



ISO/TMB/WG SR
Social Responsibility

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2 **ISO Guidance Standard on Social Responsibility - ISO 26000**

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4 **Design Specification**

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6 *The attached Annex forms the part of the Design Specification.*

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8 **0. Introduction**

9 The introduction should give information or commentary about the content of the
10 guidance standard and the reasons prompting its preparation. The introduction should
11 describe the purpose of the guidance standard in informative terms.

12

13 **1. Scope**

14 This section shall define the subject of the guidance standard, its coverage and the
15 limits of its applicability.

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17 **2. Normative references**

18 This section is for a list of documents, if any, which must be read in conjunction with
19 the guidance standard.

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21 **3. Terms and definitions**

22 This section will identify terms used in the guidance standard that require definition
23 and provide such definitions.

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25 **4. The SR context in which organizations operate**

26 This section will provide the historical and contemporary contexts for SR. The section
27 will also address questions arising out of the nature of the concept of SR. Relevant
28 stakeholder issues should be addressed in this section.

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30 **5. SR principles relevant to organizations**

31 This section will identify a set of SR principles drawn from a variety of sources and
32 provide guidance on these principles. Relevant stakeholder issues should be addressed
33 in this section.

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35 **6. Guidance on core SR subjects/issues**

36 This section will provide separate guidance on a range of core subjects/issues and
37 relate them to organizations. Relevant stakeholder issues should be addressed in this
38 section.

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42 **7. Guidance for organizations on implementing SR**

43 This section will provide practical guidance on implementing and integrating SR in
44 the organization, including, for example, on policies, practices, approaches, issue
45 identification, performance assessment, reporting and communication. Relevant
46 stakeholder issues should be addressed in this section.

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48 **8. Guidance annexes**

49 The guidance standard may include annexes if so desired.

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51 **Bibliography**

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52 **ANNEX – GUIDANCE TO DRAFTERS**

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54 In drafting the guidance standard, drafters should take due account of the following
55 documents:

- 56 ■ TMB resolutions numbers 35/2004, 3/2005 and 38/2005
- 57 ■ Report of the Advisory Group on Social Responsibility
- 58 ■ NWIP on Social Responsibility ISO/TMB N26000
- 59 ■ ISO/TMB/WG SR N-documents
- 60 ■ ILO/ISO Memorandum of Understanding
- 61 ■ Reports of Interim Task Groups (ITG 4, 5 and 6) and comments on these reports.

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63 The language must be clear, understandable and objective throughout the guidance
64 standard.

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66 The guidance standard should be relevant to all organizations and to specific kinds of
67 organizations where appropriate. Consequently, the Section headings of the design
68 specification above should be read in light of this Guidance.

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70 Stakeholder issues should be addressed wherever appropriate in the guidance standard
71 and in particular where indicated in the Design Specification.

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73 The guidance standard should not include case studies, but the drafters should have
74 flexibility to include examples of practices as appropriate, focusing on the actions
75 taken without specifying the individual implementing organization.

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77 **0. Introduction**

78 Drafters should take note of ISO/IEC Directives, Part 2; Rules for the structure and
79 drafting of International Standards, which reads as follows:

80 *“The introduction provides specific information or commentary about the technical
81 content of the document, and about the reasons prompting its preparation. It shall not
82 contain requirements. Whenever alternative solutions are adopted internationally in a
83 document and preferences for the different alternatives provided, the reasons for the
84 preferences shall be explained in the introduction. The introduction shall not be
85 numbered unless there is a need to create numbered subdivisions. In this case, it shall
86 be numbered 0, with subclauses being numbered 0.1, 0.2, etc. Any numbered figure,
87 table, displayed formula or footnote shall be numbered normally beginning with 1.”*

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89 **1. Scope**

90 Drafters should take note of Ref: ISO/IEC Directives, Part 2; Rules for the structure
91 and drafting of International Standards, which reads as follows:

92 *“This element shall appear at the beginning of each document and define without
93 ambiguity the subject of the document and the aspects covered, thereby indicating the
94 limits of applicability of the document or particular parts of it. It shall not contain
95 requirements. In documents that are subdivided into parts, the scope of each part
96 shall define the subject of that part of the document only. The scope shall be succinct*

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97 *so that it can be used as a summary for bibliographic purposes. This element shall be*
98 *worded as a series of statements of fact. Forms of expression such as the following*
99 *shall be used:*

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- “This International Standard*
- specifies* *{ the dimensions of ... ”*
 - { a method of ... ”*
 - establishes* *{ the characteristics of ... ”*
 - { A system for ... ”*
 - { general principles for ... ”*
 - gives guidelines for ... ”*
 - defines terms ... ”*

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Statements of applicability of the document shall be introduced by wording such as:
“This International Standard is applicable to ...” The wording shall be altered as a
function of the document type concerned, i.e. International Standard, Technical
Specification, Publicly Available Specification, Technical Report or Guide.”

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2. Normative references

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Drafters should take note of ISO/IEC Directives, Part 2; Rules for the structure and drafting of International Standards, which reads as follows:

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“This optional element shall give a list of the referenced documents cited in the document in such a way as to make them indispensable for the application of the document. For dated references, each shall be given with its year of publication, or, in the case of enquiry or final drafts, with a dash together with a footnote “To be published.”, and full title. The year of publication or dash shall not be given for undated references. When an undated reference is to all parts of a document, the publication number shall be followed by the indication “(all parts)” and the general title of the series of parts (i.e. the introductory and main elements).”

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3. Terms and definitions

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The drafters may wish to consider drawing up a list of terms that may need to be defined for the purposes of drafting the guidance standard. The words in this list will not necessarily form part of the final guidance standard.

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Drafters should take note of ISO/IEC Directives, Part 2; Rules for the structure and drafting of International Standards, which reads as follows:

“This is an optional element giving definitions necessary for the understanding of certain terms used in the document.”

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4. The SR context in which organizations operate

No drafting guidance.



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134 **5. SR principles relevant to organizations**

135 No drafting guidance.

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137 **6. Guidance on core SR subjects/issues**

138 The following guidance could be provided for each issue:

- 139 ■ Background
- 140 ■ Challenges, Opportunities and Difficulties
- 141 ■ Trends
- 142 ■ Existing initiatives
- 143 ■ Stakeholder relationships
- 144 ■ References.

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146 **7. Guidance for organizations on implementing SR**

147 No drafting guidance.

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149 **8. Guidance annexes**

150 No drafting guidance.

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152 **Bibliography**

153 Drafters should take note of ISO/IEC Directives, Part 2; Rules for the structure and
154 drafting of International Standards, which reads as follows:

155 *“For references to ISO and IEC documents, the presentation rules specified in 6.2.2*
156 *shall be followed. For other referenced documents, the relevant rules set out in*
157 *ISO 690 shall be followed.*

158 *For online referenced documents, information sufficient to identify and locate the*
159 *source shall be provided. Preferably, the primary source of the referenced document*
160 *should be cited, in order to ensure traceability. Furthermore, the reference should, as*
161 *far as possible, remain valid for the expected life of the document. The reference shall*
162 *include the method of access to the referenced document and the full network address,*
163 *with the same punctuation and use of upper case and lower case letters as given in the*
164 *source (see ISO 690-2).”*