

manufacturers. ISO 26000 is intended to assist organisations in contributing to sustainable development. It is intended to encourage readers to go beyond legal compliance, while recognising that compliance with law is a fundamental duty of any organisation and an essential part of their SR. ISO 26000 is intended to promote common understanding in the field of SR, and to complement other instruments and initiatives for SR, not to replace them.

Moving from CSR to SR in Bangladesh

As noted above, CSR in Bangladesh is often confused with corporate philanthropy, namely the making of charitable donations. The emphasis of SR is on 'social' which links to 'society'. For this reason, SR includes environment, governance, human rights, ethics and more. SR is more than social welfare or social work. This being the case, to practise SR at 'international standards' it is necessary to go beyond legal minimums and externally set standards. This is why factory social compliance is not SR and neither is abiding by Department of Environment Regulations or the Bangladesh Labour Act. International garment buying brands have raised awareness about SR inside their source factories usually forming part of social compliance improvement activities. Though, as was explained earlier, social compliance and rule keeping are only the foundations; SR is what is constructed once full compliance is achieved.

Though there are some misconceptions regarding CSR and SR in Bangladesh it is encouraging to note that both are developing quickly because of the personal interest of several key stakeholders. The Governor of the Bank of Bangladesh for example has taken a personal interest in the development of SR and the commercial banks have now become leaders in the funding and implementing of charitable and educational and environmental improvement projects. Several organisations hold CSR Round Tables and publish CSR newsletters. Representing the largest export sector in Bangladesh, BGMEA and BKMEA have implemented a significant number of activities they define as CSR as part of their charitable activities for their workers. Projects by BGMEA and BKMEA include hospitals, community health care, child day care facilities, worker group insurance schemes and