

6. Access to essential services: Organisations who provide essential services, for example gas, electricity, water and sewerage, should not suddenly stop providing services. Customers should be given adequate time to pay, dispute resolution processes should be clear and allowed to run their complete course and finally there should adequate notice of any disconnection.
7. Education and awareness: It is the responsibility of organisations to give consumers adequate information about any potential dangers from misusing the products they buy.

## Community involvement and development

This area is well developed in Bangladesh; indeed many organisations regard it as the sum total of CSR. This limited view is reinforced by the National Board of Revenue<sup>12</sup> (NBR) which only gives CSR tax exemption to companies donating to a specified list of good causes.

A number of Banks in Bangladesh report CSR expenditure supporting the education of students from lower income groups. In 2011 this amounted to about 600 million taka.<sup>13</sup>

Organisations should consult community groups, and maintain transparent relationships with local government officials and representatives in order to comply with ISO 26000. Maintaining good communication with the local communities will build better relationships and foster mutual understanding.

Some organisations contribute to local education and can play a vital role in reducing illiteracy. Other areas in which organisations can get involved are health education, computers for rural schools, skills development, and of course offering good employment opportunities to local people thereby combating poverty and building self-respect.

Social inclusion activities are becoming increasingly important in Bangladesh for example projects to empower women and to engage with marginalised groups and minority communities.

<sup>12</sup> <http://www.nbr-bd.org>

<sup>13</sup> Bangladesh Bank, 'Review of CSR initiatives of banks - 2011'