

***Corporate social responsibility in public administration.
Case of Polish central administrative institutions***

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Abstract: *The article aims to show that, currently, the concept of Corporate Social Responsibility (CSR) shall not be associated solely with business, but has been successfully absorbed in public administration. Theoreticians' views as to the possibility (or even necessity) of applying the concept of social responsibility in public administration are confirmed by the activities of public administration institutions at the central level in Poland. The subjects of the study were manifestations of the implementation of the CSR concept on two levels: 1) policy planning (based on the last example of selected key strategic documents in the field of development policy from the last decade) and 2) operational activities of public administration. The article analyses the database on Good CSR Practices of Public Administration, gathered at the forum of the Working Group on Corporate Social Responsibility of Public Administration, operating at the Ministry of Funds and Regional Policy since 2018. The article also presents pioneering CSR reports published by three central public administrative institutions, whose representatives participated in the work of the group. The results of the analysis of the database and reports lead to the conclusion that, in Poland, the concept of CSR at the central administration level is implemented by institutions, although only occasionally reported. CSR should be considered an inherent part of modern public governance models constituting the paradigm of public administration activity.*

Keywords: central administration; corporate social responsibility; governmental administration; non-financial reporting; public administration.

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Introduction

Corporate Social Responsibility (CSR) has become a well-established concept in business. The idea of CSR assumes that an enterprise functions in a broader social context and within a particular time frame. The modern concept of CSR and its principles result from research and practice originating in the 1950s (Bowen, 1953). Nowadays, CSR is widely recognized at the global, regional, national, and even local level, mostly as a “voluntary contribution to sustainable development” (Steurer, 2012). Key international organisations are involved in debating about and promoting CSR: the World Bank, European Union, OECD and UN. In the recent decade, a few practical tools oriented for the implementation of CSR have been worked out - these are: ISO26000, AA1000, ISO14000, ISO900, ISO18000, GRI, LBG23 SA8000. According to Frederick (1994), four stages of development of the CSR concept can be recognized: the first stage focuses on defining areas of responsibility, the second stage concerns the preparation and implementation of strategies and specific activities within areas previously defined, the third stage emphasizes values, and the fourth stage concentrates on a broadened understanding of responsibility, also concerning religion and ethics. The four stages reflect the constant development of the CSR concept. Socially responsible behaviour of companies is expected nowadays by a wide scope of entities: mainly consumers, but also trading partners, contractors and public authorities (Haseeb et al., 2019). Challenges of sustainable development as well as economic and social crises in recent years resulted in a reality where ethics turned out to be essential, mainly because the global community is experiencing a shortage of ethical approaches and reflections. Under these circumstances, CSR is no longer voluntary, but is becoming a strong moral or even legal duty (some groups of companies are legally obliged to report their non-financial activities in publicly available documents). The conviction of entities to undertake the special responsibility - responsibility that goes beyond legal requirements - seems to get attention also in the public sector. Public administration can implement CSR goals while performing its main roles: as a policy planner and policy maker, as a supervisor of other entities' activities, as an organizer of a market, as a purchaser of services and goods, as a supplier of (public) services, and as an employer. Public administrative bodies surely fulfil tasks of high importance for the state and society, however, they can be regarded as “corporates” from the perspective of management: administrative bodies have their specific internal structures, decision-making and supervisory procedures, they have areas of specialization and are attributed with specific tasks. The famous CSR standard - ISO 26000 norm - applies to corporations (not strictly business), so public administrative bodies can be also covered by this term.

This paper aims to verify the thesis that the concept of Corporate Social Responsibility can be successfully implemented in activities of public administration in a manner that so far has been attributed to companies (Androniceanu, 2019). The functioning of the central (governmental) public administration in Poland proves that the concept of CSR has been absorbed either in policy planning and legislation or in

the operational day-to-day activities of public institutions (which is confirmed in CSR reports), although the practical dimension of CSR in public institutions needs further popularization.

1. Literature review

It is extremely difficult to formulate a clear and unbiased definition of CSR. Most frequently, definitions of CSR relate to the overall relationship of a corporation with all its stakeholders (Khoury et al., 1999). CSR is perceived as an obligation to constituent groups in a society other than stockholders and beyond that prescribed by law or union contract (Jones, 1980). In addition, important functions of CSR concept implementation in social relations are provided by NGOs (Carvalho et al., 2019). Nicolaidis (2018) sees CSR as a “vital strategic tool for corporations and smaller enterprises”. The notion of CSR also refers to the ethical treatment of stakeholders (Hopkins, 1998; Hopkins, 2003) and goes beyond what is required by law and the direct interests of a corporation (McWilliams & Siegel, 2003). Some of these studies provide evidence of higher financial outcomes for enterprises with a responsible approach to entrepreneurship (Myšková & Hájek, 2019). The European Commission sees CSR as “the responsibility of enterprises for their impacts on society” (EC, 2011), and for public administration, it only provides a supporting role for CSR activities undertaken by enterprises. In the ISO 26000 norm, the International Organization for Standardization defines CSR as an organization’s responsibility for the impact of its decisions and activities on society and the environment through transparent and ethical behaviour that contributes to sustainable development. These include the health and welfare of society, taking into account the expectations of stakeholders, remaining in compliance with applicable law and consistent with international norms of behaviour, integrated throughout the organization and implemented in its relations.

In the last two decades, CSR practices have been identified with sustainable development more frequently (Moon, 2007; Kolk & van Tulder, 2010; Kolk, 2016; Akdoğan, 2016). This is particularly evident in the UN reports and documents concerning Agenda 2030 (UN, 2016). Despite their multitude, “definitions of CSR are predominantly congruent, making the lack of one universally accepted definition less problematic than it might seem at first glance” (Dahlshrud, 2008). Even if the definitions of CSR do not relate directly to public administration, the view that corporate responsibility can be attributed to public administration has been rooted in a scholar debate on administration since the 1930s, e.g. in the works of Carl Friedrich (Plant, 2018). In the 1970s, the context of critical social theory, social equity, and democratic governance appeared in the academic discourse on the responsibility of public administration (Plant, 2008). The possibility of implementing the CSR concept in public administration requires an understanding that the operation of the administration is not limited to administrative law, even if the regulatory impact of the law in public administration is decisive, and, generally, public administration is largely a state-legal category, although it is not limited to this (Ospanova et al.,

2018). The gate for CSR in public administration was opened by the New Public Management rules, which postulate bringing the methods of operation of public administration closer to business methods. With such a vision of the public sector's activities, there is already room for the implementation of CSR activities by public institutions that cannot and should not function in isolation from the environment and the social challenges that arise in it. Modern public governance requires a holistic approach, assuming the participation of many stakeholders in decision-making processes. Tomažević's research (2019) shows that, among public governance models (post-NPM), the greatest openness to the implementation of the CSR concept is shown by alternative models, network governance and the New Weberian State.

Another drive for boosting CSR in public administration is the tendency to focus on and strengthen public values, such as the need for accountability, fairness, impartiality, or ending discrimination based on race, gender, or sexual orientation, equality (Plant, 2018), fair income distribution within public distributive policy (Mishchuk et al., 2019), support for the implementation of responsible practices in the employment sphere based on their objective estimation (Olinyk, 2020). The value-based approach within modern public governance results in the rules applied in contemporary public governance, such as consensus orientation, participation, equity, and inclusiveness, to directly refer to CSR (Tomažević, 2019).

In the last decade, numerous authors have emphasised the need for responsible administration in terms known from the business application of CSR (Di Bitetto, Chymis, & D'Anselmi, 2014; Chymis, D'Anselmi & Triantopuluos, 2017; Formánková, Hrdličková & Grabec, 2017). Publications presenting case studies of CSR in public sector and their social reception have been rather seldom (Štreimikienė & Pušinaitė, 2009; Broniewska, 2012; Pauzoliene & Mauriciene, 2013; Di Bitetto, Chymis, D'Anselmi, 2014; Wieteska-Rosiak, 2014; Vázquez, Aza & Lanero, 2016; UN, 2016).

Summing up, the literature sees social responsibility as a paradigm of public administration activity, usually strictly associated with sustainable development. However, empirical research on CSR in public administration remains sparse, hence this article, presenting this issue based on an example from the central Polish public administration, has a chance to partially fill in this gap.

2. Methods

In order to achieve the goal of the paper, which is proving that CSR can be successfully implemented as a paradigm of public governance, Both quantitative and qualitative research methods were applied, using mainly secondary data. Regarding the policy-planning dimension, the content analysis of governmental strategic documents of development policy in Poland was introduced - in this area research focused on identification of exemplary signs of CSR approach in public administration's activities designed in the selected documents: *Report Poland 2030*, the long-term *National Development Strategy Poland 2030. The Third Wave of*

Modernity, the mid-term *National Development Strategy 2020* and the *Strategy on Sustainable Development*, as well as the sectoral *Efficient State Strategy*.

Furthermore, identification of the CSR approach in operations of central public administrative bodies required the analysis of the content of the database that gathered information on CSR activities from members of the Working Group on Corporate Social Responsibility of Public Administration, established by the Polish Ministry of Investment and Development (currently, the Ministry of Funds and Regional Development). The records of the database were filled in on the basis of a survey conducted among members of the group in 2019; the test version of the database was made available in February 2020. In this regard, the research was supplemented by a questionnaire submitted to 132 organizational units of the central public administration in Poland, conducted in October 2020. The final part of the research presented in the paper was the examination of the mixed analysis of content of non-financial reports of the central institutions supplementing the research.

3. Analysis

3.1 Policy-planning level

The first policy paper incorporating the CSR concept into the public administration's functioning was a planning document entitled *Report Poland 2030* (2009) that strongly refers to the inclusion of citizens in decision-making processes to the highest possible extent. *Report Poland 2030* insists on recognizing the knowledge, practice, and experience of non-state-owned entities in making diagnosis and solving current problems (p. 300). The spirit of CSR can be also seen in: raising the effectiveness of new public management and gradually introducing citizens' participation in the creation of public services (p. 329) as well as a participation of stakeholders as a method to obtain additional analysis, arguments or opinions useful for optimizing the undertaken activities (p. 330). Following *Report Poland 2030* is the long term *Strategy for Country Development Poland 2030*. The *Third Wave of Modernity* (2013) indicated necessary directions of interventions: treating citizens as sources of knowledge and solutions (p. 59), introducing mechanisms of modern social debate and communication between a state and citizens (p. 119), promoting a social and citizens' participation (p. 125). The middle-term *Strategy for Country Development 2020* focused on a shift from "administering" to "managing development" (p. 39) and on strengthening conditions for implementing individual needs and activities of citizens (p. 54). *Strategy on Efficient State* (2013) introduces the CSR concept through organizational and managerial solutions, such as responsive management, partnership, transparency, participation, co-creation of solutions (p. 5 and 8), by providing access to the resources of the public sector (Open Government) and making the consultation process more efficient, and introducing more methods for including citizens in governance (p. 27 and 36). The strategy also emphasizes creating a program for developing, testing, and popularizing innovative techniques of participatory management (e.g. participatory budget, citizens' panels)

and a regular monitoring of the quality of social consultation and participation (p. 36-38). It also introduces a technique of planning and making decisions based on real data and full knowledge of the needs and preferences of citizens, who should be engaged in improving governance by using participatory tools offered by public administration and by creating their own solutions (p. 59). The process of exchange of knowledge should go beyond traditional citizens' participation, based on public consultation as an element of the lawmaking process (p. 59).

Strategy on Sustainable Development until 2020 (with a perspective to 2030) (2017) relates directly to social responsibility. It presents a responsible development model based on building a competitive strength with the use of new development factors in order to ensure participation and benefits to all social groups in Poland. The strategy highlights that the new development model focuses on the quality of development and the perception of development processes in the context of their importance for citizens (p. 7). The three goals of Strategy for Sustainable Development also underpin social responsibility of a public administration: (1) constant economic growth based increasingly on knowledge, data, and organizational excellence (Androniceanu et al., 2021); (2) socially sensitive and territorially sustainable development; (3) efficient state and institutions oriented for growth, and social and economic inclusion.

Recommendations from national strategies are partly implemented by normative acts. Elements of social responsibility can be identified mainly in: (1) mandatory public consultations in cases on legislation (e.g. in the Revitalization Act, Act on Self-Government in Communes, Act on Self-Government in Poviats, Act on Self-Government in Voivodeships), (2) setting up representative bodies for stakeholders (e.g. Revitalization Act, Act on Self-Government in Communes), (3) collaboration based on the social participation guaranteeing active participation in preparing particular solution (e.g. Revitalization Act, Act on Public Benefit Activity and Volunteering), (4) initiatives in performing public tasks (Act on Self-Government in Communes, Act on Self-Government in Poviats, Act on Self-Government in Voivodeships). The transparency of public administration's activities shall be protected by the Act on Access to Public Information (2001).

3.2 Operational level

This part of the research addresses the problem of recognizing the CSR approach in regular activities of central administrative bodies. Considering that policy-planning documents and legislative acts acknowledge the CSR approach, there was a need to verify if these formal frameworks have any impact on practices of public administration. The most evident sign of CSR in practice was the establishment (in September 2018) of the Working Group on Social Responsibility of Public Administration (hereafter, the Group) at the Ministry of Investment and Development (currently (2020), the Ministry of Funds and Regional Policy), operating under the auspices of the Team for Sustainable Development and Corporate Social Responsibility. The Group is composed of ca. 50 representatives

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of central administration authorities, representatives of non-governmental organizations and academia. Its first task was to gather good CSR practices implemented in central public administrative bodies (ministries, central offices, agencies). The results of the survey were collected in the test version of the database of Good CSR Practices in Public Administration. It is based on a scheme of ISO 26000, and the activities are identified in all 7 subjects recognized in Table 1 by this norm (6 specific subjects plus organizational governance).

Table 1. CSR practices reported by central administrative institutions by subject

ISO 26000 area	Number of practices reported	Examples
Organisational Governance	13	Implementation of process approach in the Ministry of State Assets
Labour Practices	35	Using anti-discrimination clause in job offers announced by the Ministry of Digital Affairs
Human rights	16	Establishing a Coordinator for Equal Treatment in the Ministry of Sport
Environment	17	„Green chancellery”: implementation of environment-friendly actions in the Chancellery of the Prime Minister
Fair Operating Practices	17	Establishing an independent position of a counsellor of ethics in the Ministry of Funds and Regional Policy
Consumer Issues	14	Opening a historic building of the Ministry of National Education for external visitors
Community Involvement and Development	32	“Little Heart” campaign: support of employees of the Ministry of Foreign Affairs for kids in the child care home
Total number of reported practices	127	

(Source: Processed by authors from <https://prezentacja.www.gov.pl/web/baza-wiedzy/baza-dobrych-praktyk>, accessed: 30 September 2020)

The most frequent areas where public administrative bodies communicate their CSR practices are: Labour practices and Community Involvement and Development. What may be surprising is the low number of practices classified as Organizational Governance and Consumer Issues. Regarding the first issue: public administration is strongly hierarchized and structured from bottom to top. It operates on the basis and within the limits of law - one can say that organizational governance is just natural for public administrative bodies and that is why they probably do not identify this category of practices as socially responsible activities (that *ex definitione* are

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not required by law). The low number of practices related to Consumer Issues shown in the database with high probability results from the nature of the institutions that reported practices; they were central governmental institutions that are in charge of planning and implementing policies, and normally do not enter into direct contact with clients. Simultaneously, public administration institutions indicated a high number of practices in the area of Community Involvement and Development - this is probably linked to the long-lasting efforts of Polish public administration to build its positive image among Polish society - a number of actions undertaken in this regard in recent years had to be reflected in the database (Table 2).

Table 2. Central administrative institutions that reported CSR practices

Institution	Total number of practices reported in the database of Good CSR Practices in Public Administration	Number of practices reported simultaneously by other institutions (out of total number of reported practices)
Ministries		
Ministry of Funds and Regional Policy	25	15
Ministry of Digital Affairs	15	6
Ministry of National Education	14	5
Ministry of Sport	13	3
Ministry of Foreign Affairs	12	4
Ministry of Family, Labour and Social Policy	10	6
Ministry of State Assets	6	2
Ministry of Maritime Economy and Inland Shipping	1	-
Ministry of Agriculture and Development of Rural Areas	1	1
Ministry of National Defense	1	1
Other central administrative institutions		
Office of Rail Transport	36	5
Chancellery of the Prime Minister	23	11
Chief of Civil Service	11	-
Polish Statistical Office	17	1
Energy Regulatory Office	1	-
	186	61

(Source: Processed by authors from <https://prezentacja.www.gov.pl/web/baza-wiedzy/baza-dobrych-praktyk>, accessed: 30 September 2020).

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The participants of the Working Group reported 127 activities that are attributed to only 15 institutions: 10 ministries, Chancellery of Prime Minister, two regulatory authorities (in energy and rail transport), and the Polish Statistical Office. Out of 127 practices in total, 20 were reported by more than 1 institution (one of these “shared” practices was voluntary blood donation), so the real number of practices undertaken by central public administrative bodies amounts to 186.

A low number of institutions reporting CSR practices to the database provoked a question on the level of recognition of the CSR concept by public administration. In order to determine that, all Polish public administration bodies operating at a central level were surveyed in this regard. The survey covered 132 organizational units performing tasks in the field of public administration: constitutional bodies (7), supreme bodies (14), central bodies (42), executive agencies (6), state legal entities (30), state budgetary units (23), state organizational units (10). The units covered by the survey were asked whether they knew about operations of the Working Group on Corporate Social Responsibility of Public Administration and whether the management of the unit has already implemented / or plans to implement CSR practices in the near future (up to 6 months) or in a longer time perspective (within 1-5 years). Furthermore, mainly because of the poor response to the short questionnaire (12.87%), the content of the websites and the Bulletin of Public Information were analyzed to finalize the research (verification of whether CSR practices are mentioned in the main sources of information available to the public), as can be seen in Table 3.

Table 3. Recognition of CSR concept by central administrative bodies in Poland

Source of information	Number of units selected for analysis /survey	Number of units analyzed/that responded	Number of units recognizing CSR in their activities
Institution's website	132	132	14
Bulletin of Public Information	122	122	4
Survey (by email)	132	17	8

(Source: Authors' own research and compilation)

The above research found that, on websites and in the Bulletin of Public Information, descriptions of CSR activities are rare. A low number of responses to the survey show that CSR issues are not highly ranked by central administrative bodies. However, 8 units that answered the short survey confirmed their CSR practices and 12 of them declared that they would implement CSR activities within 1-5 years.

The most evident sign of an advanced CSR approach is reporting CSR activities and announcing it to the wider public. Three institutions from central public administration headed this process: Rail Transport Office (hereafter, UTK), Social Insurance Institution (hereafter, ZUS) and the Polish Statistical Office (hereafter, GUS).

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The pioneer of CSR in Polish public administration of the central level was the Rail Transport Office, which published its first CSR report in 2016. The first and the second (2017) CSR reports issued by the UTK did not result from the implementation of CSR strategy (as it was non-existent), but they were summaries of various CSR activities, not necessarily classified according to the ISO 26000 norm. However, since 2018, reports have shown how UTK managed to achieve the goals defined in the policy paper “Strategic goals of UTK 2018-2021”. The quality of reports has been continuously improving: the 2018 CSR Report for the first time reflected a holistic approach to ISO 26000 and UTK reports increasingly socially responsible activities every year (Table 4).

Table 4. CSR practices in 2018 and 2019 reported by UTK (examples)

Areas according to UTK CSR Reports	Relevant ISO 26000 area	2018	2019
Dialogue and relations	Organizational Governance	Implementation of 360° assessment Examination of clients’ training demands	Establishing ERTMS’ Users’ Group (to coordinate the implementation of ERTMS in PL)
Social involvement	Labour Practices	Cooperation agreements with a number of NGOs and public institutions	New Intranet services for employees Taking care of employees’ kids in days off the school
Safety	Human rights	Initiative on Declaration on Development of Safety in rail transport adopted by 127 signatories	Training for UTK’s employees “How to understand disability”
Education	Consumer Issues	Rail ABC – information campaign for kids	Rail Passengers’ Spokesman dealing with passengers’ claims
Accessibility	Fair Operating Practices	Eliminating physical barriers in accessing the site of UTK	Active participation of UTK in implementing the project “Single rail ticket”
Environment	Environment	Turning the roofs of the site into city apiaries	Organizing a debate on using hydrogen in rail transport
Ambitious team	Community Involvement and Development	Idea box for employees to present their ideas anonymously	Preserving historic vehicles, important for a development of rail transport in PL

(Source: Processed by authors on the basis of UTK, 2019 & UTK, 2020).

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The scope of CSR-related activities performed by UTK is impressive regarding the relatively small size of the institution as well as a modest field of competence (rail transport issues). UTK uses its involvement in CSR to make this institution recognizable to the wider public. Since 2017, this public institution put its CSR reports in direct competition with non-financial reports of the biggest Polish commercial companies in the contest annually organized by Forum of Responsible Business (the oldest and the most influential organization dealing with CSR in Poland).

ZUS is a large public institution in charge of the social insurance system, employing ca. 45,000 people in 341 units across the country. Each year, ZUS enters into contact with ca. 26,000,000 citizens. The vision of ZUS is defined as “reaching the status of an innovative institution of social trust”. In its 2017 and 2018 CSR reports (those available while this paper was completed - October 2020) ZUS presented itself as a smart, proactive, stakeholder-oriented organisation. Each annual report gathered ca. 100 activities categorised according to the ISO 26000 norms (Table 5). The CSR report of ZUS for 2019 was not available when this paper was finished (October 2020).

Table 5. CSR practices in 2017 and 2018 reported by ZUS (examples)

ISO 26000 area	2017	2018
Organizational Governance	Implementing procedures for whistle-blowing	e-ZLA (introduction of sick leave in electronic forms)
Labour Practices	Organizing tourist trips and package tours for employees, their families and pensioners	Updating a system for employee assessment
Human rights	Providing assistance of a video interpreter of sign language	Improving procedures for making appeals by ZUS' clients
Environment	Thermo-modernization of buildings belonging to ZUS	Eliminating paper usage by introducing electronic communication in ZUS and with clients
Fair Operating Practices	Including social clauses in contracts with external deliverers	Being a strategic partner to the social campaign „I work legally” organized by PIP
Consumer Issues	Special certificates for pensioners over 100 years old	Simplifying the language used by ZUS in communication with its clients
Community Involvement and Development	Co-operation with Polish diaspora - meetings and trainings concerning social insurance system in Europe, USA and Canada	Blood donation: 27 liters gathered by ZUS officials in 2018

(Source: Processed by authors on the basis of ZUS, 2018 & ZUS, 2019)

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Analysis of CSR reports from 2017 and 2018 shows that ZUS is determined to present their achievements in CSR area, even if some activities described in the reports can be regarded rather as public relations activities, whereas others can be considered as simple fulfillment of basic duties of a public institution in charge of a state's pension scheme. In 2018, ZUS copied the approach of UTK and participated in the national contest for the best non-financial reports.

In 2019, the Polish Statistical Office (GUS), for the first time reported its CSR activities from 2018 (the 2019 report was not available when this paper was finished). The slogan of the report: “Statistics without barriers, because everybody matters” and it refers to GUS' commitment to the 8th goal of Agenda 2030. GUS is a public institution in charge of gathering, processing, and reporting official public data.

Due to the competences of GUS, this institution has a very wide range of stakeholders from other public institutions (European Commission, Eurostat, national governmental agencies) through international organizations (e.g. UN) to respondents (GUS, 2019). The GUS CSR Report 2018 reflects the areas of social responsibility recognized by the ISO 26000 norms, however, a large part of the report is dedicated to the significance of public statistics for monitoring the sustainable development and organizational structure of CSR activities in GUS (Table 6). The institution declares that it merged 7 areas of ISO 26000 norms into 4 key areas: corporate governance, natural environment, employees, and community (GUS, 2019).

Particular chapters of the report refer also to SDGs; they present CSR practices implemented either by the central office of GUS or by its regional departments.

Table 6. CSR practices in 2018 reported by GUS (examples)

ISO 26000 area	2018
Organisational Governance	Establishment of group on statistics of disabilities in GUS
Labour Practices	Providing interviewers working for GUS with personal alarm appliances in order to enhance their security
Human rights	Introducing health prevention programs for employees and the public (e.g. information campaigns promoting prevention of cancer and diabetes)
Environment	Using environmental clauses in public procurements
Fair Operating Practices	Purchasing ink, toner and other consumables considering intellectual property rights
Consumer Issues	Trainings on personal data protection

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ISO 26000 area	2018
Community Involvement and Development	Charity actions (e.g. collection of glasses for people in Africa)

(Source: Processed by authors on the basis of GUS, 2019).

4. Discussion

For more than a decade, development strategies have been the basis for decision-making processes and day-to-day operation of public institutions. They constitute a sufficient formal framework for the development of “CSR culture” in public administrative bodies. Examples of the normative acts prove that the social responsibility of public administration is primarily implemented by the inclusivity, materiality and impact principles in the meaning provided by Accountability Principles Standard (AA1000APS, 2008), a set of standards dedicated to developing an accountable and strategic response to sustainability (Waistell, 2008).

Even if a formal framework for the CSR approach in public administration exists, institutions whose representatives already participate in the work of the Group show a very different level of awareness and involvement in CSR activities. Several institutions have already published reports on their own initiatives in the field of corporate social responsibility. Some of them are at the very early stage of implementing CSR, however, as the database shows, all of them are able to point at least one CSR practice undertaken in their offices. The contents of the database cannot be treated as exhaustive (it certainly does not cover all CSR-related activities undertaken by public administration) as public institutions reported these practices only voluntarily. Nevertheless, this incompleteness of the database does not deprive it of its utilitarian character - the results were used to create a publicly available platform that can serve as a model for other administration bodies to base their activities in various dimensions and areas on the CSR concept.

The number of central public administrative institutions that declare an implementation of CSR practices is not impressive – only 10.6% of (132) institutions mention CSR practices on their websites and only 50% out of (20) Polish ministries admitted to implementing CSR practices. The content of the database of Good CSR Practices in Public Administration shows that not all participants of the Group reported their good practices in CSR. The question is whether they have not implemented any practices so far or if public institutions are unaware of the fact that what they do can be considered CSR. If the latter is true, it only confirms the necessity to develop and popularize the platform of good practices in organizations. The third option is that some institutions do not want to admit their contribution to social responsibility of public administration. So far, only a few central administrative institutions have decided to report their CSR activities, and these are all public administration institutions outside the government. The reports presented in this paper are professionally constructed, usually carried out by communication

departments, education, or HR departments - interviews with government employees reporting CSR showed that often people who transferred to public administration from business institutions are behind these activities. All reports directly refer to ISO 26000 areas, and – to a lesser or greater extent - to the UN SDGs. CSR reports of public administrative institutions do not differ much from similar reports produced by business entities. Submitting reports for a contest and opening for competition with companies' reports only proves that public institutions treat CSR as seriously as private businesses do. ZUS could be seen as the most significant recipient of CSR in public administration. The size of the institution, its common recognition as well as the broad network of stakeholders ZUS deals with predetermines this public body to transfer the CSR concept to other sectors of public administration. But, even if the 2017 and 2018 reports showed that ZUS was heading toward this goal, however the tendency seemed to stop in 2019. ZUS must report its CSR activities to build and to strengthen the good image of the institution. As a monopolist on the market for social insurance, ZUS has been strongly fighting for social trust - this task is extremely difficult regarding the rather poor state of the Polish system of pensions and the problems arising from the growing number of pensioners. The picture of ZUS in the media is also quite negative - the institution used to be described as inefficiently managed. Surely, ZUS as an organization is not responsible for the amount of an average pension or other social insurance bond, but the association of a poor pensioner with ZUS is deeply rooted in the Polish society and public opinion. Nevertheless, the public attitude towards ZUS has started to change. In 2012, ZUS was positively assessed only by 32% of respondents (CBOS, 2012), but in April 2019, ZUS achieved the best result in the history of the survey (since 2009) - 47% of respondents expressed a positive opinion of ZUS. CSR activities as such are not the only factor that contributed to this shift, but regarding CSR as a part of a broader strategy of management of the institution, stakeholder-oriented activities shall be seen as important components of improving the image and social reception of ZUS. Other institutions having reported CSR face much fewer problems in their social receptions, mainly because they are not oriented for direct servicing of citizens.

5. Conclusions

Reference to policy papers (development strategies) and selected legislative acts confirms that the CSR concept is widely recognized in policy planning and legislation. The Polish central administration seems to be strongly oriented toward achieving CSR goals that are strongly represented in the UN Agenda 2030, currently being implemented in Poland by the Strategy on Sustainable Development. Establishment of CSR Working Groups, among them the Working Group on Corporate Social Responsibility of Public Administration, at a ministerial level confirms the significance of this issue. The database of Good CSR Practices created on the basis of information gathered from members of the Group showed that a significant number of central governmental institutions have undertaken socially responsible activities addressed to many categories of stakeholders. Case studies

based on CSR reports of three sector-specific institutions (rail transport, social insurance, and public statistics) confirm that social responsible initiatives are, nowadays, a coherent part of the performance of public bodies. These reports, referring to ISO 26000 norms and SDGs, make evident that the CSR concept can be applicable to public administration in the same manner and as successfully as it is in business. Even if the number of CSR reports from central public administrative institutions is not remarkable, this number does not reflect the magnitude of CSR activities undertaken by governmental administration – activities that are not reported in a professional manner. The paper confirms that central public administration is oriented toward a value-based approach, highlighted in the literature on contemporary, post-NPM, governance and CSR has become one of the most important tools in facing global challenges. The examples of CSR activities presented in the paper may be of use for practitioners: public officers and decision makers and in this regard. The paper fills the gap in the literature on administrative sciences that stipulates CSR in public governance, but hardly provides any examples from the practice that public officers could benefit from. So far, the research has focused solely on central public administration. In the future, it should cover self-governmental (regional and local administration) institutions in order to assess the impact of the concept of CSR on the sector of public administration as a whole.

Authors Contributions

The author/authors listed have made a substantial, direct and intellectual contribution to the work, and approved it for publication.

Conflict of Interest Statement

The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

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