Evaluating Sustainability in Non-Profit Organizations: An Approach for Sustainability Evaluation of Project Implementations

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ABSTRACT

The notion of sustainable development is widely accepted and considerable research has been conducted on the actual programs, initiatives, policies and measures taken, both in profit and non-profit organizations, to decrease respective actors' environmental, economic and social impacts. In contrast, the topic of the sustainability of those very structures, processes and means (essentially the question of how things are being done as opposed to what is being done) has received less attention. This paper presents the current results of a research project at the University of Applied Sciences Northwestern Switzerland and the University of Basel concerning an evaluation system for sustainable project implementation and reporting for non-profit organizations. It will be demonstrated that by offering a tool consisting of a comprehensive overview of potentially relevant issues and aspects as well as extensive guidelines for laypersons, the system enables non-profit organizations to plan, evaluate and report on the sustainability of their project implementation steps, increasing their overall sensitivity towards sustainability.

INTRODUCTION

In an unprecedented manner, the future of human life on our planet and, thereby, all forms and expressions of human civilization have become a matter of both pivotal global significance and great concern. The complexities we find ourselves confronted with are more pronounced than ever. On the one hand, our technological achievements are unmatched in human history. On the other hand, mankind faces a multitude of systemic dysfunctions, each with its own ecological, economic, and social dimensions without a simple cause or solution (Mebratu, 1998). While by nature the individual dysfunctions are highly diverse, the problematic impacts they have on the ecological, economic and social spheres are very often similar in nature. In addition, the different dimensions are genuinely interlinked and can therefore rarely be strictly delineated from each other (Liodakis, 2010).

For decades, Western economies were perceived as automatically ever-growing systems. However, since the global financial crisis in 2008, it has become evident that the growth of the last decades did not occur on a sustainable basis. Skyrocketing unemployment in numerous countries, still growing and bursting bubbles in international financial markets, billions of public debts in most countries of the Western world, inter-class exploitation and finally the fact that without a fundamental paradigm shift, history is threatening to repeat itself are only a few but striking indicators that the period of increasing prosperity accompanied by decreasing efforts has come to an end - or maybe that it never existed as
such (Soros, 2008). From an ecological point of view, the warnings concerning the incremental fragility of the planet's life support systems become increasingly extensive and alarming: resource depletion, deforestation, climate change, environmental pollution on land, sea and air as well as significant declines in biodiversity have weakened the very foundation of human progress (Sandler, 1997). The reasons for these phenomena can unquestionably also be found in the economic sector, but as a whole they are a product of a multitude of complex relations between natural phenomena and human behaviors. The interdependency between economy and ecology (Alier, 2009) is matched if not surpassed by the interdependency between these two aspects and the social dimension, as the social environment is unavoidably bound to the ecological environment and economic conditions. Millions of unemployed or even uneducated workers, a shrinking upper class with increasing wealth, countless wars with enormous suffering and destruction, growing global migratory movements, persistent inequality between men and women, an expanding world population, raging diseases, etc. are some prominent examples of current social problems and, unless innovative approaches are pursued, future ones as well (United Nations Development Programme, 2010). These examples demonstrate how interwoven the economic, ecological and social dimensions are. Virtually all changes and developments in any of these dimensions influence the other two, in planned but also in unintended ways.

Against the background of these complexities, a detailed analysis of the future options of humanity has become essential. Due to the complex correlation of problems, a solution for one problem can easily lead to a worsening of others. Punctual approaches targeting isolated problems will not lead to fundamental progress, although their simplicity and manageability are both appealing and captivating. As a result of these insights a global - albeit not yet comprehensive - concern over development and the traditional mode of capitalist expansion has emerged. In the process, a marked shift in developmental thinking has taken place, from solving complexities by replacing them with recklessly simplified models towards more complex modes of development. This has led to the evolution of new concepts, including that of sustainable development.

Based on the aforementioned considerations, the paper begins with an introduction to the concept of sustainability and its development over the last few decades. After sketching the dynamic history of sustainability in theoretical and political terms, the paper describes how, in parallel, the principle of sustainability was gradually implemented in practice and transferred to an increasing number of different application fields, starting first with a clear focus on products, on for-profit organizations and daily business activities and then expanding to include processes, non-profit organizations (NPOs) and project work activities. In order to illustrate these developments, the results from a research project aimed at developing a tool for sustainability evaluation of project implementation for NPOs is outlined and the feedback of the involved research partner NPOs will be discussed. The research project is part of a larger, on-going project striving to design and test a comprehensive sustainable management system approach for NPOs.

**SUSTAINABLE DEVELOPMENT AS A THEORETICAL AND POLITICAL CONCEPT**

**From the Birth of the Concept to the WCED-Definition in 1987**

The concept of sustainable development is the result of the growing awareness of the global and local links between pressing economic, environmental and social issues. In its basic deliberations, it critically examines the still commonly shared post-war claim that increased global trade and industry will inevitably entail international prosperity and human well-being (Hopwood, Mellor, & O'Brien, 2002; Sachs, 1999). It acknowledges that past growth models have two significant weak points: not only did they fail to eradicate poverty within countries or even on a global scale, but they also caused serious damage to the environment and thereby to humanity. The consequences of this environmental degradation
have in turn lead to a downward spiral of poverty and social segregation. Based on an analysis of the effects of past growth models, the concept of sustainable development represents an "intellectual answer to reconcile the conflicting goals of environmental protection and economic growth" (Quental, Lourenco, & da Silva, 2011, p. 16) and social welfare by striving to bridge the gap between environmental concerns about the devastating side-effects of human progress and socio-political concerns about a balanced and fair human development.

In a wider sense, the concept stands on the shoulders of preceding movements and initiatives. The original term "sustainability" is borrowed from the forestry sector and dates back to a respected German forestry expert, Hanns Carl von Carlowitz. In his 1713 handbook for long-term forest management, he advocates a "sustainable forest management" and recommends ensuring that only as much wood is logged in a forest as could grow back in the same period and forest (Grober, 2007). More recently, since the 1950s, and prompted by deteriorating ecological and socio-economic conditions, contemporary environmental discourse gradually emerged. Environmental degradation, e.g. in the form of toxic pollution and their negative health effects, became an important "ingredient" in the development crisis of that time, which was also marked by mounting poverty and social inequalities, in part escalating several post-colonial wars, as well as by an ever-present nuclear threat (Kirkby, O'Keefe, & Timberlake, 1999).

In a more narrow sense, the concept emerged and took its characteristic shape in a series of meetings, reports and key multilateral environmental agreements during the 1970s and 1980s. The UN Stockholm Conference on the Human Environment in 1972 is commonly recognized as an essential catalyst for international awareness of the planet's environment and development problems (United Nations Environment Programme, 2002). It was the first large-scale international meeting where it was discussed how human activities were damaging the environment and putting humans at risk. The Stockholm declaration including 26 principles, representing the first body of soft law in international environmental affairs, an action plan of 109 recommendations, as well as five specific resolutions represent the significant outcome of this conference. Several other agreements followed, such as the Convention on the Prevention of Marine Pollution by Dumping of Wastes and Other Matter (1972), the Conference on International Trade in Endangered Species of Wild Fauna and Flora (CITES) (1973) or the Convention on Long-Range Transboundary Air Pollution (CLRTAP) (1979). In 1980, the World Conservation Strategy (International Union for Conservation of Nature and Natural Resources, United Nations Environment Programme, & World Wildlife Fund, 1980) for the first time highlighted the idea that environmental protection is in the self-interest of the human species and promoted the rational use of species and ecosystems as well as the preservation of genetic diversity (Adams, 2006).

In 1983, the World Commission on Environment and Development (WCED), an independent body of the United Nations, was founded, and was chaired by Gro Harlem Brundtland, the former prime minister of Norway. Its task was to formulate a "global agenda for change" and, more precisely, "propose long-term environmental strategies for achieving sustainable development by the year 2000 and beyond" (World Commission on Environment and Development, 1987, p. 11). Only a few years later, in 1987, the commission presented an extensive report entitled Our Common Future, often referred to as the Brundtland Report. The report depicted the deplorable condition of the environment in many parts of the world and discussed concerns about the growing gap between the rich and poor. At the same time, it argued that environmental sustainability is only achievable by means of economic growth; however, while it did not argue that economic development should be stopped, it suggested economic policies had to change course so that humankind's needs do not surpass the planet's ecological limits. The attempt to reconcile the environmental interests of the North with the development needs of the South culminated in the concept of sustainable development, defined as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (WCED, 1987, p. 24). Furthermore, the report offered guidance on how sustainable development
could be integrated into countries’ policies: apart from economic growth, it promoted integrating environmental concerns into decision-making processes and strengthening international cooperation, conserving and enhancing the natural resource base, as well as ensuring a sustainable population level and reorienting technology toward sustainability (WCED, 1987).

Undoubtedly, by popularizing the term sustainable development and prompting a strong international awareness of related issues, the Brundtland Report brought about a key paradigm shift in the global discourse on development and the environment.

From Rio 1992 to Rio 2012

The strong international awareness of sustainability issues raised by the publication of the Brundtland Report laid the basis for the 1992 UN Conference on Environment and Development in Rio de Janeiro, Brazil, where it was agreed that environmental issues are related to social and economic problems to such an extent that these three dimensions could only be tackled together. In addition, the principle of "common but differentiated responsibilities" was introduced. It acknowledges that, as a result of more than 150 years of industrial progress, developed countries bear responsibility for the current high levels of greenhouse gas emissions in the atmosphere and therefore have to carry a heavier burden than less developed countries in the task of bringing about sustainable development. It was agreed that this imbalance should be mitigated by the developed countries assisting developing countries, inter alia in the form of financial and technological transfers. Overall, the results of the conference were substantial: two international agreements (the United Nations Framework Convention on Climate Change (UNFCCC) & the Convention on Biological Diversity (CBD)), two statements of principles (the Rio Declaration on Environment and Development & the non-binding Principles for the Sustainable Management of Forests) and a major action agenda on worldwide sustainable development, Agenda 21. The latter is often described as the most important legacy of the Rio Summit. It still figures as a guide to sustainable development and, similar to a roadmap, informs policymakers how to achieve sustainable development in the next century, on global, national and local levels (Baker, 2006; Blewitt, 2008).

Confronted with the practical implementation of the Rio conference’s agreements, many countries did not manage to limit carbon dioxide emissions to 1990 levels. Against this background, world governments met again in Kyoto, Japan in 1997 to discuss the urgent issue of global warming. Under the name of "Kyoto Climate Change Protocol," new greenhouse gas emission reduction targets were set, emission trading for "developed" countries was established, and the clean development mechanism for "developing" countries was presented. The Protocol came, however, only into force in February 2005, after it was ratified by Russia; Russia's agreement was the key to ratification, as the pact had to be ratified by countries accounting for at least 55 percent of 1990 carbon dioxide emissions (United Nations Framework Convention on Climate Change, 1997).

Also in 1997, a special session of the UN General Assembly met at the Earth Summit +5 to review and appraise progress on Agenda 21 since Rio. Regardless of some progress, the session eventually expressed concern over overall trends since 1992 (Baker, 2006).

In 2000, the heads of state met again at the Millennium Summit to discuss a broad agenda covering both development and environmental concerns. At this conference, eight Millennium Development Goals were agreed on, including, among others, halving poverty, halving the proportion of people without access to safe drinking water and ensuring environmental sustainability. Some 191 countries subsequently signed up to meet these goals by 2015 (Blewitt, 2008).

In 2002, a follow-up of the Rio Conference was organized in Johannesburg, the World Summit on Sustainable Development (WSSD), mainly in response to the thwarted ambitions and unfulfilled hopes of the 1992 Earth Summit. Despite a perceived economic recovery
in the United States and other countries, poverty and inequality were still spreading, the environmental degradation continued almost unhindered, and the overall results of sustainability efforts were disappointing (Parris & Kates, 2003). Therefore, necessary mechanisms were planned to put Rio's decisions into practice, but the governments were not able or willing to move beyond the goals already determined at the Millennium Summit in 2000 (Baker, 2006).

While the concept of sustainable development received a considerable boost within the priorities of the world economic order and, subsequently, within the national priorities of many countries, not all members of the UN equally embraced the new approach. Some countries, especially the USA, resisted or weakened the impact of international agreements such as those signed at Kyoto in 1997, The Hague Conference on Climate Change (2000), Johannesburg (2002), Helsinki (2006) and Bali (2007).

In 2012, the UN will be organizing the World Summit on Sustainable Development in Rio. The aim of the summit is twofold: on the one hand, it will commemorate the twentieth anniversary of the 1992 conference that focused the world on the environmental and development-related crises. On the other hand, it will acknowledge the lack of substantial progress in the last 20 years despite declarations and resolutions. The Earth Summit +20 also pledges to renew the commitment from political leaders to sustainable development (Stakeholder Forum for a Sustainable Future, 2011).

The Flexible Nature of the Sustainable Development Concept

In view of the upcoming Earth Summit 2012 it is worth remembering that its predecessor, Earth Summit 1992, was organized to discuss implementation modes for sustainable development as outlined in the Brundtland Report. It is, however, important to note that the report's definition of sustainable development neither marked the conceptual development process' starting point nor its possible end.

The concept is open to various and often conflicting interpretations, resulting in a strikingly wide array of opinions as to what it really means (Hopwood, et al., 2005; Parris & Kates, 2003; Robinson, 2004). The main points of contention involve a number of moral, political and epistemological issues and include debates regarding the anthropocentric vs. the ecocentric base of the concept (Baker, 2006), the notion of strong vs. weak sustainability (Hediger, 2009; Neumayer, 2003; Ott, 2009), the challenging balance between the different dimensions (social, economic and ecological) (Ott & Döring, 2008), and the very determination of the relevant dimensions (Giddings, Hopwood, & O'Brien, 2002; Quental, et al., 2011), etc.

While these points of contention often lead to the concept being strongly criticized for its vagueness and ambiguity (Daly, 1996; Lele, 1991), some claim that the very fact that no single and final definition and approach exists constitutes the actual power of the concept (Baker, 2006; Blewitt, 2008). Structurally unable to reconcile the conflicting and incommensurable approaches to moral, political and epistemological issues, sustainable development stands for the challenging task of developing new modes for initiating political dialogue, involving many different views in order to decide "what kind of world we collectively want to live in now and in the future" (Robinson, 2004, p. 382).

In view of the various and conflicting approaches to sustainable development, it is essential for people involved in its implementation to have a clear understanding of conceptual points and to define them explicitly so that the recipients can understand and contextualize their basic assumptions.

Regardless of its fundamental ambiguity, the concept of sustainable development found its practical implementations in numerous initiatives at the local, national and international levels and in different parts of society. Although lacking clear theoretical foundations,
practitioners soon began to discover and experiment with the concept, hoping to be the first to explore a new field. Theoretical knowledge could be tested against reality and "learning by doing" led to improved approaches and new applications. A few such efforts will be described below.

THE PRACTICAL IMPLEMENTATION OF THE SUSTAINABLE DEVELOPMENT CONCEPT

From Product to Process

The implementation of sustainability as a concept is well illustrated through the example of electric and hybrid cars. At the dawn of the automobile era in the first half of the nineteenth century, electric cars were considered superior to models using a combustion engine because of their safer operation, reduced emissions, simpler starting mechanisms, ease of use, and more rapid acceleration (Möser, 2002).

With the ongoing development of gasoline cars and the improvement and enlargement of the refueling infrastructure across countries, electric cars lost their advantages and almost vanished completely, apart from a few prototypes built by scientists. Only in the 1960s and 1970s did electric cars begin to reappear as manufacturers began to consider the earth's declining fossil fuel capacity and strive for more independence from Arab petroleum producers (Cromer, Cromer, Foster, & Purdy, 2011).

Expectations concerning cars slowly started to transform further in the 1980s and the following decades, influenced by fuel price oscillations, political changes, the environmental issue gaining attention and the social values associated with "greener" cars. Not only price, impressive designs, ease of use, safety, image and many other factors played a role in the reconfiguring of the automobile, but also fuel consumption, emissions and therewith climate friendliness as a new factor, reviving the idea of electric and especially hybrid cars around the turn of the millennium (Anderson & Anderson, 2010).

Due to a multiplicity of reasons, hybrid cars produced by Asian manufacturers virtually dominated the growing market of electric/hybrid cars at the end of the twentieth and the beginning of the twenty-first century. Handicapped by their lack of experience competitors could not just copy the market leader and enter the market themselves. Therefore, they had to find aspects where they could relativize the established leader's superiority despite its technological head start. They found such aspects in an end-to-end approach not only focusing on the product itself but the whole process leading to and from the product (e.g. production, transport, disposal, etc.). Several approaches emerging at that time such as "Cradle to Cradle" (McDonough & Braungart, 2002), "Life Cycle Assessment" (Berg, Dutilh, Huppes, & National Reuse of Waste Research Programme (Netherlands), 1995; International Organization for Standardization, 1997) or "Life Cycle Cost" (Asiedu & Gu, 1998; Norris, 2001) all depict different perspectives of this principle.

In the hybrid car example this meant to not only measure the emissions during the car's lifecycle but also take into account what had to happen before the car could be put into operation and what was necessary after the car came to its lifecycle's end to recycle or dispose of all remaining materials. Discussing a product's sustainability now had to include the processes leading to the product's creation, operation, and disposal.

However, having widened the focus to not only include a product itself but a product's lifecycle proved insufficient. After several waves of protest against child labor and sweatshops in low-wage countries, corporations began to realize that other processes, not even necessarily directly connected to production, do have an influence on sustainability. Consequently, indicators for measuring the ecological impact of products and processes dominating the discussion so far have been augmented by social indicators (International
The expectation towards corporations to take responsibility had given up its product-centricity and shifted towards a more comprehensive concept aimed at processes. The question about "what" has been extended with several questions about "how." More and more organizations have decided to give in to public pressure - or to secure an advantage and proactively adjust their image - and answer these questions publicly in sustainability reports (Kolk, 2004; Stiller & Daub, 2007).

Answering these kinds of questions presupposes some degree of introspection, as there is no absolute comprehensive catalogue to work through. The fact that catalogues containing minimal or more extensive question sets began to appear offered points of orientation, but the decision as to what to discuss and what to conceal could not be avoided. Again, ecological aspects were the first focus in most cases. Many of them are relatively easy to measure, such as water usage, waste paper volume and electricity consumption, to name a few typical examples. Social aspects are more complex, but with the publication of more sustainability reporting standards associated with organizational processes, the idea that indicators such as overtime hours, sick days, and the existence of child-care or social security support might allow for a glimpse into an organization's social sustainability began to gain a foothold (McKenzie, 2004).

From Profit to Non-Profit

As corporations - especially multinational corporations - are known to be mainly driven by profits (Friedman, 1970), they are commonly expected to be most reluctant when it comes to actions or expenses not directly supporting short-term economic incentives. Reporting on an organization's sustainability or even implementing steps towards a new understanding of sustainability certainly are not factors supporting short-term profits; on the contrary, they could even jeopardize them. Therefore, although the notion of corporate sustainability was welcomed by the general public, some latent reservations remained in the business sector. The mindset that corporations are amoral and therefore must be tightly monitored provoked negative reactions in the business world. Moreover, some corporations simply used sustainability reports to enhance their reputations and profits rather than demonstrating real concern for the impact of their practices. An added problem is that as almost everyone follows his/her own personal definition of sustainability the potential exists for self-serving interpretations of the concept.

In contrast, non-profit organizations are expected to pursue a greater good with the same dedication as common corporations pursue profits. Therefore, the pressure for NPOs to publicly legitimate their goals and actions is less pronounced. Why should the public waste resources on monitoring organizations that are already genuinely striving for a better world (Daub, 2008)? The strongest pressure for NPOs to talk about their good deeds and let the public participate in their missions and visions has come from within the NPO sector itself. Most NPOs depend on supporters and donations. Hence, NPOs - following the same market principles as profit-oriented organizations - try to differentiate themselves from their competitors to protect or even enlarge their donation intakes. Talking about the positive goals of their deeds is one obvious means to attract supporters. Since most NPOs provide services and do not justify their existence with a final physical product, NPOs' promote themselves as positive change agents for the environment and other causes (Daub & Ergenzinger, 2005; Scherrer, 2009). Although similar to profit-oriented organizations in many ways, the majority of NPOs do not see the need to justify their actions yet still demand that the for profit sector do so. Their definition of sustainability and their good intentions are seen as sufficient and anyone challenging this point of view risks being tagged as an immoral person.

From Daily Business to Project Work

Surveying organization-wide numbers concerning usage of resources, emissions, social standards, feedback mechanisms, education programs, etc. is an important and often
strenuous step to sustainability reporting. Policies have to be set up and reviewed, procurement standards have to be defined and implemented, new roles have to be defined and staffed, codes of conduct have to be revised, etc. (Global Reporting Initiative, 2011). However, in the complex structures and activity patterns of modern organizations, daily business is only a part of the activity, sometimes not even the biggest one. More and more tasks are being addressed through separate projects, frequently working within their own organizational structures outside the organization's everyday business units and processes, often in co-operation with other organizations, following foreign processes and standards, sometimes even outside the well-known geographical, cultural and/or legal environment (Hutyra, 2005). Reporting sustainability efforts and achievements of these projects turns out to be an essential but very often an overlooked step towards comprehensive sustainability behavior for modern organizations, especially outside the industrial producing sector where most NPOs are found.

While this very problem is not unknown among profit-oriented organizations either, NPOs - due to their size, thematic focus, project-based approach, financial resources and often volunteer workforce - can be expected to have more difficulties and also reservations concerning project-focused reporting systems. The idealistic mindset often found among NPOs' workforces is that they can either support new initiatives for sustainability or combat them to ensure that the core duty of the NPO - the actual project work - and not some perceptively irrelevant reports get maximal attention.

**RESEARCH SETUP**

Module III, or "Sustainable Project Implementation," described in the following section is one of five segments of the research project called "Development of a Corporate Sustainability Management System for Non-Profit Organizations" launched by the Center for Sustainable Management at the University of Applied Sciences Northwestern Switzerland, in cooperation with two research partner NPOs and the öbu-network for corporate sustainability. The project, financially supported by the Swiss CTI (Center for Technical Innovation), consists - apart from module III discussed below - of the modules "Stakeholder Analysis & Integration," "Tools for Self-Assessment," "NPO Strategic Management Model," and "Sustainability Reporting." It aims to develop an integrated sustainability management system for NPOs that includes economic, environmental and social impact assessments and a means to continuously improve program systems and processes.

**Initial Position and First Steps**

As described above, NPOs - due to their field of activity and their often idealistic assumptions - tend to perceive themselves as morally superior to other organizations. Questioning this supposed superiority was the first step in preparing the project module "Sustainable Project Implementation." Although we sensed resistance to criticism in some of the discussions with our NPO partners, they quickly adapted and largely accepted the unusual approach of evaluating their activities. They began to realize that they had blind spots that impeded improvement. They also soon began to see that expanding their sustainability concept from products to processes increased their competitive advantages in relation to other NPOs; while most NPOs can claim to pursue ethical goals, few can plausibly claim to do so in an ethical way.

In addition, their self-perception as a moral organization did not allow them to refuse sustainability implementation. Resistance came, if at all, from the organizations' grassroots. The definition, measurement, evaluation and reporting of sustainability indicators all imply additional effort and expenses. "Purists" tend to consider these expenses unwarranted as they do not directly serve the organization's goals, not unlike the reservations profit-oriented organizations have when it comes to assigning resources to sustainability initiatives that might be used to directly pursue the organization's core goals. Some were persuaded by
arguments favoring more socially responsible behaviors than that exhibited by profit-obsessed corporations, but others remained focused on their organizations' bottom lines. However, while "purists" and "non-purists" disagreed on some issues, they agreed that project work embodied their activities and therefore needed to be aligned with the values of their organizations.

While the project's research partners as progressive NPOs were able to provide some information on organization-wide social policies, resource usage, ecological footprint, etc., questions concerning the aftermath and the circumstances of projects or campaigns often remained unanswered. Indicators that are an indispensable part of the organizations' self-identity such as measurements of paper, water and electricity consumption could not be provided for individual projects. Consequently, it was impossible to estimate the sustainability factors of a project, as indicator reports were only available on an organizational level. In some cases it was even unclear whether organizational level indicator reports included all projects or not.

Framework

Measuring sustainability - and it does not matter whether it is measured on the level of a society or on a project implementation level - is a complex undertaking, as no quantity of indicators is ever able to depict such a heterogeneous matter in a neutral, standardized way. Hecht reports on this disappointing fact:

While much discussion and effort has gone into sustainability indicators, none of the resulting systems clearly tells us whether our society is sustainable. At best, they can tell us that we are heading in the wrong direction, or that our current activities are not sustainable. More often, they simply draw our attention to the existence of problems, doing little to tell us the origin of those problems and nothing to tell us how to solve them. Measures of welfare embody subjective assumptions about what is good and bad for us as a society …. (Hecht, 2006, p. 14)

While the concept of sustainability can be handled with academic precision on a theoretical level, it was clear at the beginning of the Project Implementation Module that keeping Hecht's "subjective assumptions" in mind meant that in the implementation step of sustainability organizational values required consideration. The sustainability indicators had to be flexible enough to mitigate two general problems with a generic framework. First, the framework had to depict a broad range of project environments to be able to cover everything from an alphabet support class in Stockholm to the setup of a medical emergency mission in Mongolia. As any attempt to cover as many potential project characteristics and peculiarities as possible must lead to an enormous amount of data, a variety of topics had to be addressed to give the users an impression of the range of the project implementation sustainability concept and ideas about possible indicators. At the same time, the framework had to be simple enough to be used in everyday project work by untrained project members without generating too much additional effort. To face this challenge several adaptation steps were necessary.

To establish a foundation for operationalizing sustainability numerous aspects of existing sustainability frameworks aiming at conventional organizational sustainability, mostly in the profit-oriented sector, were merged and adapted towards the needs and difficulties of a project in contrast to the challenges of a whole organization. The rather voluminous framework resulting from these steps was scientifically accurate and able to depict many different project environments and setups, but due to its complexity and scale it turned out to be virtually inapplicable in the daily work of a project leader. The application of such a framework to an NPO-project would have necessitated a dedicated project role looking exclusively after the project's sustainability, measurement and reporting - for most NPOs a financially unbearable burden. Reducing the framework to fewer indicators was unavoidable, but soon it became clear that making allowances in this regard would lead to an arbitrary loss of precision and informative value.
As a solution to this problem, the framework was streamlined to 108 indicators. Since none of the indicators was made mandatory and therefore any could be omitted with only a short written explanation, the acceptance of the framework was surprisingly positive despite the strikingly high number of indicators. Having the indicators reduced by the project team itself had had two main advantages. First, it seemed logical that people working on a specific subject could assess which indicators were best. As long as an explanation for their decision was offered the NPO was free to omit any indicator they choose to. While the omission of certain indicators could be plausibly explained in one or two sentences, others could undoubtedly require a more detailed explanation. Of course, it cannot be absolutely avoided that project teams try to hide delicate indicators to circumvent the duty to report on them. However, this vulnerability could be mitigated by the second advantage of the project team based indicator reduction. As there is no objectively describable, comprehensive definition of sustainability indicators (Hecht, 2006), the choice of indicators allows bottom up conclusions of the characterization of sustainability by the concerned organization. In contrast to the top down definitions where abstract explanations describe how sustainability as such should or could be defined, this approach clearly reveals how it is defined by the everyday project implementation reality of the organization. Hence, even if a sustainability report turns out to be very meager with regard to sustainability indicators this does not undermine its information value. The report still provides evidence concerning the organization's understanding of sustainability and its indicators.

To facilitate and structure the indicator elimination process we decided to add another dimension to the well-known three dimensional description of sustainability. The classic dimensions of economic, ecological and social sustainability were expanded by a fourth dimension of compliance. Most other frameworks subsume compliance indicators under one or several of the three classic dimensions. Concentrating them in a separate dimension had the advantage of clear distinction between judging indicators with predetermined thresholds (e.g., corruption handling, violations of human rights, compliance with an ISO standards, etc.) and informative indicators measuring without exactly predefined thresholds (e.g., noise emission, water consumption, number of info pamphlets for foreign project members, cover ratio of social security, etc.). This step expedited the indicator elimination process, as all indicators of the compliance dimension could be discussed without having to talk about thresholds and their interpretation, knowing that they were not negotiable but compulsory due to commitments and the self-image of the organization as an actor in a legally structured environment.

RESEARCH PARTNER FEEDBACK

While feedback was welcome throughout the project, the research partners were asked to provide detailed feedback concerning two specific points of module III: accessibility and manageability of the framework.

Accessibility

A framework with 4 dimensions, 20 main branches and a total of 108 indicators does not imply easy accessibility. Hence, the first reaction when going through the model with research and/or interview partners was mostly one of skeptical reluctance. The sheer size of the structure and the heterogeneity of topics covered seemed to be out of proportion to any expected benefits. In direct contact with project team members (as well as the organization management at a later stage) the poster-sized, mind-map based visualization depicting all indicators of the model in a structured way proved to be an important ice breaker. The well-arranged overview of indicators enabled the interview partners to provide feedback on why certain indicators (or whole branches) were important, missing, obsolete or incomprehensible and how they could be defined, explained, merged, measured, and reported. The fact that the framework did not define any of the indicators as mandatory...
resulted in a higher acceptance among the project teams as they saw many aspects of their heterogeneous projects represented.

Quite understandably, however, the management team was rather reluctant to handle such a large scope of intentionally unweighted indicators at once, without any external orientation points. After all, defining bindingly which indicators (as well as their measurement and reporting) represented the basic ideas, goals and values of the organization well enough to be declared core indicators could not be achieved without a strategic alignment of the project organization for years to come. At that point of the process, standardized sustainability reporting frameworks appeared to be an attractive solution to the management team. However, standardized sustainability frameworks only exist on an organizational level, not covering project implementations and tend to consist of tradeoffs seldom able to meet the specific requirements of NPOs.

Nevertheless, both perspectives have been considered. Following the logic of an already existing organizational framework throughout the whole design process supported the project implementations' self-representation in two aspects. First, using adapted indicators from renowned reporting frameworks promised compatibility and acceptance, even though the reporting of project implementation sustainability is currently widely unknown. An NPO using a self-made framework to report the sustainability of their project implementations generally risks not being taken seriously. Aligning the self-assembled indicators with a well-known framework, even though the indicators had to be adapted from an organizational level to a project level, avoided the impression of lacking professionalism. Second, by having the option to expand the framework of indicators the NPOs had the opportunity to distinguish their own organizations and their course of action by adding further indicators portraying their unique character.

Manageability

Implementing a new framework in the structure of everyday work posed different challenges for project workers and the management team of both NPOs.

The main hindrance to the additional effort required for enhanced transparency and assumption of responsibility turned out to be fuelled by the fact that an organization-wide, binding, standardized project management system has not yet been implemented within our research partners' organizations. As a consequence, the effort to collect information on indicators and report it back in an evaluable form was expected to exceed the level of what is acceptable and feasible. The introduction of a project management system as a solution to this problem, however, led to intensive discussions regarding the self-perceptions of organizations. It was discussed whether a certain degree of unprofessionalism can be part of the self-image to distinguish NPOs from the professional, organized, stream-lined, yet morally inferior corporations yearning for profits or whether their voluntary commitment to idealistic goals could preclude NPOs from accepting forms of management with origins in corporate sector.

Although such questions cannot be generally answered, since every organization must choose its own values and identity, they should be posed by NPOs. While profit-oriented corporations embrace concepts such as efficiency, return-on-investment, standardized processes and procedures, IT-supported workflows, etc. to optimize profits (Kumar & Harms, 2004; von Stetten, Muenstermann, Eckhardt, & Laumer, 2008), NPOs seem to be reluctant to do so to reach their own goals and optimize their impact. Mostly originating from grass root organizations with high levels of idealism, few resources, and limited structures, NPOs sometimes perceive themselves as above corporate concerns with efficiency and profits. Investing effort into structures and best practice standards seems to clearly violate their self-perceptions and blurs the demarcation line between scrupulous NPOs and unscrupulous profit-oriented corporations. Handling these mindsets and promoting a higher
degree of professionalism, at least with the larger NPOs with more resources, seems to be an unavoidable step towards higher transparency, accountability and finally sustainability of NPOs' project implementations.

CONCLUSION

To meet the challenges of future decades, a fundamental change in current NPO management systems will have to take place. Today's isolated models and unilateral perspectives as well as short-term planning and goals cannot be expected to generate sustainability as described in this paper.

An organization in an NPO environment faces unique challenges when it comes to the implementation of the sustainability concept. In contrast to profit-oriented corporations, NPOs seldom feel pressured by public expectations. Due to their noble organizational goals they are often tempted to adopt morally superior positions, which can easily hinder the self-critical assessment needed for improvement. In addition, as long as sustainability and its reporting are considered to be an act of absolution for corporate sinners, few NPOs will feel motivated to implement this approach into their operations.

This is particularly true for sustainable project implementation. While organizational sustainability seems to be accepted as a necessity among NPO personnel, the picture of a project having to report its sustainability is still foreign to them, sometimes even disconcerting. This rejection is caused by different factors. On the one hand, NPO projects are perceived to effectively change the world for the better, day by day. It is therefore counterintuitive to go after such projects and make them prove their usefulness while other, clearly less ethical projects are going on in the world. On the other hand, feasibility seems to be the largest obstacle. Again, several variables explain this perception. NPOs seldom rely on large numbers of paid employees; on the contrary, they often have to rely on volunteers and the idealism of their co-workers in general. To put even more pressure on their teams by introducing sustainability indicators and reporting means to "waste" valuable working hours on efforts not directly serving project goals. In addition, sustainability indicators can sometimes be quite difficult to understand. They demand commitment and insight. This is where the necessity of antecedent managerial actions becomes evident. To reduce the additional effort necessary to implement a sustainability concept for project implementations, management has to provide a binding framework as a point of orientation. Such a framework must consist of a selection of sustainability indicators with consistent explanatory statements as to why these indicators represent the NPO's strategy and self-image. These statements not only provide orientation for the NPO's workforce but also can be used to illustrate the NPO's mission and vision towards its stakeholders. In addition to the theoretical framework as such, a project management framework with the necessary processes, process tools and templates to facilitate a standardized measurement and reporting of sustainability indicators throughout project implementation is a conditio sine qua non. Without the support of a project management framework the effort to collect information concerning the sustainability of a project implementation rises steeply, while the quality of the collected information runs the risk of being of little use.

As sustainability is an everlasting interdependency and interplay of different dimensions and therefore expectations, one of its main challenges is that there is no single mode of implementation. An organization must always harmonize its strategy and goals with the indicators chosen to represent the sustainability of its actions. To gain credibility, an analysis of sustainability indicators as well as explanations regarding why certain indicators do not apply must reflect the organization's strategy. As sustainability always involves balancing different and often-contradicting goals and values, NPOs - defining themselves by the non-goal of non-profit - should offer their stakeholders a clear profile, their workforce clear rules of conduct, and themselves sound reasons to feel ethical and progressive in their operations.
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