Corporate Social Responsibility applied to Non Governmental Organizations

Do NGOs act responsibly?

Abstract

In today's world, governments together with multinationals, intergovernmental organizations and civil society rule and influence economic, social and environmental development. Companies have a role to play and should be responsible towards their stakeholders. Under pressure of NGOs, they have engaged in CSR policies and activities. But what about these NGOs who ask others to account? They too have a role to play in today's multi-stakeholder dialogue where building partnerships is crucial. They too should therefore act responsibly. This paper will study if the CSR framework applied by companies can also be applied to NGOs. This paper will cover the different definitions, motivations of being responsible and initiatives NGOs have undertaken to show their commitment. As a reality check, the accountability of six NGOs from different sectors will be studied in more depth.

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Introduction

During the last decades civil society, including non governmental organizations, (NGOs) has been pressuring companies, especially multinationals, to act responsibly. Multinationals have been urged to integrate corporate social responsibility principles and processes into their business strategies. There is a vast amount of academic literature and discussions on how to define this new trend but for the purpose of this paper, I will just refer to Corporate Social Responsibility (CSR). In this paper, I will analyze if the CSR framework applied by companies, could also be applied to NGOs. In other words are or should NGOs be responsible or, in the words of NGOs, accountable in the same way companies are?

Chapter one will define the CSR framework that will be used throughout this paper. *Chapter two* will argue why NGOs should act responsibly and show how this compares with companies' motivations to act responsibly. *Chapter three* will assess the academic literature on definitions of responsibility or accountability applying to NGOs. *Chapter four* will analyze and compare a few voluntary initiatives undertaken by NGOs. *Chapter five* will examine some key NGOs across different sectors to study how the theory applies in reality. Finally, Chapter six will conclude.

1. **Corporate Social Responsibility definition and framework**

Having been inspired for the last six months and being a "good" student, I will use the CSR definition by Michael Hopkins, Director of the Certificate of Advanced Studies in CSR at the University of Geneva. CSR can thus be defined as following

> Corporate Social Responsibility is concerned with treating the stakeholders of a company or institution ethically or in a responsible manner. 'Ethically or responsible' means treating key stakeholders in a manner deemed acceptable in civilized societies. Social includes economic and environmental responsibility. Stakeholders exist both within a firm and outside. The wider aim of social responsibility is to create

higher and higher standards of living, while preserving the profitability of the corporation or the integrity of the institution, for peoples both within and outside these entities. [1]

This definition refers to "a company or institution" so one can easily replace institution by NGO. It also refers to several aspects of the framework I will use in this paper. *Firstly*, having a definition is crucial. Without a definition it is difficult for a stakeholder, for example, a consumer of a service or product or in NGO terminology a beneficiary, to know what to expect or get back from the institution. *Secondly*, 'treating the stakeholders in a responsible manner' implies that the company or institution knows who the stakeholders are and what their needs are. Consequently, identification of stakeholders and even better a dialogue with the former seems to be a condition that needs to be fulfilled before the NGO can even think of acting responsibly. *Thirdly*, after having defined who the stakeholders are, the NGO should develop principles, policies and *ideally* actions towards these stakeholders in order to treat them responsibly. *Fourthly*, the aim of these policies and actions is to increase the satisfaction and eventually the well being of each of the stakeholders. In order to know if the policies and actions have a positive impact, the NGO has to develop measurable indicators that can be compared over time and among peer NGOs. I fully support Lord Kelvin's statement "If you cannot measure it, you cannot improve it"[2]. However, some things are easier to measure than others. *Finally*, a currently agreed goal of companies and NGOs acting responsibly is to create sustainable development meaning according to the Brundtland Commission Report 1987 definition[3], development that meets the needs of the present without compromising the ability of future generations to meet their own needs. This also implies that NGOs should act responsibly towards the environment.

To summarize, I have integrated these five points into a seven points CSR framework which I will refer to throughout this paper as the **Green Box CSR**

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[1] Hopkins, M. (MHCi), 2009. *Corporate Social Responsibility and International Development. Is business the solution?* London: Earthscan,p15-16

[2] http://zapatopi.net/kelvin/quotes/ [Accessed 19 May 2009]

[3] Brundtland, G, 1987. *Our Common Future: The World Commission on Environment and Development*, Oxford: Oxford University Press.

framework. It is of course an oversimplified version of a CSR framework but I believe that the basics are there to be able to compare some voluntary NGO initiatives and study some NGOs in more depth.

1) *NGO definition of acting responsibly*
2) *Identification of stakeholders*
3) *Involvement in stakeholder dialogue*
4) *Principles, Values and/or Policies regarding acting responsibly*
5) *Actions towards its stakeholders*
6) *Standards and measurements*
7) *Mission of the NGO fits into the Brundtland Sustainable Development definition*

2. Do NGOs have the same reasons as companies to act responsibly?

Before going into detail on how NGOs define "acting responsibly" in chapter three, I will study if the reasons why companies engage in CSR activities also apply to NGOs.

The increased power of multinational companies combined with the positive and negative consequences of globalization and the recognition that governments cannot solve all the economic, social and environmental problems, is the main driving force behind the CSR movement. Today the world is governed by a variety of actors namely governments together or in struggle with non-state actors, multinationals, civil society, academics, trade and labor unions and international organizations such as the UN agencies, World Bank, IMF, etc. According to the UN Global Compact, 'never before have the objectives of the international community and the business world been so aligned. Common goals, such as building markets, combating corruption, safeguarding the environment and ensuring social inclusion, have resulted in unprecedented partnerships and openness among business, government, civil society, labor and the United Nations. Many businesses recognize the need to collaborate with international actors in the current global context where social, political and economic

challenges (and opportunities) – whether occurring at home or in other regions – affect companies as never before'[4]. Even if some companies do not fully agree with this "new" global governance system and vision as stated above, they still face other factors pushing them to act responsibly. Without trying to be exhaustive and detailed, here are a few of them

- The negative consequences of global warming urge companies to invest in innovative strategies to reduce their carbon footprint

- Increased awareness and knowledge of consumers and the general public on economic, social and environmental factors and development

- Increased demands from staff to "do something good"

- Opportunities for staff development and learning and retaining qualified and motivated staff

- Reputation of company and improving product image

- Risk management especially of working in developing countries. I am here thinking of the large mining companies, for example, who are facing complex problems such as inadequate laws and regulations, weak government structures, opposition by indigenous peoples, pollution, etc.

Do the above mentioned reasons of engaging in CSR also apply to NGOs? Again according to the UN Global Compact, 'Civil Society Organizations are critical actors in the advancement of universal values around human rights, the environment, labor standards and anti-corruption. As global market integration has advanced, their role has gained particular importance in aligning economic activities with social and environmental priorities'[5]. NGOs have been criticizing multinationals and advising them to act more responsibly. At the same time,

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[4] Available at http://www.unglobalcompact.org/AboutTheGC/ [accessed 19 May 19, 2009]
[5] Available at http://www.unglobalcompact.org/ParticipantsAndStakeholders/civil_society.html [accessed 19 May 2009]

NGOs, like companies, have taken over some government tasks such as poverty alleviation, representing the poor in national and international dialogues, provision of social services such as reconstruction following natural disasters, providing health care, education and housing, defending and protecting human rights, protection of the environment and biodiversity, etc. Therefore, NGOs play a crucial role in this new global governance system and have a strong role to play in promoting sustainable development.

Kumi Naidoo[6] suggests that is perhaps inevitable therefore, that political and business leaders at the national and global level have become anxious about the impact of civil society. Multinationals and their associations such as, for example, the American Enterprise Institute, are demanding civil society to be accountable. Increased influence of NGOs has brought increased responsibility. So this suggests that the same factor, namely being part of the new global governance system, pushing companies into CSR should also encourage NGOs to act responsibly. Other reasons motivating NGOs to be more responsible are

- Reaction to scandals such as the West Africa scandal of sexual exploitation in humanitarian operations in 2002 and the un-coordinated response to the Rwanda Crisis in 1993. The Joint Evaluation of Emergency Assistance to Rwanda (the first major joint evaluation of Rwanda carried out) concluded that 'the current mechanisms for ensuring that NGOs adhere to certain professional standards are inadequate'[7]. An important part of my role as Emergency Response Units officer at the International Federation of the Red Cross and Red Crescent Societies (1998-2002) was to standardize clinics and hospitals so that these units developed and deployed by various Red Cross and Red Crescent Societies to a disaster stricken area

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[6] Naidoo, Kumi, 2004. The End of Blind Faith? Civil Society and the Challenge of Accountability, Legitimacy and Transparency. *Accountability Forum,* July 2004, Issue 2, pp14-16

[7] Borton, et al, 1996 cited in BOND, 2006. *A Bond Approach to Quality in Non-Governmental Organizations: Putting Beneficiaries first.* August 2006, p1

were compatible and could be set up easily and operational after a couple of hours.

- Reacting to scandals and therefore improving their image implies NGOs are concerned about their reputation.

- Increased competition among NGOs each struggling to have a stake or, as humanitarian aid workers would say, their flag in the humanitarian plan of a country or region. This also implies that an increased number of NGOs have to fight for a decreasing amount of available donor money.

- The beneficiaries and general public NGOs are serving have improved knowledge and information. This is mainly thanks to the internet and latest communication technologies available almost anywhere in the world.

- As will be shown in Chapter four, some NGOs comply with voluntary accountability initiatives in order to integrate learning systems into their activities and strategies.

- One of the CSR activities companies are involved in, are public-private partnerships which may involve the collaboration between a company and NGO. The company will demand the NGO to act responsibly and vice versa. Lisa Jordan[8] argues that NGOs are developing partnerships with the private sector to, for example, address a social need or monitor private sector practices. This leads to a myriad of accountability questions embedded in the partnerships and new roles.

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[8] Jordan, L., 2005. Mechanisms for NGO Accountability. *Global Public Policy Institute Research Paper Series, 3,* p6

3. What does the literature say about NGOs being responsible or accountable?

Academic literature refers to NGOs being (or not) accountable rather than being (or not) responsible. I therefore looked up the definitions of responsible and accountable. The Merriam Webster dictionary[9] defines the words as following

Responsible: 1) liable to be called on to answer or liable to be called to account as the primary cause, motive, or agent 2) being the cause or explanation
Accountable: 1) subject to giving an account 2) capable of being accounted

Merriam Webster Dictionary goes on describing how responsible and accountable are synonyms although there might be a slight different focus. Responsible implies holding a specific office, duty, or trust (for example, the bureau *responsible* for revenue collection) and accountable suggests imminence of retribution for unfulfilled trust or violated obligation (for example, elected officials are *accountable* to the voters). Therefore, being accountable may be a bit more "serious" than being responsible as one could be punished when not fulfilling a certain task or duty. Another view is that of Oliver and Drewry[10]; 'The difference between accountability and responsibility is blame: responsibility is having a job to do and taking the blame when things go wrong, whereas accountability is having the duty to explain and make amends without necessarily accepting blame.'

3.1 Accountability Definitions

NGOs prefer the word accountability. I looked up some definitions given by NGO experts and voluntary accountability initiatives. The **Humanitarian Accountability Partnership** defines accountability as 'being the means by which power is used responsibly. Humanitarian accountability involves taking account

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[9] Available at: http://www.merriam-webster.com/dictionary [Accessed 26 May 2009].
[10] Oliver and Drewry 1996 cited in Cavill, Sue and Sohail, M., (2007). Increasing strategic accountability: a framework for international NGOs, *Development in Practice*, (Volume 17/number). p 232. Available at http://dx.doi.org/10.1080/09614520701196004 [Accessed 2 April 2009]

of, and accounting to disaster survivors'[11]. **AA1000** defines ==accountability as 'acknowledging, assuming responsibility for and being transparent about the impacts of your policies, decisions, actions, products and associated performance'[12]==. **One World Trust** says accountability is ==‘a process through which an organization makes a commitment to respond to and balance the needs of its diverse stakeholders in its decision making processes and activities, and delivers against this commitment’[13]==. Although these definitions each have a slight different meaning, they seem to stress the needs of stakeholders and the impact and performance of the NGO's policies and activities responding to these needs. Some literature also refers to different types of accountability such as Cavill and Sohail[14]. They describe four types of accountability namely a) **upward** accountability i.e. being accountable towards donors, funders, boards of trustees and host governments, b) **downward** accountability towards beneficiaries, vulnerable people and partners, c) **horizontal** accountability towards peers and fellow professionals and d) **inward** accountability towards staff. Coming back to the CSR definition and framework we use, one could in fact argue that NGOs are accountable to a variety of stakeholders and that each of these stakeholders has different needs that need to be addressed.

3.2 Accountability mechanisms or tools

As accountability implies that one has to give an account to a stakeholder and one could be penalized if one does not fulfill his or her task or duty, we should know what the mechanisms are to make NGOs accountable. If governments are not accountable, people who voted for them in the first place will not vote for them anymore (although Bush was elected a second time). If companies are not

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[11] Humanitarian Accountability Partnership, 2007. *HAP 2007 Standard in Humanitarian Accountability and Quality Management, Adopted by HAP on 30th January 2007*. Geneva: HAP International, p7
[12] AccountAbility,2008. *AA1000 Accountability Principles Standards 2008*, London: AccountAbility UK, p6
[13] One World Trust, 2008. *2008 Global Accountability Report*, London: One World Trust, p10
[14] Cavill, Sue and Sohail, M.(2007) *Increasing strategic accountability: a framework for international NGOs*, Development in Practice. (Volume 17/number 2), p 233. Available at http://dx.doi.org/10.1080/09614520701196004 [Accessed 2 April 2009]

accountable, shareholders will sell their shares, investors will turn around, consumers will stop buying products, suppliers will stop delivering raw materials, etc. Therefore, the overall performance of the company will deteriorate and the company might even go bankrupt as Enron did in 2001. These are very concrete mechanisms which make governments and companies to be accountable. What are now the mechanisms to make NGOs accountable? Jordan Lisa[15] refers to an array of mechanisms or tools NGOs use to show accountability such as annual reports, financial accounts, performance assessments, independent evaluations, audits, complaints procedures, etc. Each of these tools respond to the needs of one or two stakeholders especially beneficiaries and donors but none of them cover all stakeholders. One could imagine a donor turning to another NGO when the financial accounts or the annual report of the NGO it uses to work with does not satisfy its needs. But does the beneficiary have a choice? He (or she) might not have a choice but he (or she) may want to have a say in how the service or product is delivered to him (or her). Different stakeholders require different mechanisms and systems satisfying their specific needs which makes it complex. I would argue though that it is not more complex than a company having to face and address their different stakeholders. As we will discuss in Chapter four, NGOs and other organizations have started to develop a variety of voluntary accountability initiatives.

3.3. Accountability framework or process

Finally, although the tools are necessary to implement and measure accountability, what seems to be more important is the process of being accountable. One World Trust[16] says that in practical terms accountability has four dimensions

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[15] Jordan, L. Mechanisms for NGO Accountability. *Global Public Policy Institute Research Paper Series, 3, pp 9-10.*

[16] One World Trust, 2008. *2008 Global Accountability Report*, London: One World Trust, p10

- Being open and transparent about its activities and decisions *(for example qualitative annual reports and website)*
- Involving internal and external stakeholders in the activities and decisions that affect them *(in governing boards, assessment and evaluation missions, impact assessments)*
- Evaluating performance on an ongoing basis and learning from mistakes
- Being responsive to complaints from internal and external stakeholders

One World Trust measures the accountability of global actors being companies, International Organizations such as NGOs and International Non Governmental Organizations. It uses the same framework, measuring the quality of each of these dimensions and the capability of the global actors to implement them, for each of the different global actors. One World Trust thus believes that the same framework of accountability is applicable to companies and NGOs alike. Another description of the accountability framework is that of Brown, David L. and Jagadananda[17]. They say that building accountability systems involves five tasks namely a) articulating strategies and value chains describing how institutions will produce long term impact, b) identifying and prioritizing organizational stakeholders, c) setting standards and performance measures, d) assessing and communicating performance results, and e) creating mechanisms that enable performance consequences so stakeholders can hold the NGO accountable. The literature seems to suggest that my simplified Green Box CSR framework is applicable to NGOs despite some different wording such as accountable instead of responsible. One can retrieve all the core elements: identification and engagement of stakeholders, action towards these stakeholders, being transparent about these actions, having measurable indicators which allow NGO to measure impact and results, being transparent about results and developing complaints mechanisms to allow the public, supporters and also beneficiaries to

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[17] Brown, David L., Jagadananda, January 2007.Civil Society Legitimacy and Accountability: Issues and Challenges. Civicus and The Hauser Center for Non Profit Organizations, *Legitimacy and Accountability Scoping Report*, p 18

give feedback. As with companies, it is important for the NGO to have an accountability definition. In other words, the NGO should be transparent about what it means to be accountable, identify and prioritize the stakeholders and then act accordingly.

4. Accountability Initiatives

Understanding the importance and complexness of wanting to be accountable, numerous "accountability initiatives" are being developed. Several actors are involved namely the NGOs themselves, UN, host governments, companies and consulting firms. I will first briefly study the development of these initiatives over time. Secondly, I will list and classify some important (mainly European) initiatives and finally, I will compare some of them and apply the Green Box CSR framework. The initiatives I will compare are SGS NGO Benchmarking, HAP, SPHERE and the INGO Accountability Charter.

4.1 Short history

According to One World Trust[18] during the seventies and eighties, NGOs were mostly concerned with the accountability of others, especially companies and governments, without necessarily integrating any accountability mechanisms in their own structure and management. As mentioned in Chapter two of this paper, the reaction to scandals was one of the driving factors behind acting responsibly. Following the evaluation of the uncoordinated response to the Rwanda crisis in 1993, a number of initiatives emerged such as the International Red Cross and Red Crescent Code of Conduct (1994), People in Aid (1997), SPHERE Project (1997) and the Active Learning Network for Accountability and Performance in Humanitarian Action (ALNAP) (1997). A number of self-regulation initiatives by NGOs followed. With the launch of the UN Global Compact in 2000 and the strengthening of the CSR movement, the number of accountability initiatives increased and they got fine-tuned and specialized during this last decade. One World Trust launched its first Global Accountability Report

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[18] One World Trust, 2008.*2008 Global Accountability Report*, London: One World Trust, p14-15

in 2003 and many NGOs started to integrate accountability and transparency policies in their management and structure. I will discuss a few of them in more detail in Chapter five. Other major initiatives were the INGO Accountability Charter (2006), the Humanitarian Accountability Partnership (2007) and the GRI NGO Reporting framework (2008).

4.2 List and classification of accountability initiatives

There exists a variety of accountability initiatives and approaches driven by a variety of actors. In order to have a broad overview and understanding, I checked almost each of them. I classified them as a) Statutory regulations, b) Voluntary Principles and Codes/ Self-Regulation by NGOs[19], c) Initiatives developed by a second or third party such as groups of NGOs, NGOs, companies, consulting groups, d) Companies, Institutions and NGOs promoting accountability and learning and e) Ranking Institutions.

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[19] I split the voluntary principles and codes in those having specific standards/benchmarks and those having not.

Table 1: List and classification of accountability initiatives

1. Statutory Regulations	
Host government laws. Many of the accountability initiatives are rights based. They especially refer to international humanitarian law, human rights law and ILO conventions.	
2. Voluntary Principles and Codes/self-regulation by NGOs	
Specific standards/benchmarks	**Non Specific standards /benchmarks**
ActionAid Accountability, Learning and Planning System	International Red Cross Code of Conduct
Inter Action Private Voluntary Organization Standards	
INGO Accountability Charter[20]	
SPHERE	
3. Initiatives developed by a second or third party such as groups of NGOs, NGOs, companies, consulting groups	
SA8000	People in Aid
ISO standards	Philippines NGO Certification council
AA1000 Assurance Standard	ZEWO
SGS NGO Benchmarking	
HAP	
4. Companies, institutions and NGOs promoting accountability and learning	
Steering Committee for Humanitarian Response (SCHR)	Coordination Sud
One World Trust	ALNAP
Keystone	Mango
Civicus	Groupe Urgence Rehabilitation Developpement
5. Ranking institutions	
One World Trust (with global Accountability Report)	Charity Navigator

This list is certainly not exhaustive. A comparative and in depth study of these initiatives could be the subject of another paper. However, I thought it was important to study a few of them. I chose SGS NGO Benchmarking, HAP,

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[20] The INGO Accountability Charter is discussed in 4.3.4. I find the benchmarks they use rather vague.

SPHERE and the INGO Accountability Charter because I am familiar with these projects having worked in the humanitarian sector in Geneva and abroad. I also had the opportunity and pleasure to meet with HAP and SGS NGO Benchmarking representatives.

4.3 Comparison of SGS NGO Benchmarking, HAP, SPHERE and INGO Accountability Charter

I will first give a short description of each of these voluntary initiatives. Then I will compare them using my Green Box CSR framework.

4.3.1 SGS NGO Benchmarking

According to the Société de Surveillance Générale (SGS)[21], a multinational company based in Geneva, the 'purpose of SGS NGO Benchmarking is to provide NGOs, as well as the donor community and the public at large, with an independent assessment based on a comprehensive set of perspectives. The SGS NGO Benchmarking standard looks at the NGO from different angles namely a) nine dimensions of best practices, b) transparency, efficiency and effectiveness, c) management issues and d) integrated systems for continuous improvement. The nine dimensions of Best Practices are related to Board of Trustees, Strategic Framework, Integrity Management, Communication, Advocacy and Public Image, Human Resources, Fund-Raising - Resources Allocation and Financial Controls, Operations, Outcomes, Continuous improvement. SGS NGO Benchmarking uses 108 verifiable indicators in order to check if the NGO complies with its standard. The NGO is audited by an SGS external auditor. One could say that SGS uses a business approach in assessing NGOs focusing on outcomes rather than processes. However, I think it is a good and measurable system to check if a NGO has delivered effective and efficient action towards each of its stakeholders such as donors, beneficiaries (measuring outcomes), governance, peers, general public, etc.

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[21] Available at http://www.ngobenchmarking.sgs.com/
[Accessed 28 May 2009]

Many Red Cross Societies have been certified by the SGS NGO Benchmarking standard.

4.3.2 Humanitarian Accountability Partnership (HAP)

HAP, launched in 2003, developed the HAP 2007 Standard in Humanitarian Accountability and Quality Management as a quality assurance tool for humanitarian organizations. HAP[22] says that by 'comparing an organization's processes, policies and products to the Standard's six benchmarks, it is possible to measure how well the organization assures quality and accountability in its humanitarian work.' A NGO wanting to be certified by HAP through an external auditor first has to fulfill some qualifying norms and then comply with the six benchmarks which each have been translated into 5-10 specific indicators. The six benchmarks are

- Establish a Humanitarian Quality Management System[23]
- Make information available to intended beneficiaries, disaster-affected communities, agency staff and other specified stakeholders (organizational background, humanitarian accountability framework[24], humanitarian plan, progress reports and complaints handling procedures)
- Enable beneficiaries and their representatives to participate in program decisions and seek their consent
- Determine the competencies, attitudes and development needs of staff
- Establish and implement complaints-handling procedures
- Establish a process of continual improvement of its humanitarian accountability framework and quality management system

In contrary to SGS NGO Benchmarking, HAP seems to stress the accountability process over the outcomes of operations and prioritizes the beneficiaries as stakeholders.

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[22] Available at http://www.hapinternational.org/ [Accessed 18 June 2009]
[23] "A Humanitarian Quality Management System is a set of coordinated processes undertaken to continually improve the effectiveness and efficiency of an organization in meeting the expectation of its customers" (defined by HAP).
[24] "A Humanitarian Accountability Framework is a set of definitions, procedures and standards that specify how an agency will ensure accountability to its stakeholders" (defined by HAP)

4.3.3 SPHERE

SPHERE[25], launched in 1997, stands for the Humanitarian Charter and Minimum Standards in Disaster Response. In fact, SPHERE includes three core elements; a 344 pages handbook, a broad process of collaboration involving the International Red Cross and participatory NGOs and an expression of commitment to quality and accountability to stakeholders. SPHERE believes that all steps should be taken to alleviate human suffering and that those affected by disaster have a right to life with dignity and right to assistance. SPHERE is a rights based approach to accountability referring to the Red Cross Code of Conduct, International Humanitarian Law, Human Rights Law, Geneva Conventions and other legislation. SPHERE has developed a user friendly manual (I have used it myself while working in the field) with numerous and detailed minimum standards, indicators and guiding notes for each of the five sectors it addresses. The first section refers to standards and indicators for issues common in all humanitarian operations such as participation of beneficiaries and peers, initial assessment, response, targeting, monitoring, evaluation, aid worker competencies and responsibilities and supervision, management and support. The four other sections of the manual cover minimum standards in a) Water supply, sanitation and hygiene promotion, b) Food security, nutrition and food aid, c) Shelter, settlement and non-food items and d) Health services. The SPHERE standards are voluntary but very specific and measurable. It is to each and every aid worker based in the field or in an office to voluntary implement the standards as best as possible. There is no audit or certification. I am still a big fan of SPHERE because even it was one of the first more concrete standards to be developed, it already included references to the conservation and protection of the environment.[26]

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[25] Available at http://www.sphereproject.org/ [Accessed 18 June 2009]
[26] For example, the Shelter and Settlement standard 6 deals refers to environmental impact: "The adverse impact on the environment is minimized by the settling of the disaster-affected households, the material sourcing and construction techniques used." The Sphere Project, 2004. *Humanitarian Charter and Minimum Standards in Disaster Response.* Geneva: The Sphere Project, p 227-228

4.3.4 The International NGO Accountability Charter

The INGO Accountability Charter[27] outlines the commitment from the signatory NGOs to excellence, transparency and accountability. The signatory NGOs seek to identify and define shared principles, policies and practices; enhance transparency and accountability, both internally and externally; encourage communication with stakeholders; and improve their performance and effectiveness as organizations. The INGO Accountability Charter has the broadest definition of stakeholders including peoples, including future generations, whose rights they seek to protect and advance; ecosystems, which cannot speak for or defend themselves; members and supporters; staff and volunteers; organizations and individuals that contribute finance, goods or services; partner organizations, both governmental and non-governmental, with whom they work; regulatory bodies whose agreement is required for their establishment and operations; those whose policies, programs or behavior they wish to influence; media and general public. The INGO Accountability Charter outlines 34 best practices divided into respect for universal principles, independence, responsible advocacy, effective programs, non-discrimination, transparency, good governance, ethical fundraising and professional management. Since 2009, the signatory NGOs have to annually report against these practices indicating if they comply fully, partially or not at all with each of the best practices. It is thus a self-certification process with more or less verifiable indicators. The indicators are certainly not that specific as the ones used by SGS, HAP or SPHERE. The INGO Accountability Charter has a holistic approach embracing Brundtland's Sustainable Development definition and includes everybody as stakeholders. It does not, however, have a concrete accountability definition. By trying to include everybody as its stakeholders, it risks being too vague.

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[27] Available at http://www.ingoaccountabilitycharter.org/ [Accessed 18 June 2009]

Table 2: Comparison Accountability Initiatives against Green Box CSR framework

	SGS	HAP	SPHERE	INGO
Definition of Accountability	Yes	yes	no	no
Stakeholder identification	Yes	yes	yes	yes
Stakeholder dialogue	No	yes	yes	yes
Actions towards stakeholders	Yes	yes	yes	yes
Specific standards plus indicators	Yes; 108 verifiable and measurable indicators	yes	yes	no
Sustainable Development	No	no	yes	yes

5. CSR framework applied to six NGOs; from theory to reality

Knowing that a growing number of NGOs participate and comply with voluntary accountability initiatives and standards, I thought it was important to study a couple of NGOs in more depth to check what they do in reality. Are the NGO accountability initiatives just "green wash" the same way as signing up to the Global Compact is for some companies? Or do they really apply an accountability framework to their structure, management and activities? There are more than 40'000 international NGOs[28] of which more than 130 with an office in Geneva[29]. I only chose six from broadly three main sectors namely relief and development, human rights and environment. I used following selection criteria; reputation and role in global governance, presence and contribution in Geneva multi-stakeholder dialogues, participation or non participation in accountability

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[28] Available at http://en.wikipedia.org/wiki/Non-governmental_organization [Accessed 18 June 2009]
[29] Available at http://www.genevainternational.org/pages/en/87;Non-Governmental_Organisations#subth117 [Accessed 18 June 2009]

initiatives, relevance of activities and/or campaigns to companies and personal knowledge of these NGOs. I only studied publicly available information. I believe companies or institutions acting responsibly are transparent, meaning information important to their customers or public (who are or could become supporters or members) should be easily accessible. For each NGO, I will point out the highlights of their accountability framework (if they have one) and related actions[30]. Finally, I will show how my Green Box CSR framework applies to each one of them.

5.1 Oxfam International and UK

Oxfam International[31], based in the UK and with advocacy offices in Geneva, Washington DC, New York and Brussels, is a leading NGO in fighting global poverty and addressing its root causes. It carries out a variety of activities from emergency response to long term development. Oxfam runs high impact campaigns such as the Make Trade Fair Campaign and campaigns tackling climate change. Oxfam brings together thirteen National NGOs and is present in more than 100 countries through their work with 3000 partner organizations. Oxfam seems to be a best practice example of a NGO acting responsibly. Oxfam International is a signatory to the INGO Accountability Charter, part of Sphere's governing board[32], a Global Reporting Initiative (GRI)[33] stakeholder, member of the Steering Committee for Humanitarian Response[34] and Oxfam UK is signatory to HAP. Oxfam UK drafts a bi-annual Accountability Report using the GRI indicators. The most recent Oxfam UK Accountability Report 2006-2007[35] gives a definition of accountability including *transparency of decision making and information-sharing, participation of key stakeholders in decision-*

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[30] I did not study governance issues as this issue is too complicated to include in this general accountability assessment
[31] Available at http://www.oxfam.org [Accessed 11 June 2009]
[32] Available at
http://www.sphereproject.org/index.php?option=com_content&task=view&id=92&Itemid=59
[Accessed 19 june 2009]
[33] Available at http://www.globalreporting.org/ [Accessed 18 June 2009]
[34] Available at http://www.humanitarianinfo.org/iasc/pageloader.aspx?page=content-about-schr
[Accessed 19 June 2009]
[35] Oxfam UK, 2008. *Accountability Report 2006/2007,* London: Oxfam UK.

making, monitoring and evaluation to receive feedback from stakeholders on their relevance, performance and impact, complaint mechanisms enabling stakeholders to seek and receive a response for any grievances and the prevention and progressive reduction of any harmful social, environmental and economic impacts arising from their operations. Oxfam UK says that their main stakeholders are people living in poverty but they also include donors, supporters, partners and allies, staff, volunteers and the wider public, the individuals and institutions that they seek to influence through their advocacy and campaigning work and regulatory bodies in the UK and in countries where they operate. Oxfam UK undertakes actions or accountability mechanisms towards each of these stakeholders in the form of operations, reporting, assessment, evaluation and monitoring, complaints mechanisms, participation mechanisms of beneficiaries, etc. The Accountability Report describes these actions in detail. Following activities are worth mentioning

- Oxfam UK is currently improving their Monitoring, Evaluation and Learning System to increase the participation of their stakeholders and the effectiveness and impact of their activities
- It has a accountability policy for campaigning
- Oxfam UK works to reduce its environmental impact and reports back against measurable indicators for their carbon footprint
- Oxfam UK introduced the Ethical Purchasing Policy in 1997 covering its own suppliers. This policy is often referred to in the CSR literature. Oxfam is also a founding member of the Ethical Trading Initiative[36] founded in 1998.

5.2 Amnesty International

Amnesty International[37] is an acknowledged and financially independent, individual membership organization with over 2.2 million members in more than 150 countries and with 50 nationally recognized sections. Its mission is very

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[36] Available at http://www.ethicaltrade.org/ [Accessed 11 June 2009]
[37] Available at http://www.amnesty.org/ [Accessed 11 June 2009]

clear and specific namely that of protecting and respecting human rights. Amnesty International is especially known to the public and corporate sector thanks to its mass membership, detailed research and high impact campaigns. The actions of Amnesty are guided by the Universal Declaration of Human rights. Amnesty is a founding signatory of the INGO Accountability Charter. Amnesty does not have a formal definition of accountability but the accountability section on its website[38] refers to five main accountability mechanisms namely 1) the statutes describing the organization's vision and mission, values, organizational structure, methods and statutory accountability covering the democratic governance structure and its responsibilities, 2) the INGO Accountability Charter, 3) Amnesty's International Learning and Impact Unit, 4) complaint mechanisms and 5) financial reports. Amnesty claims its main stakeholders are the individuals it protects. However, the International Learning and Impact Unit does not only focus on these individuals but also on the needs and interests of Amnesty's members and supporters. It goes beyond regular monitoring and evaluation to systematic evaluation of key processes, systems and projects. It also addresses the needs and concerns of staff and requirements of good governance. Amnesty likes to stress it is financially self-sufficient and independent from any government, political ideology, economic interest or religion which is obviously a requirement for a human rights organization to do its job namely condemning those who abuse Human Rights without fearing any negative pay back. Amnesty just published its 2009 Annual Report[39] where it describes in detail the state of Human Rights as of today in every country of the world and the main actions it undertakes to address these Human Rights abuses. While the report addresses the accountability of human rights abusers, Amnesty does not cover its own accountability in this report but has a direct link on its website (in the accountability section) to the INGO Accountability Charter

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[38] Available at http://www.amnesty.org/en/who-we-are/accountability [Accessed 10 June 2009]
[39] Amnesty International, 2009. *Amnesty International Report 2009. The State of the world's Human Rights.* London: Amnesty International

compliance report 2008[40]. In this report, Amnesty is very transparent and informative and following remarks are worth notifying

- Amnesty has an internal INGO Accountability Charter Compliance promotion program. Through this program, the organization wants to strengthen reporting on and managing the environmental impact of its operations. Amnesty is also mobilizing its National Sections to comply with the INGO Accountability Charter.
- Amnesty is also improving its policies regarding partnerships with local communities.

Amnesty seems to be very serious about accountability towards different stakeholders but it makes sure that emphasis is placed on the people it protects by highlighting their case and separating it (through the State of the World's Human Rights report) from the accountability and financial reports of Amnesty.

5.3 Human Rights Watch

Human Rights Watch (HRW) is a leading independent organization, based in New York, with representation in Geneva and several offices all over the world, dedicated to protecting and defending human rights. In contrast to Amnesty International, HRW does not mention the word accountability on its website or reports and is not a signatory or participant in any of the accountability initiatives. It is of course also guided by the Universal Declaration of Human Rights. HRW wants to stress it is 'known for its accurate fact-finding, impartial reporting, effective use of media, and targeted advocacy, often in partnership with local human rights groups. It puts pressure on governments by exposing abuses through the media, and by convincing powerful leaders or stakeholders to use their influence on behalf of human rights.'[41] HRW also likes to highlight the impressive list of experts it works with. On top of a staff of around 275 people,

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[40] Available at http://www.amnesty.org/en/who-we-are/accountability/ingo-charter [Accessed 19 June 2009]
[41] Available at http://www.hrw.org/en/node/75136 [Accessed 10 June 2009]

HRW does not have national chapters or offices like other NGOs, but a vast network of experts, consultants, legal advisors, volunteers and connections with local groups it works with all over the world. HRW also mentions it is financially supported by individuals and foundations and accepts no funding from governments directly or indirectly. Finally, it publishes annual reports including financial statements. The most recent one is from 2008. However, I found the most useful information on how HRW works in the website's Q&A section answering questions like; How do you research human rights abuses? How do you decide which countries to focus on? How do you decide which reports to translate into other languages? The responses of HRW to these questions touch some very relevant accountability questions. I would hope that HRW will consolidate some of their answers into more transparent policies. In any case, I could not find any formal accountability framework through their website.

5.4 Global Witness

Global Witness is based in the UK and its mission is "to expose the corrupt exploitation of natural resources and international trade systems, to drive campaigns that end impunity, resource-linked conflict, and human rights and environmental abuses"[42]. I chose Global Witness because it is an NGO relevant to companies involved in extractive industries. The organization leads campaigns in the field of combating conflict diamonds, natural resources in conflict, ending impunity, forests, corruption in oil, gas and mining, banks and corruption and independent forest monitoring. Global Witness has also been involved in the Extractive Industries Transparency Initiative[43], a global process launched in 2003 which brings together governments, companies and civil society groups to work for greater public disclosure and independent oversight of oil, gas and mining revenues. With regard to funding, Global Witness does not accept funding from any source that has disregarded the Universal Declaration of Human Rights in the course of their activities, carried out environmentally harmful

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[42] Available at http://www.globalwitness.org/pages/en/about_us.html [Accessed 12 June 2009]
[43] Available at http://eitransparency.org/ [Accessed 20 june 2009]

practices or that is involved in the extractives, timber or arms industries. Global Witness thus holds companies and governments to account but like Human Rights Watch does not seem to have any formal framework for its own accountability. The most recent annual report covers the year 2007 and includes 25 pages (with lots of pictures) and financial statements. There are some interesting statements from the Chair and Founding directors. "Campaign success depends on a strong organization. We appointed a Director of Finance and Resources who, with his team, has honed our internal systems and has substantively improved our financial and people management capabilities, whilst our Development team continue to meet ever increasing targets, bringing in £2.9 million, a fantastic achievement. Global Witness' work is complex, and despite a history of some impressive quick wins, success can often only be gauged in the long term. Our funders consist of those who understand and embrace this complexity, and are beginning to include a new breed of philanthropists who want to strategically target their money to tackle the root causes of many global problems."[44] It seems Global Witness is working to improve its management capabilities. However, reading these statements, I am worried Global Witness did not have a Director of Finance and Resources before this report was published. I also assume that the 'new breed of philanthropists wanting to solve global problems', require more accountability of the organization they are supporting. I hope they receive more detailed reports than this annual report available on the web. Again, I could not find any more reference to accountability then the statements just mentioned.

5.5 Greenpeace International

Greenpeace International, based in Amsterdam, is an independent global campaigning organization with 28 national and regional offices in over 40 countries. Greenpeace acts to change attitudes and behavior, to protect and conserve the environment and to promote peace by catalyzing an energy revolution, defending our oceans, protecting the world's ancient forests and the

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[44] Global Witness, 2007. *Global Witness Annual Report 2007*. London: Global Witness, p2-3

animals, plants and people that depend on them, working for disarmament and peace, creating a toxic free future and campaigning for sustainable agriculture[45]. The main stakeholder of Greenpeace is the earth for which the organization claims to be the voice. Greenpeace also includes people and communities who depend on the earth for their living as stakeholders. Greenpeace has signed the INGO Accountability Charter which means, like Oxfam and Amnesty, it includes everybody as its stakeholders. On its website, under core values, Greenpeace has four sections referring to accountability[46] but without having a formal definition of what it means to be accountable. The four sections are 1) Transparency and Accountability referring to the INGO Charter but without referring to the Compliance Report, 2) Fundraising principles, 3) Accuracy of information referring to their scientific research and 4) Stakeholder participation and feedback mainly for supporters and donors. The fundraising principles seem to very important to Greenpeace. Greenpeace mentions its fundraising methods comply with professional codes of conduct and accepted good practices. It also stresses the fact it ensures transparency and public accountability in its campaigning, fundraising and financial monitoring practices referring to the rights of donors and the public having a right to know what exactly is happening with their money. Greenpeace is also transparent and clear about its governance, management and legal structure. Interesting point to note is that it makes sure local communities whose rights it defends are able to vote for the local governing boards of Greenpeace. Greenpeace publishes an annual report, the last one dates from 2007 and is 32 pages long including an Environmental Report. The Environmental Report[47] describes the efforts of Greenpeace to reduce its carbon footprint by greening the office, having energy efficient equipment, a travel and meetings policy, public transport travel cards and reporting on its CO2 emissions. Although the 2008 Greenpeace INGO Accountability Charter compliance report

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[45] Available at http://www.greenpeace.org/international/about [Accessed 12 June 2009]
[46] http://www.greenpeace.org/international/about/our-core-values [Accessed 12 June 2009]
[47] Greenpeace International, 2007. *Greenpeace Annual Report 2007*, Amsterdam: Greenpeace International. Amsterdam: Greenpeace International, pp28-29

is incomplete, Greenpeace makes two interesting statements in this report.[48] Firstly, Greenpeace is developing a reporting capacity along the range of INGO Accountability Charter and GRI indicators and secondly, more works needs to be done specifying indicators on Human Rights in the context of being an environmental advocacy organization. Having read this publicly available information, I would say Greenpeace definitively wants to walk the talk and will probably have a more in depth accountability framework in the future.

5.6 World Wide Fund for Nature International (WWF International)

WWF International is one of the largest conservation organizations, based in Gland, Switzerland, with a liaison office in Brussels and Washington D.C. WWF International has offices and associate organizations in 40 countries. The mission of WWF is 'to stop the degradation of our planet's natural environment, and build a future in which humans live in harmony with nature'[49]. The role of the office in Geneva is to lead and coordinate the WWF network of offices around the world, through developing policies and priorities, fostering global partnerships, coordinating international campaigns, and providing supportive measures. WWF offices carry out conservation work such as practical field projects, scientific research, advising local and national governments on environmental policy, promoting environmental education, and raising awareness of environmental issues. WWF International is a signatory to the Global Compact which means that it adheres to the ten principles in the areas of human rights, labor standards, the environment, and anti-corruption[50]. WWF is not a participant in any of the voluntary accountability initiatives mentioned earlier but has been certified by SGS against the NGO Benchmarks from July 2004 until December 2005[51]. The key word for WWF is partnerships and working with partners which are in fact their stakeholders. WWF's stakeholders are local and national governments,

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[48] Greenpeace International, 2008. *Greenpeace International INGO Accountability Charter Compliance Report 2008*, p13
[49] Available at http://www.panda.org./what_we_do/ [Accessed 12 June 2009]
[50] Available at http://www.unglobalcompact.org/AbouttheGC/TheTENPrinciples/index.html [Accessed 19 June 2009]
[51] According to Robert Jourdain from SGS, WWF now prefers each office to pursue its own certification

international organizations, other conservation groups, development groups, scientists, businesses, industry, investment banks, farmers, fishers, foresters, indigenous people, local communities, park managers, landowners, and consumers. WWF believes that everybody has a stake in the health of our planet. WWF does not have an accountability section on its website nor a formal accountability definition or framework. However, WWF has an impressive and comprehensive Code of Ethics covering its mission and vision statement, seven specific goals, the way to behave in the WWF "World" and the way to behave to each of its partners being its stakeholders. Two goals worth mentioning in the context of accountability are 1) the involvement of local communities and indigenous peoples in the planning and execution of its field programs and 2) the wish to run its operations in a cost effective manner and applying donors' funds according to the highest standards of accountability. The our (WWF) world section states 'We will at all times seek to minimize the environmental impact (especially any adverse impact) of our activities, and make sure that they always comply with all environmental protection legislation. In our daily lives, both at work and in our private time, we will practice what we preach by doing all we can to reduce pollution and waste, and wherever possible use renewable and recyclable materials. And we will encourage all those with whom we interact to do the same'[52]. The ourselves section refers to behaviors towards each other (staff and colleagues), public at large, governments and organizations, media and opinion influencers, corporate partners, suppliers and consultants and the WWF institution. WWF also publishes an annual review. The last one covers the year 2008 and counts 20 pages with lots of beautiful pictures. Unfortunately, it does not refer to any of the "accountability" issues referred to in the Code of Ethics but focuses on the problems of the earth and the activities it undertakes to address. WWF has very impressive partnerships with corporations. 'One Living Planet Principles' is one of their major projects where it helps companies to reduce their carbon footprint. The annual review reports on the progress of some of the companies. WWF International is thus well equipped to apply the One

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[52] Available at http://www.panda.org./who_we_are/organization/ethics/ [Accessed 12 June 2007]

Living Principles to its own office, as WWF Netherlands does, but I could not find any measurable evidence they are doing. I have contacted them through their online customer help but did not receive concrete answers to my questions although they got back to me. WWF International seems to be a NGO wanting to be very accountable towards all its stakeholders but does not have a formal accountability framework or definition. However, all major accountability issues are in a way covered by their Code of Ethics. This reminds me of some of the companies I studied, especially small and medium sized ones, where being responsible is just part of their core business. They just do not have the formal wording or framework for it.

5.7 Summary table: Green Box CSR Framework applied to six NGOs

	Oxfam UK	Amnesty	HRW	Global Witness	Greenpeace	WWF
Definition of Accountability	yes	No	no	no	no	no
Stakeholder identification	yes	Yes	no	no	yes	yes
Stakeholder dialogue	yes	Yes	no	no	yes	yes
Actions towards stakeholders	yes	Yes	yes	yes	yes	yes
Measurable/Specific standards plus indicators	Yes, Annual Accountability Report, HAP	No, only INGO	no	no	Only environmental	no
Sustainable Development	yes	yes through INGO	no	no	yes	yes

6. Conclusion

The purpose of this paper was to study if the CSR framework applied by companies can also be applied to NGOs with the underlying question being 'Do NGOs act responsibly?' As a CSR framework, I used my Green Box. Although being simple, it includes following core elements; having a definition is important, stakeholder identification, dialogue, participation and satisfaction of stakeholder needs, setting specific standards to be able to measure performance and working within the context of sustainable development. I argued that NGOs have very similar reasons as companies to act responsibly. They care about their reputation and have to be competitive, fighting for a decreased amount of donor money. However, the main reason of NGOs wanting to be responsible is the recognition that they too have an influence and role to play in the new global governance structure where both corporations, intergovernmental organizations and civil society rule along governments. NGOs have to be accountable if they want to hold others to account and be a credible partner in the new system of multi-stakeholder dialogue. Sustainable Development, the ultimate goal of CSR might be a new term for some multinationals but for most NGOs, this should be part of their overall vision and therefore their core business. I learned that NGOs rather talk about being accountable than about being responsible which in a way implies they know whom they should be accountable to. Consequently, NGOs tend to focus on stakeholder identification, participation and activities to address stakeholders' needs. It is also clear that there is a variety of stakeholders who each of them need different actions with some stakeholders such as donors being more powerful than others such as beneficiaries. In addressing this complexity and recognizing the importance of stakeholder dialogue, new accountability initiatives have been developed, mainly since 2000, such as SPHERE, the Humanitarian Accountability Partnership, the INGO Accountability Charter and SGS NGO Benchmarking. In contrast to what some still think, namely that NGOs mainly address the needs of donors or beneficiaries, I believe these new initiatives are developing into the right direction. I would suggest however that both HAP and especially the INGO Accountability Charter, valuing

more the process than the outcomes, develop more concrete and specific standards or benchmarks to be able to measure compliance. A mixture between, on the one hand, the business like SGS NGO Benchmarking, with, on the other hand, a system like HAP appreciating the accountability process, might be the solution. Finally, I compared six NGOs. Oxfam, Amnesty International, Greenpeace and World Wide Fund for Nature seem to be NGOs who want to be responsible and walk the talk. Human Rights Watch and Global Witness seem not to have any accountability definition and/or framework at all what does not mean they don't do an excellent job and still have supporters and donors. I would think, however, they are more vulnerable to scandals. Maybe and hopefully, one day, their supporters, peers or partner organizations might ask for a more transparent and accountable policymaking. If Amnesty International, also a Human Rights campaigner and advocacy group, can have an accountability framework, why not Human Rights Watch? Global Witness might have to face mining companies who now are aggressively developing their CSR policies to improve their reputation.

I would like to conclude that firstly, the CSR framework applied to companies can be applied to NGOs and secondly, NGOs should act responsibly. Since the CSR trend among companies is towards stakeholder dialogue and participation, I believe NGOs who have adopted an accountability framework, are more progressive in their CSR policies than companies. However, they might have to firstly, develop some very specific standards to measure performance and secondly, limit the amount of stakeholders they want to address. Like companies, they should prioritize their stakeholders to the ones being closest to their "core business" in order not to be too vague, get lost in broad policies and principles, raise expectations they might not be able to meet and eventually lose focus of helping the most vulnerable.

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