



**Observatori  
del Tercer Sector**

# **The Social Responsibility of Non-Profit Organisations**

**A conceptual Approach and Development of SRO model**

**Pau Vidal / Domingo Torres**

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## Table of Contents

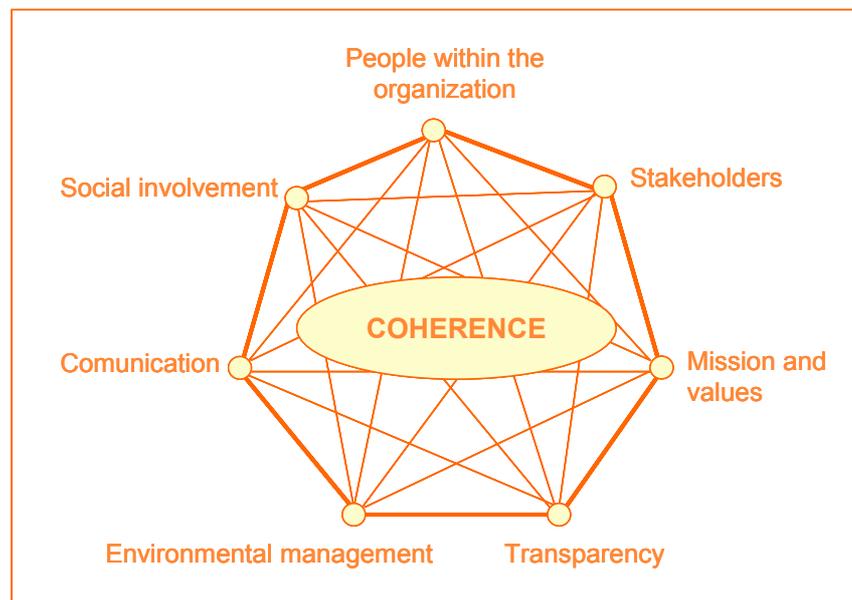
Abstract .....	5
1. Social responsibility .....	7
1.1. The society of shared responsibility .....	7
1.2. Social responsibility .....	8
1.3. The development of corporate social responsibility .....	9
1.4. The social responsibility of NGO .....	10
2. Development of the social responsibility model for NGO (SRO) .....	12
2.1. A framework for reflection .....	12
2.2. The core: coherence .....	12
2.3. The model areas.....	13
2.3.1. People within the organisation .....	15
2.3.2. Stakeholders .....	17
2.3.3. Mission and values .....	19
2.3.4. Transparency .....	21
2.3.5. Environmental management.....	22
2.3.6. Communication .....	23
2.3.7. Social involvement.....	25
3. Conclusions .....	26
Annex.....	27
I. References .....	27
II. Field work .....	29



## Abstract

Social changes have led the three sectors (private sector, Public Administration and civil society) to collaborate more frequent and narrowly. A social model has appeared based on dialogue, collaboration and the cooperation among these sectors. This new social model, called by some authors "the relational society", makes each social agent responsible for its relations with the environment and the society.

In response to the demands of this new social system, NGO begin to wonder what a responsible organisation is like, as an exercise of assumption of its responsibilities. For the third sector, the starting point of social responsibility is the coherence between the values and the social proposal being done from their action fields: cooperation for development, social, human aid or environment. In order to build in the social responsibility of the organisation, seven areas of interest to reflect on are proposed: people within the organisation, stakeholders, mission and values, transparency, environmental management, communication and social involvement. The development of these areas is especially relevant because it impacts directly on the organisations reason of being.



The objective of the social responsibility model presented here is to promote the reflection on the organisations social responsibility, helping to identify, analyze and structure the information in order to achieve a responsible management. This means basically to order the actions of social responsibility, in a global manner, according to a basic model of comprehension, diagnosis and management.



The identification of the model core and the seven relevant areas has been achieved with the help of field work carried out on 35 non-profit organisations. The interviewed people have contributed with its experience and vision of NGO in the society.

Thus, the presented model does not start from scratch, but from integrating and developing initiatives that are already being implemented in the organisations.

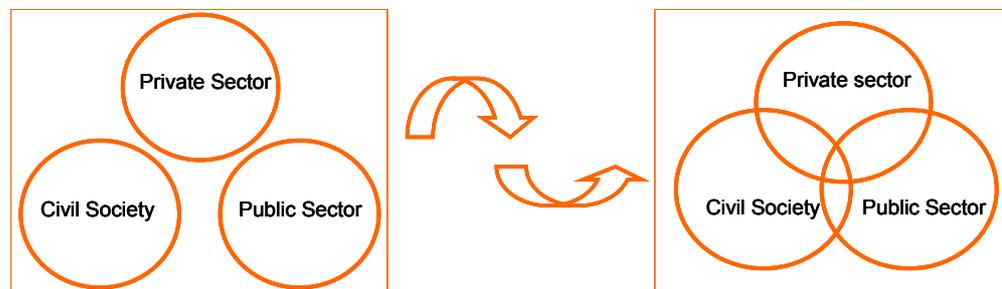
Due to the characteristics of the third sector it becomes very difficult to build a model that can be valid for every organisation. Considering coherence as the central axis along with the seven areas mentioned, the presented model only intends to be a generic framework for reflection. That is, it might be customized by every organisation according to its activity, history and specific features.

## 1. Social responsibility

### 1.1. The society of shared responsibility

The current society is complex, and part of this complexity is shown in the diversity of relevant organisations that coexist and act together: public administrations, private companies, NGO, universities, and so on. All of them have a say and they construct the society from domains more shared and interrelated every time. Nowadays, limited fields of action have practically disappeared as well as environments of exclusive responsibility.

Observing the evolution of relations among the social actors lately, it can be seen that contributions are increasingly more common and intense. This tendency is the result of the consolidation of a relational society. There is no a business society neither a public administration society nor a civil society. In contrast, they all are part of a unique and shared social space. This emerging model is known by some authors as the 'relational society'.



The vertiginous advances in telecommunications, the enlargement of the geographical environment of migration and the new environmental challenges, are tasks that can not be faced by a society divided into three remote environments. Since these new challenges share their origin, they should be faced by a social model in which all the actors assume their responsibilities.

To share information and to communicate becomes easier. Networking allows reaching a very high degree of coordination among the actions. Organized networks are developed and the potential of the governability is increased and done is a more complex manner. The society has unified the three social spheres, appearing common objectives and new ways of reaching them. The relationship among social agents changes from clients-suppliers into partners.

This is the birth of a sustainable society. Each social actor evolves towards more sustainable social and environmental models. Therefore, the concept of social responsibility appears as a way to understand the actions of the organisations, integrated with the environment and respectful with the rights and the dignity of the people.

„Maybe, we should speak about responsible society rather than social responsibility. There is hardly ever a responsible society if citizens, associations, NGO, political parties, institutions and especially, companies are not responsible“.

*Angel Castiñeira y Josep M. Lozano. "Responsible companies", La Vanguardia 24/11/05*

## 1.2. Social responsibility

Social responsibility as a way of understanding organisations is linked to personal values. But if it was restricted to the day-to-day environment, its impact in everyday's life and in the regular operation of organisations would be very little. This personal factor should help creating management tools that serve so much for transforming and improving organisations as well as for the organisations to be capable of evaluating and knowing the results.

„The social responsibility is the individual sum of the individual responsibilities of the members who take part in the organisation“.

*Extract from an interview with an organisation*

The social responsibility affects to all the organisation's behaviours and actions so that they assumed the commitments with society, according to their values and role in the society.

Therefore, this issue affects the organisation as a whole and cannot be faced by carrying out certain specific activities or planning other compensatory activities.

Every action in every organisation (public administrations, companies or third sector) has an impact on the own organisation as well as on its surroundings (other organisations, community, etc.). On this basis, the challenge is transforming the everyday processes in a way that the impacts they produce can be modelled.

To analyze, in a structured way, the limits of social responsibility within every organisation two main areas should be considered:

1. Organisation management: the common way to analyze it is studying the main functional areas (marketing, finance, human resources, and so on) as well as some transversal topics such as processes, strategy, etc.



2. The relations of the organisation with the environment: clients and suppliers, environment, society...

In any case, social responsibility should be considered as a way of understanding the organisation as a whole, rather than a group of separate actions, variably scheduled and with little coordination.

(Regarding the skills required to apply social responsibility in the company) „The first one is to have a systemic vision: to understand that company’s activities are no longer lineal. It is not based on the optimisation of results for the shareholders. It is a matter of maximising every activity of the company while minimising the consequences of those facts, creating value for every related public, beginning with a transparent and ethic relation with them”.

*Interview with Odeth Grajew, Ethos Foundation, in Cinco Días, January 2005.*

### 1.3. The development of corporate social responsibility

In recent years, it has been observed the rapid growth of corporate social responsibility. In this way, social responsibility is no longer an experts’ issue and thus is part of the companies’ strategic plan. Nevertheless, many firms have focused only on its more visible representations, such as social action, regardless the global aspects.

Despite this, there are some interesting elements of corporate social responsibility that could help to understand its development process. A first reflection would concern the voluntariness of the process, (although in some cases it has been triggered by the pressure of the environment). Looking in depth the contents of corporate social responsibility, it can be appreciated its universality because there is no company whose operation produces no impact in its close or global environment. Although it could seem a contradiction, social responsibility is considered and applied in a voluntary manner, however, it affects to all social agents globally.

For non-profit organisations, applying social responsibility is not a voluntariness issue. The main reason is that values are the core of these organisations, and they are present throughout the entity. These values are also found in

“Companies are the natural space where people work and develop themselves. It is within the company where people are able to create a social transformation and also from the organisation. Everybody has got their own space, whether it is the company, the third sector or the administration”.

*Extract from an interview with an organisation*

the social responsibility, what forces somehow that the organisations evolve towards their own social responsibility.

The boom of corporate social responsibility has also favoured the creation of different models to promote its establishment in companies. In essence, most of them are quite similar. The main difference is the focus: some organisations focus on the relationship with stakeholders while others are centred on the internal operation. However, this diversity offers an interesting pan view of the globality of social responsibility.

In any case, regardless the current degree of implementation in companies, corporate social responsibility is overcoming the fashionable stage, and helping many companies to know and to rationalize the impact of their interactions with the environment.

#### 1.4. The social responsibility of NGO

Non-profit organisations have considerably changed in recent years. For example, they are now recognised as one of the most prominent social actors able to carry out political incidence and to provoke social changes. This new role has motivated several debates such as what is NGO pursuing and their legitimacy to participate in political debates, while its recognition like a necessary and important social actor is maintained.

"In Catalonia, the social third sector is comprised by more than 5.600 organisations, 52.000 employees, 155.000 volunteers, and manages more than 900 millions of euros".

*Llibre blanc del tercer sector cívic-social,  
Observatori del Tercer Sector (CETC), 2002*

At the same time, NGO undergo a construction process, with an important increase of their activities and a growing organizing complexity.

As organisations, they have continuous interactions with the environment. This fact provokes that the own organisations think about the basic ambits of social responsibility they should take into account: which responsibilities they should share with other sectors and which ones are exclusive for NGO?

The fact that a company evolves towards a responsible organisation, may occur due to several reasons. In some cases, responsibilities are accepted because of some internal values, but some other times are not necessarily like that. Other reasons to develop social responsibility politics could be assigning some values to their trademark, motivating the employees so that they identify themselves with the company, generating bigger benefits or minimizing risks.



However, when analyzing the motivations that may promote social responsibility in the third sector, it is appreciated the shallowness of company's motivations, except for those ones related to internal values. Basically, the values are present in non-profit organisations from its origin and in many cases, they are the very reason of its foundation, since these organisations are created to promote these values. Thus, it may seem that the third sector organisations are responsible 'per se' and therefore, to implement social responsibility politics does not apply to them.

However, to achieve the social change pursued by their mission, organisations participate in the society carrying out everyday activities in several environments. They usually face decisions-making processes that may help to improve their impact. But what would be the value of the social changes if while trying to achieve them, the organisation leave aside the values promoted by the mission?. The social responsibility of non-profit organisations focus on the way these organisations act according to the values they promote.

"If we are not responsible, we will have no projects with enterprises and the public administration. If we plan social responsibility together, we would have a wider social project".

*Extract from an interview with an organization*

Basically, it is a matter of coherence between the 'way of doing' and the 'reason of being' of the organisation.

## 2. Development of the social responsibility model for NGO (SRO)

### 2.1. A framework for reflection

Models have the faculty to help understanding the reality. The model we present in this paper helps to reflect on relevant aspects of the social responsibility of non-profit organisations, as well as it is helpful to identify, structure and analyse information in order to reach conclusions.

In addition, the developed model means to integrate initiatives that are already implemented in organisations. In many cases, actions directly related to social responsibility are carried out, with different degrees of development. However, they are not conceived from a global perspective but as independent actions due to different reasons. This paper assumes the challenge of showing the organisations' social responsibility from the strategic point of view of the organisation as a whole.

In order to build this model, we have used a third sector's pan view, based on the knowledge and expertise that our researchers have on the sector. We have also analysed the main models of corporate social responsibility in order to understand the variables used in every case. We believe that despite the differences among sectors, the experience accumulated by other type of organisations can be useful for the third sector's organisations. Finally, we have carried out field work consisting in about 35 interviews realised to organisations managers from different sub-sectors (cooperation to development, social, environmental, etc.) in Madrid and Barcelona. These interviews have helped us to reflect on the model main areas and their relevance.

Basically, the model we present has been built from the third sector, taking into account its specificities, and with the sector's organisations.

On the other hand, due to the third sector's specificities is very difficult to develop a generic model that can be satisfactory and useful for all the organisations. Therefore, the areas subject to study can be surely adapted and personalized by each organisation. Thus, rather than a social responsibility model for all NGO, what we present in this paper is a customizable basic model that can be adapted by each organisation according to its activity, its history, its private circumstances, etc.

### 2.2. The core: coherence

In different ways, NGO missions pursue the world improvement. However, this does not have to coincide with the way of doing. Incoherence between the way of doing and the

organisation values produces the divergence between the activities and the organisation's *leit motif*. The central axis of the proposed model is the coherence between the way of being and the way of doing of the organisation.

This coherence strengthens the organisation and consolidates the mission, which can become distorted if it is not supported by the way of doing.

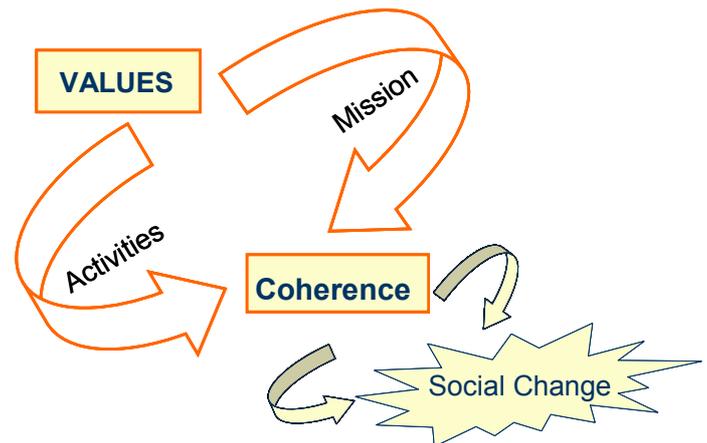
An incoherent NGO, that proposes some values and lives with others, that fights against some inequalities and allows others, is not trustworthy. Thus, it will not be supported by civil society; will lose the support of their employees, the legitimacy to denounce and to act, and ultimately its credibility.

"A coherent NGO aligns resources and activities with the mission. This coherence (...) brings sense to the organisation practice".

*Extract from an interview with an organisation*

There is no need to deepen into the consequences of being incoherent. It is better to focus on the consequences of being coherent.

The first and most important one is the legitimacy to exercise the NGO's social role with citizenship and environmental protection. The second consequence is the consolidation within the organisation. The third one is to understand the organisation as an entity which is part of the environment. This will help to identify opportunities to improve areas of development.



It is a virtuous circle: civil society supports the organisation, which is listened by the rest of social agents; at the same time the organisation counts on the complicity and the support of the stakeholders, i.e. the civil society.

The model presented in this paper is the result of the analysis and study of relevant aspects related to the organisations social responsibility, constructed from the coherence.

### 2.3. The model areas

In this section a number of areas or ambits related to the social responsibility of the organisation and its activity have been

identified. Taking into account that the aim is to build a coherent organisation, this could be achieved by analyzing and improving each of these ambits. In summary, the organisation constructs this coherence by assuming its responsibility in every ambit.

The identified areas are:

1. *People within the organisation*: organisations do not exist by themselves; they consist of a group of people. Therefore, people constitute the assets in an organisation.

2. *Stakeholders*: the actual social model makes necessary to participate with other people and organisations to be able to carry out the mission.

3. *Mission and values* give sense to the organisation and reach all its levels. An incoherence regarding this point impacts directly in the sense of the organisation.

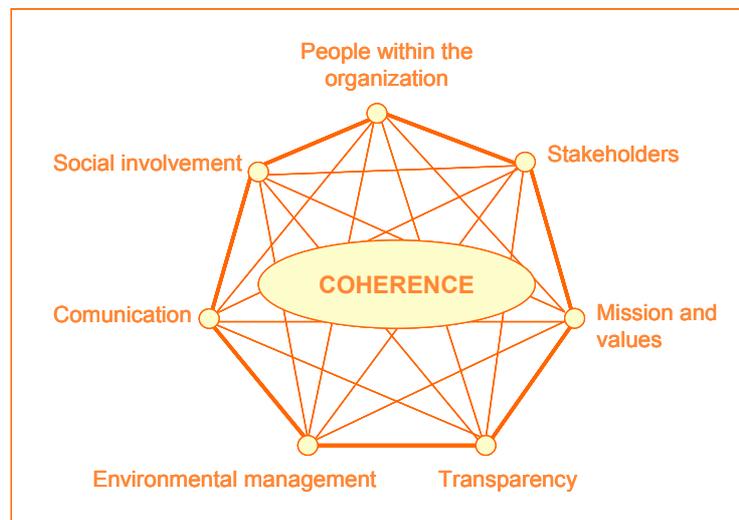
4. *Transparency*: the fact of managing resources from other sources, and the need to count on the credibility of civil society make transparency a key issue in the relation with stakeholders.

5. *Environmental management*: all social activities consume natural resources and produce waste. It is each one's responsibility to assume the impact this may causes on the environment and adapt its activity to it.

6. *Communication*: communication actions are responsible for the organisation social image. They also establish a way to relate to society and to destinataries.

7. *Social involvement*: organisations develop a relationship with the environment where they live, which could not be linked with the activities they carry out.

The graphic below represents the constructed model where the relations among the different areas construct a net in which coherence is the central axis and keeps the balance.

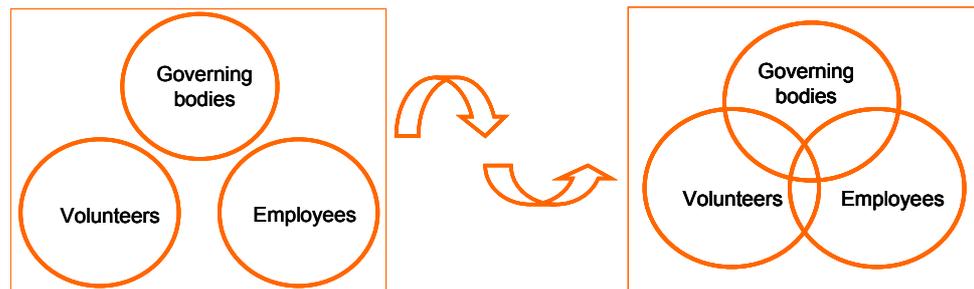


These areas do not intend to be neither exhaustive nor exclusive. They are the result of the field work realised in more than 40 different organisations. They mean to collect general ambits to build coherence. Now, each organisation will have to make an effort to adapt these broad outlines to their specificities.

### 2.3.1. People within the organisation

People are the main assets in NGO. The main reason, apart from the fact that these organisations are service oriented, (and therefore, intensive in labour force), is that values constituting the mission are shared by them.

There are three different groups of people which a socially responsible organisation should think carefully about. They are not necessarily the same for all the organisations and they are not prioritised the same way either: volunteers, employees and governing bodies. Each of these groups has different needs and motivations, different roles within the organisation. This implies specific relationships as well as specific responsibilities.



Beside, there are some aspects which also take part of the organisation social responsibility, such as gender equality or any other type of discrimination, participation in the decision-making process and in the activity of the organisation. There is not need to deepen in these issues, since the organizative models are too different among organisations and what this paper presents is a basic model.

#### Volunteers

Volunteerism takes part of the philosophy and the reason of being of the organisations. Its good can be framed within the service to society and the needs of volunteerism itself.

“The wide range of groups within the organisation may be a source of conflicts. Also volunteers may be an incentive for workers...If we are able to manage both poles, it could be very creative”.

*Extract from an interview with an organisation*

With the progressive growth and profesionalisation of organisations, volunteerism requires a special attention. Since volunteers are not linked to the organisation by a labour

contract, they should be managed in an intelligence and careful way. Otherwise, the risk of ending up doing more operating tasks less connected to the purpose of the organisation increases. This breaks the initial pact with the volunteer.

Taking the volunteerism into account means to know the process from the incorporation of the volunteer up to the moment they leave the organisation and the cycle is evaluated. It implies the creation of communication channels, incorporating their vision and needs to the strategic plans, and so on.

Giving up a satisfied volunteerism that is also integrated in the organisation's structure means giving up one of the organisation's objectives: the social involvement.

### Employees

In an increasingly competitive, more complex and demanding society, to deal with the different aspects of a person and the labour demands in a harmonious way, becomes a difficult task.

"Working conditions in a wide sense is another element, but I guess is not enough. There are other elements such as the degree of engagement. At least there must be several values in common. It is hard to reckon that some people check in, work, get their salary and go off".

*Extract from an interview with an organisation*

The gradual incorporation of professionally qualified people devoted to the third sector has been a challenge for their capabilities.

Now, the challenge for the organisations consists of providing to these professional

people with the working conditions they deserve. However, this is not an easy task when the incomes are not certain nor continuous and when they imply advantages in price or in flexibility for the organisation. The consequences of this situation affect the quality of the service, the motivation, the rotation of people, and ultimately the quality of labour conditions. This precariousness makes people face their personal life in a too unstable way.

It is mainly a matter of fitting economic expectations with professional objectives and available time. Combining the vital moment of the person with work expectatives in a harmonic way keeps being a challenge.

In summary, it is a matter of treating people as a whole, not only as part of a mechanism. This implies to take into account their opinions when it comes to make decisions and to consider their personal and professional development within the organisation.

### Governing bodies

The board is responsible for assuring the fulfilment of the mission and the strategic lines as well as for representing the organisation and guarantees its accountability.

The fact that belonging to these bodies is a voluntary issue and that it is not paid unless executive tasks are carried out, provoke that certain difficulties appear in its operation. However, despite these difficulties, the role they play in the organisation is essential.

"Members of governing bodies must understand their 3 hats: as governors, volunteers, and responsible for the implementation of policies".

*Nonprofit board answer book, R.C. Andringa T.W. Enstrom. Ed. Board Source, 2002.*

Since this body is constituted by volunteers, it is difficult to find people with required experience, updated knowledge and time. Therefore, governing bodies delegate or share responsibilities with the executive teams, sometimes in excess.

Among the several functions carried out by the board, two of them are directly related to social responsibility. The first one is to assure ethical integrity and the values of the organisation, and the second one is to define the organisation strategy and keep it within the planned lines. Being the ultimate responsible for the organisation, they are also implied in defining and keeping alive the organisation's values.

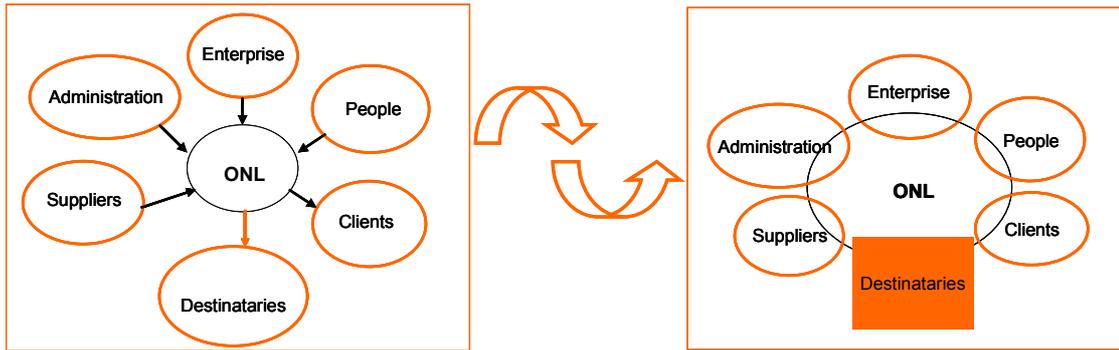
If the function of governing bodies is restricted to representative tasks, all the work goes onto the management team, which apart from managing the daily issues and other executive aspects, has also to be in charge of the strategic planning and the fulfilment of objectives.

"If there is no government, but only management, organisations risk being run from a survival point of view in detriment of the mission".

*Los retos de la gestión en las ONLs. Alfred Vernis y otros. Ed. Granica, 2004*

### 2.3.2. Stakeholders

Organisations do not exist isolated. Their own activity is connected with other organisations or people. Without this, the activity can not be undertaken or makes no sense. For majority of NGO, the closest stakeholders are, in the first place, destinaries, partners or collaborators and those who support financially the organisation (companies and administrations). In a second place, there are other implied groups for whom this interdependency relation is not so strong: mass media, suppliers, other networks and NGO, universities, and so forth.



This study, as a basic model of social responsibility will focus on the first group (destinataries, associates and donors), stressing that every organisation may consider different groups or these ones but in a different manner.

### Destinataries

According to the majority of the interviewed organisations, destinataries are the most important collective. It is their needs

“How to distinguish a socially responsible organisation from another one that is not: by achieving the engagement regarding beneficiaries, giving them a space for their opinion, influencing and letting them getting involved with the institution”.

*Extract from an interview with an organization*

which trigger all the activity carried out by the organisation. The activity’s success or failure depends on the given service, in other words, on the social change produced.

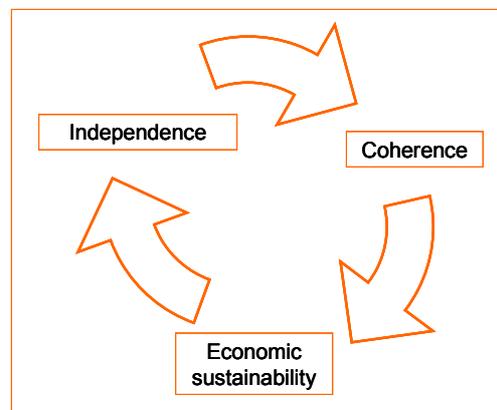
Keeping destinataries in the centre means planning while thinking of them. This process comes from listening and observing their needs. Activities will

have impact on them as long as their life is taken as a whole. Giving a quality service to destinataries is an exercise of responsibility.

### Donors

The established relationship among NGO, companies and administrations is especially difficult because of the NGO fluctuation along three edges: independence, coherence with their values and economic sustainability. Discussions on the NGO integrity are as old as the organisations themselves.

The origin of this debate is actually the debate between being faithful to the organisation’s identity, for which they should be independent, and having enough resources for it. The difficulties, which were not mentioned at the beginning, related to the collaboration among the three sectors, are shown here. In fact, the three sectors





share common objectives; however, motivations and the way to achieve the aims are different.

Building the organisation coherence is a different question for each organisation, according to their speech, mission and values. For example, an organisation that promotes the peace and disarmament will rule out any collaboration with certain companies and administrations. In specialised literature has been analyzed that a mix of founding helps to smooth out these and other dilemmas.

“When a company which activity does not match our mission means to collaborate with us, shall we accept and try to address them to a better behaviour or shall we close the doors on them? Shall we let economic resources lead us or shall we be able to create a new opportunity to advocate an improvement? ”.

*Extract from an interview with an organisation*

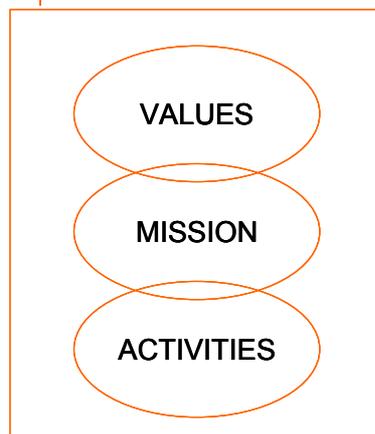
### Collaborators

For many NGO, collaborators are a highly important collective. On one hand, they enable the existence of many organisations, but beyond that, collaborators let organisations act in a more independent way with regard to other social agents.

The proposal for a better world by NGO has an enormous social based power. Partners do not only contribute by providing resources that facilitate the activity and the independence, but they are also potential agents for the social change. Gaining associates means also gaining followers to the organisation’s cause.

An organisation that wants to reflect on its responsibility with regard to this collective will have to consider if they treat them as people adhered to the cause or only as a source of resources.

### 2.3.3. Mission and values



In essence, organisations from the three sectors (public, private and the third sector) are different. If the third sector organisations are compared with the rest, it is found that the major differences regard the mission and values. A socially responsible organisation will ensure that its values are present through its activities and way of working. In order to assure this, a reflection on the following is proposed: knowledge and consensus on

the mission, divergences between the mission and the activities and between the values and the way of working.

### Knowledge and consensus on the mission

Since mission and values is the core of the organisation, stakeholders will be really part of it as far as they share them. In addition, those stakeholders whose degree of knowledge and consensus on the mission is limited will find difficulties to implement activities. Knowledge of the mission is extended to all stakeholders. Any collective will

“What happened was that the team, the board members and even the partners and volunteers did not share a common vision of the organisation. There is no way to manage an organisation in such situation”.

*Extract from an interview with an organisation*

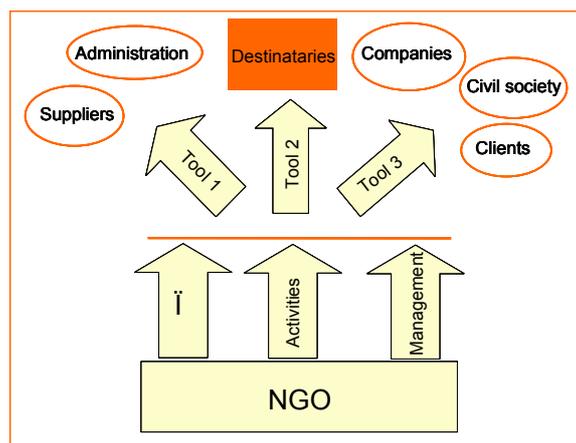
be effectively integrated within the organisation when makes mission and values theirs.

### Deviations between mission and activities

There is a long path to walk from the moment the mission is defined up to the final execution of a project or campaign. This process involves several stakeholders, what makes difficult to keep the pan view during the daily work. Also pressures developed among the stakeholders may provoke the loss of the pan view so, in the end, activities have nothing to do with the mission. The mission can get also into conflict with the donors’ interests what may provoke actions which are not aligned with the mission. Mission’s impact can be managed. It can be assured by using indicators to measure the impact on the mission of strategy and activities.

### Divergences between values and the way of acting

Regarding to values, the challenge is to be able to adapt the theoretical abstraction into the concretion of the daily work. A difficulty inherent to values is the complexity to manage them, since they cannot be quantified. In contrast, the perception of the value by a person can



be measured so that decisions can be made in order to vary that perception. However, management of values, although it is not impossible — there are successful cases where values have been promoting in NGO — carries certain difficulties.

To align stakeholders and processes with mission and values means centring the organisation.

### 2.3.4. Transparency

Transparency especially affects NGO due to two reasons: the first one, because NGO manage resources that are not theirs; this fact somehow gives them a public character, despite being private entities. The second reason is the importance of credibility, without which NGO will not have the support of civil society. Thus, transparency generates an indispensable credibility, which is fundamental not only for the organisations development but for their existence.

Transparency is becoming a *sine qua non* condition for credibility rather than only a positive feature, as it was before. The lack of credibility of one specific organisation spreads through the entire third sector, since a great part of society is unable to distinguish between organisations. This “domino effect” is not exclusive from the third sector, but applies to the corporate and public sectors as well. In the case of NGO, the lack of credibility is especially relevant due to the reasons

mentioned above: NGO manage external resources and public opinion is very sensitive about this regard.

To this concern, there two issues a socially responsible organisation should take care of: information content and access to information.

“Lealtad Foundation has succeeded among non-profit organisations with a model for analysing transparency and the accountability system. They offer audit services of transparency and recommendations for improvement. In addition, they realise communication actions for companies and bring together the audited entities and companies that may be interested”.

Further information: [www.fundacionlealtad.org](http://www.fundacionlealtad.org)

### Information content

The access to the mission and the values is a key issue. As it was mentioned in the section dedicated to stakeholders, the link between the partners and donors is the values. It is essential to know which cause they are adhering to. The same applies to other collectives: companies, administrations, potential volunteers, etc. If there is not enough information to facilitate this link the tie would be a fake.

“It is highly recommended to focus on the information needs of the different stakeholders. If we have signed a four year agreement with a public administration that has subsidized 50% of the cost of your programme (...), we should provide them with a certain kind of information. There will be a kind of communication between technical people, so that all the technical specificities are guaranteed. In contrast, regarding the partners and collaborators participating on this project, it is not convenient to give them full detailed excell sheets, long lists of indicators or hard copy invoices”.

Extract from an interview with an organisation

Reports on the economy and information on the activities is the basic information about the organisation. To know which particular activities the organisation carries out, who the destinataries are, the funds distribution, whether they have been successful or not and the reasons of it, is to know about the effort made by all the involved people (internal and external). Basically, a socially responsible organisation should know about

the funds distribution and what it is achieved with them.

Other information the organisation should provide with is: information about governing bodies, curriculum vitae of employees, the entity type (second order, confessional or not confessional, etc.). In any case, the entity will prioritise the information available according to their specificities.

### Access to information

Every collective will require the information in a different way and frequency. This does not imply a huge communication effort, but a reflection on the communication actions before acting: which stakeholders are convenient to be proactive with, and if all the information is relevant for everybody.

Nowadays, there are virtually no technological restrictions to provide information. The media development increases the chance of being transparent as well as the expectations of destinataries.

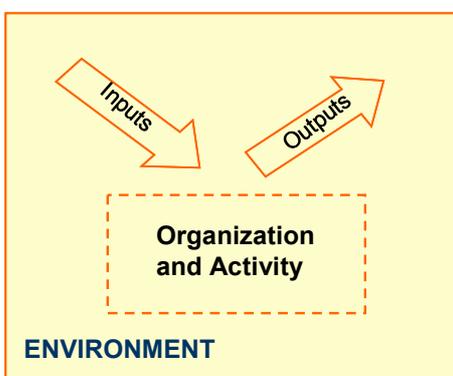
### 2.3.5. Environmental management

Any organisation that means to be socially responsible, assumes that any activities which requires natural resources also originates residues. It is a personal responsibility to assume the impact as oneself's and adapt the activity to the environment. In the end, everything starts and ends in nature.

Less developed countries are especially affected. On one hand, there is no social structure to protect them enough. Besides, they depend on nature much more than developed countries, so dry periods and floods have a greater consequence for them.

"In the worldwide context, regarding our so much damaged biosphere, there will be barely efforts and energies to make people aware of this situation. Therefore the organisations that theoretically defend a different way of living have to be coherent with this environmental situation. Environment is no longer a local matter but a global concern that has to be faced by every institution".

*Extract from an interview with an organization*



The environmental management is thus divided firstly into the impacts of offices on the environment (sustainable office), secondly, impacts of activities, and thirdly, making people aware of the impacts they provoke and promoting education as a key issue to minimise those impacts.

### Sustainable office

Most NGO have offices. Some of them centralise the main activities in the office while some others do not. There is a return way relationship with nature: inputs are received while outputs are produced. In general, the main impacts of organisations in nature can be grouped into energy consume, water consume, re-using and recycling residues.

In general, organisations have developed environmental policies. However, just a few of them incorporate these policies transversally within the organisation. NGO are now increasingly implementing environmental management systems and carry out audits which integrate these principles into the organisation processes.

### Carrying out activities

Activities need the same prime materials and generate the same residues. Unlike the office, almost every project causes different impacts that can be analysed separately. They also may cause long term consequences to the environment that should be carefully studied, especially in the case of humanitarian aid and cooperation for development organisations, where the emergency or difficulty of action, make the environmental issues to be left aside. Human activity is not sustainable unless they are integrated into the environment. Sometimes, solutions can be found in the closest ecosystems.

"Our environmental management here is affecting people in Africa, Latin America, especially in poor countries. We must be aware of this fact".

*Extract from an interview with an organization*

The same environmental management systems and audits implemented in the office can be useful for projects.

### Educating and making people aware

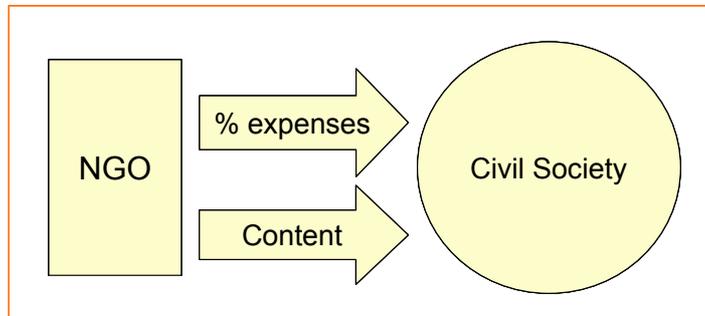
People are the real agents of change. Organisations who mean to be socially responsible face the challenge of making citizens aware about the value of respect for the environment, which is, in addition, one of the rights included in the Universal Declaration of Human Rights. The acceptance of this responsibility by every member of the organisation is the base over which environmental management systems can be built.

### 2.3.6. Communication

Communication is an important aspect for social responsibility due to two reasons: the first one, because it gives the idea of what the organisation is and its action field; the second one, because establishes the way of dealing with many stakeholders. It is therefore necessary to be coherent with the social role played by the non-profit sector in general, with the identity of the organisation, and with their values. Another additional important issue is that the investment in

communication can implied a high percentage of the annual budget.

Concerning the communication, a socially responsible organisation should care about the amount of funds invested in communicating and the type of communication.



### Communication expenses and fundraising

Current social reality makes necessary to make communicative impacts in target groups. It is not only about the impact of large organisations that can access massive media, but also the impact of smaller organisations through the local media. From the point of view of a socially responsible organisation, investment in communication is important for several reasons, mainly, NGO manage resources which are not theirs and if they focus on these aims there is a risk to leave aside the activity of the organisation. In contrast, to spend funds in communication actions is an investment. Society is receptive to the messages transmitted, and communication campaigns properly managed have their economic and social return. In the end, all communication actions, even those ones dealing with fundraising, impact on potential agents of social change, regardless whether they are NGO collaborators or not.

"The communication expenses and investing in visibility are the great dilemmas. There is nothing as impulsive as a donation. This is a business where investing in pure visibility is profitable".

*Extract from an interview with an organisation*

### Communication content

"The limit of non-ethic behaviour is to spend a fortune in communicating something that you are not at all".

*Extract from an interview with an organisation*

When it comes to communicating, coherence is tested by the target public. Thus, the first challenge faced is to maintain the coherence between the organisation identity and its values. The second one is showing a faithful image of the organisation and its destinataries. The

third one is achieving the first and the second challenge seeking lasting social changes. It is known that emotional blackmail and the paternalist image of the north society towards less developed countries produces a good return of the investment but it creates no sustainable changes.

### 2.3.7. Social involvement

Finally, to conclude the route through socially responsible NGO, it will be considered the relationship between the organisation and the environment where it lives, which is not strictly connected to the activity but to the organisation itself, whether it is the social or physical environment. This model area, although it does not focus on the mission and activities so much, shows the contribution to social improvement beyond the very activity. Being coherent with the reason of being establishes a sort of relations aligned with values and the social proposal.

“Making changes is everyone’s responsibility!  
There is no exception”.

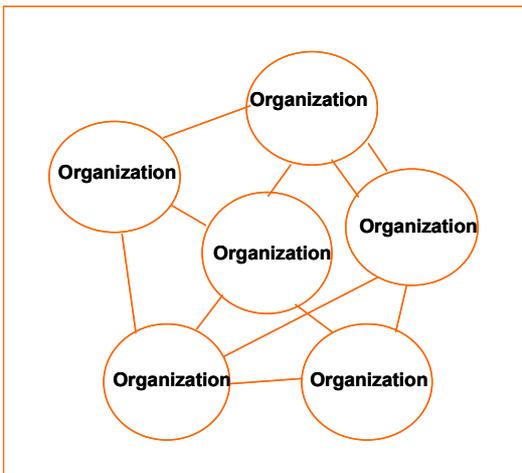
*Extract from an interview with an organisation*

In order to make the analysis of this point easier, a division into involvement areas is proposed: relations with the surroundings (closest environment), relations with the global environment, and networking. Some other points may be taken into account, such as the creation of citizenship and social capital which are also linked to the mission, but their depth and amplexness exceeds

In the humanitarian aid campaign for south-east Asia, Greenpeace offered a boat for *Médecins Sans Frontières* to reach those areas that can only be reached by boat. Greenpeace also offer its website to other organisations as a way to collaborate in collecting funds.

the scope of this basic model. As it has been already said, the aim of this study is giving a framework for reflection. It is therefore up to every organisation to adapt every point to their reality and priorities.

The mere fulfilment of an activity or even the office location produces an effect and creates some links. These links create responsibility that can be attended or not. A particular demographic composition, economic and political conditions and environmental problems will establish different ways of relations with the closest environment.



On the other hand, there could be global movements and initiatives that affect local organisations. Some responsibilities are shared by all such as climatic change, involvement in international campaigns for human rights, refusing armed conflicts, illegal arms or animal’s trade.

Between the closest and the global environment, there is an intermediate stage, which may take a higher degree of engagement: networking. A way of getting involved in social improvement is taking part in local or global networks. These

networks may be linked to the activity or not, like denouncing violations of human rights or local networks devoted to particular social realities. Socially responsible organisations

cannot deny them. But who is responsible for making a network work? firstly, every organisation that belongs to the network.

### 3. Conclusions

- Social responsibility is already in practice but in a partial and incoherent way.

It has been found no organisation that attends social responsibility in a global manner. In contrast, all the organisations that have collaborated in this study carry out isolated actions. This means that there is still a long way to walk in order to achieve transversal and strategic management of the social responsibility of NGO. Despite this fact, organisations are highly prepared and willing to start changing and incorporate social responsibility as one of the organisation's management principle: they debate on the basic contents presented in this document, and also undergo the social pressure from stakeholders and society in general.

Regarding the field work carried out, the environmental management topic has been the most criticized and questioned out of all model areas. This opinion is not shared by the authors of this paper. Besides, the environmental organisations that have participated on this work insist on giving to this point the importance it deserves.

- Social responsibility increases the legitimacy of the NGO.

As exposed in section 2 of this paper, the legitimacy achieved by coherence is necessary for NGO to fulfil their social role. The social support legitimizes the organisations for this action, and that social support will come from organisations that execute projects and carry out activities in a responsible way.

The rapid growth of the sector, the increasing public participation and the social demand will make the social responsibility of NGO a key factor of competitiveness and sustainability in the next years.

## Annex

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## II. Field work

This section presents the data and questionnaire used for field work.

Aim	To validate the theoretical SRO model based on the study of corporative models, specialised bibliography and case studies.
Methodology	Guided interviews about the theoretical base and the model areas.

Action field of interviewed organisations	NGO working on cooperation for development, humanitarian, social and environmental aid.
Status of interviewed people	Managers and board members.
Location	Madrid, Barcelona and Seville
Size	Small, medium and large.
Environment of action	Local and international

List of interviewed organisations	
ACSUR Las Segovias	Fundacio Codespa Catalunya
Cear (Comité Español de Ayuda al Refugiado)	Fundación Pere Tarrés
Cocemfe	Fundación Integralia
Entreculturas	Movimiento Scout Católico
Adsis	Fundación Natura
Horizontes Abiertos	Xarxa de Custòdia del Territori
Juan Ciudad	ESADE
Médicos del Mundo	Casal d'Infants del Raval
Setem Madrid	Intermón Oxfam
Unicef	Solidaridad don Bosco
FREMAP	Gerón 3
SECOT	Ayuda en Acción
	Junta de Andalucía. Asuntos Sociales



**Questionnaire**

Organisation	
Interviewed	
Interviewers	
Date	

**Interview's guide**

1. Introduction
  - a. Interviewers
  - b. Presentation of Observatori del Tercer Sector (OTS)
2. Information about the organisation
  - a. Basic data
  - b. General data
3. Model validation
  - a. Brief explanation of the model
  - b. Questionnaire
    - i. Model areas
    - ii. The core: coherence
    - iii. Model usability

1.Introduction

- a) Introduction of interviewerd
- b) Introduction of OTS

OTS is a research centre specialised in the third sector. It is a non-profit and independent organisation which aims to extend and increase the knowledge of the third sector and work in order to improve non-profit organisations management.

Working lines:

- Applied Research
- Publications
- Resources centre
- Participation in conferences and debates.

Objective of the interview:

- Validation of the proposed model. Explanation of the model, its aims and utilities.
- The interview is not to check out the social responsibility of the interviewed entities.



Basic data for the interview

Position	
Address	
Zip code	
e-mail	
Web site	

2. Information about the organisation

Sector	
Main activities	
Employess number	
Volunteers number	
Partners number	
Annual budget	

3. Model validation

Questionnaire

a) Model areas

For every identified area (people within the organisation, stakeholders, mission and values, transparency, environmental management, communication and social involvement) the question is doublefold:

- Do you agree on considering the area as a model constituent?
- Which ambits within this area a socially responsible organisation should take care of.

b) The core: coherence

May any other main basis be identified?
Third sector organisations are socially responsible. Is that important? Is it a need? Generally, do you think NGO are socially responsible?
What do you think coherence may bring to organisations? Could you give three examples?



What do you think are the risks of being incoherent? Could you give three examples?

Interviewers can now discuss about the three areas they consider to be the most and the least important.

c) Usability and practical aspects

Do you think that a diagnosis scheme will be an useful tool for evaluating your organisation's social responsibility? Why?

Do you find useful having a social responsibility diagnosis tool in your organisation? Why?

What improvement can be achieved by implementing social responsibility actions in your organisation?

**Observatorio del Tercer Sector is an independent and non-profit research centre specialized in the third sector. Its aim is to increase and extend the knowledge within the sector and to work for the improvement of the social organizations management.**

### **Work fields**

- Applied research

As a way of generating knowledge on the third sector reality and its organizations.

- Publications

Collection of books and manuals to extend the knowledge on the sector and the civil society among organizations.

- Documentation and Resource Centre

Specialized on third sector organizations management with a wide range of books and publications.

- Participation on congresses and debates on the third sector.

### **Research team**



Further information about our organization:

**[www.tercersector.net](http://www.tercersector.net)**



[www.tercersector.net](http://www.tercersector.net)