

## Article

# Environmental Aspects of Social Responsibility of Public Sector Organizations

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**Abstract:** In addition to determining social responsibility policies that affect the market and social actors, certain governments also set objectives related to their internal activity. For example, one of the activities of the German government is to implement the concept of social responsibility into public institutions. In the Netherlands, one of the government tasks is to set an example for responsible practices (government as a role model). The aim of this paper is to examine firstly whether public sector entities set an example for responsible practices, especially with regard to respect for the environment, and secondly, whether public sector organizations in Poland significantly differ from organizations abroad in terms of their practices in the field of environmental protection. A questionnaire was a basis for data collection. The questionnaires were distributed to representatives of deliberately selected public sector organizations located primarily in Europe. The study was conducted in 2012–2013 on a group of 220 public sector organizations (102 Polish and 118 other European). The paper presents only the selected part of research. Public sector organizations in Poland do not have internal mechanisms of environmental responsibility. There is a significant discrepancy between the state of the environmental responsibility of organizations located in Poland and abroad. Obtained results show that public sector organizations, those in Poland in particular, are making their first steps in developing internal environmental responsibility.

**Keywords:** CSR; government as a role model; public sector organizations; environment

## 1. Introduction

Corporate social responsibility derives from three dimensions: human, environmental and economic (Triple P: People, Planet, Profit) [1]. Business organizations intend to take responsibility for their development processes, which take place both inside and outside their organization. However, public sector organizations are mostly expected to support business entities in this respect [2]. The issue discussed less often concerns public sector organizations as socially responsible entities, that is those seeking to increase the transparency and verifiability of actions taken, creating friendly conditions for reforms. However, besides determining CSR policies that affect the market and social actors, particular governments set objectives related to their own social activity. In the German government program (National Strategy for Sustainable Development), one of the government's actions is to implement the CSR concept in public institutions. In the Netherlands, one of the government tasks is to set an example for responsible practices (government as a role model). In countries such as France, the United Kingdom and Belgium, the governments have set goals for sustainable/green procurement [3]. This way of perceiving public sector organizations shows a duality of their role in relation to social responsibility. The dual role of public sector organizations is reduced to two dimensions, external and internal. The external dimension, far more recognizable

in the literature [4–9], concerns promotion of the corporate social responsibility concept in the business environment. The internal dimension applies to public sector organizations as socially responsible entities, not only because of the implementation of the tasks assigned to these units and undertaken in close correlation with the objectives that an entity should pursue, but primarily as a result of efforts to build mutual trust and transparency in relationships with both the external and internal environment of the organization. These activities are designed to create a well-established, solid belief that the funds allocated to the administration are spent efficiently, while providing maximum benefits for a society. The external and internal dimensions should remain in balance. If any of these dimensions is ailing, the credibility of the organization is undermined. The external dimension is far more recognizable in the literature, which is why this paper focuses on the internal dimension. Environmental responsibility is one of the main aspects of social responsibility. Corporate Environmental Responsibility (CER) simply means the incorporation of responsibility assumptions towards the environment in the strategic policy of the organization [10]. As research findings indicate, four elements affect the effectiveness of actions concerning environmental responsibility (the internal dimension): implementing the environmental policy into the organization strategic documents and everyday activities, stimulating employees' awareness, increasing the amount and scope of responsibility for the environment, concerns the introduction of environmental responsibility into the core values of the organization [7]. The survey questions used in the paper are based on these key activities. Due to historical heritage, public sector organizations in Poland have never been the leader of implementing modern methods of management. While leading European countries were improving their management tools, organizations in Poland had just started to implement them. This time difference is the reason for comparing environmental protection practices in organizations located in and outside Poland to find out if they are as different as expected.

There are empirical studies examining environmental sustainability in public sector organizations, but the majority of them have a single-country focus [11–15]. There are only a few studies that have a multi-country environmental focus [16,17], but none of them include Polish organizations.

The aim of this paper is to examine firstly whether public sector organizations set an example for responsible practices, especially with regard to respect for the environment, and secondly, whether public sector organizations in Poland significantly differ from organizations abroad in terms of their practices in the field of environmental protection. Therefore, two hypotheses were formulated for the purpose of research.

Hypothesis 1. Public sector organizations set an example for responsible practices in respect for the environmental protection.

Hypothesis 2. Public sector organizations in Poland differ significantly from organizations located abroad in terms of their practices concerning the environmental protection.

The basis for collecting information for research was a questionnaire sent to representative of deliberately selected public sector organizations located primarily in Europe. The study was conducted in 2012–2013 on a group of 220 public sector organizations.

## 2. Literature Review

The first model for social responsibility that focused on decision making was shaped by Carroll [18]. Hawken identified sustainability problems and discussed business-related solutions, which, in his opinion, could transform both companies and the economy, and possibly improve profitability [19]. However, the financial aspect of the activity is not the main one in public sector organization [20]. In the public sector, compared to the corporate sector, accountability expectations and obligations have always been higher. New public management reforms put pressure on public sector organizations to demonstrate their financial and non-financial performance. The demand is particularly relevant for public sector organizations considering that they create public value while acting in an entrepreneurial way [17,21]. Public sector organizations are expected to be more

environmentally responsible than private companies as they are legitimated by public contracts. Government and public sector organizations have a special role to play as guarantors of public values. Moore believes that citizens want from their governments some combination of the following that together encompass public value: (1) high-performing service-oriented public bureaucracies, (2) public organizations that are efficient and effective in achieving desired social outcomes, and (3) public organizations that operate justly and fairly, and lead to just and fair conditions in the society at large [22]. That is why public sector organizations are obligated to citizens to operate in a sustainable way.

As previously mentioned, the role of public sector organizations in relation to social responsibility is reduced to two dimensions: external and internal. As far as the external dimension of social responsibility of public sector organizations is concerned, four institutional models are identified in the literature: observer, patron, promoter, and partner [3]. These models differ mainly in the degree to which the state takes responsibility for coordinating activities related to the implementation of the CSR concept. In the first model (the observer), there is no leader responsible for coordinating activities related to corporate social responsibility and the burden of promoting this concept rests on socio-economic partners. In the second model (the patron), there is no leader either, but the burden of promoting the concept of corporate social responsibility rests on the government administration. The third model (the promoter) is characterized by government coordination of activities promoting the CSR concept by the institution acting as the leader. In addition, government is responsible for publishing guidelines, standards and other forms of support for development of social responsibility idea. The fourth model (the partner) is characterized by the presence of leading governmental institution coordinating the activities of other ministries, as well as advisory bodies or centers for promotion of social responsibility. Simultaneously, government actions create the framework for bottom-up initiatives of involved socio-economic partners, leading to a greater coherence of activities and effect of synergy [3]. A slightly different typology has been proposed in the document prepared by the Ministry of Foreign Affairs of the Kingdom of the Netherlands and the World Bank [23,24]. In this typology, the model of the observer has not been included and a forcing attitude appears instead, which consists in imposing the implementation of corporate social responsibility, for example by appropriate legislation, regulations, guidelines, audits, legal or fiscal penalties, etc. [23–25]. In the literature, a great deal of attention is devoted to describing and diagnosing the institutional models of social responsibility promotion. The analysis shows that patron and partner and forcing attitude models [24] are the least favorable. In the case of successful models, we deal with active presence of government administration authorities in intensifying efforts to promote social responsibility.

The internal dimension applies to public sector organizations as socially responsible entities, because of the efforts to build mutual trust and transparency both in relationships with the external and internal environment of the organization. These activities are designed to create a well-established, solid belief that the funds allocated to the administration are spent efficiently, while providing maximum benefits for a society.

Hypothesis 1. Public sector organizations set an example for responsible practices in respect for the environmental protection.

Hypothesis 2. Public sector organizations in Poland differ significantly from organizations located abroad in terms of their practices concerning the environmental protection.

According to Elkington, environmental responsibility is one of the dimensions of social responsibility, in addition to economic and social ones [26]. Corporate Environmental Responsibility (CER) simply means incorporation of responsibility assumptions towards the environment in the strategic policy of the organization [10]. Among the organizations operating on the market, two orientations that are not mutually exclusive in the movement for environmental responsibility can be distinguished: obligatory and optional. Obligatory (external) orientation takes the form of three types of isomorphism: coercive, mimetic and normative. Coercive isomorphism arises when organizations

include in their activities the need to respect the environment in response to legal regulations; mimetic isomorphism is the result of a reference of one organization to the other, more effective one, and normative isomorphism is dictated by the requirement to improve organization's collective image. Optional (internal) orientation involves organization's commitment to build competitive advantage based on the value and uniqueness [27].

Many authors agree that the absence of an institutional framework in promoting respect for the environment contributes to the fact that companies undertake activities of a limited nature, which do not always meet the expectations of local communities. The macroeconomic nature of the majority of policies and guidelines does not have an operationalized character and therefore requires actions at the microeconomic level [27]. Since an economic activity may result in a negative impact on the environment, there is a commitment to take responsibility for this condition. The commitment translates into developing such activities that are socially responsible, that aim at creating a society responsible for the environment on a voluntary basis and beyond the legal expectations [28]. This means that obligatory orientation is a starting point for actions, but only optional orientation makes these actions more meaningful. Optional orientation leads to the situation where responsibility for the environment is a fundamental need and commitment towards the next generations, and not the consequence of strict respect for the law. Obligatory orientation in Poland in the movement for environmental responsibility stems from, inter alia, the environmental policy for 2009–2012 with the perspective to 2016 [29]. The following are recognized as the most important directions of systemic actions:

- consideration of environmental principles in sector strategies
- activation of the market to protect the environment
- environmental management
- participation of society in the environmental protection
- development of research and technical progress
- liability for environmental damage
- ecological aspect in spatial planning

As research findings indicate, four elements affect the effectiveness of actions concerning environmental responsibility (the internal dimension). The first element is implementing the environmental policy into the organization strategic documents and everyday activities undertaken by the organization. The second one is stimulating employees' awareness and their responsibility for the environment. The third one is increasing the amount and scope of responsibility for the environment (e.g., to modify existing processes so that they will be more beneficial to the environment). The fourth element concerns the introduction of environmental responsibility into the core values of the organization [7].

An environmental policy is a publicly accessible document defining the organization's intentions toward the environment. Its content is the foundation for the entire system [30]. This policy determines an overall direction for the organization's environmental activities and establishes principles, which will guide the organization in environmental matters. An environmental policy becomes a point of reference against which organizational activities will be assessed. Moreover, an environmental policy is crucial for the process of communication with employees, and local communities, depicting the priorities of the organization for the environment protection [31]. Through the policy, the organization demonstrates that it is aware of its impact on the environment and surroundings and voluntarily commits to minimize the negative impact on the environment. An environmental policy serves as a landmark—the benchmark for taken actions. Strategic initiatives that are crucial for developing the environmental policy are formulated [32,33].

An environmental policy itself is not sufficient as it outlines only a general direction for activities. Without developing programs to measure and analyze the impact of the organization on the environment, it is impossible to give the policy a lasting nature [34]. Without operationalization,

the policy is merely declarative. Measurement and analysis programs provide access to information so that decisions can be better, and above all, they take into account the welfare of local communities. In addition, these programs allow for identifying areas that need improvement, as well as setting priorities for undertaken activities [35]. They also allow effective risk management. Measurement and analysis programs identifying organization's impact on the environment allow for creating a reference point for the organization's activities [34]. Without measuring the scope of this impact, it is impossible to manage the area in accordance with the principle "you cannot manage what you do not measure".

Programs and actions for the most efficient use of natural resources are the recent trend in activities undertaken on a broad international level [36]. Nations around the world recognize the value of natural resources and they focus on their bigger protection and sustainable development. In 2012, the United Kingdom founded the Natural Capital Committee, whose role is to identify priorities for actions supporting and improving the use of natural resources. It has also begun preparations to integrate the value of natural resources into the calculation of GDP by 2020 [37]. Therefore, it can be assumed that programs and actions for the most efficient use of natural resources will be growing in significance in the next few years [36,38–40].

Because public sector organizations in Poland started to implement modern methods of management later than more developed countries, they are expected to be different.

Hypothesis 2. Public sector organizations in Poland differ significantly from organizations located abroad in terms of their practices concerning the environmental protection.

All these elements have internal character and consist of building individual environmental responsibility of employees in organizations and implementing responsibility in the organizational culture. The paper attempts to answer the question as to whether public sector organizations, in addition to taking responsibility for coordinating activities related to implementing the concept of corporate social responsibility, have also developed internal mechanisms concerning CSR. Moreover, we will consider whether this has an impact on the economic environment, and if, at the same time they can be seen as setting an example, this gives the organization credibility.

### 3. Methodology

The basis for collecting information for research was a questionnaire sent to representatives of deliberately selected public sector organizations located primarily in Europe. The study was conducted in 2012–2013 on a group of 220 public sector organizations. Three questions of a general nature were chosen from the questionnaire and subjected to statistical analysis. Questions were chosen in order to place the actions taken by public organizations in an appropriate time context. Since the works on the environmental policy began in the international arena roughly in the 1970s, the actions undertaken by organizations aimed at formulating their environmental policy served to keep up with international trends and are characterized by focus on the past. Interest in data analysis software and programs for reducing negative impact on the environment are relatively new as they cover the past 10–15 years [35], but not everything has been refined in this area [34]. Therefore, it can be considered as a focus on the present. Orientation on activities and programs aimed at the most efficient use of natural resources is the most current trend in the international arena, so far widely discussed [36,38–40], which is why the actions taken in this field are focused on the future.

### 4. Participants and Procedure

Research included public sector organizations, among others ministries and central offices, province offices, marshal offices, district offices, municipal offices, tax offices and chambers, and customs chambers. All public sector organizations registered in the EIPA database (European Institution of Public Administration) were invited to participate in the study. In this way, 1739 (according to EIPA data as of 30 November 2011) public sector organizations located outside Poland and 269 (according to EIPA data as of 30 November 2011) organizations located in Poland were



identified. An invitation to participate in the study was sent via post to all organizations registered in the EIPA database. Research was conducted from November 2012 to May 2013. A total number of 2008 questionnaires were distributed to organizations' representatives, 220 completed questionnaires were returned, giving a rate of return of 11%. Not all of the questionnaires were suitable for further analysis. A total of 269 entities were located in Poland (according to EIPA data as of 30 November 2011). All of these organizations were invited to participate in research. Only 102 organizations agreed to participate in research, which gave a return rate of 38%. However, outside Poland, the largest group of organizations was represented by Belgium (12), Portugal (11), the Czech Republic (10), Italy (10), Finland (9), Germany (8), and Norway (6). The research was a trial project.

## 5. Instrument/Survey and Data Analysis

The questionnaire contained 46 questions with answers: yes, no, I do not know. The questions were arranged in the following way: the first questions concerned general issues, and the following questions expanded them. Generally, the questionnaire related to three dimensions of the public sector organizations' functioning: human, environmental and economic. The aim of the study was to investigate the state and prospects of development of the Corporate Social Responsibility concept in public sector organizations in Poland and abroad. The paper presents only a part of the research on the environmental aspects of corporate social responsibility. Other parts of the research are presented in the papers [41,42].

The analysis of relationships between variables was conducted using a chi-square independence test together with strength measures (Cramer's V and C contingency coefficient). The significance level  $\alpha = 0.05$  was assumed. The results were considered statistically significant when the calculated test probability  $p$  satisfies the inequality  $p < 0.05$ .

Detailed results of the analysis of three most important environmental responsibility actions are summarized in Table 1.

**Table 1.** Organizations' environmental responsibility.

Environmental Responsibility Actions	Poland	Abroad	$\chi^2$	df	$p$	C	V
have clearly defined environmental policy based on the principles of sustainable development	54%	57%	3.30	2	0.19	0.13	0.13
have developed programs of analysis and reduction of organization's negative influence on environment	22%	58%	2.27	2	0.00	0.36	0.34
actions or programs aimed to make the most efficient use of natural resources are considered as priority	24%	56%	24.15	2	0.00	0.34	0.32

Source: own elaboration on the basis of survey results.

## 6. Results

### 6.1. Clearly Defined Environmental Policy Based on the Principles of Sustainable Development

In the research group, 54% of public sector organizations located in Poland and 57% of organizations abroad declare that they have the defined environmental policy. The analysis result of a chi-square test does not show the statistically significant relationship between a clearly defined environmental policy and location of the organization.

### 6.2. Developed Programs of Analysis and Reduction of Organization's Negative Influence on Environment

In the studied group, 22% of organizations located in Poland and 58% abroad declare that they have developed a program for analyzing and reducing the negative impact of their activities on the environment. The analysis result of a chi-square test shows significant correlation between location of the organization and their programs for analyzing and reducing the negative impact of the organization on the environment ( $\chi^2 = 26.27$ ,  $df = 2$ ,  $p = 0.00000$ ). Organizations located outside

Poland often declare that they have these kinds of programs. The strength of this correlation is average ( $C = 0.36$ ,  $V = 0.34$ ).

### *6.3. Actions or Programs Aimed to Make the Most Efficient Use of Natural Resources are Considered as Priority*

In the surveyed group, 24% of organizations located in Poland and 56% located abroad declare that they treat projects or programs aimed at the most effective use of natural resources as a priority in their actions. The analysis result of a chi-square test shows significant correlation between location of the organization, and their declaration to treat projects and programs aimed at the most effective use of natural resources as a priority ( $\chi^2 = 24.15$ ,  $df = 2$ ,  $p = 0.00000$ ). Organizations located outside Poland more often declare that they treat projects or programs aimed at the most efficient use of natural resources as a priority in their activities. The strength of this correlation is average ( $C = 0.34$ ,  $V = 0.32$ ).

## **7. Discussion**

Research shows that more than half of public sector organizations located in Poland declare that they have clearly defined environmental policies concerning organization's intentions towards the environment. The content of these policies is the foundation for the entire system; it is the starting point for undertaking environmental actions and establishing principles that will guide the organization in issues concerning the environment. Detailed analysis of environmental policies of organizations located in Poland shows that a large part of formulated policies concerns operation of external actors, primarily companies (e.g., introduction of rational and modern solutions for efficient water and wastewater management, improvement and rationalization of waste management system, systematic reduction of air pollution, water and soil pollution, reduction of traffic nuisance, monitoring of harmful factors in the city and their supervision and control, *etc.*). Only a small number of organizations formulated environmental policies with regard to their own activities, e.g., reducing water and energy use, reducing the amount of chemicals used, systematic training of office employees on the procedures concerning the implementation of pro-environmental actions, support of projects related to the environmental education and sustainable development based on three-sector cooperation, promoting pro-environmental behaviors among employees, customers, suppliers and subcontractors by bringing responsibility for the environment to their attention and promoting specific measures for environment protection, in particular promoting the principles of sustainable development, *etc.* [19]. Formulating the environmental policy, public sector organizations focus largely on supporting the concept of environmental responsibility in the business environment rather than on setting goals for their business activity. This way of formulating policies without taking into account the declarations towards the environment issues has contributed to a lack of programs aiming at reducing the negative impact of the organization's activity [21,22].

In these organizations, there was not simply a reference point for their formulation, but also for the optimal use of natural resources treated as a priority in the undertaken activities. The way of formulating environmental policies in Polish public sector organizations is general in its nature and mostly does not directly concern the activities of that particular organization, making it difficult to develop programs of analysis and reduction of the negative impact of their operations on the environment. It also makes it difficult to treat projects and programs aimed at the most efficient use of natural resources as a priority in business activities. Polish and foreign organizations vary in terms of having data analyzing programs and optimal use of natural resources. The obtained results allow for rejecting the first hypothesis. Public sector organizations do not set an example of responsible practices in respect for the environment. Hypothesis 2 was verified. The results show that public sector organizations in Poland differ significantly from organizations located outside Poland in terms of their practices for the environmental protection. Activities undertaken in Polish organizations allow for classifying the dominant, in their view, orientation to focus on the past trends, while more

than half of organizations located outside Poland are actively involved in the implementation of current trends.

Others studies show a higher degree of environmental responsibility of public sector organizations [16]. However, it is really hard to compare the results of the studies because there are only a few studies which have a multi-country environmental focus [16,17].

## 8. Limitation of the Study

The research was a trial project. Its aim was to examine the state and prospects for development of the Corporate Social Responsibility concept in public sector organizations in Poland and abroad. The issue of environmental responsibility accounted only for a small part of the study. Conducted analyzes allowed for identifying a general trend in public sector organizations, which, however, requires clarification. Completed studies are in some way a snapshot of organizations and temporary reflection of the situation. It is necessary to construct reliable indicators of environmental responsibility and employ them in a given time interval, e.g., two years. This would make it possible to capture certain trends, as well as a full picture of the examined phenomena. The presented results should be considered as a starting point for further, more extensive analyzes.

## 9. Conclusions

Public sector organizations in Poland do not have internal mechanisms of environmental responsibility. Some organizations declare that they have their environmental policy, but it is of a general nature and does not include the declaration of particular organizations. This situation leads to the conclusion that first steps in creating environmental responsibility have been taken, and now further steps are awaited. In particular, it concerns public sector organizations located in Poland. The study has identified a significant discrepancy between the state of the environmental responsibility of companies located in Poland and abroad.

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**Conflicts of Interest:** The authors declare no conflict of interest.

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