice' (neo-liberal, state-led, and a 'third' way based on participation) emerging in the literature focusing on CSR's role in development, he concludes that none has yet fully embraced the difficulties and complexities with which development theory has been wrestling for years. It is crucial that members of the donor community demonstrate internally the principles that they espouse for recipients if they are to maintain a high level of credibility as concerned and committed actors.

Returning the compliment

A reverse flow from the CSR movement back to the development sector is yet to be significant. This is unfortunate, especially as the case for private-sector organisations to benefit from new business models relating to developing countries is well understood through a wide range of management practices such as investment policy and environmental management schemes (especially energy and transport) (Forstater et al. 2002). Progress is reviewed below, first for the development community as players in a supply-chain dynamic, then for the various mechanisms applicable.

The development community supply chain

Donors

Although there is a strong drive towards achieving the MDGs, donors place less emphasis on the internal processes required to provide exemplary leadership and good practice. A key element to this has been the change in the way in which some donors work with the private sector—for example, DFID ended its 'Aid and Trade Provision' scheme in 1997 that helped UK businesses by providing credits and low-interest loans. Since 2001, British aid has been 'untied', which means that recipient governments or agencies do not have to buy exports from the UK to qualify for its development assistance, and this has been estimated to have increased the impact of UK aid by 10–20 per cent. It will be a challenge to those donors who have yet to untie their aid programmes other than to least developed countries (LDCs) under the 2001 OECD recommendation, such as USAID and AusAID (whose current policy in the Pacific at least is already subject to some criticism (Hughes 2003)). It also offers an opportunity to increase effectiveness through innovative means of engagement with end users.

DFID's CSR Issues Paper (DFID 2003) follows its policy drive to increase involvement of investment houses and other private-sector entities in the adoption of pro-poor interventions. It seeks to take businesses on from their current impact on development through voluntary contributions, internal management and services, and multi-stakeholder partnerships to a greater engagement in the public policy process. However, it is not clear how far DFID is demanding such behaviours from its own suppliers and service providers. Some bilateral donors (e.g. DFID, SIDA, and USAID) and multilateral agencies (e.g. the World Bank, Inter-American Development Bank and Asian Development Bank) are examining ethical investment processes with the private sector as a means of increasing pro-poor development. At the time of writing, however, no donor was putting CSR measures into its supply-chain activities.

Given this track record, one would expect donors to be exhibiting exemplary behaviour in terms of CSR accounting. However, O'Dwyer (2005) looked at the specifics of accounting in one aid agency and was surprised that the process put in place specifically to increase the level of accountability failed to produce the organisational change anticipated. He argues that much of this arose from a classic failure to consult fully and apply the principles of participatory management that are the cornerstone of sound development practice. While this is disappointing, more importantly it suggests there is a considerable amount of internal organisational change still to take place within bureaucratic structures that drive development before CSR can be accepted as common practice. Furthermore, donors do not at present formally credit companies bidding for development contracts with involvement in CSR processes when they evaluate competitive tenders. This is a relatively simple step that could be implemented with minimal cost and which could be increased in intensity over time.

Private consulting companies

These are influential actors in the delivery of technical assistance and infrastructural support to donors and recipient governments. However, there appears to be no weighting given to CSR performance when private firms compete in a tendering process for international sustainable development work. Behaviour that is compliant with legal norms is current practice—for example, AusAID requires formal compliance with the Equal Opportunity for Women in the Workplace Act (1999) and also 'draws attention' to guides on environmental management and on gender and development. Most other donors have similar procedures, none of which is likely to result in change to current practices. However, the introduction of CSR measures such as voluntary disclosure on socially responsible investments (SRIs), the reduction and mitigation of carbon emissions, and voluntary CSR reporting, would lead to behaviour change that would stimulate far broader supply-chain changes in this highly competitive sector.

NGOs

Within the very broad remit of NGOs working in international development, it is possible to examine only a few examples of good practice. Traidcraft (www.traidcraft.co.uk) is Britain's leading fair trade organisation and works with more than 100 producers in over 30 countries. It pioneered social accounting in the UK and was the first British publicly limited company to publish a systematic means of accounting for its social impact in the early 1990s, and it has been leading the field since with established dialogue with its overseas suppliers. Others are adopting SRI measures and are looking at mechanisms whereby these can add value to their operations. The EME (2003) report reviewed the concept of 'pro-poor investment' in some NGOs, recognised the importance of CSR and SRIs, and explored how to maximise pro-poor investment effectively into business and investment decisions. However, it was recognised that there was neither standard adoption of reporting measures nor a uniform desire to report, especially in the more difficult area of social responsibility. While others are adopting the practice, progress does not appear to be rapid or widespread and, at the time of writing, there is a need for greater dissemination of good practice and more pressure to be exerted on NGOs to prove themselves as ethical, transparent, and accountable as those they seek to influence (Murphy 2003). While it is true that in terms of financing CSR measures there may be a cost involved, it is generally accepted that there is a sound business case for implementing changes. This can apply to small and medium-sized enterprises, such as NGOs, as well as large ones. In New Zealand, for example, the case of a courier company, Urgent Couriers, proves the point with its development of a comprehensive environmental policy to improve its interaction with the natural environment (www.urgent.co.nz).

Potential CSR mechanisms

Three areas especially relevant to the donor community supply chain are reviewed:

- socially responsible investments (SRIs);
- environmental management and mitigation systems; and
- CSR reports.

Socially responsible investments (SRIs)

There is a growing movement towards ethical investments and pensions, which inevitably has a significant knock-on effect on development. Their relevance here is the connection with the financial decision-making processes of both development players and institutional investors in developed and emerging markets. While the mechanisms involved are outside the scope of this paper, SRI is a significant component in the process of calling players to account for their overall impact. Good examples of effective approaches exist in organisations such as Just Pensions (www.justpensions.org), which was initiated by Traidcraft and War on Want, and by Business Partners for Development (www.bpdweb.org). In both cases, SRIs are advocated for their strong pro-poor stance, and the rapid increase in their uptake is a clear indication that the market is increasingly willing to accept such a stance. These and other pro-poor investment ventures and their contribution to reducing poverty are reviewed by EME (2003), which concludes that, for the present, emerging market funds are unlikely to play a major role in reducing poverty. Rather, it is the behaviour of multinational corporations responsible for the US$240 billion or more likely to be invested annually in developing countries—over three times the total flow of aid—that holds the key to improving impacts on poverty reduction. However, this does not permit the donor community to shy away from its own internal integrity through establishment of appropriate priorities and measures.

Environmental management and mitigation systems

In addition to verifiable internal environment management systems such as ISO 14001, Green Globe (for the tourism sector), and Enviro-mark®, recent corporate responses to climate change have included mitigation of emissions, such as online purchase of carbon credits (e.g. Future Forests in Britain (www.futureforests.com)). More sophisticated approaches are possible through, for example, EBEX21 (www.ebex21.co.nz) which permits online calculation of overall energy impact, management of the emissions, and finally the opportunity to offset them through purchase of carbon credits (Carswell et al. 2003). This has the additional benefit of restoring long-term native ecosystems with a high biodiversity value rather than just commercial forestry. The contribution by members of the donor community to carbon emissions through air travel should be declared, measures put in place to reduce it over time, and the remainder offset.

CSR reports

The publication of CSR reports is increasingly the norm among large entities with most companies in the British FTSE 100 incorporating some form of CSR in their annual report or as a stand-alone report on sustainable development. The practice is endorsed by international reporting standards such as the UN-supported GRI Guidelines (GRI 2002), AccountAbility's AA1000 Assurance Standard (AccountAbility 2003a), or, to a lesser extent and concentrating on social aspects, the Social Venture Network (SVN 1999) as well as frameworks such as the Balanced Scorecard, The Natural Step, and others reviewed by Leipziger (2003). The history of CSR reports is well documented from a variety of perspectives (e.g. Gray and Bebbington 2001; Henriques and Richardson 2004). A frequent argument in the debate centres on the need (or otherwise) for CSR reporting to be mandatory, with a lack of voluntary response anticipated in the absence of relevant legislation. Debate on this is diminishing, as it is realised that waiting for a legal response in the absence of a will to implement will not bring about change in any case. Using regime theory, Bebbington et al. (2003) argue that it is unhelpful to differentiate between mandatory and voluntary compliance when dealing with the complexities of sustainability. It is the development and support of effective practice that is crucial, not the excuse to hide behind legal wrangling.

How to assess progress?

The Responsible Competitiveness Index (AccountAbility 2003b) begins to develop a national benchmark for corporate responsibility in contributing to the competitiveness of nations and communities, underpinned by a nascent theory. Of greater interest here is the need to develop and demonstrate CSR at the individual entity level in the donor community and its supply-chain providers. A framework for CSR has been developed (Frame et al. 2003) that relates changes in governance, transparency, and accountability to stages in the CSR 'journey'. Derived for the private sector in New Zealand, a market relatively deregulated and dominated by small to medium-sized enterprises, the model has been modified for NGOs and consultancy organisations (see Table 1) and includes the CSR mechanisms above. It describes different business paradigms, from 'business as usual' through to 'restoration of capital', as stages in the journey through observed levels of sustainability practice, governance approach, transparency, and accountability. In the absence of regulatory or market pressures, movement towards the right of the spectrum results from a search for differentiation in the competitive development market for consulting companies, or a desire to improve relationships with key stakeholders for NGOs and donors, or an ethical stance at a senior level by all. The framework enables an organisation to orient itself within CSR by charting its position and direction, and to set goals. It also provides donors with a means of assessing CSR credentials in the technical assistance supply chain.

It is recognised that, while they may proceed at different speeds, the processes of transparency, accountability, and governance are interrelated, and that CSR reporting and transparency drive changes in accountability and governance. In particular:

- Commitment to transparency necessitates a consideration of accountability, in terms of identifying key stakeholders and assessing their information needs.
- Transparency and accountability together necessitate changes in governance, to implement and embed in the entity appropriate policies, responsibilities, and measures.
- Commitment to changing governance (e.g. towards increased social responsibility) can translate into greater accountability and transparency that may take years to deliver.

Table 1: Corporate social responsibility framework for NGOs and consultancy organisations in the donor community supply chain

	Increasing corporate social responsibility				
	Business as usual	**Risk management *'End-of-pipe'***	**Weak sustainability *'Better-pipe'***	**Strong sustainability *'Front-of-pipe'***	**Restoration of capital *'No-pipe'***
Operating paradigm	Maximise financial return/impact	'Not doing bad'	'Doing well by doing good'	'CSR embedded'	Doing better/CSR
Governance	Audit Committee	Risk and Audit Committee	Director of CSR	Whole Board CSR focused	Whole company CSR focused
Accountability	Financial performance including share price if applicable	Financial performance; Legislative compliance; Health and safety	Stakeholder engagement; Environment and energy efficiency gains in some services	Stakeholders integrated; CSR framework; SRI portfolio; Effectiveness gains; Carbon offsets	Design for sustainability internally and with end users; Restoring social, human, and cultural capital
Stakeholder involvement	Shareholders/ owners	Shareholders/ owners; Stakeholders 'at risk'	Previous plus staff, staff families, community support	Previous plus suppliers, customers, unions	Previous plus government policy makers and community-based organisations
Reporting	Financial statements dominate annual report—usually glossy, with good-news stories	Annual report and stand-alone environmental report (may include health and safety)	Annual report and stand-alone CSR report; Stakeholder engagement; Staff development	Integrated annual report covering all dimensions of performance with strong stakeholder engagement	Continuous, stakeholder-specific dialogue through various channels of communication

However, it should be recognised that:

- Organisations need to give staff responsibility and the opportunity to resolve issues within a common, consistent framework that is minimalist in nature.
- Collaborative learning works for organisations tackling CSR; formulaic corporate statements do not, nor does slavish adherence to reporting guidelines (e.g. GRI, AA1000) without proper embeddding into the organisational culture.
- Early adopters create an advocacy role by demonstrating the benefits of CSR.
- The ability of small to medium-sized NGOs and consultancy companies to make progress can be compromised by the availability of resources and focus on short-term survival.

To provide a guide for activities, a set of internal and external indicators is shown in Table 2. While these provide a draft for the future, they set neither a timeframe nor a quantitative set of indicators for progress. Indeed, the practical specification of 'Restoration' is relatively unclear at the practical level and will take some time to realise.

Table 2: Indicative corporate social responsibility activities to progress from business as usual

	Principles			
	Weak sustainability		**Strong sustainability**	
	Risk management	**'Not doing bad'**	**'Doing good'**	**Redesign**
Management style	Managing outputs; Anti-bribery policies; Staff profit share based on financial performance; Employee health checks	Managing inputs; Code of ethics; Green purchasing; Company-funded healthcare, childcare; Employment of disadvantaged locally	Managing outcomes; Continuous improvement; Ethics Committee; Ethical purchasing throughout supply chain, SRI; Retraining; Re-employment schemes for redundant staff	Integrative management; Learning organisations; Ethical education for stakeholders and shareholders; Redistribution schemes; Skills for life
Supply chain relationships	Supplier and clients; Competition focused	Stakeholder advisory groups; Supply-chain influence	Supply-chain partnerships with customers and suppliers	Supply-chain redesign
Socially responsible investments (SRIs)	Sponsorship and donations to improve company profile; Reputation management with donors	Sponsorship reflects CSR strategy, some ethical trading and investment; Compliance with environmental/gender requirements for donors	Some joint ventures to promote social responsibility; SRI and ethical trading favoured; Donor preference in competitive tendering processes	Entire financial system designed to promote ethical trading and SRIs; Mandatory requirement by donors
Environmental management and mitigation systems	Environmental management systems (EMS) compliance based	Energy efficiency; Externally audited EMS including calculation of emissions due to travel	Zero waste; Zero carbon emissions with CO_2 mitigation measures for all international and domestic air travel	Biodiversity restoration; Zero emissions
CSR reports	Health and safety statistics; Compliance with environmental consents; No targets; Media management (good-news stories)	Resource efficiency, CO_2 footprint, donations, staff survey; Targets provided, though not historical trends; CSR report produced in-house	Measures to manage key performance of importance to entity and stakeholders; Performance evaluated by external stakeholders/ third-party organisations	Progress to achieving redesign; Measures of positive influence in sector, supply chain, etc.; Stakeholders involved in strategy and decision making

While opportunity costs are not high, given that organisational change is an endemic part of internal management, and the advocacy potential of CSR for development institutions is so important, relevant tools are needed to support the change process. These include:

- Self-assessment methods to chart the sustainable development journey and decide which actions to take, including SRI and environmental management systems.

- Guides through the CSR reporting process, including linkages to international initiatives as reviewed by Leipziger (2003).
- Support in the facilitation processes to engage stakeholders, determine strategy, and embed organisational change.

With these comes the wider aspect of verification and assurance, and it is inevitable that this will be contentious if no procedures exist. A further risk is that some actors will take adherence to a set of external standards as an absolute minimum—the 'tick-box' mentality—and not address the more difficult internal and supply-chain issues required for lasting change. This lack of embedded change is the potential downside to reporting standards such as GRI (with 50 core and 47 additional indicators). Indeed, a non-standard approach may lead to greater accountability in the case of stakeholders for small-scale enterprises operating in environments open to corruption or weak assurance standards. On the issue of materiality and assurance, guidance is increasingly available from organisations such as AccountAbility (www.accountability.co.uk), and from Leipziger (2003).

Where to from here?

At the time of writing, broad movement does not exist among the donor community supply chain to develop and demonstrate internal CSR. Indeed, despite the Rome Declaration on Harmonization (2003) (available at www1.worldbank.org/harmonization/romehlf/) and the subsequent attempts by various official agencies including the IMF, World Bank, and the Asia Development Bank, there does not appear to be an effort to pursue aspects of this into the multilateral donor supply chain, and it is not, for example, mentioned in a recent OECD Development Assistance Committee Reference document (OECD 2003). Given the increasing emphasis on transparency, accountability, and governance, it is important to raise internal commitment to, and demonstration of, sustainability principles. However, organisations should not hide behind minor adjustments to existing operations through isolated changes such as energy efficiency and recycling—no matter how important. These are generally low-grade interventions, managed through a facilities manager or voluntary staff groups. Senior management buy-in is needed to champion the introduction of a sustainable-development perspective on all aspects of organisational activity, including externalities. This will be specific to the organisation and its purpose. It may require a potentially uncomfortable degree of introspection. This process can take time to evolve and often benefits from external facilitation. It requires a high level of internal trust and close examination of the agency's values that can reveal a dislocation between the pursuit of a profit motive and of the broader *pro bono* purpose.

The donor community will exert far greater influence on the development process by taking up CSR principles and applying them throughout the supply chain. In particular, donor agencies should establish effective:

- environmental management and mitigation systems;
- SRI portfolios; and
- CSR reporting mechanisms.

The moral justification is outstanding and the business case impressive. The trend set by companies in the commercial sector, driven at least in part by the business opportunity it brings, confirms that CSR is here to stay and is independent of the political climate surrounding global protocols. As such, it is essential that all players in the development community increase their application to CSR principles. Transaction costs are not high enough to prevent action and the advocacy potential is immense. Early adopters are setting an important trend that needs to become mainstream normative behaviour. Failure to do so can only increase the cynicism and weariness surrounding the development process and call into question the commitment to and the likelihood of achieving the MDGs.

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