

SOCIAL AUDIT STANDARDS

Effective Date: These Social Audit Standards will be applicable from the date of their hosting on ICAI website



Issued by

Sustainability Reporting Standards Board
The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
New Delhi

Social Audit Standard (SAS) 100

Eradicating hunger, poverty, malnutrition and inequality

(SAS 100 should be read in conjunction with the “Preface to the Social Audit Standards” and “Framework for the Social Audit Standards”, issued by the ICAI)

CONTENTS

Particulars	Paragraph(s)
Section I – Introduction	
Objective and Scope	1.10
Section II – Process of Social Audit	
Data Collection	1.20
Desk Review	1.30
Inspection and Personal Interviews	1.40
Evaluation Questions	1.50
Key Metrics for Evaluation of Project/Program	1.60
Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)	1.70
Section III – Assessment of Challenges and Limitations	
Challenges/Areas for improvement	1.80
Limitations of the assessment	1.90
Section IV – Appendix	
Taxonomic classification of areas and sub-areas for Social Objectives (relating to eradicating hunger, poverty, malnutrition and inequality)	

SECTION I – INTRODUCTION

Objective and Scope

- 1.10 This Social Audit Standard relates to the thematic area of “eradicating hunger, poverty, malnutrition and inequality”. The Standard aims to provide the Social Auditor with the necessary guidance in relation to independent impact assessment engagement of Social Enterprises engaged in eradicating hunger, poverty, malnutrition and inequality and the audit steps and procedures that should be applied while conducting the social impact assessment. The Standard sets out the minimum requirements to be followed while conducting impact assessment. Laws or regulations may establish additional requirements which should be followed, as applicable.

SECTION II – PROCESS OF SOCIAL AUDIT

Data Collection

- 1.20 The stakeholders that may be approached for obtaining data may include:

- Direct beneficiaries
- Immediate family members of the direct beneficiaries
- Contractors/Suppliers
- Funding entities, Government (at block, district, state and national levels, as relevant) and related institutions
- Monitoring Agency
- Key program officials of the entity etc.

The overall activity of conducting survey and collecting sample data should be reviewed in terms of the following factors to assess relevance and reliability:

- designed by in-house team or external specialized agency
- conducted by in-house team or external specialized agency
- number of days taken
- number of teams formed
- number of manpower deployed
- number of villages/districts covered
- total distance (km) covered

Desk Review

- 1.30 The Social Auditor should conduct a desk review of existing documents to gain further insight into the evaluation procedure and impact assessment. Such documents, in relation to eradicating hunger, poverty, malnutrition and inequality, may include the following:

- Details of meals provided indicative of nutritional content e.g. Under National Food Security Act 2013 (NFSA), Mid-day meal programs, Poshan Abhiyaan, National Nutrition Mission, etc.
- Subsidised/Free food rations provided indicative of nutritional content
- Cash subsidy/assistance provided
- Nutrition programs conducted
- Job opportunities provided e.g. Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) etc.
- Awareness campaigns conducted

Social Audit Standards

- Feedback form from beneficiaries
- Memorandum of Understanding between the entity and the implementing agencies/sponsors/contractors/suppliers/ funding entities/other related institutions
- Photographs of various programmes/events
- All the above should be disaggregated as far as possible by gender and specifically cover inclusion of marginalised groups – SC, ST, minorities, elderly, LGBTQIA and persons with disabilities. This is critical for estimating inequality and changes in inequality.

Inspection and Personal Interviews

1.40 Besides desk review, the social auditor should also consider conducting physical inspection and personal interviews to get a first-hand assessment of impact.

Evaluation Questions

1.50 The social auditor should review the evaluation questions addressed through Questionnaires, In-depth Interviews and Focused Group Discussions to assess the responses received from various stakeholders and to understand what has changed. This would help the Social Auditor in forming his views on the following aspects:

- Did the target people receive the benefit?
- Whether there was a decline in starvation rate.
- Whether there was an improvement in nutritive value.
- Whether employment opportunities were generated.
- Did the number of Below Poverty line (BPL) holders reduce?
- Did the standard of living improve?
- Whether census or National Family Health Survey (NFHS) data indicates reduced cases of malnourishment.
- Was there a reduction in number of patients and/or increase in reporting due to greater awareness?

Such questions, in relation to eradicating hunger, poverty, malnutrition and inequality, may cover the following aspects:

(a) Composition of the participants:

- Whether the program objectives were found to be consistent with the composition of the beneficiaries?

(b) Quality of benefits provided and Socio-economic factors

- How was the quality of services provided?
- Were the participants satisfied with the services that they received?
- How was the quality of engagement with beneficiaries?
- Have the services resulted in reduced hunger cases?
- Are beneficiaries better informed about their rights, entitlements, and the policies and schemes that affect them viz. Mid-day meal programs, Poshan Abhiyaan, National Nutrition Mission, MGNREGA, etc.?
- Have the services enhanced standard of living of the beneficiary?
- Are the beneficiaries motivated to improve their economic status and move out of this program?

- Have the services reduced cases of malnourishment?
- Suggestions from beneficiaries for improvement of the programs
- (c) Suggestions/Feedback
 - What were the constraints or challenges faced in providing the services/programs?

Key Metrics for Evaluation of Project/ Program

1.60 The Social Auditor should review the project/program documents to frame the evaluation criteria for assessing impact. Such key metrics may be collated from base-line, mid-line (monthly / quarterly) and end-line assessment (if available), respectively at the beginning, middle and end of the reporting period/project/program to effectively understand and evaluate impact.

- The baseline measurement is done to establish the starting point in any project/program, which is then used to measure what actually changed due to the intervention of the entity.
- Assess the past performance trend of the entity.
- Assess the highlights and key achievements during the reporting period.

The evaluation of the project/program information would facilitate the Social Auditor to assess:

- What would have happened in the absence of the intervention?
- How much the project contributed to the changes that are evidenced? How much unintended negative impacts happened due to the intervention?

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

1.70 The Social Auditor should identify the quantitative and qualitative evaluation criteria or the key performance indicators against which the impact has to be assessed.

Such criteria in relation to eradicating hunger, poverty, malnutrition and inequality may include any of the following aspects:

S. No	Evaluation Criteria
(A)	Quantitative Criteria
Eradicating hunger, poverty, malnutrition and inequality	
1	Number of meals provided to infants, adults, BPL card holders, marginalised groups etc. disaggregated by gender.
2	Quantity of meals distributed (in kgs.) to infants, adults, BPL card holders etc.
3	Nutritional value distributed (e.g. calories, carbohydrates, fats, proteins, vitamins etc.)
4	Number and value of free food rations/subsidised food distributed
5	Number of beneficiaries covered under National Food Security Act (NFSA), 2013
6	Number of children under five years who are underweight or stunted
7	Number of pregnant women in the age group of 15-49 years/adolescents aged 10-19 years who are anaemic
8	Details of cash subsidies/assistance provided
9	Number of jobs created under various schemes to males, females, BPL card holders etc.
10	Wage distribution to males, females, BPL card holders etc. through jobs created
11	Number of persons provided employment vs. persons who demanded employment under

Social Audit Standards

	MGNREGA
12	Percentage of the population (out of total eligible population) receiving social protection benefits under Pradhan Mantri Matru Vandana Yojana (PMMVY)
13	Percentage of households living in pucca houses
14	Percentage of population living below the national poverty line
15	Institutional mechanisms created or strengthened at the beneficiary level for ensuring accountability in planning and implementation and sustainability of results
(B)	Qualitative Criteria
1	Improvement in Economic conditions – Increased standard of living may be used to assess the improvement in economic conditions

SECTION III – ASSESSMENT OF CHALLENGES AND LIMITATIONS

Challenges/Areas for improvement

1.80 The Social Auditor should identify the challenges faced by the stakeholders and the areas for improvement based on the suggestions and feedback received from them, which might have an influence on the impact assessment. Some of the examples of commonly faced issues in relation to eradicating hunger, poverty, malnutrition and inequality may include the following:

- Maintaining nutritious and fresh quality food due to its short shelf life
- Food wastage
- Limited access to education and employment opportunities
- Social discrimination and exclusion
- Resistance to work and gain employment
- Resistance to change
- Unavailability of adequate funds among non-profit entities for availing support services from ecosystem entities
- Lack of awareness of rights, entitlements, schemes and entities working to provide these access

Any significant issues observed during the assessment, that may influence the user of the impact assessment in decision making, should be highlighted by the social auditor in the social audit report.

Limitations of the assessment

1.90 The Social Auditor should identify the inherent limitations of the evaluation process which might have an influence on the impact assessment. Some of the examples in relation to eradicating hunger, poverty, malnutrition and inequality may include the following:

- Cases of no-response in case the questionnaire is not administered in person
- Some of the questions being skipped by the respondents and remaining unanswered
- Non-availability of respondents after completion of the services provided
- Change in contact details of respondents due to which they could not be contacted

Any significant limitations observed during the assessment, that may influence the user of the Impact assessment in decision making, should be highlighted by the Social Auditor in the social audit report.

SECTION IV – APPENDIX

Taxonomic classification of areas and sub-areas for Social Objectives (relating to eradicating hunger, poverty, malnutrition and inequality)

Sr. No.	Areas	Sub-areas
1	Eradicating hunger, poverty, malnutrition and inequality	<p>End hunger and ensure access by all people, in particular the poor and people in vulnerable situations including infants, to safe, nutritious and sufficient food all year round</p> <p>End all forms of malnutrition and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons</p> <p>Eradicating extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day</p> <p>Implement appropriate social protection systems and measures for all</p> <p>Build resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters</p> <p>Empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status</p> <p>Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies</p>

Social Audit Standard (SAS) 200

Promoting health care including mental healthcare, sanitation and making available safe drinking water

(SAS 200 should be read in conjunction with the “Preface to the Social Audit Standards” and “Framework for the Social Audit Standards”, issued by the ICAI)

CONTENTS

Particulars	Paragraph(s)
Section I – Introduction	
Objective and Scope	1.10
Section II – Process of Social Audit	
Data Collection	1.20
Desk Review	1.30
Inspection and Personal Interviews	1.40
Evaluation Questions	1.50
Key Metrics for Evaluation of Project/Program	1.60
Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)	1.70
Section III – Assessment of Challenges and Limitations	
Challenges/Areas for improvement	1.80
Limitations of the assessment	1.90
Section IV – Appendix	
Taxonomic classification of areas and sub-areas for Social Objectives (relating to promoting health care including mental healthcare, sanitation and making available safe drinking water)	

SECTION I – INTRODUCTION

Objective and Scope

- 1.10 This Social Audit Standard relates to the thematic area of “Promoting health care including mental healthcare, sanitation and making available safe drinking water”. The Standard aims to provide the Social Auditor with the necessary guidance in relation to independent impact assessment engagement of Social Enterprises engaged in promoting health care including mental healthcare, sanitation and making available safe drinking water available and the audit steps and procedures that should be applied while conducting the social impact assessment. The Standard sets out the minimum requirements to be followed while conducting impact assessment. Laws or regulations may establish additional requirements which should be followed as applicable.

SECTION II – PROCESS OF SOCIAL AUDIT

Data Collection

- 1.20 The stakeholders that may be approached for obtaining data may include:

- Direct beneficiaries
- Immediate family members of the direct beneficiaries
- Contractors/workers providing various facilities and services
- Medical institutions including management personnel of hospitals and medical professionals
- Funding entities, Government (at block, district, state and national levels as relevant) and related institutions
- Monitoring agency
- Key program officials of the entity etc.

The overall activity of conducting survey and collecting sample data should be reviewed in terms of the following factors to assess relevance and reliability:

- designed by in-house team or external specialized agency
- conducted by in-house team or external specialized agency
- number of days taken
- number of teams formed
- number of manpower deployed
- number of villages/districts covered
- total distance (km) covered

Desk Review

- 1.30 The Social Auditor should conduct a desk review of existing documents to gain further insight into the evaluation procedure and impact assessment. Such documents, in relation to promoting health care including mental healthcare, sanitation and making available safe drinking water, may include the following:

- Cash subsidy/assistance provided
- Establishing healthcare institutions
- Conducting health camps along with pre and post health check-ups being conducted
- Subsidised health treatments provided e.g. Ayushman Bharat Yojana, Mahatma Jyotiba Phule Jan Arogya Yojana (in the state of Maharashtra) etc.

Social Audit Standards

- Vaccination and immunization drives conducted
- Reduction of hardships of patients with special needs and patients with chronic needs
- Accessibility for differently abled people
- Mortality rate inclusive of maternal mortality rate
- Intensive education and awareness campaigns conducted
- Construction of sanitation and hygiene facilities
- Construction and maintenance of water purification/RO plants, digging of borewells, underground water pipelines, supplying drinking water through water tankers
- Feedback form from beneficiaries
- Memorandum of Understanding (MOU) between the entity and the implementing agencies/sponsors/contractors/suppliers/ funding entities/other related institutions
- Helpline facilities provided
- Photographs of various programmes/events
- All the above should be disaggregated as far as possible by gender and specifically cover inclusion of marginalised groups – SC, ST, minorities, elderly, LGBTQIA, persons with chronic illness and differently abled persons. This is critical for estimating inequality and changes in inequality.

Inspection and Personal Interviews

1.40 Besides desk review, the social auditor should also consider conducting physical inspection and personal interviews to get a first hand assessment of impact.

Evaluation Questions

1.50 The social auditor should review the evaluation questions addressed through Questionnaires, In-depth Interviews and Focused Group Discussions to assess the responses received from various stakeholders and to understand what has changed. This would help the Social Auditor in forming his views on the following aspects:

- Did the target people receive the benefit?
- Did the standard of living improve?
- Did the life expectancy increase?
- Was there a reduction in number of patients?
- Was there any improvement in infrastructure facilities provided?
- Was there any reduction in substance abuse?
- Was the health-care provided efficient?
- Were sufficient clean water and sanitation facilities provided?
- Were the facilities accessible to all irrespective of their socio or economic status or religion and to what extent are they being used?

Such questions, in relation to promoting health care including mental healthcare, sanitation and making available safe drinking water, may cover the following aspects:

- (a) Composition of the participants:
 - Were the program objectives found to be consistent with the composition of the beneficiaries?
- (b) Quality of benefits provided and Socio-economic factors

- How was the quality of services provided?
- Were the participants satisfied with the services that they received?
- How was the quality of engagement with beneficiaries?
- Are beneficiaries better informed about their rights, entitlements, and the policies and schemes that affect them viz. Ayushman Bharat Yojana, LaQshya' programme (Labour Room Quality Improvement Initiative), National Health Mission, National Mental Health Programme, National Tobacco Control Programme (NTCP), Mahatma Jyotiba Phule Jan Arogya Yojana (in the state of Maharashtra) etc.?
- Have the services enhanced beneficiary's standard of living, health and sanitation facilities and safe drinking water?
- Have the services reduced mortality rates and improved life expectancy?
- Were the helpline facilities provided beneficial and effective?
- Was there an alleviation of patient misery and their hardships?
- Improve accessibility of health care.
- Suggestions from beneficiaries for improvement of the programs
- (c) Suggestions/Feedback
 - What were the constraints or challenges faced in providing the services/programs?

Key Metrics for Evaluation of Project/Program

1.60 The Social Auditor should review the project/program documents to frame the evaluation criteria for assessing impact. Such key metrics may be collated from base-line, mid-line (monthly / quarterly) and end-line assessment (if available), respectively at the beginning, middle and end of the reporting period / project / program to effectively understand and evaluate impact.

- The baseline measurement is done to establish the starting point in any project/program, which is then used to measure what actually changed due to the intervention of the entity.
- Assess the past performance trend of the entity.
- Assess the highlights and key achievements during the reporting period.

The evaluation of the project/program information would facilitate the Social Auditor to assess:

- What would have happened in the absence of the intervention?
- How much the project contributed to the changes that are evidenced?
- How much unintended negative impacts happened due to the intervention?

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

1.70 The Social Auditor should identify the quantitative and qualitative evaluation criteria or the key performance indicators against which the impact has to be assessed.

Such criteria in relation to promoting health care including mental healthcare, sanitation and making available safe drinking water may include any of the following aspects:

S. No	Evaluation Criteria
(A)	Quantitative Criteria
Promoting health care including mental health care and sanitation	
1	Number and amount spent on medical institutions created
2	Number and amount spent on key equipments
3	Number and amount spent on medical staff e.g. nurses, doctors, surgeons, etc.

Social Audit Standards

4	Number of beds created
5	Number of patients treated with categorization of illness/ disease treated
6	Number of free reports tested as a form of preventive health check-up
7	Ratio of patients treated to doctors
8	Number of health camps conducted with patient strength and categorization of services provided
9	Number of people vaccinated/ immunized through vaccination/ immunization drives along with categorisation of type of vaccine e.g. Polio, Tuberculosis, Hepatitis B, any other pandemic, etc. and with bifurcation of age groups
10	Details of reduced illness/ patients admitted
11	Census chart data of reduction in mortality rate including maternal mortality
12	Number of patients treated due to emergencies
13	Reduced cases of substance abuse
14	Historical data and current analysis of patients infected, treated, recovered out of epidemics and other communicable diseases
15	Number of institutional deliveries out of the total deliveries reported
16	Details of intensive education and awareness campaigns conducted e.g. frequency, coverage, target audience
17	Treatment cost incurred with all the categorizations listed above
18	Number and amount spent on sanitation facilities created and improved along with geographical details
19	Number of individual household toilets constructed against target (Swachh Bharat Mission – Gramin (SBM(G)))
20	Number of schools with separate toilet facility for girls
21	Number of industries (17 category of highly polluting industries/grossly polluting/red category of industries) complying with waste water treatment as per Central Pollution Control Board (CPCB) norms
22	Details of ground water withdrawal against availability
23	Number of times helpline facilities was utilised and treatment obtained by such callers
24	Percentage of households with any usual members covered by any health scheme or health insurance
Making available safe drinking water	
1	Number and amount spent on construction and maintenance of water purification plants and RO plants
2	Number and amount spent on borewells dug, underground water pipelines laid, drinking water supplied through water tankers
3	Number of beneficiaries getting safe and adequate drinking water Piped Water Supply (PWS)
4	Generation and consumption of safe drinking water (in litres)
(B)	Qualitative Criteria
1	Improvement in Economic conditions – Increased standard of living may be used to assess the improvement in economic conditions
2	Improvement in Health conditions The following indicators may be used to assess the same: <ul style="list-style-type: none"> • Better access to medical facilities • Increased life expectancy and reduced mortality rates inclusive of maternal mortality

	<ul style="list-style-type: none"> • Early detection of medical condition • Overall reduced illness • Reduced malnutrition • Availability of potable water • Availability of hygienic sanitation facilities
--	--

SECTION III – ASSESSMENT OF CHALLENGES, AND LIMITATIONS

Challenges / Areas for improvement

1.80 The Social Auditor should identify the challenges faced by the stakeholders and the areas for improvement based on the suggestions and feedback received from them, which might have an influence on the impact assessment. Some of the examples of commonly faced issues in relation to promoting health care including mental healthcare, sanitation and making available safe drinking water may include the following:

- Social discrimination and exclusion
- Insufficient number of medical institutions, medical equipments and medical professionals
- Lack of training on usage of medical equipments
- Resistance to change
- Access to medical facilities
- Unavailability of adequate funds among non-profit entities for availing support services from ecosystem entities
- Lack of awareness of rights, entitlements, schemes and entities working to provide these access

Any significant issues observed during the assessment, that may influence the user of the impact assessment in decision making, should be highlighted by the social Auditor in the social audit report.

Limitations of the assessment

1.90 The Social Auditor should identify the inherent limitations of the evaluation process which might have an influence on the impact assessment. Some of the examples in relation to promoting health care including mental healthcare, sanitation and making available safe drinking water may include the following:

- Cases of no-response in case the questionnaire is not administered in person
- Some of the questions being skipped by the respondents and remaining unanswered
- Non-availability of respondents after completion of the services provided
- Change in contact details of respondents due to which they could not be contacted

Any significant limitations observed during the assessment, that may influence the user of the Impact assessment in decision making, should be highlighted by the Social Auditor in the social audit report.

SECTION IV – APPENDIX

Taxonomic classification of areas and sub-areas for Social Objectives

(relating to Promoting health care including mental healthcare, sanitation and making available safe drinking water)

Sr. No.	Areas	Sub-areas
2	Promoting health care including mental	Reduction of Maternal Mortality Ratio
		End preventable deaths of newborns and children under 5 years of

Social Audit Standards

	<p>healthcare, sanitation and making available safe drinking water</p>	<p>age</p> <p>End the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases</p> <p>Reduction in premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being</p> <p>Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol</p> <p>Reduction in deaths and injuries from road traffic accidents</p> <p>Ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes</p> <p>Attainment of universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines</p> <p>Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control</p> <p>Increase health financing and the recruitment, development, training and retention of the health workforce</p>
		<p>Achieving universal and equitable access to safe and affordable drinking water for all</p> <p>Achieving access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations</p> <p>Improving water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse</p> <p>Implementation of integrated water resources management at all levels</p>

Social Audit Standard (SAS) 300

Promoting Education, Employability, and Livelihoods

(SAS 300 should be read in conjunction with the “Preface to the Social Audit Standards” and “Framework for the Social Audit Standards”, issued by the ICAI)

CONTENTS

Particulars	Paragraph(s)
Section I – Introduction	
Objective and Scope	1.10
Section II – Process of Social Audit	
Data Collection	1.20
Desk Review	1.30
Inspection and Personal Interviews	1.40
Evaluation Questions	1.50
Key Metrics for Evaluation of Project / Program	1.60
Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)	1.70
Section III – Assessment of Challenges, and Limitations	
Challenges / Areas for improvement	1.80
Limitations of the assessment	1.90
Section IV – Appendix	
Taxonomic classification of areas and sub-areas for Social Objectives (relating to Promoting Education, Employability, and Livelihoods)	

SECTION I – INTRODUCTION

Objective and Scope

- 1.10 This Social Audit Standard relates to the thematic area of “Promoting Education, Employability, and Livelihoods”. The Standard aims to provide the Social Auditor with the necessary guidance on an independent impact assessment engagement of Social Enterprises engaged in promoting education, employability, and livelihoods and the audit steps and procedures that should be applied while conducting the social impact assessment. The Standard sets out the minimum requirements to be followed while conducting impact assessment. Laws or regulations may establish additional requirements which should be followed as applicable.

SECTION II – PROCESS OF SOCIAL AUDIT

Data Collection

- 1.20 The stakeholders that may be approached for obtaining data may include:
- Direct beneficiaries e.g., Students, Trainees, Participants, Attendees
 - Parents/Guardians of the direct beneficiaries
 - Faculty/Teachers / Trainers imparting education / training partners
 - Volunteers
 - Management personnel of Education/Training Partners
 - Monitoring Agency
 - Local/Municipal/State/Central Government
 - Other key stakeholders
 - Recruitment Agencies
 - Employers
 - Key Program officials of the reporting entity

The overall activity of conducting survey and collecting sample data should be reviewed in terms of the following factors to assess relevance and reliability:

- designed by in-house team or external specialized agency
- conducted by in-house team or external specialized agency
- number of days taken
- number of teams formed
- number of manpower deployed
- number of villages / districts covered
- total distance (kms.) covered

Desk Review

- 1.30 The Social Auditor should conduct a desk review of existing documents to gain further insight into the evaluation process and impact assessment. Such documents may include the following:
- Enrolment form of students/trainees
 - Curriculum design and course books for students/trainees
 - Feedback form by students/trainees

- Baseline, mid-line, end-line assessment formats
- Advertisement – leaflets/newspaper
- Attendance registers of students/trainees
- Memorandum of Understanding (MOU) between the reporting entity and the Education/Training/Placement partners
- Attendance registers of faculty/teachers/trainers
- Photographs of educational facilities or passed-out students/trained batches
- Placement record of trainees
- Undertakings by trainees if the placement offer is declined
- Curriculum Vitae of existing faculty/trainers/teachers to assess their qualifications and expertise
- Full time or Part time faculty/trainers/teachers

Inspection and Personal Interviews

1.40 Besides desk review, the social auditor should also consider conducting physical inspection and personal interviews to get a first hand assessment of impact.

Evaluation Questions

1.50 The social auditor should review the data collected through internal Management Information System (MIS), Questionnaires, In-depth interviews and Focused Group Discussions to assess the sufficiency and nature of such information as well as responses received from various stakeholders.

Some examples of questions, that may be addressed through these data collection techniques include:

- (a) Composition of the participants:
 - Whether the program objectives were found to be consistent with the composition of the students/trainees?
- (b) Quality of education/training
 - How was the quality of education/training that was imparted?
 - Were the participants engaged through the program and satisfied with the education/training that they received?
 - How was the quality of Parent–Teacher engagement?
 - Has the training been useful to their present/potential course of study or job?
 - Has the access to education/training improved their literacy levels, learning or other skills or changed their quality of life?
 - Are the participants satisfied with their learning and assessment procedure?
- (c) Placement
 - Has the access to education/training improved employment opportunities or employability in the area of interest of the participants?
 - Are the participants satisfied with their placement?
- (d) Socio-economic factors
 - What impact did the program have on a person’s life or their families’ after receiving education/training?

Social Audit Standards

- Has the income of beneficiaries increased after receiving education/training?
- Has the education/training improved the well-being of the participants?
- (e) Suggestions / Feedback
 - What were the constraints or challenges faced in receiving/imparting the training?

Key Metrics for Evaluation of Project / Program

1.60 The Social Auditor should review the underlying information used to measure the reporting entity's stated input/activity/output/outcome indicators for each program. Such key indicators may be collated from base-line, mid-line (monthly/quarterly/half-yearly) and end-line assessment (if available), respectively at the beginning, middle and end of the reporting period/project/program to effectively understand and evaluate the impact of each program.

The evaluation of such information would facilitate the Social Auditor to assess:

- What would have happened in the absence of the intervention?
- How much has the project contributed to the changes that are evidenced in relation to the outputs/outcomes/social objectives that are sought to be achieved?
- Is there any unintended negative impact that happened due to the intervention?

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

1.70 The social auditor should evaluate whether quantitative and qualitative evaluation criteria (key indicators) selected by the reporting entity are appropriately measured and reported to capture the progress made by the reporting entity towards achievement of its social objectives for each program in terms of its planned activities, outputs, or outcomes.

These evaluation criteria may typically measure the outreach, depth of change and/or extent of social inclusion that the reporting entity's programs have been able to achieve.

Such criteria in relation to promoting education, employability, and livelihoods may include any of the following aspects:

S. No	Evaluation Criteria/Impact indicators
(A)	Quantitative Criteria
1	No. of target beneficiaries enrolled/registered in each education/skill development/vocational/technical training program (for the reporting period and cumulative since inception of the program)
2	No. of female students/women participants to total students / beneficiaries enrolled
3	No. of learning hours i.e., school hours/training hours offered per week
4	No. of beneficiaries who successfully certified /completed their program of choice to total beneficiaries enrolled
5	No. of beneficiaries successfully placed to total beneficiaries enrolled/certified
6	Teacher/Trainer attendance rate during the reporting period to assess the quantum of teaching hours delivered
7	Student/Participant attendance rate to assess the quantum of actual learning hours
8	Distribution of student/participant test scores
9	Student transition rate/pass rate i.e., percentage of students advancing from one level of learning to the next level/who passed school and went for higher studies
10	Student/participant test scores relative to geographical/demographic/thematic benchmarks (for e.g., participant test scores as compared to average school scores in municipal schools)

11	Highest remuneration and average remuneration received by the successfully placed beneficiaries as compared to appropriate benchmarks
12	School Fees/Enrolment Fees charged from students/participants on subsidized basis and comparison with average fee in general
13	No. of students/participants who are provided partial/total scholarship to total students / beneficiaries enrolled
14	No. of female students/participants who are provided scholarship to total female students/participants enrolled
15	Student–Teacher ratio: No. of students or participants per teacher or trainer
16	Student – Classroom ratio: No. of students or participants per classroom
17	Student/Participant drop-out rate/retention rate
18	Teacher/trainer retention rate
19	No. of caregivers employed who are responsive to needs in early childhood care in preschools, day-care etc.
20	Average remuneration received by participants from disadvantaged groups on completion of the program as compared to appropriate benchmarks
21	No. of participants with a disability that have obtained learning levels comparable to mainstream participants
22	Expenditure incurred per student/participant/beneficiary
(B)	Qualitative Criteria
	<i>Depth and Inclusion</i>
1	Improvement in Economic conditions – Enhanced financial independence and better access to facilities through post completion of education/training or placement Various qualitative indicators may be used to assess the same, such as: a) Ownership of Land/House b) Availability of different modes of communication viz. TV, smartphones c) Ownership to vehicles & domestic utilities d) Loan repayment/Loan availing facility e) Access to better health and sanitation facilities
2	Improvement in Social conditions – Improvement in confidence, social skills, social status and acceptance among peers and neighbours, post completion of education/training as indicated through case studies/interviews/survey-based scorecards
3	Improvement in prospects The following indicators (based on interviews, surveys or questionnaires) may be used to assess whether: a) Program helped the youth in becoming self-reliant b) Program helped in creating earning avenues for future employment c) The beneficiariess influenced others to join similar programs
4	Holistic Development – Improvement in overall mental and emotional health of the students/participants through extra-curricular programs (art, sports, etc.) and life-skills programs to develop soft skills, behavioural and interpersonal skills, stress management, etc.
5	Healthy Hostel / Campus Environment In case a residential facility is provided to the students/trainees, the following indicators may be used to assess the quality of facilities:

Social Audit Standards

	<p>a) Hostel facility is available at all / some of the centers</p> <p>b) Accommodation for trainees is equipped with basic features</p> <p>c) Hostel mess provides healthy food</p> <p>d) Trainees are trained to be self-reliant for their daily routine jobs like washing their utensils etc.</p> <p>e) Campus life makes the candidates confident, and disciplined, and helps in developing inter-personal skills</p>
6	<p>Spirit of Entrepreneurship</p> <p>Whether the focus on entrepreneurship is covered in the course curriculum to enable the trainees to develop a broad outlook and become self-reliant</p>
7	<p>Parent-Teacher Relationship</p> <p>Frequency and nature of parental engagement with teachers and openness towards feedback/suggestions received from parents</p>
8	<p>Quality of Education / Training imparted</p> <p>Qualification and experience of the teachers/trainers to assess their competence, skill, expertise and the quality of delivery.</p>
9	<p>Basic facilities at the education / training centers</p> <p>Basic amenities such as the provision of chairs, desks, toilets, safe drinking water, mid-day meals, etc.</p>
10	<p>Educational/Training Resources provided</p> <p>Availability of textbooks, note-books, study material, digital educational resources, library books for students/participants</p>
11	<p>Career Counseling facility/career awareness</p> <p>Assessment of improved career awareness as a result of career counseling facility to guide the students/participants in making informed choices in respect of their desired vocation</p>
12	<p>Skill development</p> <p>Assessment of skills imparted and development of relevant skills in the students/participants</p>

SECTION III – ASSESSMENT OF CHALLENGES, AND LIMITATIONS

Challenges/Areas for improvement

1.80 The Social Auditor should identify the challenges faced by various stakeholders and the areas for improvement based on the suggestions and feedback received from them, which might influence the impact assessment. Some of the examples of commonly faced issues about promoting education, employability, and livelihoods may include the following:

- Lack of qualified teachers/training staff or high levels of attrition
- Insufficient number of computers and training equipment available for education/ training
- Training on obsolete equipments
- Residential accommodation not being made available
- Gap between salary expected and salary actually received
- Candidates not being able to finish the education/training due to various problems

Any significant issues observed during the assessment, that may influence the user of the impact assessment in decision making, should be highlighted by the social auditor in the social audit report.

Limitations of the assessment

1.90 The Social Auditor should identify the inherent limitations of the evaluation process which might influence the impact assessment. Some examples of such limitations are:

- Non-availability of relevant external data on benchmarks, target beneficiaries, etc.
- Insufficiency of sample covered by questionnaires/surveys or responses not received
- Inability to identify all key stakeholders
- Some of the questions being skipped by the respondents and remaining unanswered
- Non-availability of respondents due to relocation to other places after completion of the course
- Change in contact details of respondents due to which they could not be contacted

Any significant limitations observed during the assessment, that may influence the user of the Impact Assessment in decision making, should be highlighted by the Social Auditor in the social audit report.

SECTION IV – APPENDIX

Taxonomic classification of areas and sub-areas for social objectives
(relating to Promoting Education, Employability and Livelihoods)

Sr.No	Areas	Sub-areas
3	Promoting education, employability and livelihoods	Ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes
		Ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education
		Ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university
		Increase in number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship
		Ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy
		Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all
		Increasing workforce of qualified teachers
		Encourage the formalization and growth of micro, small and medium sized enterprises, including through access to financial services
		Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation
		Provide access for small-scale artisanal fishers to marine resources and markets
		Reduce the proportion of youth not in employment, education or training
		Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and

Social Audit Standards

		elimination of the worst forms of child labour, including recruitment and use of child soldiers
		Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment
		Devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products

Social Audit Standard (SAS) 400

Promoting Gender Equality, Empowerment of Women and LGBTQIA+ communities

(SAS 400 should be read in conjunction with the “Preface to the Social Audit Standards” and “Framework for the Social Audit Standards”, issued by the ICAI)

CONTENTS

Particulars	Paragraph(s)
Section I – Introduction	
Objective and Scope	1.10
Section II – Process of Social Audit	
Data Collection	1.20
Desk Review	1.30
Inspection and Personal Interviews	1.40
Evaluation Questions	1.50
Key Metrics for Evaluation of Project / Program	1.60
Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)	1.70
Section III – Assessment of Challenges and Limitations	
Challenges / Areas for improvement	1.80
Limitations of the assessment	1.90
Section IV – Appendix	
Taxonomic classification of areas and sub-areas for Social Objectives (relating to Promoting Gender Equality, Empowerment of Women and LGBTQIA+ communities)	

SECTION I – INTRODUCTION

Objective and Scope

- 1.10 This Social Audit Standard relates to the thematic area of “Promoting gender equality, empowerment of women and LGBTQIA+ communities”. The Standard aims to provide the Social Auditor with the necessary guidance in relation to independent impact assessment engagement of Social Enterprises engaged in Promoting gender equality, empowerment of women and LGBTQIA+ communities and the audit steps and procedures that should be applied while conducting the social impact assessment. The Standard sets out the minimum requirements to be followed while conducting impact assessment. Laws or regulations may establish additional requirements which should be followed as applicable.

SECTION II – Process of Social Audit

Data Collection

- 1.20 The stakeholders that may be approached for obtaining data may include:

- Direct stakeholders e.g., Non-profit entities, Implementing partners.
- Target population/ beneficiaries of the direct stakeholders
- Indirect stakeholders e.g., Funding entities, Government and related institutions, media agencies, academic institutions, professional groups (legal, accounting, compliance, etc.)
- Monitoring Agency
- Staff (full time/part time employees, consultants, etc.)
- Board of advisors/trustees/directors
- Key officials of the reporting entity

The overall activity of conducting a survey and collecting sample data should be reviewed in terms of the following factors to assess relevance and reliability:

- designed by an in-house team or external specialized agency
- conducted by an in-house team or external specialized agency
- coverage: number and types of non-profit entities served

Desk Review

- 1.30 The Social Auditor should conduct a desk review of existing documents to gain further insight into the evaluation procedure and impact assessment. Such documents, in relation to promoting gender equality, empowerment of women and LGBTQIA+ communities, may include the following:

- Memorandum of Understanding /Contract between the reporting entity and the non-profit entities
- Knowledge materials (reports, articles, videos, case studies, caselets etc.) shared with non-profit entities:

Indicative general documents

- National Policy for Women Empowerment, National Commission for Women Act, Article 377, LGBTQIA rights, Research study/reports of other organizations working for these sections of community, amongst others programme specific documents– Inception Report, Implementation Plan, Overall Project Report, in-house study reports, training reports, amongst others
- Feedback (testimonials, ratings, recommendations, etc.) provided by non-profit entities
- Enrolment data for training/workshops and/or convening programmes designed for non-profits

- Advertisement - leaflets/newspaper/social media
- Photographs of project activities

Inspection and Personal Interviews

1.40 Besides desk review, the social auditor should also consider conducting physical inspection and personal interviews to get a first hand assessment of impact.

Evaluation Questions

1.50 The social auditor should review the evaluation questions addressed through Questionnaires, In-depth interviews and Focused Group Discussions to assess the responses received from various stakeholders and to understand what has changed. This would help the Social Auditor in forming his views on the following aspects, in relation to promoting gender equality, empowering Women and LGBTQIA+ communities.

- Has there been an increase in women & LGBTQIA+ communities in access to health, education, information, training, or other services?
- Has there been an increase in women & LGBTQIA+ communities in access to or control over productive resources, services, or assets, including resources provided by the program?
- Have women & LGBTQIA+ communities been empowered to claim their rights in public and private spheres?
- Have women & LGBTQIA+ communities participated equally with men in the program, including in decision making and leadership?
- Has the program challenged or changed attitudes on the rights of women & LGBTQIA+ communities (including attitudes on violence against women), strengthened women's knowledge of their rights, or fostered a greater understanding of women's rights among men and boys?
- Is sex-disaggregated data regularly collected and analysed?
- Have gender and social analysis skills been strengthened among key stakeholders, including their capacity to develop, implement, and monitor gender strategies?
- Is there a greater understanding of gender issues in the sector?
- What factors and strategies of the program helped to foster positive changes toward gender equality?
- What constrained the achievement of equal participation, benefits, and outcomes for women & LGBTQIA+ communities?
- Were there some program components where men or boys benefited much more than women or girls, and what contributed to this?
- Were there any unintended positive or negative changes in gender relations? What factors and strategies contributed to these changes?
- Are positive changes in gender relations likely to be sustained? What factors will contribute to this and what is likely to undermine the sustainability of positive changes?

Key Metrics for Evaluation of Project / Program

1.60 The Social Auditor should review the project/program documents to frame the evaluation criteria for assessing impact. The Social Auditor should identify the combination of quantitative and qualitative evaluation criteria against which the impact has to be assessed.

Social Audit Standards

- The baseline measurement to establish the starting point of project/program, which is then used to measure what actually changed due to the intervention of the entity.
- Assess the past performance trend of the entity.
- Assess the highlights and key achievements during the reporting period.
- Demography
- Socio-economic profile of target group
- Asset ownership pattern
- Change in human capital, economic empowerment, rights & discrimination, equality & gender capacity,
- Demography, Educational and Social Background of the beneficiaries - e.g. Age wise distribution, Marital status, Education qualification (e.g. Primary, Secondary, Senior Secondary, Diploma, Graduation, Post-Graduation), social category wise distribution (e.g. General, SC, ST, OBC, PWD, EWS, BPL Card Holders etc.),
- Relevance & usefulness of project activities
- Quality of the delivery mechanism
- Women in distress, facing abuse in their lives, making them financially dependent
- Support them to have decision making power.
- LGBTQAI+ community- in terms of acceptance, they are prone to several diseases especially due to their high risk sexual behaviour.

Other factors

- Organisation and Programme Strategy
- Resource mobilization
- Leveraging technology
- Attracting, retaining, and nurturing talent
- Service delivery
- Communications
- Forming partnerships
- Financial and impact reporting practices

Socio-economic factors

- Socio-economic improvement due to program intervention
- Livelihood creation
- Increase in income
- Improved facilities at home
- Changes in socio-economic factors – acceptance / respect in the village / society, economic condition, health condition, confidence level, purchasing power, earning avenues

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

1.70 The Social Auditor should identify the quantitative and qualitative evaluation criteria or the key performance indicators against which the impact has to be assessed. The impact should be assessed in terms of:

- **Quantitative Criteria**
 - Within women and LGBTQIA + communities, issues indicators relevant to specific groups, also need to be covered e.g. children, older persons, persons with disabilities, minorities, indigenous peoples, migrants,
 - Rate of crimes against women per 1,00,000 female population
 - Sex ratio at birth
 - Ratio of female to male average wage/salary earnings received among regular wage/salaried employees
 - Per 1,00,000 women who have experienced cruelty/physical violence by husband or his relatives during the year
 - Percentage of elected women over total seats in the state legislative assembly
 - Ratio of female to male Labour Force Participation Rate (LFPR) (15-59 years)
 - Proportion of women in managerial positions including women in board of directors, in listed companies (per 1,000 persons)
 - Percentage of currently married women aged 15-49 years who have their demand for modern methods of family planning satisfied
 - Operational land holding gender wise (percentage of female operated operational holdings)
 - Indicators on the extent of inequalities and empowerment
 - Indicators should measure income inequalities, as well as other economic social, political and environmental inequalities,
 - Changes in real disposable income and consumption
 - Proportion of households living below 50% median income (relative poverty)
- **Women Empowerment & Gender Equality:**
 - Geographical coverage of reporting entity
 - Type of activities initiated under the thematic area
 - Self Help Groups (SHGs) Formation
 - Number of SHGs formed
 - Number of women involved in SHGs
 - Number of women capacitated under capacity building activity
 - Small Scale Business
 - Types of business introduced
 - Reach of the project
 - Geographical coverage
 - Education
 - Literacy gap between male & female
 - Enrolment rates for male & female in primary and secondary education
 - Number of girls & boys enrolling, attending, and completing primary & secondary education
 - Repetition and drop-out rates for primary & secondary schooling by sex, ethnicity & location
 - Number of male and female enrolled for adult education/remedial classes

Social Audit Standards

- Number of women trained on gender issues, rights, under women empowerment
- Number of women received counselling in cases of domestic violence or for wrongful behaviour
- **LGBTQIA:**
 - Number of states/area/geographical coverage
 - Name of categories of LGBTQIA+ they are working in
 - Number of LGBTQIA+ community people covered
 - Areas working in for LGBTQIA+ community
 - Health
 - Men who have sex with Men (MSM)/female sex workers (FSW)
 - HIV/AIDS
 - Mobile/Static Clinic Set up
 - Sexually Transmitted Infections (STI) Check-ups & HIV Testing
 - Any other health services
 - Number of LGBTQIA+ community people with distress received counselling on time
- **Training:**
 - Number of trainings organized for your own team to develop their skills
 - Number of training programmes initiated for Women Empowerment, gender equality and LGBTQIA+ communities (whichever is applicable)
 - Number of people covered under trainings in above-mentioned category
- **B. Qualitative Criteria**
 - Inequality gaps for selected social, economic, environmental and political Sustainable Development Goal (SDG) targets
 - Proportion of seats held in national parliament by social group
 - Indicators on discrimination in laws, policies and practices
 - Indicators to eradicate violence, hate crime and xenophobia,
 - Barriers to participation and promote affirmative action.
 - Proportion of people from disadvantaged social groups benefitting from affirmative action
 - Existence of an independent body to promote equality and non-discrimination
 - Existence of policies and programmes to address inequalities
- **LGBTQIA:**
 - Advocacy
 - Type of sensitization activities held for awareness
 - Initiatives introduced for Policy Change
 - Community Mobilization
 - Legal Awareness
 - Counselling (Legal/Health)
 - Any legal cell or aid services set up to help them

- Any collaboration/convergence with community-based organizations (CBOs)
- Level of convergence with CBOs
- **Women Empowerment & Gender Equality:**
 - Type of Activities for social & behaviour change communication of male & female
 - Any legal committee/cell established to support women dealing with abuse
 - Difference in participation level of male & female in income generation activities, decision making authority etc.
- **Training:**
 - Types of training organized for their staff and purpose of the training
 - Types of trainings organized for social & behaviour change communication of male & female
 - Types of training programmes initiated for Women Empowerment, gender equality and LGBTQIA+ (whichever is applicable)
 - Vocational Training
 - Technical Training
 - Awareness/Sensitization Training
 - Financial & Banking Services
 - Self Defence Training
 - Any material/equipment provided during training
 - Any measures taken for market reach

SECTION III – ASSESSMENT OF CHALLENGES, AND LIMITATIONS

Challenges / Areas for improvement

1.80 The Social Auditor should identify the challenges faced by the stakeholders and the areas for improvement based on the suggestions and feedback received from them, which might have an influence on the impact assessment. Some of the examples of commonly faced issues in relation to promoting education, employability and livelihoods may include the following:

- Workplace culture.
- Lack of female leaders.
- Gender stereotypes.
- Lack of flexible work practices.
- Affordability and accessibility of childcare.
- Sexism.
- Lack of mentors.
- Societal expectations regarding gender roles e.g. household work/childcare
- lack of access to land, capital, financial resources and technology,
- gender-based violence
- Cultural mindsets and stereotypes.

Any significant issues observed during the assessment, that may influence the user of the impact assessment in decision making, should be highlighted by the social Auditor in the social audit report.

Limitations of the assessment

1.90 The Social Auditor should identify the inherent limitations of the evaluation process which might have an influence on the impact assessment. Some of the examples may include the following:

- Cases of no-response in case the questionnaire is not administered in person
- Some of the questions being skipped by the respondents and remaining unanswered
- Non-availability of respondents due to re-location to other places after completion of the course
- Change in contact details of respondents due to which they could not be contacted
- Stigma attached to LGBTQIA community and the issues they face
- Lack of access to equal opportunity
- Acceptance and existence in the society related to their identification
- Disparity in education and economic growth for women

Any significant limitations observed during the assessment, that may influence the user of the Impact assessment in decision making, should be highlighted by the Social Auditor in the social audit report.

SECTION IV – APPENDIX

Taxonomic classification of areas and sub-areas for social objectives

(relating to Promoting gender equality, empowerment of women and LGBTQIA+ communities)

Sr. No	Areas	Sub-areas
4	Promoting gender equality, empowerment of women and LGBTQIA+ communities	Ending all forms of discrimination against all women, girls and LGBTQIA+ communities everywhere
		Eliminate all forms of violence against all women, girls and LGBTQIA+ communities in the public and private spheres, including trafficking and sexual and other types of exploitation
		Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation
		Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family
		Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life
		Ensure universal access to sexual and reproductive health and reproductive rights

Social Audit Standard (SAS) 500

Ensuring environmental sustainability, addressing climate change including mitigation and adaptation, forest and wildlife conservation

(SAS 500 should be read in conjunction with the “Preface to the Social Audit Standards” and “Framework for the Social Audit Standards”, issued by the ICAI)

CONTENTS

Particulars	Paragraph(s)
Section I – Introduction	
Objective and Scope	1.10
Section II – Process of Social Audit	
Data Collection	1.20
Desk Review	1.30
Inspection and Personal Interviews	1.40
Evaluation Questions	1.50
Key Metrics for Evaluation of Project / Program	1.60
Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)	1.70
Section III – Assessment of Challenges, and Limitations	
Challenges / Areas for improvement	1.80
Limitations of the assessment	1.90
Section IV – Appendix	
Taxonomic classification of areas and sub-areas for Social Objectives (relating to Ensuring environmental sustainability, addressing climate change including mitigation and adaptation, forest and wildlife conservation)	

SECTION I – INTRODUCTION

Objective and Scope

- 1.10 This Social Audit Standard relates to the thematic area of “Ensuring environmental sustainability, addressing climate change including mitigation and adaptation, forest and wildlife conservation”. The Standard aims to provide the Social Auditor with the necessary guidance about independent impact assessment engagement of Social Enterprises engaged in ensuring environmental sustainability, addressing climate change including mitigation and adaptation, forest and wildlife conservation and the audit steps and procedures that should be applied while conducting the social impact assessment. The Standard sets out the minimum requirements to be followed while conducting impact assessment. Laws or regulations may establish additional requirements which should be followed as applicable.

SECTION II – PROCESS OF SOCIAL AUDIT

Data Collection

- 1.20 The stakeholders that may be approached for obtaining data may include:
- Direct beneficiaries e.g., people living in polluted/ affected areas, forest officials etc.
 - Sustainability trainers / Teachers in schools / Trainers imparting on-the-job awareness training
 - Monitoring Agency
 - Testing Agencies
 - Employers
 - Key Program officials of the reporting entity
 - Academicians, researchers, public interest organisations who work in the area of environment and climate change

The overall activity of conducting a survey and collecting sample data should be reviewed in terms of the following factors to assess relevance and reliability:

- designed by an in-house team or external specialized agency
- conducted by an in-house team or external specialized agency
- coverage: number of municipalities / districts / total distance (km)/ covered

Desk Review

- 1.30 The Social Auditor should conduct a desk review of existing documents to gain further insight into the evaluation procedure and impact assessment. Such documents, about ensuring environmental sustainability, addressing climate change including mitigation and adaptation, forest and wildlife conservation, may include the following:
- Reports generated under Environment protection laws
 - Sustainability policy of the organisation
 - Sustainable Development curriculum
 - Assessment report of students/trainees on Sustainable development curriculum
 - Curriculum of sustainability provided
 - Feedback form by staff/trainees
 - Sample test reports

- Memorandum of Understanding (MOU) between the reporting entity and Sustainable Training partners
- Attendance registers of faculty/trainers
- Photographs of awareness, training and capacity building programmes, afforestation programmes, climate change mitigation initiatives etc.
- Data on generation of waste, wastewater etc.
- Data on collection of debris/litter
- Data on recycling co-processing and treatment of waste
- Details of plans, programmes held and to be held in future
- Outreach communications in different sectors (public, commercial, institutional and industrial)
- Details of waste treatment plants / air pollution control equipment installed
- Sustainable Forest Management Policy
- Water Conservation Management Policy
- Institutional mechanisms created or strengthened at the beneficiary level for ensuring accountability in planning and implementation and sustainability of results

Further, the following steps may be considered by the Social Auditor:

- (a) screening of the activity to identify which physical climate risks may affect the performance of the economic activity during its expected lifetime;
- (b) where the activity is assessed to be at risk from one or more of the physical climate risks, a climate risk and vulnerability assessment to assess the materiality of the physical climate risks on the economic activity;
- (c) an assessment of adaptation solutions that can reduce the identified physical climate risk. The climate risk and vulnerability assessment is proportionate to the scale of the activity and its expected lifespan, such that:
 - (i) for activities with an expected lifespan of less than 10 years, the assessment is performed, at least by using climate projections at the smallest appropriate scale;
 - (ii) for all other activities, the assessment is performed using the highest available resolution, state-of-the-art climate projections across the existing range of future scenarios consistent with the expected lifetime of the activity, including, at least, 10 to 30-year climate projections scenarios for major investments.

Inspection and Personal Interviews

1.40 Besides desk review, the social auditor should also consider conducting physical inspection and personal interviews to get a first hand assessment of impact.

Evaluation Questions

1.50 The social auditor should review the evaluation questions addressed through Questionnaires, In-depth interviews and Focused Group Discussions to assess the responses received from various stakeholders and to understand what has changed. This would help the Social Auditor in forming his views on the following aspects:

- Did the target people get aware about sustainable development?
- Do they think differently after the training?
- Did they learn something they did not know?
- Did they use/apply the knowledge and gain from it?

Social Audit Standards

- Did they share it with others?
- Did the target areas benefit from sustainable development initiatives?
- Did the air/land/water (surface and ground water)/marine/nutrient pollution reduce?
- Did the waste collection/recycling bear results as intended?
- Have activities like timber extraction, water extraction from shallow aquifers stopped?

Such questions, in relation to ensuring environmental sustainability, addressing climate change including mitigation and adaptation, forest and wildlife conservation, may cover the following aspects:

(a) Ensuring environmental sustainability:

- Did the quality of degraded soil/land improve?
- Did the initiatives result in sustainable use of resources?
- To what extent has sustainable livelihood been adopted by the target population?
- Have unsustainable activities in protected areas stopped?
- To what extent the target of land degradation-neutral world was achieved?
- What were the challenges or constraints faced in sustainable development initiatives and what corrective measures are planned for future?

(b) Addressing climate change:

- Could deforestation/desertification be halted?
- Did the afforestation/reforestation initiatives bear good results?
- Did the mitigation initiatives bear positive results?
- Have the initiatives improved the beneficiary livelihoods?

(c) Forest and Wildlife conservation:

- Could degraded forests be restored?
- What has been the impact of initiatives on the biodiversity of mountains/forests?
- Has there been any improvement in restoring natural habitats of animals/threatened animals?
- What is the result of conservation initiatives of threatened animals?

Key Metrics for Evaluation of Project / Program

1.60 The Social Auditor should review the project/program documents to frame the evaluation criteria for assessing impact. Such key metrics may be collated from base-line, mid-line (monthly/quarterly) and end-line assessment (if available), respectively at the beginning, middle and end of the reporting period/project/program to effectively understand and evaluate the impact.

The evaluation of the project/program information would facilitate the Social Auditor to assess:

- What would have happened in the absence of the intervention?
- How much has the project contributed to the changes that are evidenced?
- Is there any unintended negative impact that happened due to the intervention?

Such information, about ensuring environmental sustainability, addressing climate change including mitigation and adaptation, forest and wildlife conservation, may include the following points in respect of the beneficiaries covered under the survey:

(a) Composition

- Demography, Educational and Social Background of the beneficiaries - e.g. Gender, Age wise distribution, Marital status, Education qualification, social category wise distribution, representation/participation by women
- Selection process of the trainees and identification of awareness programme / training needs

(b) Awareness campaign / Training aspects

- Relevance and usefulness of awareness campaign/ training
- Nature of awareness/training imparted
- Duration of awareness/training and its sufficiency
- Sectors of outreach programmes
- Curriculum for training
- Certification/assessment test
- Trainers and their competencies
- Quality of the delivery mechanism
- Training infrastructure & equipment, Information, Education & Communication (IEC) material

(c) Selection of target areas

- Selection process of beneficiary's areas for initiatives towards sustainable development
- Selection process of activities towards sustainable development
- Geographical locations for activities

(d) Socio-economic & environmental factors

- Status of beneficiaries before receiving awareness/training
- Socio-economic factors
- Livelihood in harmony with nature
- Improved health
- Upliftment of underprivileged beneficiaries
- Environmental factors
- Reduction in pollution
- Improvement in quality of land/soil

(e) Other Factors

- Improvement of biodiversity
- Informed and better treatment of wastes/litter
- Recycling, treatment and co- processing of wastes
- Reduced population exposure with improved air quality
- Global citizenship awareness
- Amenities/resources provided
- Impact on indirect beneficiaries

Social Audit Standards

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

1.70 The Social Auditor should identify the quantitative and qualitative evaluation criteria against which the impact has to be assessed.

Such criteria for ensuring environmental sustainability, addressing climate change including mitigation and adaptation, forest and wildlife conservation may broadly include the following aspects:

S. No	Evaluation Criteria
(A)	Quantitative Criteria
1	No. of beneficiaries to whom sustainable development awareness training has been imparted
2	No. of indirect beneficiaries of training/awareness campaign
3	Average participant and evaluation score
4	No. of learning hours i.e., training hours offered per week
5	Average experience of trainers in number of years
6	No. of areas where sustainable development awareness training has been imparted
7	No. of beach areas where litter and marine pollution has been targeted.
8	No. of protected areas in forests, mountains etc. where sustainable development initiatives have been taken up
9	No. of endangered animals in the International Union for Conservation of Nature (IUCN) Red List taken up for conservation
10	No. of air pollution hot spots where activities are targeted w.r.t. the targeted source of pollution in the area
11	No. of cities/units to initiate solar power system
12	No. of cities which have the most electric vehicles
13	No. of cities which have 'zero carbon' emission
14	Institutional mechanisms created or strengthened at the beneficiary level for ensuring accountability in planning and implementation and sustainability of results
(B)	Qualitative Criteria
1	<p>Increase in awareness – Beneficiaries of training and awareness campaigns developing a better understanding of the concept of sustainable development, environmental degradation and climate change mitigation and adaptation and conservation of forests, wildlife and biodiversity and as to why these are important</p> <ul style="list-style-type: none"> • Adoption of sustainable development training in National education policies • Inclusion of sustainable development in school curriculum • Subjects that are taught as part of sustainable development curriculum • Extent to which the sustainable development curriculum aligned with Global Citizenship Education (GCED) of United Nations • Training of Sustainability Trainers and Educators • Assessment of students on sustainable development curriculum • Availability of books on Sustainable Development in school libraries • Practical learning about sustainable development in school campus • Exposure visits/ excursion programmes to sites practicing sustainable development concepts • Teaching of sustainable development in adult education programmes

	<ul style="list-style-type: none"> • Enacting of plays for creating mass awareness on sustainable development • Awards for promotion of sustainable development • Inclusion of sustainable development training across all types of organisations • Global awareness through peace education, human rights education and world culture education. • Creation of Global Citizenship Ambassadors among students based on their global awareness • Implementation and monitoring of pollution control laws and environment protection laws • Awareness about respecting nature by educating about consequences of human-induced environmental degradation • Existence of outreach communications in different sectors (public, commercial, institutional and industrial) to provide basic information on water usage, best time of day to undertake water-intensive activities, water efficient household appliances and so on. • Participation and contribution towards Government's premium flagship programs and campaigns.
2	Improvement in living conditions – Improvement in living conditions as a result of proper treatment of wastes, cleaning up litter and garbage and reduction of pollution.
3	Improvement in Health conditions – Improvement in Health conditions due to reduction of air and water pollution, restoration of quality of soil, afforestation etc.
4	Improvement in environmental conditions – The better environment that results from initiatives towards sustainable development, environmental degradation, climate change and its mitigation and adaptation and conservation of forests, wildlife and biodiversity as well as living in harmony with nature and not disturbing it.
5	<p>Prevention, reduction, recycling and reuse of wastes - The substantial reduction in generation of waste, their recycling, treatment and reuse can be achieved in the following ways:</p> <ul style="list-style-type: none"> • Amount of discharge of waste to conform to national standards • Adherence to Environment Protection and Pollution Control and management laws • Adherence to law on reuse of waste (to be made) • Amount of urban solid waste collected at periodic interval from the ward/municipal area • Percentage of urban solid waste collected to total urban solid waste generated • Per capita generation of urban solid waste in a ward/municipal area • Percentage of urban solid waste recycled/co-processed/ treated/ reused from the solid waste generated • Frequency of collection of urban solid waste • Coverage of area for collection of urban solid waste • Amount of hazardous industrial waste collected at periodic interval per unit of measurement • Percentage of hazardous industrial waste collected to total hazardous industrial waste generated • Per capita generation of hazardous industrial waste in an industrial area • Percentage of hazardous waste recycled/reused to total hazardous waste generated • Amount of domestic hazardous waste generated in the ward/ municipal area • Amount of Construction and Demolition waste generated and collected in the ward/

	<p>municipal area</p> <ul style="list-style-type: none"> • Frequency of collection of hazardous industrial waste • Coverage of area for collection of hazardous industrial waste • Amount of plastic waste collected at periodic interval from the ward/municipal area • Percentage of plastic waste collected to total urban solid waste generated • Per capita generation of plastic waste in a block/ward/municipal area (as per Plastic Waste Management Rules, 2016) • Percentage of plastic waste recycled/reused to plastic waste generated • Frequency of collection of plastic waste • Coverage of area for collection of plastic waste • Amount of bio medical waste collected at periodic interval per unit of measurement • Total bio medical waste generated per unit of measurement • Percentage of bio medical waste treated to total bio medical waste generated • Frequency of collection of bio medical waste • Coverage of area for collection of bio medical waste • Amount of agricultural food lost in value chain after harvest • Operation of proper mechanism for segregation of waste • Number of Waste treatment plants installed per unit of measurement • What number of population, one waste treatment plant installed caters to? • Availability and implementation of rules constraining locations for landfills, hazardous waste dumps, toxic chemical facilities etc. • Existence of rain gardening facilities as an effective adaptation measure. • Availability of water conservation management measures to cut down on waste and inefficiencies. • Existence of outreach communications in different sectors (public, commercial, institutional and industrial) to provide basic information on water usage, best time of day to undertake water-intensive activities, water efficient household appliances and so on.
6	<p>Improved awareness about climate change – Improvement in education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning may be addressed through the following:</p> <ul style="list-style-type: none"> • Availability of a detailed deep decarbonization strategy consistent with $\leq 1.5^{\circ}\text{C}$ of global carbon budget and greenhouse gas (GHG) emission targets for 2030 and 2050 • Implementation of the deep decarbonization strategy. • Availability of strategy towards achieving net-zero emissions by 2070 • Implementation of strategy towards achieving net-zero emissions by 2070 • Existence of an Energy Management Policy of the organisation • Implementation of energy management plans like reducing power consumption, using more efficient equipment etc. • Conducting of Energy Audit wherever mandatory • Per capita fossil fuel consumption • Percentage usage of renewable energy in comparison to conventional energy • Existence of captive renewable energy plant • Investment by an entity in renewable energy • Percentage of nitrogen in fertilizer

- Inclusion of environmental pollution and climate change in school curriculum to increase the climate literacy
- Building awareness on air pollution and its health impacts
- Building awareness through stormwater management curriculum
- Availability of on-the-job climate change and adaptation training of staff to increase the climate literacy
- Practical learning about effects of climate change for people of all ages
- Availability of educational projects in schools or at community centres as opportunities to disseminate climate change information to the public.
- Availability of books on climate change, its effects and mitigation in school libraries
- Enacting of plays (Nukkad Natak) for creating mass awareness on climate change
- Inclusion of training on effects of climate change and how to mitigate it across all types of organisations
- Adequateness of insurance to insulate utilities from financial losses due to extreme weather events
- Implementation and monitoring of pollution control laws and environment protection laws
- Awareness about respecting nature by educating about consequences of human-induced environmental degradation
- Managing scarcity of water through reuse, recycling, rainwater harvesting and desalination
- Collection and harvesting of rainwater and stormwater
- Application of Green infrastructure for roofs, underwater storage systems, pavements etc.
- Disaster preparedness score as per Disaster Resilience Index
- Number of human lives lost per xxxx population due to disastrous climatic events
- Disability related index attributable to air pollution
- Integration of climate change scenarios in water supply system
- Implementation of considerations of climate change impacts into planning for new infrastructure
- Incorporation of sea level rise in sewage systems designs in areas prone to coastal flooding
- Integration of climate-related risks like flood, storms, sea-level rise, etc. into capital expansion plans
- Availability of system for wastewater and stormwater collection and treatment
- Availability of backup power for key facilities and critical systems
- Availability of captive renewable power generation units in utilities to produce energy, reduce use and work towards net-zero goals.
- Existence of collaborative activities like tree planting in schools, communities, neighbourhoods etc.
- Existence of rain gardening facilities as an effective adaptation measure.
- Preparedness for better utility management during extreme climate conditions.
- Location and relocation of utility infrastructure, like pump stations and treatment plants to higher elevations to reduce risks from flooding, coastal erosion etc.

Social Audit Standards

	<ul style="list-style-type: none"> • Building of flood barriers to protect infrastructure during inundation. • Diversification of water sources to reduce the risk of shortage of water supply (e.g. using a mix of surface water, groundwater, desalination plants etc). • Existence of outreach communications in different sectors (public, commercial, institutional and industrial) to provide basic information on water usage, best time of day to undertake water-intensive activities, water efficient household appliances and so on. • Monitoring data for sea level, precipitation and temperature for better predictions of flood.
7	<p>Conservation, restoration and sustainable use of ecosystem – The conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystem and their services, particularly in forests, wetlands, mountains and drylands may be addressed through the following:</p> <ul style="list-style-type: none"> • Amount of total water resources used • Percentage of forest cover out of total geographical area • Percentage of terrestrial and inland freshwater ecosystem out of total forest area • Percentage of area of important sites for terrestrial and freshwater biodiversity covered by protected areas • Percentage annual change in forest area • Percentage annual change in land under cultivation • Amount of water used per unit of measurement under cultivation • Percentage of forest area under sustainable forest management • Percentage of area under mangroves out of total geographical area • Percentage increase in area under mangroves • Number of culverts built over water bodies in forests and near the roads • Percentage of area under adaptive storm-water management practices • Availability of system for wastewater and stormwater collection and treatment • Availability of facilities for monitoring surface water conditions and water quality including discharge, snowmelt, reservoir, streamflow, in-stream temperature and upstream runoff. • Availability of water conservation management measures to cut down on waste and inefficiencies. • Building of flood barriers to protect passage of waste and other harmful objects into water during inundation. • Existence of outreach communications in different sectors (public, commercial, institutional and industrial) to provide basic information on water usage, best time of day to undertake water-intensive activities, water efficient household appliances and so on.
8	<p>Prevention of marine pollution – The prevention and significant reduction in marine pollution of all kinds from land-based activities may be addressed through the following:</p> <ul style="list-style-type: none"> • Availability and implementation of law prohibiting marine pollution • Percentage of coastal and marine areas that are protected • Amount of plastic debris in water per unit of measurement (say square yards, acres, etc.) • Entanglement of marine animals and birds in plastic or litter • Amount of nutrients like Nitrogen, Phosphorus and Silica in coastal water • Percentage of plant and algae growth in water per unit of measurement

	<ul style="list-style-type: none"> • Balanced Nitrogen use to avoid nutrient pollution • Average coastal water quality near shore [Biochemical Oxygen Demand] • Percentage of Nitrogen in coastal water near shore • Average pH balance of marine water (marine acidity) • Amount of litter per unit of measurement of beach • Amount of litter per unit of measurement of beach resulting from sea/ocean • Amount of litter per unit of measurement of beach resulting from beach • Amount of industrial sewage per unit of measurement flowing to beach from the city • Amount of domestic waste water per unit of measurement flowing to beach from the city • Whether beach litter is collected / cleaned • Frequency of collection / cleaning of beach litter • Percentage of area developed under aquaculture • Number of representative sampling stations in the shore zone • Percentage of ecologically significant areas like nursery grounds, spawning grounds and high species diversity areas. • Percentage of estuary areas with dynamic boundaries and buffers • Percentage of shoreline areas hardened with seawalls to block erosion • Preventive or restrictive measures taken to limit groundwater extraction from shallow aquifers • Availability and implementation of rules constraining locations for landfills, hazardous waste dumps, toxic chemical facilities etc • Management and realignment of engineering structures affecting rivers, estuaries and coastlines • Availability of system for wastewater and stormwater collection and treatment • Availability of facilities for monitoring surface water conditions and water quality including discharge, snowmelt, reservoir, streamflow, in-stream temperature and upstream runoff. • Availability of water conservation management measures to cut down on waste and inefficiencies. • Building of flood barriers to protect passage of waste and other harmful objects into water during inundation.
<p>9</p>	<p>Sustainable management of forests – Promoting the implementation of sustainable management of all types of forests, halting deforestation, restoring degraded forests and substantially increasing afforestation and reforestation can be achieved by the following:</p> <ul style="list-style-type: none"> • Percentage of forest area under sustainable forest management • Percentage of forest area under long-term development plan • Percentage of forest cover out of total geographical area • Rate of annual forest area change • Percentage of forest area within protected areas • Measures taken for prevention of timber extraction from forest areas • Measures taken for prevention of other activities leading to deforestation • Percentage of tree cover out of total geographical area (Tree Outside Forest) • Percentage of area covered under afforestation schemes out of total geographical area • Percentage of degraded forest area out of total forest area

Social Audit Standards

	<ul style="list-style-type: none"> • Frequency of tree plantation in degraded areas • Measures taken to improve quality of soil in degraded forest areas • Other measures taken to improve degraded forest areas • Percentage annual change in degraded or desertified land • Percentage of total increase in desertified land • Number of forest areas under afforestation or reforestation schemes • Percentage increase in area under mangroves • Preservation and restoration of structural complexity and biodiversity area under mangroves
10	<p>Combatting desertification and degradation of soil – Combatting of desertification and degradation of soil, restoring degraded land and soil, including land affected by desertification, drought and floods, and achieving a land degradation neutral world can be achieved by:</p> <ul style="list-style-type: none"> • Availability and implementation of rules constraining locations for landfills, hazardous waste dumps, toxic chemical facilities etc. • Percentage of degraded land and soil out of total geographical area • Percentage of total increase in desertified land out of total land area • Percentage annual change in degraded or desertified land • Measures taken to improve quality of soil in degraded and desertified areas • Frequency of tree plantation in degraded or desertified areas • Measures taken for prevention of activities leading to deforestation • Percentage of tree cover out of total geographical area (Tree Outside Forest) • Rate of annual change in area under tree cover • Total land cover area • Annual change in land cover area that points to degradation • The total above-ground net primary production (NPP) indicating the health and productive capacity of land • Total soil organic carbon stock as an indicator of overall quality of soil • Changes in soil organic carbon stock • Building of flood barriers to protect infrastructure during inundation. • Monitoring data for sea level, precipitation and temperature for better predictions of flood. • Post-flooding soil and silt removal measures • Number and results of sample soil testing done post-flooding • Level of Nitrogen, Phosphorus and Potassium (N, P, K) in sample soil post-flooding
11	<p>Conservation of mountain ecosystems – Conservation of mountain ecosystems, including their biodiversity, to ensure that it enhances their capacity to provide benefits that are essential for sustainable development may be achieved through the following:</p> <ul style="list-style-type: none"> • Percentage of green cover over the total surface of the mountain region (MGCI) • Percentage annual change in mountain vegetation • Percentage annual change in mountain green cover (Mountain Green Cover Index or MGCI) • Change in average annual temperature • Number of protected areas of important sites for mountain biodiversity • Change in area of protected areas of important sites for mountain biodiversity • Number of protected areas important for terrestrial and freshwater biodiversity

	<ul style="list-style-type: none"> • Conservation initiatives for birds and their habitats in the mountain ecosystem (Bird Life International or BLI) • Percentage of protected area out of total geographical area of the country. • Whether a particular area falls in a protected area as defined by IUCN and as reflected in the World Database on Protected Areas (WDPA) • Compliance with various guidelines issued by IUCN • Compliance with various guidelines issued by UN Environment World Conservation Monitoring Centre (UNEP-WCMC) w.r.t. wildlife, sustainability and biodiversity in case of a mountain classification. • Identification of Key Biodiversity Area (KBI) (various KBIs being a Strict nature reserve, Wilderness area, National park, Natural monument or feature, a Habitat or species management area, a Protected landscape or a protected area with sustainable use of natural resources) • The land category classification for greenhouse gas (GHG) inventory reporting as per the Intergovernmental Panel on Climate Change (IPCC)
12	<p>Reduction of degradation of natural habitat – The reduction of degradation of natural habitats, halting the loss of biodiversity and protecting and preventing the extinction of threatened species may be achieved by the following:</p> <ul style="list-style-type: none"> • Extent to which habitat types have been replicated in multiple areas to spread risks associated with degradation of natural habitat • Extent to which landscapes have been connected with corridors to enable migrations • Number of cases registered under Wildlife Protection Act, 1972, per million hectares of protected area • Percentage of loss of Forest Area to urbanization • Percentage of loss of Forest Area to building of tourism infrastructure • Percentage of loss of Forest Area to timber extraction • Measures taken to prevent loss of Forest Area • Number of cases of poaching per million hectares of protected area • Measures taken to prevent animal poaching • Number of safe animal crossings to prevent accidents and consequent deaths of animals • Percentage of ecologically significant areas like nursery grounds, spawning grounds and high species diversity areas. • Availability and implementation of rules constraining locations for landfills, hazardous waste dumps, toxic chemical facilities etc. • Building of flood barriers to protect natural habitats during inundation. • Change in animal population as per animal census • Number of species in the IUCN Red List per unit of measurement in the Vulnerable category • Number of animals of species in the IUCN Red List per unit of measurement in the Vulnerable category • Measures taken to protect the animals in IUCN Red List per unit of measurement in the Vulnerable category • Number of species in the IUCN Red List per unit of measurement in the Endangered category • Number of animals of species in the IUCN Red List per unit of measurement in the Endangered category

<ul style="list-style-type: none">• Measures taken to protect the animals in IUCN Red List per unit of measurement in the Endangered category• Number of species in the IUCN Red List per unit of measurement in the Critically Endangered category• Number of animals of species in the IUCN Red List per unit of measurement in the Critically Endangered category• Measures taken to protect the animals in IUCN Red List per unit of measurement in the Critically Endangered category• Compliance with various guidelines issued by UN Environment World Conservation Monitoring Centre (UNEP-WCMC) w.r.t. wildlife, sustainability and biodiversity in case of a mountain classification• Identification of Key Biodiversity Area (KBI) (various KBIs being a Strict nature reserve, Wilderness area, National park, Natural monument or feature, a Habitat or species management area, a Protected landscape or a protected area with sustainable use of natural resources)

SECTION III – ASSESSMENT OF CHALLENGES, AND LIMITATIONS

Challenges/ Areas for improvement

1.80 The Social Auditor should identify the challenges faced by the stakeholders and the areas for improvement based on the suggestions and feedback received from them, which might influence the impact assessment. Some of the examples of commonly faced issues about ensuring environmental sustainability, addressing climate change including mitigation and adaptation, forest and wildlife conservation may include the following:

- Difficulty in understanding the concept of sustainable development
- Developing a sustainable development curriculum for awareness due to the vastness of the subject
- Inability to understand the immediate impact of climate change
- Lack of awareness about biodiversity in general
- Unrestrained production of waste of all kinds from different sectors
- Unrestrained use of plastic
- There being no boundary of global climate, the scope of climate change mitigation initiatives is only territorial
- Unrestrained development of tourism infrastructure in and around protected areas in forest, mountains and coastal regions

Any significant issues observed during the assessment, that may influence the user of the impact assessment in decision making, should be highlighted by the social auditor in the social audit report.

Limitations of the assessment

1.90 The Social Auditor should identify the inherent limitations of the evaluation process which might influence the impact assessment. Some of the examples of ensuring environmental sustainability, addressing climate change including mitigation and adaptation, forest and wildlife conservation may include the following:

- Cases of no-response in case the questionnaire is not administered in person
- Some of the questions being skipped by the respondents and remaining unanswered
- Non-availability of respondents due to relocation to other places after completion of the course

- Change in contact details of respondents due to which they could not be contacted

Any significant limitations observed during the assessment, that may influence the user of the Impact Assessment in decision making, should be highlighted by the Social Auditor in the social audit report.

SECTION IV – APPENDIX

Taxonomic classification of areas and sub-areas for social objectives

(relating to Ensuring environmental sustainability, addressing climate change including mitigation and adaptation, forest and wildlife conservation)

Sr. No	Areas	Sub-areas
5	<i>Ensuring environmental sustainability, addressing climate change including mitigation and adaptation, forest and wildlife conservation</i>	Substantially reduce waste generation through prevention, reduction, recycling and reuse
		Ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature
		Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning
		Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands
		Prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution
		Promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally
		Combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world
		Ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development
		Reduce the degradation of natural habitats, halt the loss of biodiversity and protect and prevent the extinction of threatened species

Social Audit Standard (SAS) 600

Protection of national heritage, art and culture

(SAS 600 should be read in conjunction with the “Preface to the Social Audit Standards” and “Framework for the Social Audit Standards”, issued by the ICAI)

CONTENTS

Particulars	Paragraph(s)
Section I – Introduction	
Objective and Scope	1.10
Section II – Process of Social Audit	
Data Collection	1.20
Desk Review	1.30
Inspection and Personal Interviews	1.40
Evaluation Questions	1.50
Key Metrics for Evaluation of Project / Program	1.60
Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)	1.70
Section III – Assessment of Challenges and Limitations	
Challenges / Areas for improvement	1.80
Limitations of the assessment	1.90
Section IV – Appendix	
Taxonomic classification of areas and sub-areas for Social Objectives (relating to Protection of national heritage, art and culture)	

SECTION I – INTRODUCTION

Objective and Scope

- 1.10 This Social Audit Standard relates to the thematic area of “Protection of national heritage, art and culture”. The Standard aims to provide the Social Auditor with the necessary guidance about independent impact assessment engagement of Social Enterprises engaged in protection of national heritage, art and culture and the audit steps and procedures that should be applied while conducting the social impact assessment. The Standard sets out the minimum requirements to be followed while conducting impact assessment. Laws or regulations may establish additional requirements which should be followed as applicable.

SECTION II – PROCESS OF SOCIAL AUDIT

Data Collection

- 1.20 The stakeholders that may be approached for obtaining data may include:
- Direct beneficiaries e.g., Archaeological department, Tourist, art Students, Trainees, Participants, Attendees, international visitors
 - Parents/Guardians of the direct beneficiaries
 - Faculty/Teachers / Trainers imparting education / training on art and heritage
 - Management personnel of art Education/Training Partners
 - Monitoring Agency
 - Recruitment Agencies
 - Employers
 - Key Program officials of the reporting entity

The overall activity of conducting a survey and collecting sample data should be reviewed in terms of the following factors to assess relevance and reliability:

- designed by an in-house team or external specialized agency
- conducted by an in-house team or external specialized agency
- coverage: number of villages/districts/ total distance (km) covered

Desk Review

- 1.30 The Social Auditor should conduct a desk review of existing documents to gain further insight into the evaluation procedure and impact assessment. Such documents, about protection of national heritage, art and culture may include the following:
- Constitutional provisions for conservation of national heritage, art and culture
 - The Social Auditor may consider, inter alia, UNESCO Documents on World Heritages and ASI Reports to understand and evaluate the ‘as is’ situation relating to conservation of heritage monuments and sites
 - History and Architectural reports of Heritage sites
 - Tourist footfall and feedback records
 - Maintenance records of the heritage property
 - Random Sampling of CCTV recordings of Heritage Sites, Arts Institutes and Cultural Organizations

Inspection and Personal Interviews

1.40 Besides desk review, the social auditor should also consider conducting physical inspection and personal interviews to get a first hand assessment of impact.

Evaluation Questions

1.50 The social auditor should review the evaluation questions addressed through Questionnaires, In-depth interviews and Focused Group Discussions to assess the responses received from various stakeholders and to understand what has changed. This would help the Social Auditor in forming his views on the following aspects:

- Is the Heritage site attracting tourists and footfall?
- Is the heritage site bringing employment to the marginalized communities?
- What is the Socio-cultural sustainability of cultural heritage?
- Is there education related to heritage, art and culture in various educational institutions?
- What is the level of historic and cultural awareness in the target group?
- What social issues does the heritage target?

The above is an illustrative list of questionnaires for protection of heritage sites. A similar set of questionnaires may be designed to understand the impact of protection of national heritage, arts as well as culture.

Such questions, in relation to protection of national heritage, art and culture, may cover the following aspects:

- (a) Heritage Attractiveness and Vibrancy
 - (b) Job Creation in all sectors
 - (c) Heritage conservation
- Are there adequate efforts for Architectural conservation?
 - Are there adequate efforts for cultural conservation?
 - Are there adequate efforts for knowledge conservation?

Key Metrics for Evaluation of Project / Program

1.60 The Social Auditor should review the project/program documents to frame the evaluation criteria for assessing impact. Such key metrics may be collated from base-line, mid-line (monthly/quarterly) and end-line assessment (if available), respectively at the beginning, middle and end of the reporting period/project/program to effectively understand and evaluate the impact.

The evaluation of the project/program information would facilitate the Social Auditor to assess:

- What would have happened in the absence of the intervention?
- How much has the project contributed to the changes that are evidenced?
- Is there any unintended negative impact that happened due to the intervention?

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

1.70 The Social Auditor should identify the quantitative and qualitative evaluation criteria against which the impact has to be assessed.

Such criteria for protection of national heritage, art and culture may broadly include the following aspects:

S. No	Evaluation Criteria
(A)	Quantitative Criteria
1	<ul style="list-style-type: none"> Number of heritage attractions under cultural heritage management
2	<ul style="list-style-type: none"> Number of visitors/ participants at heritage sites, as well as programmes for arts and culture Number of programs organized at/ for heritage sites, arts and culture
3	<ul style="list-style-type: none"> Number of creative and knowledge-based jobs in the sector for promotion of heritage, arts and culture Number of new creative and knowledge-based jobs in the sector for promotion of heritage, arts and culture
4	<ul style="list-style-type: none"> Number of innovations in the sector for promotion of heritage, arts and culture Number of patents in the sector for promotion of heritage, arts and culture
5	<ul style="list-style-type: none"> Number of international visitors to heritage site and participants in cultural programmes Proportion of international visitors to total visitors to heritage sites Proportion of international participants to total participants for local culture and arts
6	<ul style="list-style-type: none"> Number of heritage, arts and culture related educational programs Number of persons educated
7	<ul style="list-style-type: none"> Number of research activities undertaken Number of researchers participating in related research activities Number of published papers, master's and doctoral dissertations Cultural heritage presence in artworks, stories, films, music compositions, design, etc. Number of artists and workers using infrastructure for protection of heritage, arts and cultural creation Number of heritage walks conducted and average number of participants in heritage walks
8	<ul style="list-style-type: none"> Number of related traditions / customs / knowledge preserved
9	<ul style="list-style-type: none"> Change in the number of visitors due to intervention into heritage Number of aesthetic interventions into heritage sites, arts and culture for urban / rural territorial development
10	<ul style="list-style-type: none"> Number of enhanced heritage-related services due to intervention (e.g., technology-based educational tours, digitization for scientific purposes) Number of products promoting a heritage brand
11	<ul style="list-style-type: none"> Number of funding sources (e.g., crowd-funding, products retail, co-branding, interpretation) Amount of funds earned Number of entrepreneurs / enterprises using infrastructure, equipment and interpretation tools in their business operations (e.g., for advertising, filmmaking, video-clips and music recordings, space rentals, etc.)
12	<ul style="list-style-type: none"> Number of digitally preserved heritage assets, art and culture Number of activities of heritage digitization
13	<ul style="list-style-type: none"> Number of new / enhanced products / services related to cultural heritage (e.g., films, books, designs, musical pieces, etc.) Number of companies with new heritage-related products

Social Audit Standards

	<p>(a) Distribution</p> <ul style="list-style-type: none"> • Number of new / enhanced product / services distribution channels <p>(b) Pricing / Sales</p> <ul style="list-style-type: none"> • Number of products / services sold / used <p>(c) Branding</p> <ul style="list-style-type: none"> • Number of heritage-based unique selling points • Number of products promoting a heritage brand <p>(d) Promotion</p> <ul style="list-style-type: none"> • Heritage product / attraction promotional reach
14	<p>(a) Interpretive media</p> <ul style="list-style-type: none"> • Number of innovative interpretation media (e.g., QR codes, 3D technologies, multimedia and interactive tools, multisensory media, enhanced interpretive design, interpretive films, etc.) • Number of new storytellers <p>(b) Visitor satisfaction</p> <ul style="list-style-type: none"> • Number of satisfied heritage visitors due to the introduction of interpretive media
15	<p>(a) Employees</p> <ul style="list-style-type: none"> • Use of human resources management tools (e.g., software) • Number of new job openings <p>(b) Volunteers</p> <ul style="list-style-type: none"> • Volunteer engagement • Number of volunteering programs applied
16	<p>(a) Tools</p> <ul style="list-style-type: none"> • Number of users for smart visitor management design (e.g., design, film, architecture, publishing, information & communication technology, etc.) • Existence of visitor management tools (e.g., visitor counting systems) <p>(b) Visitor number and satisfaction</p> <ul style="list-style-type: none"> • Increase and level of satisfaction of visitors and participants due to visitor management tools • Share of visitors compared to other selected and relevant heritage attractions
17	<p>Access</p> <ul style="list-style-type: none"> • Measures taken for audience development • Existence of an innovative entrance counting system
18	<ul style="list-style-type: none"> • Increase in the number of footfalls at a heritage site • Increase in audience size of a cultural program • Increase in the number of educators, artists and students compared to earlier years
20	<ul style="list-style-type: none"> • Increase in the number of artisans working on revival of craft like traditional embroidery or a saree weave
21	<ul style="list-style-type: none"> • Increase in year-on-year revenue of the Social Enterprise through ticket sales, advertising, merchandising, and provision of other services
22	<ul style="list-style-type: none"> • Increase in the geographical outreach of the Social Enterprise
(B)	Qualitative Criteria
1	<p>Economic Indicator</p> <p>Core indicators</p>

	<ul style="list-style-type: none"> • Contribution of Cultural Activities • Cultural Employment • Household expenditures on Culture <p>Description</p> <ul style="list-style-type: none"> • Percentage of the contribution of private and formal cultural activities • Percentage of persons engaged in cultural occupations within the total employed population • Percentage of household final consumption expenditures on cultural activities, goods and services set against total household consumption expenditures
2	<p>Education</p> <p>Core Indicators</p> <ul style="list-style-type: none"> ○ Arts Education ○ Professional Training in the Culture sector <p>Description</p> <ul style="list-style-type: none"> ○ Percentage of instructional hours dedicated to arts education in relation to the total number of instructional hours in secondary school ○ Coverage of technical and vocational education and training and tertiary education in the field of culture
3	<p>Governance</p> <p>Core indicators</p> <ul style="list-style-type: none"> ○ Policy and Institutional Framework for Culture ○ Civil Society Participation in Cultural governance <p>Description</p> <ul style="list-style-type: none"> ○ Assessment of protection and promotion of culture, cultural rights and cultural diversity ○ Assessment of the participation of cultural professionals and minorities in the formulation and implementation of cultural policies, measures and programmes that concern them
4	<p>Social Participation</p> <p>Core indicators</p> <ul style="list-style-type: none"> ○ Participation in going-out Cultural activities ○ Cinema ○ Theatre/Dance show ○ Concerts ○ Heritage ○ Museums ○ Exhibitions ○ Participation in identity-building Cultural activities ○ Festivals ○ community cultural and historic events ○ community rites and ceremonies ○ Restoration of LGBTQIA+ heritage and festivals (example Koovagam festival) ○ Tolerance of other Cultures ○ Interpersonal trust <p>Freedom of self-determination</p>

	<p>Description</p> <ul style="list-style-type: none"> • Percentage of the population who have participated at least once in a going-out cultural activity in the last 12 months • Percentage of the population who have participated at least once in an identity-building cultural activity in the last 12 months • Degree of tolerance within a society towards people from different cultural backgrounds • Degree of interpersonal trust • Median score of perceived freedom of self-determination • Self-determination implies the individual's right to live the life they choose, according to their own values and beliefs. In this sense, self-determination is strongly linked to cultural values, aptitudes and convictions.
5	<p>Gender equality</p> <p>Core indicator</p> <ul style="list-style-type: none"> • Cultural attitudes and perceptions towards gender equality <p>Description</p> <ul style="list-style-type: none"> • Cultural values and attitudes to foster social transformation and harmonize with human rights
6	<p>Communication</p> <p>Core Indicator</p> <ul style="list-style-type: none"> • Freedom of Expression • Access and internet use • Diversity of fictional content on public television <p>Description</p> <ul style="list-style-type: none"> • This dimension assesses the extent to which a positive interaction between culture and communication is promoted with a view to: <ol style="list-style-type: none"> (a) respect and promote the right to freedom of expression as a key enabler for creativity and cultural diversity (b) promote access to digital technologies, in particular the Internet for dissemination of ideas, information and cultural content (c) offer a diversity of content in public broadcasting systems, which favours choice-based cultural participation
7	<p>Healthy Hostel / Campus Environment</p> <p>In case a residential facility is provided to the students/trainees, the following indicators may be used to assess whether:</p> <ul style="list-style-type: none"> • Hostel facility is available at all / some of the centers • Accommodation for trainees is equipped with basic features • Hostel mess provides healthy food • Trainees are trained to be self-reliant for their daily routine jobs like washing their utensils etc. • Campus life makes the candidates confident, and disciplined, and helps in developing inter-personal skills
8	<ul style="list-style-type: none"> • Ensuring absence of anti-social / undesirable elements like pickpockets, conmen, and beggars • Economic and environmental sustainability can be achieved after a restoration project is completed.

9	<p>Participation in Government programs</p> <p>Association with Government initiatives like Azadi ka Amrit Mahotsav to promote cultural diversity and pride in national heritage</p>
10	<p>Environmental sustainability and conservation</p> <p>Whether restoration efforts of heritage sites have ensured their environmental sustainability – E.g. Whether they can withstand heavy rainfall / flooding/ corrosion/ erosion, etc.</p> <p>The Social auditor may consider whether appropriate responses have been carried out by concerned regulators, local authorities, key stakeholders to preserve heritage assets / monuments / documents, with respect to protection against environmental factors like rain and flooding</p>
11	<p>Arts and Culture organizations</p> <ul style="list-style-type: none"> • What measures have been taken to ensure fair practices in showcasing and promoting talents so that nepotism and favoritism can be avoided? Is the background and qualification of educators and artists verified? • Is there any research / initiative in revival of old / endangered crafts and weaves / translation of old texts / dying language? • Whether formal certification is provided to students / trainees in arts and crafts? Is the syllabus standardized? • How many students / trainees pick up the vocation? • Has it improved the socio-cultural and economic landscape of the society / community?

(A) National Heritage

Theme	Indicator
Heritage attractions and vibrancy	<ul style="list-style-type: none"> • Number of heritage attractions under cultural heritage management • Steps taken for achieving heritage vibrancy
Heritage participation and attractiveness	<ul style="list-style-type: none"> • Number of visitors to heritage sites • Number of programs organized at heritage sites • Level of heritage attractiveness (e.g., use of heritage in marketing campaigns, photo shootings, filmmaking, etc.)
Creative and knowledge-based jobs	<ul style="list-style-type: none"> • Number of creative and knowledge-based jobs in the heritage sector • Number of new creative and knowledge-based jobs in the heritage sector
Heritage Innovation	<ul style="list-style-type: none"> • Number of innovations in the heritage sector • Number of patents in the heritage sector
Internationalization of Heritage	<ul style="list-style-type: none"> • International branding of national heritage • Number of international visitors to heritage site • Proportion of international visitors to total visitors to heritage sites
Human capital and heritage education	<ul style="list-style-type: none"> • Enhancement of the human capital on heritage • Number of heritage-related educational programs • Number of persons educated
Quality management of heritage	<ul style="list-style-type: none"> • Availability of quality heritage management educational programs/trainings • Skilled cultural heritage workers • Overall level of heritage preservation and its cultural / environmental /

Social Audit Standards

	financial / social sustainability
Research	<ul style="list-style-type: none"> • Number of heritage research activities undertaken
Heritage preservation	<ul style="list-style-type: none"> • Number of heritage-related traditions / customs / knowledge preserved • Existence of systems for heritage preservation • Level of heritage preservation after the application of heritage preservation systems
Heritage protection	<ul style="list-style-type: none"> • Existence of systems for heritage protection • Level of heritage preservation after the application of heritage protection systems • Existence of technological solutions to decrease: <ul style="list-style-type: none"> (a) social pressures (e.g., over-visitation, looting, vandalism, defacement) or (b) natural pressures (e.g., earthquakes, floods, invasive plants, carbon emission, climate change)
Heritage Revival	<ul style="list-style-type: none"> • Number of heritage visitors due to intervention into heritage • Number of aesthetic interventions into heritage sites for urban / rural territorial development
Heritage Liveability	<ul style="list-style-type: none"> • Number of enhanced heritage-related services due to intervention (e.g., technology-based educational tours, digitization for scientific purposes) • Number of products promoting a heritage brand
Financial stability of cultural heritage	<ul style="list-style-type: none"> • Number of funding sources (e.g. crowd-funding, products retail, co-branding, interpretation) • Amount of funds earned • Number of entrepreneurs / enterprises using heritage infrastructure, equipment and interpretation tools in their business operations (e.g., for advertising, filmmaking, video-clips and music recordings, space rentals, etc.)
Environmental stability of cultural heritage	<ul style="list-style-type: none"> • Number of digitally preserved heritage assets • Number of activities of heritage digitization • Existence of systems for environmental protection • Existence of systems for monitoring activities
Socio-cultural sustainability of cultural heritage	<ul style="list-style-type: none"> • Number of research projects related to heritage • Number of researchers participating in heritage-related research activities • Number of published papers, master's and doctoral dissertations related to heritage • Number of educational and awareness raising programs on heritage • Number of participants educated in topics related to heritage • Number of programs / activities at a heritage site • Number of participants in programs / activities • Cultural heritage presence in artworks, stories, films, music compositions, design, etc. • Number of artists and workers using heritage infrastructure for cultural creation • Number of heritage walks conducted and average number of

	participants in heritage walks
Heritage products / services enhancement	<p>Products & Services</p> <ul style="list-style-type: none"> • Number of new / enhanced products / services related to cultural heritage (e.g., films, books, designs, musical pieces, etc.) • Number of companies with new heritage-related products
Heritage marketing improvement	<p>(a) Distribution Number of new / enhanced product / services distribution channels</p> <p>(b) Pricing / Sales Number of products / services sold / used</p> <p>(c) Branding Number of heritage-based unique selling points Number of products promoting a heritage brand</p> <p>(d) Promotion Heritage product / attraction promotional reach</p>
Heritage interpretation enhancement	<p>(a) Interpretive media</p> <ul style="list-style-type: none"> • Number of innovative interpretation media (e.g., QR codes, 3D technologies, multimedia and interactive tools, multisensory media, enhanced interpretive design, interpretive films, etc.) • Number of new storytellers <p>(b) Visitor satisfaction</p> <ul style="list-style-type: none"> • Number of satisfied heritage visitors due to the introduction of interpretive media <p>(c) Heritage awareness and education</p> <ul style="list-style-type: none"> • Level of heritage interpretation understanding / raised awareness due to the introduction of interpretive media
Enhanced human resources management	<p>(a) Employees</p> <ul style="list-style-type: none"> • Use of human resources management tools (e.g., software) • Level of effectiveness of human resources management tools • Number of new job openings <p>(b) Volunteers</p> <ul style="list-style-type: none"> • Volunteer engagement • Number of volunteering programs applied
Visitor management improvement	<p>(a) Tools</p> <ul style="list-style-type: none"> • Number of users for smart visitor management design (e.g., design, film, architecture, publishing, information & communication technology, etc.) • Existence of visitor management tools (e.g., visitor counting systems) <p>(b) Visitor number and satisfaction</p> <ul style="list-style-type: none"> • Increase and level of satisfaction of heritage visitors due to visitor management tools • Share of heritage visitors compared to other selected and relevant

	heritage attractions
Local Community	<p>(a) Access</p> <ul style="list-style-type: none"> Measures taken for audience development Existence of an innovative entrance counting system <p>(b) Participation</p> <ul style="list-style-type: none"> Number of outreaching methods to involve local community Number of people / groups involved Number of local community members participating in heritage-related activities (e.g. music festivals, book readings, exhibitions, film shows etc.) Number of local community members who got the opportunity to distribute their products / services at a heritage site

(B) Art and Culture

Dimensions	Core Indicators	Description
Economy	<ul style="list-style-type: none"> Contribution of Cultural Activities to Gross Domestic Product Cultural Employment Household expenditures on Culture 	<ul style="list-style-type: none"> Percentage of the contribution of private and formal cultural activities to Gross Domestic Product Percentage of persons engaged in cultural occupations within the total employed population Percentage of household final consumption expenditures on cultural activities, goods and services set against total household consumption expenditures
Education	<ul style="list-style-type: none"> Arts Education Professional Training in the Culture sector 	<ul style="list-style-type: none"> Percentage of instructional hours dedicated to arts education in relation to the total number of instructional hours in secondary school Coverage of technical and vocational education and training and tertiary education in the field of culture
Governance	<ul style="list-style-type: none"> Policy and Institutional Framework for Culture Civil Society Participation in Cultural governance 	<ul style="list-style-type: none"> Assessment of protection and promotion of culture, cultural rights and cultural diversity Assessment of the participation of cultural professionals and minorities in the formulation and implementation of cultural policies, measures and programmes that concern them
Social Participation	<ul style="list-style-type: none"> Participation in going-out Cultural activities 	<ul style="list-style-type: none"> Percentage of the population who have participated at least once in a

	<ul style="list-style-type: none"> ➤ Cinema ➤ Theatre/Dance show ➤ Concerts ➤ Heritage ➤ Museums ➤ Exhibitions • Participation in identity-building Cultural activities <ul style="list-style-type: none"> ➤ Festivals ➤ community cultural and historic events ➤ community rites and ceremonies • Tolerance of other Cultures • Interpersonal trust • Freedom of self-determination 	<p>going-out cultural activity in the last 12 months</p> <ul style="list-style-type: none"> • Percentage of the population who have participated at least once in an identity-building cultural activity in the last 12 months • Degree of tolerance within a society towards people from different cultural backgrounds • Degree of interpersonal trust • Median score of perceived freedom of self-determination <p><i>(Self-determination implies the individual's right to live the life they choose, according to their own values and beliefs. In this sense, self-determination is strongly linked to cultural values, aptitudes and convictions)</i></p>
Gender Equality	<ul style="list-style-type: none"> • Cultural attitudes and perceptions towards gender equality 	<ul style="list-style-type: none"> • Cultural values and attitudes to foster social transformation and harmonize with human rights
Communication	<ul style="list-style-type: none"> • Freedom of Expression • Access and internet use • Diversity of fictional content on public television 	<ul style="list-style-type: none"> • This dimension assesses the extent to which a positive interaction between culture and communication is promoted with a view to: <ul style="list-style-type: none"> (a) respect and promote the right to freedom of expression as a key enabler for creativity and cultural diversity (b) promote access to digital technologies, in particular the Internet for dissemination of ideas, information and cultural content (c) offer a diversity of content in public broadcasting systems, which favours choice-based cultural participation

Role and contribution of Art and Culture: Art and culture helps to:

Personal Development	Community Development	Education & Livelihood
<ul style="list-style-type: none"> • Increase people's confidence and sense of 	<ul style="list-style-type: none"> • Develop community networks and sociability 	<ul style="list-style-type: none"> • Stimulate interest and confidence in the arts

Social Audit Standards

<p>self-worth</p> <ul style="list-style-type: none"> • Provide a forum to explore personal rights and responsibilities • Help people extend control over their own lives • Help improve the quality of life of people • Provide a unique and deep source of enjoyment. • Make people feel better about where they live • Help people develop their creativity • Allow people to explore their values, meanings and dreams • Help people feel a sense of belonging and involvement • Have a positive impact on how people feel • Reduce isolation by helping people to make friends • Contribute to a more relaxed atmosphere 	<ul style="list-style-type: none"> • Promote tolerance and contribute to conflict resolution • Provide a forum for intercultural understanding and friendship • Develop contact between the generations • Help offenders and victims address issues of crime • Provide a route to rehabilitation and integration for offenders • Facilitate effective public consultation and participation • Build support for community projects • Strengthen community co-operation and networking • Develop pride in local traditions and cultures • Involve residents in environmental improvements 	<ul style="list-style-type: none"> • Contribute to the educational development of children • Encourage adults to take up education and training opportunities • Help build new skills and work experience • Contribute to people's employability • Help people take up or develop careers in the arts • Encourage local self-reliance and project management
---	--	--

Social impact of Art and Culture

<p>Direct social impacts</p>	<ul style="list-style-type: none"> • The arts and culture provide socially valuable leisure activities, elevate people's thinking and contribute positively to their psychological and social wellbeing and enhance their sensitivity.
<p>Indirect social impacts</p>	<ul style="list-style-type: none"> • The arts enrich the social environment with stimulating or pleasing public amenities. • They are a source of civilising impacts and of social organisation. • Artistic activity, by stimulating creativity and a disregard of established modes of thinking, enhances innovation. • Works of art and cultural products are a collective memory for a community and serve as a reservoir of creative and intellectual ideas for future generations. • Arts and cultural institutions improve the quality of life and so in urban areas enhance personal security and reduce the incidence of street crime and hooliganism.

SECTION III – ASSESSMENT OF CHALLENGES AND LIMITATIONS

Challenges/ Areas for improvement

1.80 The Social Auditor should identify the challenges faced by the stakeholders and the areas for improvement based on the suggestions and feedback received from them, which might influence the impact assessment. Some of the examples of commonly faced issues about protection of national heritage, art and culture may include the following:

- Lack of National Archaeological Database.
- National Geographic Information System (GIS) Database for monuments and sites to be authenticated and validated with Indian Space Research Organisation (ISRO).
- The National Mission on Monuments and Antiquities (NMMA) to be reactivated with budget and staffing to complete its previous listing of built heritage and antiquities.
- Extend ongoing initiative for Archives Data to be accessible digitally and Archives to be stored as per conservation norms
- New technology like Photogrammetry & 3D Laser scanning should be used for documentation, surveys, excavation and conservation works.
- LIDAR (Light Detection and Ranging) and Drone Surveys to document monuments and sites
- National Policy on Conservation needs to be implemented and put into practice vigorously by Archaeological Survey of India (ASI) and State Archaeology Departments.
- Conservation Plan be prepared for the site before undertaking any conservation works
- Provision for Work Audit for conservation of centrally protected monuments needs to be incorporated
- Region-wise empanelment of crafts persons to be taken up
- National Level awards to be given to ASI Circles, State Governments and other heritage custodian
- Training on obsolete equipment
- Residential accommodation not being made available
- Gap between salary expected and salary actually received

The above is an illustrative list of challenges and areas of improvement for protection of heritage sites. Similar set of challenges and areas of improvement would be faced while promoting arts as well as culture.

Any significant issues observed during the assessment, that may influence the user of the impact assessment in decision making, should be highlighted by the social auditor in the social audit report.

Limitations of the assessment

1.90 The Social Auditor should identify the inherent limitations of the evaluation process which might influence the impact assessment. Some of the examples relating to protection of national heritage, art and culture may include the following:

- Cases of no-response in case the questionnaire is not administered in person
- Some of the questions being skipped by the respondents and remaining unanswered
- Non-availability of respondents due to relocation to other places after completion of the course
- Change in contact details of respondents due to which they could not be contacted

Any significant limitations observed during the assessment, that may influence the user of the Impact Assessment in decision making, should be highlighted by the Social Auditor in the social audit report.

SECTION IV – APPENDIX

Taxonomic classification of areas and sub-areas for Social Objectives (relating to Protection of national heritage, art and culture)

Sr. No.	Areas	Sub-areas
6	Protection of national heritage, art and culture	Supporting initiatives in the fields of performing arts and cultural heritage. By encouraging and promoting young talent in pursuing the traditional arts and crafts, the Foundation aims to create a pool of artistic resources for the future.
		Supporting restoration of buildings and sites of historical importance and works of art
		Setting up public libraries
		Promotion and development of traditional and handicrafts

Social Audit Standard (SAS) 700

Training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports

(SAS 700 should be read in conjunction with the “Preface to the Social Audit Standards” and “Framework for the Social Audit Standards”, issued by the ICAI)

CONTENTS

Particulars	Paragraph(s)
Section I – Introduction	
Objective and Scope	1.10
Section II – Process of Social Audit	
Data Collection	1.20
Desk Review	1.30
Inspection and Personal Interviews	1.40
Evaluation Questions	1.50
Key Metrics for Evaluation of Project / Program	1.60
Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)	1.70
Section III – Assessment of Challenges, and Limitations	
Challenges / Areas for improvement	1.80
Limitations of the assessment	1.90
Section IV – Appendix	
Taxonomic classification of areas and sub-areas for Social Objectives (relating to Training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports)	

SECTION I – INTRODUCTION

Objective and Scope

- 1.10 This Social Audit Standard relates to the thematic area of “Training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports”. The Standard aims to provide the Social Auditor with the necessary guidance in relation to independent impact assessment engagement of Social Enterprises engaged in - Training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports; and the audit steps and procedures that should be applied while conducting the social impact assessment. The Standard sets out the minimum requirements to be followed while conducting impact assessment. Laws or regulations may establish additional requirements which should be followed as applicable.

SECTION II – PROCESS OF SOCIAL AUDIT

Data Collection

- 1.20 The stakeholders that may be approached for obtaining data may include:
- Direct stakeholders e.g., Non-profit entities, Implementing partners.
 - Target population/ beneficiaries of the direct stakeholders
 - Indirect stakeholders e.g., Funding entities, Government and related institutions, media agencies, academic institutions, professional groups (Village level bodies i.e., Self Help Group (SHG) Cluster’s, Village Development Committees, local opinion maker etc.),
 - Monitoring Agency
 - Staff (full time/part time employees, consultants, etc.)
 - Board of advisors/trustees/directors
 - Key officials of the reporting entity

The overall activity of conducting a survey and collecting sample data should be reviewed in terms of the following factors to assess relevance and reliability:

- designed by an in-house team or external specialized agency
- conducted by an in-house team or external specialized agency
- coverage: number and types of non-profit entities served

Desk Review

- 1.30 The Social Auditor should conduct a desk review of existing documents to gain further insight into the evaluation procedure and impact assessment. Such documents, in relation to – Training to promote rural sports, nationally recognised sports, Paralympics sports and Olympic sports, may include the following:
- Memorandum of Understanding (MoU)/Contract between the reporting entity and the non-profit entities
 - Project Proposal, Timeline and Key Deliverables for the implementation
 - Selection criteria for enrolment of beneficiaries
 - Achievements and Outcomes
 - Knowledge materials (reports, articles, videos, case studies, case lets, etc.) shared with non-profit entities
 - Feedback (testimonials, ratings, recommendations, etc.) provided by non-profit entities and other relevant stakeholders

- Enrolment data for training/workshops and/or convening programmes designed for non-profit entities
- Advertisement - leaflets/newspaper/social media
- Photographs of project activities
- Periodic progress reports (if any)
- Review of grant utilization against achievement of Key Deliverables

Inspection and Personal Interviews

1.40 Besides desk review, the social auditor should also consider conducting physical inspection and personal interviews to get a first hand assessment of impact.

Evaluation Questions

1.50 The social auditor should review the evaluation questions addressed through Questionnaires, In-depth interviews and Focused Group Discussions to assess the responses received from various stakeholders and to understand what has changed. This would help the Social Auditor in forming his views on the following aspects, in relation to initiatives which promotes rural sports, nationally recognised sports, Paralympics sports and Olympic sports.

- What are your views on the existing situation of Sports in India?
- Has there been an increase in access to sports development platforms for young sporting talents?
- Has there been an access to adequate resources for pursuing Sports as a career in India?
- Do you think Sports is undervalued compared to other professions in India? If yes, what are the reasons for it?
- Do you think within the sports arena, there is hegemony of one nationally recognized sport (For e.g. Cricket) over various other sports which should be recognized and valued equally in India? If yes? Explain.
- What are the changes that you have witnessed over the last 2 decades in Sports development in the country?
- What are the different government initiatives and resources available from the government (both State and Centre) to support sports development in the country?
- Has the program challenged or changed attitudes on the rights of differently abled people in Paralympic sports?
- Has there been adequate number of Sports Coaches and Trainers to train young talents for national and international sports competitions?
- What are the existing capacities of Sports Coaches and Trainers for training young talents? Are they certified trainers to train for international/Olympic /Paralympic sports competitions?
- Critically comment on Indian Government's and society's attitude towards sports and sportspersons. In your opinion, what needs to change and why?
- What factors and strategies of the program helped to foster positive changes toward Sports Development?
- What are some of the positive reforms in the Sports Management Institutions working towards sports development?
- What constrained the achievement of Paralympic sports professionals in the country?
- Were there some program components where Girls/Women had access to participation in Sports?

Social Audit Standards

- Do you think there has been change in school education system for considering sports as one of the major subjects in academics? If yes, explain
- What more changes are required in the Indian education system to promote sports as an equally important subject in the academia?
- Are positive changes in Sports Development likely to be sustained? What factors will contribute to this and what is likely to undermine the sustainability of positive changes?
- Do you think there is a need to have a sports counsellor?

Key Metrics for Evaluation of Project / Program

1.60 The Social Auditor should review the project/program documents to frame the evaluation criteria for assessing impact. The Social Auditor may identify the combination of quantitative and qualitative evaluation criteria against which the impact has to be assessed.

- The baseline measurement to establish the starting point of project/program, which is then used to measure what actually changed due to the intervention of the entity.
- Assess the past performance trend of the entity.
- Assess the highlights and key achievements during the reporting period.
- Demography
- Socio-economic profile of the target group
- Resource mapping of the target group
- Assessment of Impact Map
- Change in human capital, economic empowerment of sports professionals at District, State and National level, rights of Paralympics sport professionals, Access to jobs in sports industry?
- Demography, Educational and Social Background of the beneficiaries - e.g. Age wise distribution, Marital status, Education qualification (e.g. Primary, Secondary, Senior Secondary, Diploma, Graduation, Post-Graduation), social category wise distribution (e.g. General, SC, ST, OBC, PWD, EWS, BPL Card Holders etc.),
- Relevance & usefulness of project activities
- Quality of the delivery mechanism

Other factors

- Organisation and Programme Strategy
- Resource mobilization
- Leveraging technology
- Attracting, retaining, and nurturing talent
- Service delivery
- Communications
- Forming partnerships
- Financial and impact reporting practices
- Convergence and collaborations with Government agencies and Corporates

Socio-economic factors

- Socio-economic improvement due to program intervention
- Socio-Economic factors can be divided into following to have better understanding:
 - 1 Social Conditions
 - Improved facilities at home
 - Better access to healthcare facilities
 - Access to education opportunities
 - 2 Social Acceptance
 - Psychosocial
 - Better Decision making
 - Enhance self-confidence
 - Self-respect and Dignity
 - 3 Economic
 - Creation of more livelihood opportunities
 - Increase in Income
 - Increase in Purchasing power
 - Earning avenues
- Changes in socio-economic factors – acceptance / respect in the village / society, economic condition, health condition, confidence level, purchasing power, earning avenues

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

1.70 The Social Auditor should identify the quantitative and qualitative evaluation criteria or the key performance indicators against which the impact has to be assessed. The impact should be assessed in terms of:

Evaluation Criteria

Quantitative

- Ratio of female to male in nationally recognized sports?
- Ratio of female to male in Olympics?
- Number of sports management institutions available in the country?
- Number of sports wise training institutes available in each state?
- Percentage of sports training institutes and Sports clubs in rural areas from total sports training institutes in urban areas/cities?
- Number of national sporting competitions/events conducted for different sports?
- Number of sports professionals representing India in Olympics?
- Number of sports professionals representing India in Paralympics?
- Number of Government schemes and initiatives available for promoting sports in India?
- Number of policies made for sports development in India – Both state and centre?
- Percentage of elected paralympic sports professionals/women professionals in key government positions?

Social Audit Standards

- Income levels of sports professionals compared to average income of corporate professionals/other white collar professions?
- Percentage of Government budget (Centre and State) for sports development in total annual budget?
- Sports utilities and resources available in Government and Private educational institutions (Government & Private schools and colleges)
- Sports colleges in the geographies in which the project is being implemented?
- Ratio of Nationally qualified Coaches (SAI approved) versus number of athletes in the particular event?
- Percentage increase in regional participation?
- Percentage increase in enrolment of sports athletes as coaches and school teachers?
- Percentage of athletes getting employment opportunities via sports quota.

Qualitative

- Extent of inequalities and discrimination faced by People with Disability (PWDs), Women and youths from rural areas in Sports?
- Within sports beneficiaries, specific groups of beneficiaries covered e.g. persons with disabilities in Paralympic sports, representation of women/girls in sports, representation of sports professionals from Rural areas and marginalized communities

SECTION III – ASSESSMENT OF CHALLENGES, AND LIMITATIONS

Challenges / Areas for improvement

1.80 The Social Auditor should identify the challenges faced by the stakeholders and the areas for improvement based on the suggestions and feedback received from them, which might have an influence on the impact assessment. Some of the examples of commonly faced issues in relation to - Training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports may include the following:

- Inadequate Government Budget for Sports Development.
- Lack of international level Coaches and Sports trainers at all levels
- Biases towards paralympic sports/women sports
- Social attitudes towards sports as a viable career option
- Lack of sports as an academic subject in comparison to other subjects
- Lack of adequate sports training institutes in all the states
- Lack of sports training institutes and sports clubs in rural areas
- Lack of adequate sports infrastructure in educational institutions (e.g. schools and colleges)
- Lack of mentorship
- Affordability and accessibility to training on sports
- Societal expectations regarding gender roles (e.g. household work/childcare)
- Cultural mindsets and stereotypes.

Any significant issues observed during the assessment, that may influence the user of the impact assessment in decision making, should be highlighted by the social Auditor in the social audit report.

Limitations of the Assessment

1.90 The Social Auditor should identify the inherent limitations of the evaluation process which might have an influence on the impact assessment. Some of the examples may include the following:

- Cases of no-response in case the questionnaire is not administered in person
- Some of the questions being skipped by the respondents and remaining unanswered
- Non-availability of respondents due to re-location to other places after completion of the course
- Change in contact details of respondents due to which they could not be contacted

Any significant limitations observed during the assessment, that may influence the user of the Impact assessment in decision making, should be highlighted by the Social Auditor in the social audit report.

SECTION IV – APPENDIX**Taxonomic classification of areas and sub-areas for social objectives**

(relating to Training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports)

Sr. No.	Areas	Sub-areas
7	Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports	Contribution to activities promoting sports, trainings, academy institutionalization and other forms that promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports

Social Audit Standard (SAS) 800

Supporting incubators of social enterprises

(SAS 800 should be read in conjunction with the “Preface to the Social Audit Standards” and “Framework for the Social Audit Standards”, issued by the ICAI)

CONTENTS

Particulars	Paragraph(s)
Section I – Introduction	
Objective and Scope	1.10
Section II – Process of Social Audit	
Data Collection	1.20
Desk Review	1.30
Inspection and Personal Interviews	1.40
Evaluation Questions	1.50
Key Metrics for Evaluation of Project / Program	1.60
Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)	1.70
Section III – Assessment of Challenges, and Limitations	
Challenges / Areas for improvement	1.80
Limitations of the assessment	1.90
Section IV – Appendix	
Taxonomic classification of areas and sub-areas for Social Objectives (relating to supporting incubators of social enterprises)	

SECTION I – INTRODUCTION

Objective and Scope

- 1.10 This Social Audit Standard relates to the thematic area of “Supporting incubators of social enterprises”. The Standard aims to provide the Social Auditor with the necessary guidance about independent impact assessment engagement of Social Enterprises supporting incubators of social enterprises that are working in the field of science, skill development, finance, technology, engineering and medicine, and the audit steps and procedures that should be applied while conducting the social impact assessment. The Standard sets out the minimum requirements to be followed while conducting impact assessment. Laws or regulations may establish additional requirements which should be followed as applicable.

SECTION II – PROCESS OF SOCIAL AUDIT

Data Collection

- 1.20 The stakeholders that may be approached for obtaining data may include:

- Direct stakeholders e.g. Incubate Social Enterprises and Research Development Projects
- Target population/ beneficiaries and stakeholders of the direct stakeholders
- Indirect stakeholders e.g., Funding entities, Government and related institutions, media agencies, academic institutions, professional groups (legal, accounting, compliance, etc.)
- Monitoring Agency
- Staff (full time/part time employees, consultants, etc.)
- Board of advisors/trustees/directors
- Key officials of the reporting entity

The overall activity of conducting a survey and collecting sample data should be reviewed in terms of the following factors to assess relevance and reliability:

- designed by an in-house team or external specialized agency
- conducted by an in-house team or external specialized agency
- coverage: number and types of Social Enterprises in the Incubator and/or research development projects.

Desk Review

- 1.30 The Social Auditor should conduct a desk review of existing documents to gain further insight into the evaluation procedure and impact assessment. Such documents, about Incubators of Social Enterprises and/or Research Development Projects, may include the following:

- Memorandum of Understanding (MoU)/Contract between the reporting entity and the Incubatees and/or Research Development Projects
- Knowledge materials (reports, articles, videos, case studies, caselets, etc.) shared with Incubatees and/or Research Development Projects
- Feedback (testimonials, ratings, recommendations, etc.) provided by Incubatees and/or Research Development Projects
- Enrolment data for training/workshops and/or convening programmes designed for Incubatees
- Periodic performance reports highlighting achievement/outcomes against pre-defined targets
- Scope of work for Research Development Projects

Social Audit Standards

- Advertisement - leaflets/newspaper/social media
- Photographs of trainings/workshops and/or convenings
- Curriculum Vitae/Resume of faculty/trainers/researchers/professionals curated to conduct trainings/ workshops and/or convenings and build knowledge materials (reports, articles, videos, case studies, caselets, etc.)

Inspection and Personal Interviews

1.40 Besides desk review, the social auditor should also consider conducting physical inspection and personal interviews to get a first hand assessment of impact.

Evaluation Questions

1.50 The social auditor should review the evaluation questions addressed through Questionnaires, In-depth interviews and Focused Group Discussions to assess the responses received from various stakeholders and to understand what has changed. This would help the Social Auditor in forming his views on the following aspects:

- Did the Incubatees attend the training/workshops/convenings, have access to knowledge materials, and receive advisory services on strategy, fundraising, programmes?
- Do they think differently after the training/workshops/convenings, knowledge?
- Did they learn something they did not know?
- Did they use/apply the knowledge and gain from it?
- Did the learning/knowledge they received translate into noticeable change or impact in their approach/business model?
- For Research and Development Entities – did the amount and duration of funding sufficient to meet your research requirement?

Such questions, in relation to Incubators of Social Enterprises and/or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government, may cover the following aspects:

- (a) Needs of the Incubatees or Research Development Projects:
 - Whether the support services (trainings/workshops/convenings, knowledge materials, advisory services etc.) were found to be consistent with the needs/challenges of the Incubatees?
- (b) Quality of support services
 - How was the quality of training/workshops/convenings, knowledge materials, advisory services imparted to incubatees?
 - Were the incubatees satisfied with the support services that they received?
- (c) Effectiveness
 - Have the support services improved the knowledge, programme delivery, decision-making ability, governance of the incubates participants?
- (d) Suggestions / Feedback
 - What were the constraints or challenges faced in providing support services to incubates?

Key Metrics for Evaluation of Project / Program

1.60 The Social Auditor should review the project/program documents to frame the evaluation criteria for assessing impact. Such key metrics may be collated from base-line, mid-line (monthly/quarterly) and end-line assessment (if available), respectively at the beginning, middle and end of the reporting period/project/program to effectively understand and evaluate the impact.

The evaluation of the project/program information would facilitate the Social Auditor to assess:

- What would have happened to social sector incubates or Research development projects in the absence of the support services (workshops/trainings/convenings, knowledge materials, advisory services, etc.)
- How much have the support services from Incubators contributed to the changes that are evidenced?
- Is there any unintended negative impact that happened due to the offerings made by Incubators?

Such information, about supporting incubators of social enterprises or Research Development Projects, may include the following points in respect of the beneficiaries covered under the survey:

- How was the evaluation of applications to the Incubators done?
- What assistance did the incubates receive in creating a sustainable, scalable & profitable business model?
- What was the nature of physical infrastructure and value-added support services provided by the incubator?
- Did the incubates receive access to network of mentors who would provide sector specific knowledge & real-world practical guidance?
- Did the Incubator provide trainings and mentorship to entrepreneurs?
- Did the incubator enable access to prototyping facilities, test beds, markets, and pilot implementation for the product/services?
- Did the incubator provide guidance on building business plans, facilitating investments, building networks etc.?

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

1.70 The Social Auditor should identify the combination of quantitative and qualitative evaluation criteria against which the impact has to be assessed.

Such criteria for supporting incubators of social enterprises or Research Development Projects may broadly include the following aspects:

S. No	Evaluation Criteria
	Quantitative
(A)	Internal Process
1	Number of Incubatee applications received
2	Percentage of incubates selected based on selection criteria
3	Percentage occupancy of the incubator
4	Quantum of grants disbursed to the incubatees and Research Development entities
(B)	Capacity Building
1	Number of entities incubated
2	Percentage of successfully graduated incubatees

Social Audit Standards

3	Increase in rate of growth of supported start-ups (in funds raised, impact delivered)
4	Percentage of commercialized research or technology creation
5	Number of patents filed
(C)	Market Outreach
1	Number of entities mentored during and post incubation
2	Number of entities provided relevant market insight and facilitate market connections
(D)	Others
1	Number of incubatees with defined succession plans and/or well-defined second-line leadership
2	Number of organisations fully compliant with statutory and legal requirements across functions as certified by audit
3	Number of technological innovations monetised
	Qualitative
1	Evidence of increased organisational capacity: changes in People, Process and Tools over baseline in a functional area (Product, Technology, Machine & Equipment and impact, Finance, People, Learning & Development, Fundraising, Advocacy etc);
2	Evidence of operational excellence: Improvements in making and meeting commitments, Improved cost per unit impact, Maturity of internal practices such as management of data, financial auditing, employee engagement and retention (possibly measured by Capability Maturity Model Integration (CMMI) or other maturity assessment framework)
3	Increase in organisation resilience measured with respect to: <ul style="list-style-type: none"> • Capital raised • Products launched • Customer base • Cash flow • Profits

SECTION III – ASSESSMENT OF CHALLENGES, AND LIMITATIONS

Challenges/Areas for improvement

1.80 The Social Auditor should identify the challenges faced by the stakeholders and the areas for improvement based on the suggestions and feedback received from them, which might influence the impact assessment. Some of the examples of commonly faced issues about supporting incubators of social enterprises or Research Development Projects may include the following:

- Attribution of impact between the Incubator and the Incubatee.
- Relatively higher experiment failure rates in research and development projects.
- Unavailability of adequate funds among non-profit entities for availing support services from ecosystem entities
- Mismatch in the expectations from the start-ups from the incubator.
- Paucity of resources at the incubator to support the identified pain points of the Incubatee
- Limited availability of phase-wise fund utilization data from Incubatees and Research and Development entities.

Any significant issues observed during the assessment, that may influence the user of the impact assessment in decision making, should be highlighted by the social auditor in the social audit report.

Limitations of the assessment

1.90 The Social Auditor should identify the inherent limitations of the evaluation process which might influence the impact assessment. Some of the examples of supporting incubators of social enterprises or Research Development Projects may include the following:

- Indirect nature of the services provided e.g. research and other knowledge products widely disseminated, policy changes impacting wider population groups
- Cases of no-response in case the questionnaire is not administered in person
- Some of the questions being skipped by the respondents and remaining unanswered
- Non-availability of respondents after completion of the workshops/trainings/convenings, advisory services, etc.
- Change in contact details of respondents due to which they could not be contacted

Any significant limitations observed during the assessment, that may influence the user of the Impact Assessment in decision making, should be highlighted by the Social Auditor in the social audit report.

SECTION IV – APPENDIX

Taxonomic classification of areas and sub-areas for social objectives
(relating to Supporting incubators of social enterprises)

Sr. No.	Areas	Sub-areas
8	Supporting incubators of social enterprises	Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government
		Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organisation (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs)

Social Audit Standard (SAS) 900

Supporting other platforms that strengthen the non-profit ecosystem in fundraising and capacity building

(SAS 900 should be read in conjunction with the “Preface to the Social Audit Standards” and “Framework for the Social Audit Standards”, issued by the ICAI)

CONTENTS

Particulars	Paragraph(s)
Section I – Introduction	
Objective and Scope	1.10
Section II – Process of Social Audit	
Data Collection	1.20
Desk Review	1.30
Inspection and Personal Interviews	1.40
Evaluation Questions	1.50
Key Metrics for Evaluation of Project / Program	1.60
Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)	1.70
Section III – Assessment of Challenges and Limitations	
Challenges / Areas for improvement	1.80
Limitations of the assessment	1.90
Section IV – Appendix	
Taxonomic classification of areas and sub-areas for social objectives (relating to Supporting other platforms that strengthen the non-profit ecosystem in fundraising and capacity building)	

SECTION I – INTRODUCTION

Objective and Scope

- 1.10 This Social Audit Standard relates to the thematic area of “Supporting other platforms that strengthen the non-profit ecosystem in fundraising and capacity building”. The Standard aims to provide the Social Auditor with the necessary guidance about independent impact assessment engagement of Social Enterprises engaged in supporting other platforms that strengthen the non-profit ecosystem in fundraising and capacity building and the audit steps and procedures that should be applied while conducting the social impact assessment. The standard sets out the minimum requirements to be followed while conducting impact assessment. Laws or Regulations may establish additional requirements which should be followed as applicable.

SECTION II – PROCESS OF SOCIAL AUDIT

Data Collection

- 1.20 The stakeholders that may be approached for obtaining data include:
- Direct stakeholders e.g. Social enterprises carrying on the work of strengthening non-profit ecosystem in fund raising and capacity building
 - Target population/ beneficiaries of the direct stakeholders
 - Indirect stakeholders e.g., Funding entities, Government and related institutions, media agencies, academic institutions, professional groups (legal, accounting, compliance, etc.)
 - Monitoring Agency
 - Staff (full time/part time employees, consultants, etc.)
 - Board of advisors/trustees/directors
 - Key officials of the reporting entity

The overall activity of conducting a survey and collecting sample data should be reviewed in terms of the following factors to assess relevance and reliability:

- designed by an in-house team or external specialized agency
- conducted by an in-house team or external specialized agency
- coverage: number and types of non-profit entities served

Desk Review

- 1.30 The Social Auditor should conduct a desk review of existing documents to gain further insight into the evaluation procedure and impact assessment. Such documents, about supporting other platforms that strengthen the non-profit ecosystem in fundraising and capacity building, may include the following:
- Memorandum of Understanding/Contract between the reporting entity and the social enterprises
 - Knowledge materials (reports, articles, videos, case studies, caselets, etc.) shared with social enterprises
 - Feedback (testimonials, ratings, recommendations, etc.) provided by social enterprises
 - Enrolment data for training/workshops and/or convening programmes designed for social enterprises
 - Advertisement - leaflets/newspaper/social media
 - Photographs of trainings/workshops and/or convenings

Social Audit Standards

- Curriculum Vitae /Resume of faculty/trainers/researchers/professionals curated to conduct trainings/ workshops and/or convenings and build knowledge materials (reports, articles, videos, case studies, caselets, etc.)

Inspection & Personal Interviews

1.40 Besides desk review, the social auditor should also consider conducting physical inspection and personal interviews to get first hand assessment of impact.

Evaluation Questions

1.50 The social auditor should review the evaluation questions addressed through Questionnaires, In-depth interviews and Focused Group Discussions to assess the responses received from various stakeholders and to understand what has changed. This would help the Social Auditor in forming his views on the following aspects:

- Did the non-profit entities attend the training/workshops/convenings, have access to knowledge materials, and receive advisory services on strategy, fundraising, programmes?
- Do they think differently after the training/workshops/convenings, knowledge?
- Did they learn something they did not know?
- Did they use/apply the knowledge and gain from it?
- Did they share it with others?

Such questions, in relation to supporting other platforms that strengthen the non-profit ecosystem in fundraising and capacity building, may cover the following aspects:

(a) Needs of the social enterprise:

- Whether the support services (trainings/workshops/convenings, knowledge materials, advisory services. etc.) were found to be consistent with the needs/challenges of the social enterprise?

(b) Quality of support services

- How was the quality of training/workshops/convenings, knowledge materials, advisory services imparted to non-profit entities?
- Were the social enterprises satisfied with the support services that they received?

(c) Effectiveness

- Have the support services improved their knowledge, programme delivery, decision-making ability, and governance of the social enterprises?

(d) Suggestions / Feedback

- What were the constraints or challenges faced in providing support services to social enterprises?

Key Metrics for Evaluation of Project / Program

1.60 The Social Auditor should review the project/program documents to frame the evaluation criteria for assessing impact. Such key metrics may be collated from base-line, mid-line (monthly/quarterly) and end-line assessment (if applicable), respectively at the beginning, middle and end of the reporting period/project/program to effectively understand and evaluate the impact.

The evaluation of the project/program information would facilitate the Social Auditor to assess:

- What would have happened to non-profit entities and the ecosystem in the absence of the support services (workshops/trainings/convenings, knowledge materials, advisory services, etc.)?
- How much have the support services from ecosystem entities contributed to the changes that

are evidenced?

- Is there any unintended negative impact that happened due to the offerings made by ecosystem entities?

Such information, about supporting other platforms that strengthen the non-profit ecosystem in fundraising and capacity building, may include the following points in respect of the beneficiaries covered under the survey:

(a) Composition

- Geography (location covered), thematic areas and beneficiaries served by the supported non-profit entities including beneficiary organizations led by and/or serving marginalized communities/groups
- Range and nature of support provided by indirect stakeholders viz., funding entities, government and related institutions, media agencies, academia, corporates, etc.
- Process by which capacity building needs and/or participants in training/workshops were identified
- Selection process of social enterprises for the trainings/workshops including steps taken to ensure inclusion of organizations led by and/or serving marginalized communities/groups

(b) Training/Workshops/Convening aspects

- Relevance & usefulness of capacity building and information dissemination services
- Nature of capacity building and information dissemination services imparted
- Duration of trainings/workshops/convenings and its sufficiency
- Accessibility of capacity building services
- Subject matter of the capacity building services
- Certification for workshops/trainings/convenings
- Assessments for workshops/trainings
- Trainers/Facilitators competencies
- Quality of the content/information delivery mechanism

(c) Other factors

- Status of non-profit entities before receiving capacity building services
- Improvement in
 - Organisation and Programme Strategy
 - Organisation Development and leadership building
 - Resource mobilization
 - Leveraging technology
 - Attracting, retaining, and nurturing talent
 - Service delivery
 - Communications
 - Forming partnerships
 - Financial and impact reporting practices

Social Audit Standards

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

1.70 The Social Auditor should identify the combination of quantitative and qualitative evaluation criteria against which the impact has to be assessed.

Such criteria for supporting other platforms that strengthen the non-profit ecosystem in fundraising and capacity building may broadly include the following aspects:

S. No	Evaluation Criteria
(A)	Quantitative Criteria
(1)	Fundraising
1	Financial and non-financial resources mobilised / catalysed / influenced
2	Government resources catalysed / influenced
3	Numbers of givers/volunteers mobilised / catalysed / influenced
4	Membership of giving networks and collectives created or strengthened
5	Government policies / schemes influenced in programme impact areas
6	Quantum of grants disbursed
7	Access to funding for social enterprises serving or led by marginalised groups and communities
(2)	Capacity Building
1	Number of non-profit entities incubated
2	Survival rate of supported start-ups
3	Increase in rate of growth of supported start-ups (in funds raised, impact delivered)
4	Number of social enterprise whose programme or institutional capacity strengthened <ul style="list-style-type: none"> ○ Training/workshop hours ○ Net Promoter Score of participants
5	Access to capacity building support for social enterprise serving or led by marginalised groups and communities
6	Number of social enterprise with defined strategic plans
7	Number of social enterprise with defined governance norms, human resource policies and practices
8	Enhanced representation of marginalised groups/communities in governance structures, leadership and decision-making processes
9	Number of non-profit entities with defined succession plans and/or well-defined second-line leadership
10	Increase in organisation financial resilience measured by <ul style="list-style-type: none"> ○ Percentage of operating expenses covered by reserves ○ Percentage Decrease in dependence on single/few donor/(s) ○ Percentage Increase in long-term donor commitments ○ Percentage Increase in flexible funding
11	Number of organisations fully compliant with statutory and legal requirements across functions as certified by audit
(3)	Contribution to building new knowledge on the non-profit sector and philanthropy
1	Number of initiatives facilitated to enhance discovery, dissemination, deployment of knowledge and skills; access to such initiatives especially for organisations serving or

	led by marginalised groups/communities; participant rating of the effectiveness of the initiatives
(B)	Qualitative Criteria
(1)	Capacity Building
1	Evidence of increased organisational capacity: changes in People, Process and Tools over baseline in a functional area (Product, Technology, Machine & Equipment and impact, Finance, People, Learning & Development, Fundraising, Advocacy etc);
2	Evidence of operational excellence: Improvements in making and meeting commitments, Improved cost per unit impact, Maturity of internal practices such as management of data, financial auditing, employee engagement and retention (possibly measured by CMMI (Capability Maturity Model Integration) or other maturity assessment framework)
(2)	Contribution to building new knowledge on the non-profit sector and philanthropy
1	New, enhanced data availability on the social enterprise and/or its composition, distribution, resourcing and impact
2	Curriculum design and/or delivery across functional areas of social enterprise management
3	Initiatives facilitated for use of technology for enhanced organisation performance and / or impact; access to such initiatives especially for organisations serving or led by marginalised groups/communities; participant rating of the effectiveness of the initiatives
4	Initiatives to enhance trust, credibility and influence of social enterprise organisations, social enterprise networks, and the social enterprise sector as a whole; access to such initiatives especially for organisations serving or led by marginalised groups/communities; participant rating of the effectiveness of the initiatives

SECTION III – ASSESSMENT OF CHALLENGES AND LIMITATIONS

Challenges/ Areas for improvement

1.80 The Social Auditor should identify the challenges faced by the stakeholders and the areas for improvement based on the suggestions and feedback received from them, which might influence the impact assessment. Some of the examples of commonly faced issues about supporting other platforms that strengthen the non-profit ecosystem in fundraising and capacity building may include the following:

- Attribution of impact between the platform/service provider and the social enterprise benefiting from their services
- Unavailability of adequate funds among non-profit entities for availing support services from ecosystem entities
- Absence of norms on fees that can be charged for facilitating fundraising opportunities
- Limited connected and organized networks of social enterprise
- Limited availability of well-documented data from social enterprise

Any significant issues observed during the assessment, that may influence the user of the impact assessment in decision making, should be highlighted by the social Auditor in the social audit report.

Limitations of the assessment

1.90 The Social Auditor should identify the inherent limitations of the evaluation process which might influence the impact assessment. Some of the examples of supporting other platforms that strengthen the non-profit ecosystem in fundraising and capacity building may include the following:

- Indirect nature of the services provided e.g., research and other knowledge products widely disseminated, policy changes impacting wider population groups
- Cases of no-response in case the questionnaire is not administered in person
- Some of the questions being skipped by the respondents and remaining unanswered
- Non-availability of respondents after completion of the workshops/trainings/ convenings, advisory services, etc.
- Change in contact details of respondents due to which they could not be contacted

Any significant limitations observed during the assessment, that may influence the user of the Impact assessment in decision making, should be highlighted by the Social Auditor in the social audit report.

SECTION IV – APPENDIX

Taxonomic classification of areas and sub-areas for social objectives

(relating to Supporting other platforms that strengthen the non-profit ecosystem in fundraising and capacity building)

Sr. No.	Areas	Sub-areas
9	Supporting other platforms that strengthen the non-profit ecosystem in fundraising and capacity building	Provisioning of support to platforms that help non-profit entities mitigate institutional risks, adapt existing programs and pivot their focus towards developmental works. The support shall include (but not limited to) designing strategy, strengthen the institutional resilience of organization, capacity building (through trainings, workshops, mentorship, advisory support), exploring fund-raising strategies, and related activities

Social Audit Standard (SAS) 1000

Promoting Livelihoods for rural and urban poor including enhancing income of Small and Marginal Farmers and workers in the non-farm sector

(SAS 1000 should be read in conjunction with the “Preface to the Social Audit Standards” and “Framework for the Social Audit Standards”, issued by the ICAI)

CONTENTS

Particulars	Paragraph(s)
Section I – Introduction	
Objective and Scope	1.10
Section II – Process of Social Audit	
Data Collection	1.20
Desk Review	1.30
Inspection and Personal Interviews	1.40
Evaluation Questions	1.50
Key Metrics for Evaluation of Project / Program	1.60
Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)	1.70
Section III – Assessment of Challenges and Limitations	
Challenges / Areas for improvement	1.80
Limitations of the assessment	1.90
Section IV – Appendix	
Taxonomic classification of areas and sub-areas for social objectives (relating to Promoting Livelihoods for rural and urban poor including enhancing income of Small and Marginal Farmers and workers in the non-farm sector)	

SECTION I – INTRODUCTION

Objective and Scope

- 1.10 This Social Audit Standard relates to the thematic area of “Promoting Livelihoods for rural and urban poor including enhancing income of Small and Marginal Farmers and workers in the non-farm sector”. The Standard aims to provide the Social Auditor with the necessary guidance about independent impact assessment engagement of Social Enterprises engaged in promoting livelihoods for rural and urban poor including enhancing income of small and marginal farmers and workers in the non-farm sector and the audit steps and procedures that should be applied while conducting the social impact assessment. The standard sets out the minimum requirements to be followed while conducting impact assessment. Laws or Regulations may establish additional requirements which should be followed as applicable.

SECTION II – PROCESS OF SOCIAL AUDIT

Data Collection

- 1.20 The stakeholders that may be approached for obtaining data include:
- Direct beneficiaries e.g., small and marginal farmers, women representation, education level representation, and representation from disadvantaged sections of the society, and workers in the non-farm sector
 - Immediate family members of the direct beneficiaries
 - Trainers imparting training
 - Management/ personnel of Training Partners
 - Monitoring Agency
 - Recruitment Agencies
 - Employers
 - Key Program officials of the reporting entity

The overall activity of conducting a survey and collecting sample data should be reviewed in terms of the following factors to assess relevance and reliability:

- designed by an in-house team or external specialized agency or an area specific expert
- conducted by an in-house team or external specialized agency or an area specific expert
- coverage: number of villages/districts/ total distance (km) covered
- The sample chosen for conducting the survey by way of Questionnaires, In-depth Interviews (IDIs) or Focussed Group Discussions (FGDs) must be representative of the diverse target communities and geographies, in order to cover a wide range of the stakeholders involved and give due representation to each category. Each such category should be analysed to assess the percentage composition represented by it, for e.g., small and marginal farmers, women representation, education level representation, and representation from disadvantaged sections of the society, and workers in the non-farm sector.
- The assessment rate or the response rate i.e., the number of actual responses received against the targeted number of respondents in the survey. A high assessment rate shall provide reasonable assurance that most of the targeted respondents have been largely covered under the survey and that the sample responses considered for the study are fairly representative. Identify the reasons for the gap between respondents contacted and responses received. Such gaps may be due to the candidates not being reachable, or the respondents having migrated to another place or due to incorrect contact details in the database.

- The Social Auditor should review the procedure for identifying the participants considered for the sample study. The respondents targeted for the survey should be selected on a random basis so that the incidence of biased responses, which may unfairly influence the impact assessment, is mitigated

Desk Review

1.30 The Social Auditor should conduct a desk review of existing documents to gain further insight into the evaluation procedure and impact assessment. Such documents, about promoting livelihoods for rural and urban poor including enhancing income of small and marginal farmers and workers in the non-farm sector, may include the following:

General Documents:

- Policy papers by institutions such as National Bank for Agriculture and Rural Development (NABARD),
- Reports and Policy papers on Doubling the farmers' income
- various schemes by Department of Agriculture and Farmers' Welfare (DA&FW), and
- Micro, Small and Medium Enterprises (MSME) Scheme documents by the Ministry of MSME, amongst others.

Programme Specific:

- Inception Report,
- Implementation Plan,
- Overall Project Report,
- Baseline Reports, amongst others

Inspection & Personal Interviews

1.40 Besides desk review, the social auditor should also consider conducting physical inspection and personal interviews to get first hand assessment of impact.

Evaluation Questions

1.50 The social auditor should review the evaluation questions addressed through Questionnaires, In-depth interviews, and Focused Group Discussions to assess the responses received from various stakeholders and to understand what has changed. This would help the Social Auditor in forming his views on the following aspects:

- Did the target people attend the awareness campaign/ programmes/ workshop?
- Do they think differently after the awareness campaign/ programmes/ workshop?
- Did they learn something they did not know?
- Did they use/apply the knowledge and gain from it?
- Did they share it with others?

Such questions, in relation to promoting livelihoods for rural and urban poor including enhancing income of small and marginal farmers and workers in the non-farm sector, may cover the following aspects:

(a) Composition of the participants:

- Whether the program objectives were found to be consistent with the composition of the trainees?

(b) Quality of awareness campaign/ programmes/ workshop

- How was the quality of awareness campaign that was imparted?

Social Audit Standards

- Were the participants satisfied with the awareness campaign that they received?
 - Has the training been useful to their present engagement?
 - Are the participants satisfied with the assessment procedure?
 - What was the frequency of awareness campaign once a target group was identified? Was there a follow - up session / engagement activity to assess implementation of the training?
 - Were the concerns / issues of the target group adequately addressed in future awareness campaign?
 - Were suitable solutions provided during future awareness campaign?
- (c) socio-economic factors
- What impact did the program have on a person's life after receiving awareness campaign?
 - Has the income of beneficiaries increased after receiving awareness campaign?
 - Has the training improved the well-being of the participants?
- (d) Suggestions / Feedback
- What were the constraints or challenges faced in imparting the awareness campaign?

Key Metrics for Evaluation of Project / Program

1.60 The Social Auditor should review the project/program documents to frame the evaluation criteria for assessing impact. Such key metrics may be collated from baseline, mid-line (monthly/quarterly), and end-line assessment (if available), respectively at the beginning, middle, and end of the reporting period/project/program to effectively understand and evaluate the impact.

The evaluation of the project/program information would facilitate the Social Auditor to assess:

- What would have happened in the absence of the intervention?
- How much has the project contributed to the changes that are evidenced?
- Is there any unintended negative impact that happened due to the intervention?

Such information, about promoting livelihoods for rural and urban poor including enhancing income of small and marginal farmers and workers in the non-farm sector, may include the following points in respect of the beneficiaries covered under the survey:

(a) Composition

- Demography, Social Background of the small and marginal farmers and workers in the non-farm sector - e.g., Age-wise distribution, Marital status, social category wise distribution, representation/participation by women
- Ancestral background of the small, marginal farmers, and workers in the non-farm sector
- Selection process of the small, marginal farmers, and workers in the non-farm sector and identification of training needs

(b) Training Program aspects

- Relevance & usefulness of farmer specific training
- Nature of training imparted
- Duration of training and its sufficiency
- Command area, say, village level/block level
- Sectors of training, say agricultural insurances, such as Pradhan Mantri Fasal Bima Yojana (PMFBY), Weather Based Crop Insurance Scheme (WBCIS), etc., Organic farming such as, Paramparagat Krishi Vikas Yojana (PKVY), Participatory Guarantee Scheme (PGS)

Certification through Regional Councils/ Zonal councils, etc. and Protection of Plant varieties and farmers' rights.

- Course content of training
 - Certification/assessment test
 - Trainer's competencies
 - Quality of the delivery mechanism
 - Training infrastructure & equipment
- (c) Income Enhancement**
- Deployment type (wage/salary/self-employed)
 - Nature of first engagement/activities after training (Regular/Temporary/ Casual)
 - Current status after receiving training
 - Waiting period for employment/gap post completion of training
 - Remuneration (before and after specific training)
 - Social security benefits after training
 - Apart from training, a Social Enterprise may be engaged in creating or improving access to income generation opportunities like
 - Creating opportunities for women in the families of small and marginal farmers in dairy farming/ cottage industry e.g. bamboo articles, embroidery, handicrafts, food products like pickles, papads, jams, preservatives, etc. - contribution to monthly income of the family units needs to be assessed.
 - Arranging for / Improving access to microfinance / farm loans, etc. – Increase in annual production
 - Arranging for / Improving access to Agri Insurance - Improvement in insurance coverage
 - Arranging for / Improving access to Government Benefit schemes- Reduction in cost of production
 - Arranging for / Improving access to fairer markets / cooperative societies/ corporate buyers / Government outlets- Improvement in sales margins
 - Arranging for / Improving access to legal assistance to marginalized groups -Reducing unlawful burden on family income/ property-
 - Creating / enhancing opportunities for generating income from forests - Income augmentation
- (d) Socio-economic factors**
- Status of beneficiaries before receiving training / assistance and access to better facilities
 - Socio-economic improvement
 - Livelihood creation
 - Increase in income
 - Improved facilities at home
 - Changes in socio-economic factors – acceptance / respect in the village/society, decrease in alcoholism / addictions, economic condition, health condition, confidence level, purchasing power, earning avenues

Social Audit Standards

- Capacity building of Panchayati Raj institutions and community-based organisation for sustainable development regarding Livelihood, Health and Education.

(e) Other Factors

- Holistic development
- Entrepreneurial skill development
- Extra-curricular programs offered
- Amenities/resources provided
- Impact on indirect beneficiaries
- Training program for the non-farm sector (includes all economic activities in rural areas except agriculture, livestock, fishing, and hunting), such as vocational training, skill development, entrepreneurial training etc.
- Livelihood generating activities as the outcome of various Corporate Social Responsibility (CSR) activities and Non-Government Organization (NGOs).
- Realization of Labour rights and regulations, along with the safe working environment

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

1.70 The Social Auditor should identify the quantitative and qualitative evaluation criteria against which the impact has to be assessed.

Such criteria for promoting livelihoods for rural and urban poor including enhancing income of small and marginal farmers and workers in the non-farm sector may broadly include the following aspects:

(A) Quantitative Evaluation

Theme	Indicator
Demographic Information	<ul style="list-style-type: none"> • Literacy Level in Different Categories of Households (illiterate, primary, middle, high school, Inter, Graduate, Postgraduate)
Productivity and Income	<ul style="list-style-type: none"> • Income distribution of the target beneficiaries • Agricultural productivity and income of the farmers • No. of individual engaged in the farm and non-farm activities • Land holding per household • Size distribution of ownership holding of land • Distribution of farmers and area operated • Distribution of ownership and operation of land • No. of households with increased income / income earning women either through cottage industry, farming or value added services related to agro-produce • No. of micro-finance transactions facilitated in relation to land/ property, mechanized farming equipment and vehicle acquisition to improve productivity • No. of Agri-insurance/ life insurance policies facilitated • No of beneficiaries due to access to agro -research on crop-mix • No. of beneficiaries of Government benefit schemes • Increase in sales margins of agro produce / cottage industry production due to access to fairer markets • No. of legal advisory services facilitated to reduce unlawful burden on marginalised communities like high land rentals, labour rights,

	<ul style="list-style-type: none"> etc. No of beneficiaries due to creating / enhancing income generation opportunities through forestry / dairy development
Sustainable practice in production	<ul style="list-style-type: none"> Use of farm equipment and modern technology No. of farmers engaged in Organic farming Practices for soil sustainability and water/ resource conservation
Migration	<ul style="list-style-type: none"> Incidence / Extent of Migration (for wage employment / salaried job / education) among Households Migrants as percentage to Total Adult Male Population
Asset Ownership	<ul style="list-style-type: none"> Livestock Population Per 100 Households Ownership of Agricultural Assets (Pump sets, Tractors, Threshers, Plough etc.) Other Assets (land, building, livestock etc.) Owned per Household Number of Plots owned by different Households
Security and Tenancy rights	<ul style="list-style-type: none"> Incidence of Tenancy (Own land, operated land, leased-in area, leased-out area) Tenure of tenancy for cultivation/Tenure rights Tenancy Status on different Households (no. of farmers leasing-in / leasing-out)
Labour Force Participation	<ul style="list-style-type: none"> Assessment of participation rate of vulnerable section of the society in the labour force participation
Productivity and Income	<ul style="list-style-type: none"> Number of Self Help Groups (SHGs), Farmer Interest Groups (FIGs), Producer Organizations formed in the area assisting income generation amongst small and marginal farmers and/or workers in non-farm sectors
Migration	<ul style="list-style-type: none"> Proportion of seasonal migrants amongst total migrants
Asset Ownership	<ul style="list-style-type: none"> The existing indicator can be nature of ownership of assets (shared or otherwise)

(B) Qualitative Evaluation Criteria

Dimension	Core Indicator
Improved Access Outcomes	<ul style="list-style-type: none"> Access to road transportation Access to land Access to water / building drought resilience Access to seeds and fertilizers Access to improved breeds of animals/fish Access to extension services Access to information on markets Availability of credit Investment in rural areas Establishing a rural business Access to research on best crop mix based on soil and climate conditions / accessing underground water tables through wells / borewells, etc. Access to vocational guidance on cottage industry and its

Social Audit Standards

	<p>merchandising.</p> <ul style="list-style-type: none"> ● Access to all Government schemes and benefits
Natural Resources Outcomes	<ul style="list-style-type: none"> ● Preservation of natural resources ● Sustainable management practices ● Environmental services
Employment Outcomes	<ul style="list-style-type: none"> ● Non-farm employment ● Agricultural Labour
Production Outcomes	<ul style="list-style-type: none"> ● Production ● Type of Production/diversification
Price Volatility Outcomes	<ul style="list-style-type: none"> ● Consumer vulnerability to short-term price changes ● Farmer vulnerability to short-term price changes
Profitability Specific Impacts	<ul style="list-style-type: none"> ● Agricultural prices ● Growth in agricultural businesses ● Growth in rural non-farm businesses
Affordability/Subsistence Specific Impacts	<ul style="list-style-type: none"> ● Affordability of food ● Subsistence in food
Rural Income Intermediate Impacts	<ul style="list-style-type: none"> ● Rural income
Food Security Intermediate Impacts	<ul style="list-style-type: none"> ● Undernourishment
Productivity Outcomes	<ul style="list-style-type: none"> ● Land productivity ● Labour productivity ● Capital productivity
Quality Outcomes	<ul style="list-style-type: none"> ● International marketing standards
Trade Specific Impacts	<ul style="list-style-type: none"> ● Agricultural trade ● Rural non-farm trade

SECTION III – ASSESSMENT OF CHALLENGES, AND LIMITATIONS

Challenges/Areas for improvement

1.80 The Social Auditor should identify the challenges faced by the stakeholders and the areas for improvement based on the suggestions and feedback received from them, which might influence the impact assessment. Some of the examples of commonly faced issues about promoting livelihoods for rural and urban poor including enhancing income of small and marginal farmers and workers in the non-farm sector, may include the following:

- Lack of co-ordination/support with the other implementing agencies/ Government Departments
- Lack of planning, and pre-assessment, leading to unintended negative impact of the project
- Limited participation from the local population due to social prejudice
- Slow execution of the project resulting in negative impacts
- Selection process of the beneficiaries has not been fair due to various socio-economic and political hurdles
- Beneficiaries falling back into poverty due to an absence of social and financial security system in place

Any significant issues observed during the assessment, that may influence the user of the Impact Assessment in decision making, should be highlighted by the Social Auditor in the Social Audit report.

Limitations of the assessment

1.90 The Social Auditor should identify the inherent limitations of the evaluation process which might influence the impact assessment. Some of the examples of promoting livelihoods for rural and urban poor including enhancing income of small and marginal farmers and workers in the non-farm sector may include the following:

- Cases of no-response in case the questionnaire is not administered in person
- Some of the questions being skipped by the respondents and remaining unanswered
- Non-availability of respondents due to relocation to other places after completion of the course
- Change in contact details of respondents due to which they could not be contacted

Any significant limitations observed during the assessment, that may influence the user of the Impact assessment in decision making, should be highlighted by the Social Auditor in the social audit report.

SECTION IV – APPENDIX

Taxonomic classification of areas and sub-areas for social objectives

(relating to promoting livelihoods for rural and urban poor including enhancing income of small and marginal farmers and workers in the non-farm sector)

Sr. No.	Areas	Sub-areas
10	Promoting livelihoods for rural and urban poor including enhancing income of small and marginal farmers and workers in the non-farm sector	<p>Double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers</p> <p>Ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality</p> <p>Maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge</p> <p>Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers</p> <p>Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment</p>

Social Audit Standard (SAS) 1100

Slum area development, affordable housing and other interventions to build sustainable and resilient cities

(SAS 1100 should be read in conjunction with the “Preface to the Social Audit Standards” and “Framework for the Social Audit Standards”, issued by the ICAI)

CONTENTS

Particulars	Paragraph(s)
Section I – Introduction	
Objective and Scope	1.10
Section II – Process of Social Audit	
Data Collection	1.20
Desk Review	1.30
Inspection and Personal Interviews	1.40
Evaluation Questions	1.50
Key Metrics for Evaluation of Project / Program	1.60
Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)	1.70
Section III – Assessment of Challenges and Limitations	
Challenges / Areas for improvement	1.80
Limitations of the assessment	1.90
Section IV – Appendix	
Taxonomic classification of areas and sub-areas for social objectives (relating to Slum area development, affordable housing and other interventions to build sustainable and resilient cities)	

SECTION I – INTRODUCTION

Objective and Scope

- 1.10 This Social Audit Standard relates to the thematic area of “Slum area development, affordable housing and other interventions to build sustainable and resilient cities”. The Standard aims to provide the Social Auditor with the necessary guidance about independent impact assessment engagement of Social Enterprises engaged in promoting slum area development, affordable housing, and other interventions to build sustainable and resilient cities and the audit steps and procedures that should be applied while conducting the social impact assessment. The Standard sets out the minimum requirements to be followed while conducting impact assessment. Laws or Regulations may establish additional requirements which should be followed as applicable.

SECTION II – PROCESS OF SOCIAL AUDIT

Data Collection

- 1.20 The stakeholders that may be approached for obtaining data include:

- Direct beneficiaries e.g., slum dwellers, users of public transport system particularly women students, older people, people with disabilities etc, resident welfare associations, communities for solid and liquid waste management etc.
- Government's ministries and public welfare departments
- Local chambers of commerce
- Real estate associations
- Central and state level monitoring agencies
- Key program officials of the reporting entity

The overall activity of conducting a survey and collecting sample data should be reviewed in terms of the following factors to assess relevance and reliability:

- Designed by an in-house team or external specialized agency
- Conducted by an in-house team or external specialized agency
- Coverage: number of slums/districts/ total distance (kms) covered/modes and availability of transport system / techniques used for waste management

Desk Review

- 1.30 The Social Auditor should conduct a desk review of existing documents to gain further insight into the evaluation procedure and impact assessment. Before doing the desktop review the Social Auditor may visit the targeted slums or affordable housings to get an understanding of the ground issues and challenges. Such documents, about slum area development, affordable housing and other interventions to build sustainable and resilient cities may include the following:

General Documents

- Statistical Books and Publications
- Special reports (published by credible and reliable agencies) on the income and living conditions of slum dwellers
- Survey reports of the local Non-Government Organization's (NGO's) working in the area
- National Slum Development Program (NSDP)
- Integrated Housing & Slum Development Programme

Social Audit Standards

- Pradhan Mantri Awas Yojna Guidelines
- City Development Plan

Programme Specific:

- List of slum dwellers that were allocated houses during the period
- Registration documents of allocated affordable houses
- Identification records (Aadhar card, ration cards of slum dwellers /house owners)
- Interviews and feedback form of slum dwellers
- Construction records (overall budget, comparison with actual project cost, underlying supporting documents and records)
- Project advertisement - leaflets/newspaper
- Selection criteria followed for allocating houses to slum dwellers
- Application form for house allotment
- Photographs of affordable houses and facilities given to residents

Inspection & Personal Interviews

1.40 Besides desk review, the Social Auditor should also consider conducting physical inspection and personal interviews to get first hand assessment of impact.

Evaluation Questions

1.50 The Social Auditor should review the evaluation questions addressed through Questionnaires, In-depth interviews, and Focused Group Discussions to assess the responses received from various stakeholders and to understand what has changed. This would help the Social Auditor in forming his views on the following aspects:

- How many persons have been allotted affordable houses?
- Is there a change in living standards of slum dwellers?
- Has the quality of water supply in slums improved?
- Is there a change in sanitation standards?
- Is there a change in living area, per capita space?
- Is housing structure durable? How is the quality of construction?
- How accessible is the public transport system?
- Is there improvement in slum's surrounding due to improved ways of solid waste management?
- Is there a change in security level and reduction in crimes rate amongst slum dwellers?

Such questions, in relation to slum area development, affordable housing and other interventions to build sustainable and resilient cities, may cover the following aspects:

- (a) Composition of the participants
 - Whether the program objectives were found to be consistent with the requirements of the slum dwellers, people in need of transport who are in vulnerable situation, communities requiring efficient solid waste management and modern energy service, and aimed to resolve problems faced by them?

- (b) Standard of living
 - How is the quality of living of slum dwellers that were given affordable houses under the project?
 - Were the participants satisfied with the quality of houses and living standards?
 - How is the quality of water and sanitation and improvement in solid and liquid waste management?
 - How is the exposure to serious health risks? Has it improved or changed?
 - Is there change in density in slums areas?
 - Are the slum dwellers satisfied with the assessment procedure?
 - Is there any improvement in public transport system and road safety?
- (c) Affordable housing, transportation, waste management
 - Has the access to affordable housing improved access to credit and the formal job market due to stigmatization and discrimination and to geographic isolation?
 - Has the access to safe, affordable, accessible, and sustainable transport system available to slum dwellers?
 - How the road safety improved, is there a decline in road accidents?
 - How has the transport service improved for people requiring special attention and are in vulnerable situation like women, children disabled persons and older population?
 - Are the slum dwellers satisfied with their current standard of living?
 - Any new technology or technique deployed for solid and liquid waste management?
- (d) Socio-economic factors
 - What impact did the program have on a person's life after shifting to affordable housing and other developments in slum areas?
 - Has the crime rate decreased in slums areas?
 - Has the safety standards of beneficiaries have increased after receiving benefits from the program?
 - Has the slum development and affordable housing has improved the well-being of the participants?
 - How improvement in transportation system has impacted the lives of daily commuters (introduction of Metro services, less overcrowding in local buses/trains/ technology)?
 - What is the impact of waste management on the surroundings of urban, peri-urban and rural areas?
- (e) Suggestions / Feedback
 - What were the constraints or challenges faced in slum development and providing affordable housing?
 - What were the challenges faced in improving the transportation system, waste management techniques?

Key Metrics for Evaluation of Project/ Program

1.60 The Social Auditor should review the project/ program documents to frame the evaluation criteria for assessing impact. Such key metrics may be collated from base-line, mid-line (monthly/quarterly) and end-line assessment (if available), respectively at the beginning, middle and end of the reporting period/ project/ program to effectively understand and evaluate the impact.

The evaluation of the project/ program information would facilitate the Social Auditor to assess:

- What would have happened in the absence of the intervention?
- How much has the project contributed to the changes that are evidenced?
- Is there any unintended negative impact that happened due to the intervention?

Such information, about promoting slum area development, affordable housing and other interventions to build sustainable and resilient cities, may include the following points in respect of the beneficiaries covered under the survey:

(a) Composition of the participants

- Social background of the beneficiaries - e.g., age & gender categories, financial condition, employment status
- Location of slums (on pavements, tracks, steep slopes, distant from jobs)
- Access to urban services (especially water, sanitation, and transport, waste management techniques)
- Shelter from the elements (weather and natural or man-made hazards)
- Mode of energy used by the beneficiaries
- Selection process of the slums or slum dwellers and identification of their problems and needs

(b) Standard of living

- Availability of basic facilities (safe drinking water, adequate sanitation, energy for cooking, heating, lighting, food storage or refuse disposal)
- Quality of water supply (piped water, public tap, spring water, bore hole tube well)
- Kitchen Ventilation
- Clean fuel
- Quality of sanitation facilities (flush/pour-flush toilets or latrines connected to a sewer, septic tank or pit; ventilated improved pit latrine; pit latrine with a slab or platform which covers the pit entirely; and composting toilets/latrines.)
- Sufficiency of living area for the household members
- Distance from local schools or government aided education institutions
- Proximity to health care facilities (Employees' State Insurance (ESI) hospital or local dispensary)
- General health and well-being of occupants
- Reduction in slum area in urban areas and density of slums
- Waste management techniques

(c) Affordable housing, transportation waste management

- Structural quality/durability of dwellings
 - built on a non-hazardous location

- permanency of structure (permanent building material for the walls, roof and floor; compliance with building codes,
- location of house (not located on or near toxic waste, in a flood plain, not located on a steep slope, not located in a dangerous right of way of rail, highway, airport, and power lines)
- Security of tenure (a legal status against arbitrary unlawful eviction, harassment as well as any other threats. Statutory or customary law or informal or hybrid arrangements that safeguard the house members against forced evictions).
- Affordability of housing, the cost threatens or compromises the occupants' enjoyment of other human rights.
- Location of houses adequate to provide
 - employment opportunities
 - healthcare services, schools, childcare centers and other social facilities, or if located in dangerous or polluted sites or in immediate proximity to pollution sources.
- Housing records (number of houses allocated, registry records of houses allocated, number of people moved from slums to affordable houses)
- Road safety and transportation (number of accidents, fatal and non-fatal, frequency of buses, rails, metro during peak and non-peak hours)
- Types/size of the house provided
- Selection criteria for providing houses
- (d) Socio-economic factors**
 - Social status of beneficiaries in slums as compared to affordable houses
 - Socio-economic improvement
 - Access to better schools
 - Access to better jobs
 - Reduction in crime rate
 - Access to public transport
 - Changes in socio-economic factors – acceptance / respect in the village/society, economic condition, health condition, confidence level
- (e) Other Factors**
 - Community development
 - Clean and improved cities
 - Healthy city and slums environment
 - Reduction in pollution levels in urban and semi-urban areas
 - Amenities/resources provided
 - Impact on indirect beneficiaries

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

1.70 The Social Auditor should identify the quantitative and qualitative evaluation criteria against which the impact has to be assessed.

Such criteria for promoting slum area development, affordable housing and other interventions to build sustainable and resilient cities may broadly include any of the following aspects:

S. No	Evaluation Criteria
(A)	Quantitative Criteria
1	<p>Housing and Infrastructure</p> <ul style="list-style-type: none"> a) Percentage of houses which are kutcha b) Percentage of houses which are semi pucca c) Percentage of households not covered with piped water supply d) Percentage of households not covered with individual toilets e) Percentage of length not covered with pucca drains f) Percentage deficiency of pucca road, narrow access (<3m) g) Percentage of road length without streetlights h) Percentage of households without access to facilities of disposal of solid waste
2	<p>Project beneficiaries</p> <ul style="list-style-type: none"> a) No. of beneficiaries from deprived/disadvantaged sections of society, rural or backward areas to total beneficiaries b) The number of people evicted in the largest mass eviction that took place in the greater municipality in the last three years c) The percentage of people who were resettled or given compensation roughly equivalent to the value of their homes (%) d) Number of beneficiaries from economically weaker section, scheduled cast and scheduled tribes
3	<p>Housing ownership, eviction and resettlement</p> <ul style="list-style-type: none"> a) Number of women owning the affordable houses b) Rooms per person, overcrowding rate, housing depriving rate c) Estimated percent of all the properties in the municipality that have their title properly registered d) Number of households living in informal settlements in the greater municipality e) Number of households living in informal settlements in the greater municipality who have titles provided by a regularization program f) The number of people evicted in the largest mass eviction that took place in the greater municipality in the last three years g) Was violence involved in eviction? h) The percentage of people who were resettled or given compensation roughly equivalent to the value of their homes
3	<p>Income ratios</p> <ul style="list-style-type: none"> a) House price to income ratio b) Rental cost to income ratio
4	<p>Means of housing financing and Government subsidies</p> <ul style="list-style-type: none"> a) The inflation rate last year (%) b) Residential mortgage debt as percentage of GDP c) Interest rates and mortgage availability d) Availability of low-cost home ownership products e) Is loan available for both newly built and existing houses? f) Availability of market value home ownership product g) Are there housing loans given at subsidized interest rates? h) Indicate the percentage of the housing loans lending portfolio that is in default (60 days past due)

<p>5</p>	<p>Infrastructure services</p> <p>Water and electricity services</p> <p>a) Most recent data on the percentage of the urban population in the country with access to improved water supply</p> <p>b) How many hours a day, on average, is water available in pipes in slums or housing settlements?</p> <p>c) Percent of urban population with improved sanitation</p> <p>d) The percentage of paved roads in the area</p> <p>e) The average time of the journey to work by all modes in the city</p> <p>f) Number of days last year that the roads in the city were flooded</p> <p>g) Percent of urban dwelling units with electrical connection</p> <p>h) Number of hours per day that electricity is available in a typical low-income settlement in the city</p> <p>Police and fire protection</p> <p>a) The share of the area of the city in neighbourhoods that are regularly patrolled by the police</p> <p>b) Number of murders per 1,000 people in the city last year</p> <p>c) Is there adequate fire protection in all neighbourhoods?</p> <p>Transport system</p> <p>a) The estimated percentage of the city within 10-minute walking distance of a public transit (bus or rail) stop</p> <p>b) Estimated percentage of commuters who walk to work</p> <p>c) Estimated percentage of journey to- work trips in the city and its environs by public transport, mini-buses and other non-private transport, excluding walking trips</p> <p>Garbage collection and waste management</p> <p>a) Percentage of the city with regular public garbage collection</p> <p>b) How many times a week, on average, is garbage collected from households in high-income in the city?</p> <p>c) How many times a week, on average, is garbage collected from households in low-income in the city?</p> <p>d) Percent of garbage disposed in sanitary landfills</p> <p>e) Percentage of wards with 100% door to door waste collection</p> <p>f) Percentage of individual household toilets constructed against target</p> <p>g) Percentage of wards with 100% source segregation</p> <p>h) Installed sewage treatment capacity as a percentage of sewage generated in urban areas</p> <p>i) Percentage of urban households with drainage facility</p> <p>Access to education and health care is adequate in the city</p> <p>a) What is the average travel time in minutes to the nearest primary school from low-income communities?</p> <p>b) What is the average travel time from low-income neighbourhoods to the nearest health care centre or medical facility?</p>
<p>6</p>	<p>Safety and comfort</p> <p>a) Number of Safety- incidence of crime</p> <p>b) Presence of environmental problems</p> <p>c) Number of fatal accidents on roads</p>

Social Audit Standards

7	<p>Energy efficiency of housing</p> <p>a) Percentage of households electrified</p> <p>b) Percentage of LPG+PNG connections against number of households</p> <p>c) Cost of energy to average income of the beneficiaries</p> <p>d) Percentage of MSW processed to the total MSW generated</p>
(B)	Qualitative Criteria
1	<p>Improvement in standard of living– Change in standard of living of beneficiaries and have better facilities. The following indicators may be used to assess the same:</p> <p>a) Ownership of house</p> <p>b) Availability of water, electricity, and sanitation facilities</p> <p>c) Family size and household density</p> <p>d) Facilities and services</p> <ul style="list-style-type: none"> • Access to employment • Access to public transport services. • Access to good quality education (school) • Access to shopping facilities • Access to health services • Access to early years child-care services • Access to open green public spaces
2	<p>Improvement in Social conditions – Improvement in social status and social acceptance, social prestige among neighbours, gaining respect in the society.</p>
3	<p>Improvement in Health conditions The following indicators may be used to assess the same:</p> <p>a) Availability of potable water at home</p> <p>c) Availability of sanitation facility</p> <p>c) Satisfaction with the availability of good, healthcare facilities at affordable price</p>
4	<p>Improvement in living standards The following indicators may be used to assess whether:</p> <p>a) Program helped the slum dwellers have access to constructed house</p> <p>b) The beneficiaries influenced others</p> <p>c) Quality of neighbourhood</p> <p>d) Is there a process or program to recognize occupancy of public land? For example, certificates of occupancy, street addressing, or other official documents are given to informal settlers.</p> <p>e) Is the occupation of public land permissible?</p> <p>f) Is there a process or program to recognize occupancy of public land? For example, certificates of occupancy, street addressing, or other official documents are given to informal settlers.</p> <p>g) How long in advance of the actual eviction were people first informed?</p>
	<p>h) Any subsidies provided by government for water supply or energy distribution</p> <p>i) Provision for garbage collection from the colony and cleanliness of roads</p>

SECTION III – ASSESSMENT OF CHALLENGES AND LIMITATIONS

Challenges/Areas for improvement

1.80 The Social Auditor should identify the challenges faced by the stakeholders and the areas for improvement based on the suggestions and feedback received from them, which might influence the impact assessment. Some of the examples of commonly faced issues about promoting slum area development, affordable housing, and other interventions to build sustainable and resilient cities may include the following:

- Lack of sufficient living area
- Lack of affordable land in main cities and pushing these projects to rural or pre-urban areas, leads to increases the need for connectivity and reduces the cost of affordable housing scheme.
- Lack of housing durability or the inferior construction quality.
- The Government has started several finance schemes for slum dwellers; however, the lack of financial literacy prevents them from enjoying these benefits.
- Increasing cost of ownership due to lack of affordable land, local taxes & stamp duties and increase in cost of constructions.

Any significant issues observed during the assessment, that may influence the user of the Impact Assessment in decision making, should be highlighted by the Social Auditor in the Social Audit report.

Limitations of the assessment

1.90 The Social Auditor should identify the inherent limitations of the evaluation process which might influence the impact assessment. Some of the examples of promoting slum area development, affordable housing and other interventions to build sustainable and resilient cities:

- Cases of no-response in case the questionnaire is not administered in person and lower literacy levels amongst slum dwellers
- Some of the questions being skipped by the respondents and remaining unanswered
- Non-availability of respondents due to relocation to other places
- Change in contact details of respondents due to which they could not be contacted

Any significant limitation observed during the assessment, that may influence the user of the Impact Assessment in decision making, should be highlighted by the Social Auditor in the Social Audit report.

SECTION IV – APPENDIX

Taxonomic classification of areas and sub-areas for social objectives

(relating to Slum area development, affordable housing and other interventions to build sustainable and resilient cities)

Sr. No.	Areas	Sub Areas
11	Slum area development, affordable housing and other interventions to build sustainable and	<ul style="list-style-type: none"> • Ensure access for all to adequate safe and affordable housing and basic services and upgrade slums. • Provide access to safe, affordable, accessible and sustainable transport system for all, improving road safety, expanding public transport with special attention to the needs of those in vulnerable

Social Audit Standards

	resilient cities	situations, women children, persons with disability and older persons. <ul style="list-style-type: none">• Promote solid and liquid waste management by involving communities.• Support positive economic and social environment links between urban, peri-urban, and rural areas by strengthening the national and regional development planning.• Ensure universal access to affordable, reliable, and modern energy services.
--	------------------	--

Social Audit Standard (SAS) 1200

Disaster Management, including Relief, Rehabilitation and Reconstruction Activities

(SAS 1200 should be read in conjunction with the “Preface to the Social Audit Standards” and “Framework for the Social Audit Standards”, issued by the ICAI)

CONTENTS

Particulars	Paragraph(s)
Section I – Introduction	
Objective and Scope	1.10
Section II – Process of Social Audit	
Data Collection	1.20
Desk Review	1.30
Inspection and Personal Interviews	1.40
Evaluation Questions	1.50
Key Metrics for Evaluation of Project / Program	1.60
Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)	1.70
Section III – Assessment of Challenges and Limitations	
Challenges / Areas for improvement	1.80
Limitations of the assessment	1.90
Section IV – Appendix	
Taxonomic classification of areas and sub-areas for social objectives (relating to Disaster Management, including Relief, Rehabilitation and Reconstruction Activities)	

SECTION I – INTRODUCTION

Objective and Scope

1.10 This Social Audit Standard relates to the thematic area of “Disaster Management including relief, rehabilitation and reconstruction activities”. The Standard aims to provide the Social Auditor with the necessary guidance about independent impact assessment engagement of Social Enterprises engaged in disaster management including relief, rehabilitation and reconstruction activities and the audit steps and procedures that should be applied while conducting the Social Impact Assessment. The Standard sets out the minimum requirements to be followed while conducting impact assessment. Laws or Regulations may establish additional requirements which should be followed as applicable.

SECTION II – PROCESS OF SOCIAL AUDIT

Data Collection

1.20 The stakeholders that may be approached for obtaining data include:

- Directly Affected People e.g., children, women, men, people with special needs
- Local bodies including Panchayati Raj Institutions
- Community Leaders
- Government Officials/Concerned departments
- Non-Government Organizations (NGOs) personnel working in the disaster affected areas
- Volunteers
- Key program officials of the reporting entity

The overall activity of conducting a survey and collecting sample data should be reviewed in terms of the following factors to assess relevance and reliability:

- designed by an in-house team or external specialized agency
- conducted by an in-house team or external specialized agency
- coverage: number of villages/districts/states total distance (kms) covered, clusters, number of families,
- response speed and quality

Desk Review

1.30 The Social Auditor should conduct a desk review of existing documents to gain further insight into the evaluation procedure and impact assessment. Such documents, about Disaster Management, including Relief activities, Rehabilitation and Reconstruction Activities, may include the following:

i. General (Indicative):

- Type of disaster
- Disaster impact assessment reports
- Prioritisation of and classification of pre and post disaster rehabilitation activities and overall plan Government Initiative on Disaster management and Relief activities (state/central as applicable) and other organizations working on Disaster management & Rehabilitation
- National Policy on Disaster Management 2009
- National Disaster Management Plan
- Assessment reports of similar disaster management programme of other organizations

ii. Programme Specific (Indicative):

- Implementation Plan, if available
- Disaster related aids
- Relief and Response Initiatives/Activities
- Any Rapid Assessment/Baseline Report, if available
- Roles, responsibilities and experience of staff in the organizations responsible for handling disaster related aid
- Programme Evaluation Reports

Inspection & Personal Interviews

1.40 Besides desk review, the Social Auditor should also consider conducting physical inspection and personal interviews to get first hand assessment of impact.

Evaluation Questions

1.50 The Social Auditor may design questionnaires for Key Informants Interview, In-depth interviews, and Focused Group Discussions to assess the responses received from various stakeholders and to understand what has changed. The questionnaires may be designed in such a manner that would help the Social Auditor in forming his views on the following aspects:

Goals Attainment:

- What types of activities were carried out for disaster management programme?
- Were the activities planned for disaster victims able to cater their needs?
- Did the affected population receive the support it needed as it was envisaged?

Process:

- What was the response strategy followed?
- Were procedures prepared adequately in advance and followed during the post-disaster period?
- Was any process followed for conducting damage and loss assessment in the affected area? Was there any effective liaison with concerned government departments and the relief organizations?
- What were the selection criteria for implementing partners? (presence, language, experience in carrying out similar projects, coverage etc.)

Training:

- Whether trainings were conducted for outreach workers and volunteers in on how to respond to such emergency situations during disaster?
- Whether trainings were conducted for health workers on sanitation, first aid, disposal of wastes, food sanitation, medical care etc., if applicable?

Quality:

- Was the quality of the relief and rehabilitation, reconstruction activities (food, medical facilities, shelter etc.) acceptable to beneficiaries and in line with state/ national guidelines, if any?
- Whether any specific criteria was followed for relief material distribution (age, disability etc.)?

Challenges:

- What were the constraints or challenges faced during the relief and rehabilitation activities?

Key Metrics for Evaluation of Project/ Program

1.60 The Social Auditor should review the project/ program documents to formulate the evaluation criteria for assessing impact. Such key metrics may be collated from base-line/ rapid assessment (in case of emergency support programmes), mid-line (monthly/quarterly if applicable) and end-line assessment (if available), respectively at the beginning, middle and end of the reporting period/project/program to effectively understand and evaluate the impact.

The evaluation of the project/ program information would facilitate the Social Auditor to assess:

- What would have happened in the absence of the intervention?
- How much has the project contributed to the changes that are evidenced?
- Is there any unintended negative impact that happened due to the intervention?

Such information, about Disaster management, relief and rehabilitation, may include the following points in respect of the beneficiaries covered under the survey:

- **Composition**
 - Demography, area, disaster prone communities, social background of the affected community- e.g., age wise distribution, distribution based on disability, gender, people with comorbidities, social category wise distribution
 - Volunteers from the fields
 - Changes in socio-economic factors – acceptance in the village/society, economic condition, health condition including mental health, confidence level, livelihood options, income generation activities
- **Pre-disaster Measures**
 - Preparedness to deal with any disaster
 - Plan for prompt responses to any disaster, including assessing the severity of situation
 - Planning for protective measures such as evacuation of people to safe place, education of public regarding disasters especially in areas subject to natural disasters
 - Timely warning and alerts to be issued within the disaster-prone areas
 - Helpline numbers were shared with the community people
- **Post-Disaster Measures**
 - Rapid Assessment of Disaster location and situation
 - Immediate mobilization of personnel and equipment
 - Search and rescue operations carried out
 - Beneficiary listing and validation
 - Continued rescue and care of victims with referrals to hospital as needed
 - Restoration of communications, water services, waste disposals etc.
 - Inspection, identification, and evaluation of sanitation problems
 - Relief activities
 - Provision of Shelter
 - Food Services
 - Water Supply
 - Clothing

- Medical Care, Public Health, Environmental Control and Welfare Services
- Emergency repairs
- **Rehabilitation**
 - Status of livelihood of the affected people
 - Provisions of livelihood for affected people (temporary/permanent, gender based)
 - Distribution of equipment to support their livelihood
 - Restoration of electricity supply
 - Family Services including information and welfare inquiries
 - Medical facilities through mobile clinics and volunteers
 - Distribution of educational and play materials
 - Temporary schools/ school continuation for children
 - Awareness generation regarding menstrual health, hygiene, and wash in affected areas
 - Counselling services to the affected population requiring psychological support
 - Capacity building of communities to prepare and respond to disasters
- **Reconstruction**
 - Shops/ houses provided to the victims had adequate space
 - Relocations were made in view of the educational needs especially girls
 - Reconstruction of schools and Anganwadi centers
 - Reconstruction of health care facilities
 - Reconstruction of transport infrastructure such roads, railway line etc.
- **Skill development and opportunities creation**
 - Skill development programs conducted
 - Linking the skilled workforce to market
 - The projects undertaken to create opportunities to earn sustainable livelihood
- **Other Factors**
 - Community based early warning system
 - Provision of supplies to community centres
 - Development of knowledge products

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

1.70 The Social Auditor should identify the quantitative and qualitative evaluation criteria against which the impact has to be assessed.

Such criteria for Disaster Management, Including Relief, Rehabilitation, and Reconstruction Activities may broadly include any of the following aspects:

S. No.	Evaluation Criteria
(A)	Quantitative Criteria
Disaster Management and Relief	
1	Preparedness trainings/Evacuation to volunteers/Outreach workers & staff members, in case of advance warnings for the disaster (for example, in case of a Tsunami or a Cyclone):

Social Audit Standards

	<ul style="list-style-type: none"> ○ Number of people trained ○ Time duration of training
2	Relief Strategy: <ul style="list-style-type: none"> ○ Response time after the first reports of disaster ○ Number of other organizations providing relief materials in the same area
3	Beneficiaries/Victims <ul style="list-style-type: none"> ○ Number of casualties recorded ○ Number of missing people recorded ○ Number of beneficiaries reached
4	In case temporary/permanent shelter is necessary, how many affected people have been provided with the shelter? <ul style="list-style-type: none"> ○ Total number of Affected people ○ Capacity of shelter homes ○ Number of people who actually took shelter ○ Time in which they received the shelter ○ Number of Sanitation units
5	Relief measures provided to the beneficiaries
(a)	If food packets provided: <ul style="list-style-type: none"> ○ If dry ration is provided, then for how many days in first phase? ○ Number of people provided with necessary utensils ○ Number of beneficiaries provided with food ○ Quantity of food/KCal provided in each packet
(b)	If water has been supplied, then how many affected households/people received clean water?
(c)	In case medical care is provided: <ul style="list-style-type: none"> ○ Number of people treated immediately for minor/major injuries ○ Number of doctors/nurses/other front line health workers present on site ○ Number of beneficiaries to whom the benefits were provided ○ Number of Mobile/Static clinic ○ Number of counsellors/counselling sessions, in cases of distress
(d)	If clothing support is provided, how many affected people have received the support?
(e)	If schools have been setup then, what is the number of volunteers appointed in schools
(f)	Other Support e.g., <ul style="list-style-type: none"> ○ Number of blankets provided ○ Number of Tarpaulin sheets
Rehabilitation and Reconstruction	
1	The time duration for rehabilitation initiatives
2	Number of people who lost their livelihood or had their livelihood affected
3	Timeline decided to repair or reconstruct infrastructure
4	Time taken for rehabilitation of the affected households
5	How long did it take for the reconstruction process to start?
(B) Qualitative Criteria	
Disaster Management and Relief	

1	<p>Implementing Partner Selection criteria</p> <ul style="list-style-type: none"> • Coverage of the affected area • Presence in the area • Language • Experience in the similar kind of activities • Human Resource • Logistical Expertise
2	<p>Preparedness trainings/Evacuation to volunteers/Outreach workers & staff members, in case of advance warnings for the disaster (for example, in case of a Tsunami or a Cyclone)</p> <ul style="list-style-type: none"> ○ What all preparations were made after advance warning? ○ Training of staff and out-reach workers ○ Topics of training ○ Disaster Tool Kit provided
3	<p>Relief Strategy</p> <ul style="list-style-type: none"> ○ Rapid assessment to evaluate loss & damage and requirements ○ Weather condition considered before initiating relief initiative ○ Photographs & videos were taken for validation
4	<p>In case temporary/permanent shelter is necessary, what type of shelters have been provided?</p>
5	<p>Relief measures provided to the beneficiaries</p>
(a)	<p>If food packets provided:</p> <ul style="list-style-type: none"> ○ Were there any specific criteria for food distribution? (Age, disability, pregnant & lactating women etc.) ○ Is the food provided in the form of cooked meals or dry rations? ○ Does it meet the daily requirement of the beneficiary ○ Mindful distribution as per geography
(b)	<p>If water supply is provided:</p> <ul style="list-style-type: none"> ○ How is the water provided (for example, portable water tank)? ○ Does the provided water fulfil the household's needs? ○ Is the water provided safe for drinking without any further treatment?
(c)	<p>In case medical care is provided:</p> <ul style="list-style-type: none"> ○ Medicines provided for the affected people ○ Any specific activity for the kids to deal with trauma ○ Any activity related to women's health <ul style="list-style-type: none"> ▪ Awareness on Menstruation health & hygiene ▪ Distribution of Sanitary pads/recyclable clothes ▪ Provision of some access to clean water ○ Was there any vaccination drive conducted?
(d)	<p>If clothing support is provided:</p> <ul style="list-style-type: none"> ○ Weather condition was considered before providing clothes ○ Quality of the fabric provided ○ Mindful distribution as per geography
(e)	<p>Educational Support:</p> <ul style="list-style-type: none"> ○ Set up of temporary school in affected areas ○ Any collaboration with organizations for educational support ○ Liaison with government department for re-opening Anganwadi centres

Social Audit Standards

	○ Support to resume existing schools for continuing education
Rehabilitation and Reconstruction	
1	Livelihood Options: <ul style="list-style-type: none">○ Situation before disaster (livelihood options)○ Were there any measures taken for income generation activities?○ What type of activities were initiated?○ Was there any equipment distributed for income generation?
2	<ul style="list-style-type: none">○ Infrastructure assessment to evaluate the loss & damage○ Material used for reconstruction (Does it satisfy the laid down standards on National Building Code of India?)
3	How have the affected family benefitted from the rehabilitation interventions
4	Were other Government line departments consulted with before undertaking the reconstruction?
5	What was the scale of reconstruction (individual houses, common good, etc.)?
6	Was an opinion regarding the geo-morphology of the area taken by an expert before commencing the reconstruction (during the planning phase)?
7	What measures have been taken to avoid widespread destruction of the reconstructed structures, in case there is another calamity or disaster?
8	Are the affected people satisfied with the rehabilitation and / or reconstruction?

SECTION III – ASSESSMENT OF CHALLENGES AND LIMITATIONS

Challenges/Areas for improvement

1.80 The Social Auditor should identify the challenges faced by the stakeholders and the areas for improvement based on the suggestions and feedback received from them, which might influence the impact assessment. Some of the examples of commonly faced issues about disaster management, including relief & rehabilitation and reconstruction activities may include the following:

- Regulations set forth by Government for Disaster Management and Relief activities are not complied
- Insufficient data / information available to plan appropriately
- Slow evacuation process due to logistical challenges
- Relief material was not provided on time
- Quality of response was not up to the mark
- Sufficiency of the Response
- Identification of affected population
- Lack of coordination and collaboration with other implementing organizations (government departments, NGOs etc.)

Any significant issues observed during the assessment, that may influence the user of the Impact Assessment in decision making, should be highlighted by the Social Auditor in the Social Audit report.

Limitations of the assessment

1.90 The Social Auditor should identify the inherent limitations of the evaluation process which might influence the impact assessment. Some of the examples for Disaster Management, including Relief, Rehabilitation & Reconstruction Activities may include the following:

- Cases of no-response in case the questionnaire is not administered in person

- Some of the questions being skipped by the respondents and remaining unanswered
- Non-traceability of beneficiaries
- Lack of pre-disaster information about people, communities, livelihood etc.
- Limited documentation maintained for relief provided after disaster

Any significant limitation observed during the assessment, that may influence the user of the Impact Assessment in decision making, should be highlighted by the Social Auditor in the Social Audit report.

SECTION IV – APPENDIX

Taxonomic classification of areas and sub-areas for social objectives

(relating to Disaster Management, including Relief, Rehabilitation & Reconstruction Activities)

Sr. No.	Areas	Sub-Areas
12	Disaster Management, including relief, rehabilitation and reconstruction activities	Relief activities including but not limited to medical aid, food supply and provisioning of clean drinking water during disasters
		Rehabilitation works including but not limited to programmes to assist resettlement and reintegration of refugees, internally displaced persons, and ex-combatants
		Reconstruction activities including but not limited to infrastructure works (renovating as well as new construction), agricultural resource base, supply systems, capacity building of institutions/agencies, and related activities

Social Audit Standard (SAS) 1300

Promotion of financial inclusion

(SAS 1300 should be read in conjunction with “Preface to the Social Audit Standards” and “Framework for the Social Audit Standards”, issued by the ICAI)

CONTENTS

Particulars	Paragraph(s)
Section I – Introduction	
Objective and Scope	1.10
Section II – Process of Social Audit	
Data Collection	1.20
Desk Review	1.30
Inspection and Personal Interviews	1.40
Evaluation Questions	1.50
Key Metrics for Evaluation of Project / Program	1.60
Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)	1.70
Section III – Assessment of Challenges and Limitations	
Challenges / Areas for improvement	1.80
Limitations of the assessment	1.90
Section IV – Appendix	
Taxonomic classification of areas and sub-areas for social objectives (Promotion of financial inclusion)	

SECTION I – INTRODUCTION

Objective and Scope

- 1.10 This Social Audit Standard relates to the thematic area of “Promotion of financial inclusion”. The Standard aims to provide the Social Auditor with the necessary guidance in relation to independent impact assessment engagement of Social Enterprises engaged in promotion of financial inclusion to make financial services available, accessible, and affordable to all the citizens in a safe and transparent manner and to support inclusive and resilient multi-stakeholder led growth, and the audit steps and procedures that should be applied while conducting the social impact assessment. The Standard sets out the minimum requirements to be followed while conducting impact assessment. Laws or regulations may establish additional requirements which should be followed as applicable.

SECTION II – PROCESS OF SOCIAL AUDIT

Data Collection

- 1.20 The stakeholders that may be approached for obtaining data include:
- Direct beneficiaries
 - Immediate family members of the direct beneficiaries
 - Management personnel of banking and financial institutions providing services
 - Trainers imparting knowledge/ training/ awareness
 - Funding entities, Government and related institutions
 - Monitoring Agency
 - Key program officials of the entity, etc.
 - The sample chosen for conducting survey by way of Questionnaires, In-depth Interview, Focussed Group Discussions shall be fairly representative of the diverse target communities and geographies, in order to cover a wide range of the stakeholders involved and give due representation to each category. Each such category should be analysed to assess the percentage composition represented by it.
 - The assessment rate or the response rate is the number of actual responses received against the targeted number of respondents in the survey. A high assessment rate shall provide reasonable assurance that most of the targeted respondents have been largely covered under the survey and that the sample responses considered for the study are fairly representative. Identify the reasons for the gap between respondents contacted and responses received. Such gaps may be due to the candidates not being reachable, or the candidates having migrated to another place or due to incorrect contact details in the database.
 - The overall activity of conducting survey and collecting sample data should be reviewed in terms of the following factors to assess relevance and reliability:
 - designed by in-house team or external specialized agency
 - conducted by in-house team or external specialized agency
 - number of days taken
 - number of teams formed
 - number of manpower deployed
 - number of villages / districts covered

- total distance (kms.) covered

Desk Review

1.30 The Social Auditor should conduct a desk review of existing documents to gain further insight into the evaluation procedure and impact assessment. Such documents, in relation to Promotion of Financial Inclusion, may include the following:

- Financial literacy and education programmes
- Financial planning of funds
- Tie-ups with banking and financial institutions
- Training for operating of net and mobile banking
- Assistance in completing KYC and other banking formalities
- Customer protection and grievance redressal
- Creating/ strengthening requisite infrastructure
- Universal access to financial services
- Following a target-based approach
- Feedback form from beneficiaries
- Memorandum of Understanding (MOU) between the entity and the implementing agencies/ sponsors/ banking and financial institutions/ trainers/ other related institutions
- Help-desk facilities
- Photographs of various programmes/ events
- Advertisement - leaflets / newspaper
- Self Help Groups (SHG) Formation or Financial inclusion through SHG formation & empowerment

Inspection & Personal Interviews

1.40 Besides desk review, the Social Auditor should also consider conducting physical inspection and personal interviews to get firsthand assessment of impact.

Evaluation Questions

1.50 The Social Auditor should review the evaluation questions addressed through Questionnaires, In-depth interviews and Focused Group Discussions to assess the responses received from various stakeholders and to understand what has changed. This would help the Social Auditor in forming the views on the following aspects:

- Did the target people receive the benefit?
- Did they think differently after the benefit?
- Did they understand the concept and work towards financial planning?
- Did they start using the bouquet of financial services?
- Did they learn something they did not know?
- Did they use / apply the knowledge and gain from it?
- Did they share it with others?
- Did the standard of living improve?

Such questions, in relation to Promotion of financial inclusion, may cover the following aspects:

- (a) Composition of the participants

- Whether the program objectives were found to be consistent with the composition of the beneficiaries?
- (b) Quality of benefits provided
 - How was the quality of services provided?
 - Have beneficiaries initiated the use of financial services?
 - Were the beneficiaries satisfied with the services that they received?
 - How was the quality of engagement with beneficiaries?
 - Are beneficiaries better informed about their rights, entitlements, and the policies and schemes that affect them viz. National Bank for Agriculture and Rural Development (NABARD), Pradhan Mantri Jan Dhan Yojana (PMJDY), Lead Banking Scheme, Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY), etc.?
 - Have the services enhanced beneficiary's standard of living?
 - Has financial planning increased amongst the beneficiaries (All the citizens includes but is not limited to men, women, elderly, children, and at-risk adolescents, divyang - physically and mentally challenged, specially abled, SCs, STs, OBCs.)?
 - Have the beneficiaries started using mobile and net banking?
 - Whether help-desk facilities provided were beneficial and effective?
 - Suggestions from beneficiaries for improvement of the programs
- (c) Suggestions / Feedback
 - What were the constraints or challenges faced in providing the services/ programs?

Key Metrics for Evaluation of Project/ Program

1.60 The Social Auditor should review the project/ program documents to frame the evaluation criteria for assessing impact. Such key metrics may be collated from base-line, mid-line (monthly / quarterly) and end-line assessment (if available), respectively at the beginning, middle and end of the reporting period / project / program to effectively understand and evaluate impact.

- The baseline measurement is done to establish the starting point in any project/program, which is then used to measure what actually changed due to the intervention of the entity.
- Assess the past performance trend of the entity.
- Assess the highlights and key achievements during the reporting period.

The evaluation of the project/ program information would facilitate the Social Auditor to assess:

- What would have happened in the absence of the intervention?
- How much the project contributed to the changes that are evidenced?
- How much unintended negative impacts happened due to the intervention?

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

1.70 The Social Auditor should identify the quantitative and qualitative evaluation criteria or the key performance indicators against which the impact has to be assessed.

Social Audit Standards

Such criteria in relation to Promotion of financial inclusion may include any of the following aspects:

S. No	Evaluation Criteria
(A)	Quantitative Criteria
1	Number of people having an account (by themselves or together with someone else) with a banking or financial institution along with demographics and geographical bifurcation
2	Number of people with at least 12 deposit and withdrawals from their account in a year
3	Number of deposit accounts opened
4	Number of wallet accounts generated and amount of monetary transactions
5	Number of people with loans outstanding from a bank or financial institution along with demographics and geographical bifurcation
6	Number of insurance policy holders segregated between life and non-life insurance
7	Number of digital transactions entered along with demographical and geographical bifurcation
8	Number of people using mobile banking/ internet banking
9	Number of debit and credit card holders and number of people using a debit or credit card for making payments along with demographical and geographical bifurcation
10	Number of people receiving salaries/ wages through direct transfers into their account
11	Amount of savings along with demographical and geographical bifurcation
12	Micro Small and Medium Enterprise (MSME) account holders with type of account details
13	Loans/ borrowing facilities to MSME holders
14	Number of branches in a particular area
15	Number of ATMs/ PoS terminals in a particular area
16	Number of financial and digital literacy camps conducted and attendance thereof
17	How many (number) people received the benefit?
18	Improvement in Income levels (pre and post) – program intervention? e.g. Less than Rs. 5000 p/m before Intervention and More than Rs. 5000 p/m after Program intervention
19	Improvement in Savings (pre and post) – program intervention? e.g. Less than Rs. 2000-3000 p/m before Intervention and More than Rs. 3000 p/m after Program intervention
20	How did you use the increased savings? e.g. Investments, Buying assets, Children's education, Loan repayment. Household needs etc.

21	Asset Ownership (pre and post) – program intervention? A list of assets could be created like TV, Fridge, Cycle, 2-wheeler Motorcycle, 3-wheeler, 4-wheeler, Water connection, Electricity connection, Gas connection, etc to understand ownership of assets pre and post programmatic intervention.
(B)	Qualitative Criteria
1	<p>Building knowledge and awareness – Increased financial literacy, market conduct and consumer protection and increased standard of living may be used to assess the improvement in economic conditions.</p> <p>The following indicators may be used to assess the same:</p> <ul style="list-style-type: none"> • Financial knowledge score: Understanding about inflation, interest rate, compounding effect of interest, insurance, etc. • Financial behaviour: Purpose and utility of savings for emergency funding • Ease in accessibility of obtaining loans/ borrowing facilities • Quality of services towards grievance redressal • Quality of infrastructure
2	Improvement in Decision Making – Ability to make decisions in household affairs when buying assets for the family, taking decisions on children education, ability to spend independently without anyone’s approval
3	What was the change experienced by the beneficiary stakeholder?
4	How long did they experience the change?
5	Do you see any change in the way society treats you because of your participation in Financial Inclusion program?
6	Which aspect of the Financial Inclusion program helped you the most? What has changed in your life due to the financial inclusion programme?

SECTION III – ASSESSMENT OF CHALLENGES AND LIMITATIONS

Challenges / Areas for improvement

1.80 The Social Auditor should identify the challenges faced by the stakeholders and the areas for improvement based on the suggestions and feedback received from them, which might have an influence on the impact assessment. Some of the examples of commonly faced issues in relation to Promotion of financial inclusion may include the following:

- Lack of awareness to all the citizens includes but is not limited to men, women, elderly, children, at-risk adolescents, divyang - physically and mentally challenged, specially abled, SCs, STs, OBCs
- Lack of awareness of rights, entitlements, schemes and entities working to provide financial inclusion
- Unavailability of adequate funds among non-profits for availing support services from ecosystem entities
- Security related issues resulting in frauds have the potential to undermine public confidence in

Social Audit Standards

the use of electronic payment products

- Lack of power supply and weak network connectivity
- Technology related issues
- Lack of knowledgeable manpower to educate and train people about financial services and their operations

Any significant issues observed during the assessment, that may influence the user of the Impact Assessment in decision making, should be highlighted by the Social Auditor in the Social Audit report.

Limitations of the assessment

1.90 The Social Auditor should identify the inherent limitations of the evaluation process which might have an influence on the impact assessment. Some of the examples in relation to Promotion of financial inclusion may include the following:

- Cases of no-response in case the questionnaire is not administered in person
- Some of the questions being skipped by the respondents and remaining unanswered
- Non-availability of respondents after completion of the services provided
- Change in contact details of respondents due to which they could not be contacted
- Untrained social investigator conducting survey
- Percentage of error in data

Any significant limitations observed during the assessment, that may influence the user of the Impact Assessment in decision making, should be highlighted by the Social Auditor in the Social Audit report.

SECTION IV – APPENDIX

Taxonomic classification of areas and sub-areas for Social Objectives

(Relating to Promotion of financial inclusion)

Sr. No.	Areas	Sub-Areas
13	Promotion of financial inclusion	<ul style="list-style-type: none">• Undertake reforms to give all the citizens including but not limited to men, women, elderly, children, and at-risk adolescents, divyang - physically and mentally challenged, specially abled, SCs, STs, OBCs, regions equitable access to/ awareness and availability of affordable financial services.

Social Audit Standard (SAS) 1400

Facilitating Access to Land and Property Assets for disadvantaged Communities

(SAS 1400 should be read in conjunction with “Preface to the Social Audit Standards” and “Framework for the Social Audit Standards”, issued by the ICAI)

CONTENTS

Particulars	Paragraph(s)
Section I – Introduction	
Objective and Scope	1.10
Section II – Process of Social Audit	
Data Collection	1.20
Desk Review	1.30
Inspection and Personal Interviews	1.40
Evaluation Questions	1.50
Key Metrics for Evaluation of Project / Program	1.60
Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)	1.70
Section III – Assessment of Challenges and Limitations	
Challenges / Areas for improvement	1.80
Limitations of the assessment	1.90
Section IV – Appendix	
Taxonomic classification of areas and sub-areas for social objectives (Facilitating Access to Land and Property Assets for Disadvantaged Communities)	

SECTION I – INTRODUCTION

Objective and Scope

- 1.10 This Social Audit Standard relates to the thematic area of “Facilitating Access to Land and Property Assets for Disadvantaged Communities”. The Standard aims to provide the Social Auditor with the necessary guidance about independent impact assessment engagement of Social Enterprises engaged in facilitating access to land and property assets for disadvantaged communities and the audit steps and procedures that should be applied while conducting the social impact assessment. The Standard sets out the minimum requirements to be followed while conducting impact assessment. Laws or Regulations may establish additional requirements which should be followed as applicable.

SECTION II – PROCESS OF SOCIAL AUDIT

Data Collection

- 1.20 The stakeholders that may be approached for obtaining data include:
- Direct beneficiaries e.g., Trainees, Participants, Attendees
 - Guardians of the direct beneficiaries
 - Trainers imparting training
 - Management personnel of Training Partners (such as banks, Non-Government Organizations (NGOs) /Non-Profit Organizations (NPOs), etc.)
 - Monitoring Agency
 - Employers
 - Key program officials of the reporting entity
 - The overall activity of conducting a survey and collecting sample data should be reviewed in terms of the following factors to assess relevance and reliability:
 - designed by an in-house team or external specialized agency
 - conducted by an in-house team or external specialized agency
 - coverage: number of villages/districts/ total distance (kms) covered
 - The sample chosen for conducting the survey by way of Questionnaires, In-depth Interviews (IDIs), Focused Group Discussions (FGDs) shall be fairly representative of the diverse target communities and geographies, in order to cover a wide range of the stakeholders involved and give due representation to each category. Each such category should be analysed to assess the percentage composition represented by it, for e.g., disadvantaged communities/sections including but not limited to SCs, STs, OBCs, special needs/ disabled, women, elderly, children, and at-risk adolescents.
 - The assessment rate or the response rate is the number of actual responses received against the targeted number of respondents in the survey. A high assessment rate shall provide reasonable assurance that most of the targeted respondents have been largely covered under the survey and that the sample responses considered for the study are fairly representative. Identify the reasons for the gap between respondents contacted and responses received. Such gaps may be due to the candidates not being reachable, or the respondents having migrated to another place or due to incorrect contact details in the database.
 - The Social Auditor should review the procedure for identifying the participants considered for the sample study. The respondents targeted for the survey should be selected on a random

basis so that the incidence of biased responses, which may unfairly influence the impact assessment, is mitigated.

Desk Review

1.30 The Social Auditor should conduct a desk review of existing documents to gain further insight into the evaluation procedure and impact assessment. Such documents, about facilitating access to land and property assets for disadvantaged communities, may include the following:

- Enrolment form of trainees
- Course books for trainees
- Feedback form by trainees
- Advertisement - leaflets/newspaper
- Attendance registers of trainees
- Video/Audio recordings of IDIs/FGDs
- Memorandum of Understanding (MOU) between the reporting entity and the training partners
- Attendance registers of trainers
- Photographs of passed-out trained batches
- Current status of trainees
- Curriculum Vitae of existing trainers (such as *Banking Associates, Lokhpals, Tahsildar, Naib Tahsildar, Patwari, Talati* etc.) to assess their qualification and expertise

Inspection & Personal Interviews

1.40 Besides desk review, the Social Auditor should also consider conducting physical inspection and personal interviews to get firsthand assessment of impact.

Evaluation Questions

1.50 The Social Auditor should review the evaluation questions addressed through Questionnaires, IDIs, and FGDs to assess the responses received from various stakeholders and to understand what has changed. This would help the Social Auditor in forming the views on the following aspects:

- Did the target people attend the awareness Campaigns/ programmes/ workshops?
- Do they think differently after the awareness Campaigns/ programmes/ workshops?
- Did they learn something they did not know?
- Did they use/apply the knowledge and gain from it?
- Did they share it with others?

Such questions, in relation to facilitating access to land and property assets for disadvantaged communities, may cover the following aspects:

- (a) Composition of the participants
 - Whether the program objectives were found to be consistent with the composition of the trainees?
- (b) Quality of awareness Campaigns/ programmes/ workshops
 - How was the quality of awareness Campaigns/ programmes/ workshops that was imparted?
 - Were the participants satisfied with the awareness Campaigns that they received?
 - Has the training been useful to their present engagements?

Social Audit Standards

- Are the participants satisfied with the assessment procedure?
- What was the frequency of awareness Campaigns once a target group was identified? Was there a follow - up session / engagement activity to assess implementation of the awareness Campaigns?
- Were the concerns / issues of the target group adequately addressed in future awareness Campaigns sessions?
- Were suitable solutions provided during future awareness Campaigns sessions?
- (c) Socio-economic factors
 - What impact did the program have on a person's life after receiving awareness Campaigns?
 - Has the training improved the well-being of the participants?
- (d) Suggestions / Feedback
 - What were the constraints or challenges faced in imparting the awareness Campaigns?

Key Metrics for Evaluation of Project/ Program

1.60 The Social Auditor should review the project/ program documents to frame the evaluation criteria for assessing impact. Such key metrics may be collated from base-line, mid-line (monthly/quarterly) and end-line assessment (if available), respectively at the beginning, middle and end of the reporting period/project/program to effectively understand and evaluate the impact.

The evaluation of the program/ project information would facilitate the Social Auditor to assess:

- What would have happened in the absence of the intervention?
- How much has the project contributed to the changes that are evidenced?
- Is there any unintended negative impact that happened due to the intervention?

Such information, about facilitating access to land and property assets for disadvantaged communities, may include the following points in respect of the beneficiaries covered under the survey:

(a) Composition

- Demography, Social Background of the beneficiaries- e.g., Age wise distribution, Marital status, qualification, social category wise distribution, representation/participation by women
- Ancestral background of the trainees/participants
- Selection process of the trainees/participants and identification of training needs

(b) Training aspects

- Relevance and usefulness of skill training
- Nature of training imparted
- Duration of training and its sufficiency
- Area of operation i.e., village, block, district level
- Sectors of training such as financial inclusion, land and property rights, government schemes like Pradhan Mantri Awas Yojana (PMAY), for remunerative price for their produce, program like Pradhan Mantri Annadata Aay Sanrakshan Abhiyan (PM-AASHA), MSP etc.
- Courses of training
- Certification/assessment test
- Trainer's competencies

- Quality of the delivery mechanism
 - Training infrastructure & equipment
 - Apart from training, a Social Enterprise may be engaged in creating or improving access to finance/credit facilities like-
 - Arranging for / Improving access to microfinance / farm loans, etc. – Increase in annual production
 - Arranging for / Improving access to Agri Insurance - Improvement in insurance coverage
 - Arranging for / improving access to Government Benefit schemes. - Reduction in cost of production
 - Arranging for / Improving access to judicial services in land related transactions and reducing conflicts
 - Arranging for / Improving access to legal assistance to marginalized groups -Reducing unlawful burden on family income/ property
 - Improvement in the title ownership of women
 - Arranging for / Improving access to formalization of lease/agreement, and tenants' rights, and reducing informal type of lease/agreement
 - Arranging for / improving active access to as members in residents' welfare associations
 - Designing training programs specifically for members of the disadvantaged communities to facilitate access to credit to acquire and protect land and property assets
 - Awareness programs for empowering women regarding legal rights to ownership of productive assets
 - Awareness programs for the rights of the disabled and the facilities needed by them to improve their property access / ownership
 - Awareness programs for the members of the disadvantaged communities to create awareness on owning the land and property assets and how these assets help to ensure their families mitigate some of life's most difficult challenges
- (c) Socio-economic factors**
- Status of beneficiaries before receiving training
 - Socio-economic improvement
 - Livelihood creation
 - Increase in income
 - Improved facilities at home
 - Improved ownership of assets
 - Changes in socio-economic factors – acceptance / respect in the village/society, economic condition, health condition, confidence level, purchasing power, earning avenues
 - Changing societal perceptions among communities that women are incapable of managing productive assets, such as land and property independently to facilitate inclusive growth and equal access to opportunities and resources for all segments of society.
 - Changes / improvement in Human capabilities
 - Changes / improvement in Physical capabilities

Social Audit Standards

- Changes / improvement in financial capabilities
- (d) Other Factors**
 - Holistic development
 - Entrepreneurial skill development
 - Extra-curricular programs offered
 - Amenities/resources provided
 - Impact on indirect beneficiaries
 - Improved access to financial resources
 - Reach of Micro Finance Institutions (MFIs) /Regional Rural Banks/Cooperative Credit Institutions/Commercial Banks/Financial institutions.
 - Informed decisions over asset creation
 - Improved credit distribution
 - Improvement in the technical support for the access of these services
 - Improvement in share of collateral free loans
 - On time repayment of credit

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

1.70 The Social Auditor should identify the quantitative and qualitative evaluation criteria against which the impact has to be assessed.

Such criteria for facilitating access to land and property assets for disadvantaged communities may broadly include any of the following aspects:

S. No	Evaluation Criteria
(A)	Quantitative Criteria
1	No. of beneficiaries from deprived / disadvantaged sections of society, rural or backward areas to total beneficiaries enrolled
2	No. of female/women participants to total beneficiaries enrolled
3	No. of beneficiaries successfully certified in their program of choice to total beneficiaries enrolled
4	No. of training hours i.e., training hours offered per week
5	No. of days of training offered by the institute for the year as well as for the course duration
6	Enrolment fees charged from participants on subsidized basis and comparison with average fee in general
7	No. of participants who are provided partial/total scholarship to total beneficiaries enrolled
8	Trainer attendance rate during the reporting period to assess the average number of absentee days
9	Participant attendance from disadvantaged communities' rate to assess the average number of absentee days
10	Participant–Trainer ratio: No. of participants from disadvantaged communities per trainer
11	Number of participants from disadvantaged communities receiving vocational or technical training to total participants enrolled

12	Participants drop-out rate i.e., percentage of participants who had enrolled for the program but dropped out before its completion and no. of dropped participants enrolled back
13	No. of caregivers trained who are responsive to needs in early childhood care in preschools, day-care etc.
14	Increase in the number of assets owned by the target group in the period of assessment, be it land, house, property, equipment, vehicles, etc.
15	Number of loans granted by microfinance institutions to facilitate access to land /property
16	Number of judicial cases pursued to establish rights of disadvantaged individuals over property
17	Number of property records made accessible to the target group
18	Number of beneficiaries of Government benefit schemes facilitated by the Social Enterprise
19	Number of asset/ agri insurance policies facilitated
20	Increase in financial inclusion – number of bank accounts opened, Jan Dhan Yojana, direct credit transactions by Government
21	Number of legal advisory transactions facilitated
22	Increase in rent transactions of land or property within target group during the period of assessment
23	Number of individuals provided with accommodation after natural disasters / accidents
24	Number of individuals relocated after redevelopment / community building projects / Number of such projects initiated / completed
25	Number of change vectors and their man hours applied in pursuing social reforms
26	Number of disabled persons benefitting from the program as compared to the total number of beneficiaries of the program
(B)	Qualitative Criteria
1.	Demographic Profile <ul style="list-style-type: none"> ○ Household characteristics (members, gender, marital status, age, education, occupation etc.) ○ Household population ○ Total no. of Homeless population ○ Percentage of landless and property less population ○ Percentage of floating population
2.	Factors affecting access to financial services <ul style="list-style-type: none"> ○ Gender issues ○ Age factor ○ Legal identity ○ Limited literacy ○ Disability ○ Place of living (due to mobility of population, problem of no fixed formal address) ○ Psychological and cultural barriers ○ Level of Income
3.	Improvement in Economic conditions – Beneficiaries becoming financially self-sufficient and having better access to facilities through improved purchasing power, post completion of training. The following indicators may be used to assess the same:

Social Audit Standards

	<ul style="list-style-type: none"> ○ Ownership of Land/House ○ Ownership of vehicles & domestic utilities ○ Loan repayment/loan availing facility ○ Occupation distribution (such as construction labour, daily wage labour, agricultural labour etc.) ○ Income distribution of the community
4.	Improvement in Social conditions – Improvement in social status and social acceptance, social prestige among peers and neighbours, gaining respect in society post completion of training
5.	<p>Improvement in access to services and utilities</p> <p>The following indicators may be used to assess the same:</p> <ul style="list-style-type: none"> ○ Better access to medical facilities ○ Availability of potable water at home ○ Availability of sanitation facilities ○ Better access to education ○ Availability of public transport
6.	<p>Improvement in prospects</p> <p>The following indicators may be used to assess whether:</p> <ul style="list-style-type: none"> ○ Program helped the youth in becoming self-reliant ○ Program helped in creating earning avenues for future employment ○ The beneficiaries influenced others to join similar programs
7.	<p>Access to financial services</p> <ul style="list-style-type: none"> ○ Institutional and Non–Institutional sources of finance ○ Criteria of eligibility for loan ○ Criteria of valuation of collateral
8.	<p>Assets ownership distribution</p> <ul style="list-style-type: none"> ○ Per unit land/property per household ○ Per unit land/property per member ○ Ownership of land/property under female/male
9.	<p>Access to Government scheme and programs</p> <ul style="list-style-type: none"> ○ Percentage of the population aware and enrolled in the government schemes and programs ○ Percentage of the population enrolled in the housing and social security schemes ○ Availability of government identification cards
10.	<p>Holistic Development–In contrast to a purely academic program, whether the need for the overall development of the participants is also addressed through :</p> <ul style="list-style-type: none"> ○ Inculcating good behavior as a responsible citizen ○ Keeping campus & neighbourhood clean ○ Development of social, behavioral, and interpersonal skills ○ Encouraging community service
11.	<p>Property and Land Rights</p> <ul style="list-style-type: none"> ○ Securing progressive tenure documents ranging from occupancy permits, government leases to formal titles ○ Women’s partnership in title, or sole ownership ○ Joint titled ownership
12.	<p>Loss of land and property assets</p> <ul style="list-style-type: none"> ○ Due to developmental projects, acquisition etc.

	<ul style="list-style-type: none"> ○ Natural Calamities ○ Loss of structure of the property
13.	<p>Assessment of loss/affected asset</p> <ul style="list-style-type: none"> ○ Assessment of potential economic impact ○ Physical measurement of affected assets. ○ Categorization of potential loss ○ Identification of the non-title holder ○ Compensation for land/property loss or replacement cost
14.	<p>Measurement of the extent of financial exclusion</p> <ul style="list-style-type: none"> ○ Number of low-income households/landless excluded from the formal financial system due to following factors: <ul style="list-style-type: none"> ○ Reach of Financial institutions (like banks reach Bank Branch Density/MFIs/Bank accounts) ○ Complex procedure of documentation ○ High prices of financial services
15.	<p>Transportation</p> <p>Transportation facility provided to participants who requested or needed it. Details on the service provided, such as no. of participants from disadvantaged communities who were provided transportation, eligibility criteria, bus capacity, ridership, safety etc.</p>
16.	<p>Quality of training imparted</p> <p>Qualification and experience of the trainers to assess their competence, skill, expertise and the quality of delivery</p>
17.	<p>Basic facilities at the training centers</p> <p>Basic amenities such as the provision of chairs, desks, toilets, safe drinking water, etc. should be assessed</p>
18.	<p>Training Resources provided</p> <p>Availability of textbooks, note-books, study material, digital training resources, library books for participants from disadvantaged communities should be assessed</p>
19.	<p>Spirit of Entrepreneurship</p> <p>Whether the focus on entrepreneurship is covered in the course curriculum to enable the trainees to develop a broad outlook and become self-reliant</p>
20.	<p>Creating lifelong learners</p> <p>Provision of developing a lifelong learning mindset to equip the beneficiaries to enhance their capabilities to be future ready, from a livelihood perspective</p>
21.	<p>Creating Physical Capabilities</p> <p>Improvements in assets can create physical access to markets, access to basic services, provide shelter and safety, and promote nutrition</p>
22.	<p>Developing Human Capabilities</p> <p>Improvement in assets can provide access to information and knowledge, connecting disadvantaged poor households with their social networks, promotes education and training, promotes psychological and emotional wellbeing of poor people</p>
23.	<p>Access to financial resources</p> <p>Improvement in access to productive assets can increase incomes for poor people, can diversify income streams of poor people, encourage the adoption of risk mitigation practices, and households can liquidate non-productive assets to cope with shocks</p>

SECTION III – ASSESSMENT OF CHALLENGES AND LIMITATIONS

Challenges/Areas for improvement

1.80 The Social Auditor should identify the challenges faced by the stakeholders and the areas for improvement based on the suggestions and feedback received from them, which might influence the impact assessment. Some of the examples of commonly faced issues about facilitating access to land and property assets for disadvantaged communities may include the following:

- Insufficient number of training equipment available for training programmes
- Training on obsolete equipment
- Residential accommodation not being made available
- Candidates not being able to finish the training due to family problems

Any significant issues during the assessment, that may influence the user of the Impact Assessment in decision making, should be highlighted by the Social Auditor in the Social Audit report.

Limitations of the assessment

1.90 The Social Auditor should identify the inherent limitations of the evaluation process which might influence the impact assessment. Some of the examples of facilitating access to land and property assets for disadvantaged communities may include the following:

- Cases of no-response in case the questionnaire is not administered in person
- Some of the questions being skipped by the respondents and remaining unanswered
- Non-availability of respondents due to relocation to other places after completion of the course
- Change in contact details of respondents due to which they could not be contacted

Any significant limitations observed during the assessment, that may influence the user of the Impact Assessment in decision making, should be highlighted by the Social Auditor in the Social Audit Report.

SECTION IV – APPENDIX

Taxonomic classification of areas and sub-areas for social objectives

(relating to Facilitating access to land and property assets for disadvantaged communities)

Sr. No.	Areas	Sub-areas
14	Facilitating access to land and property assets for disadvantaged communities	Undertake reforms to ensure access and timely availability of financial services, and affordable and adequate credit facilities to disadvantaged communities/sections (including but not limited to SCs, STs, OBCs, special needs, women, elderly, children, and at-risk adolescents)

Social Audit Standard (SAS) 1500

Bridging the digital divide in internet and mobile phone access, addressing issues of misinformation and data protection

(SAS 1500 should be read in conjunction with “Preface to the Social Audit Standards” and “Framework for the Social Audit Standards”, issued by the ICAI)

CONTENTS

Particulars	Paragraph(s)
Section I – Introduction	
Objective and Scope	1.10
Section II – Process of Social Audit	
Data Collection	1.20
Desk Review	1.30
Inspection and Personal Interviews	1.40
Evaluation Questions	1.50
Key Metrics for Evaluation of Project / Program	1.60
Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)	1.70
Section III – Assessment of Challenges and Limitations	
Challenges / Areas for improvement	1.80
Limitations of the assessment	1.90
Section IV – Appendix	
Taxonomic classification of areas and sub-areas for social objectives (Bridging the digital divide in internet and mobile phone access, addressing issues of misinformation and data protection)	

SECTION I – INTRODUCTION

Objective and Scope

- 1.10 This Social Audit Standard relates to the thematic area of “Bridging the digital divide in internet and mobile phone access, addressing issues of misinformation and data protection”. The Standard aims to provide the Social Auditor with the necessary guidance in relation to independent impact assessment engagement of Social Enterprises engaged in bridging the digital divide in internet and mobile phone access, addressing issues of misinformation and data protection, and the audit steps and procedures that should be applied while conducting the social impact assessment. The standard sets out the minimum requirements to be followed while conducting impact assessment. Laws or Regulations may establish additional requirements which should be followed as applicable.

SECTION II – PROCESS OF SOCIAL AUDIT

Data Collection

- 1.20 The stakeholders that may be approached for obtaining data include:

- Direct beneficiaries
 - Immediate family members of the beneficiaries
 - Trainers imparting knowledge/ training/ awareness
 - Service providers
 - Funding entities, Government and related institutions
 - Monitoring Agency
 - Key program officials of the entity, etc.
- The sample chosen for conducting survey by way of Questionnaires, In-depth Interview, Focussed Group Discussions shall be fairly representative of the diverse target communities and geographies, in order to cover a wide range of the stakeholders involved and give due representation to each category. Each such category should be analysed to assess the percentage composition represented by it for e.g., representation from disadvantaged sections of the society, women, elderly, children, at-risk adolescents and region wise beneficiaries.
 - The assessment rate or the response rate is the number of actual responses received against the targeted number of respondents in the survey. A high assessment rate shall provide reasonable assurance that most of the targeted respondents have been largely covered under the survey and that the sample responses considered for the study are fairly representative. Identify the reasons for the gap between respondents contacted and responses received. Such gaps may be due to the candidates not being reachable, or the candidates having migrated to another place or due to incorrect contact details in the database.
 - The overall activity of conducting survey and collecting sample data should be reviewed in terms of the following factors to assess relevance and reliability:
 - designed by in-house team or external specialized agency
 - conducted by in-house team or external specialized agency
 - number of days taken
 - number of teams formed
 - number of manpower deployed

- number of villages / districts covered
- total distance (kms.) covered

Desk Review

1.30 The Social Auditor should conduct a desk review of existing documents to gain further insight into the evaluation procedure and impact assessment. Such documents, in relation to bridging the digital divide in internet and mobile phone access, addressing issues of misinformation and data protection, may include the following:

- Digital literacy programmes
- Incentives to information and communication technology entities
- Collaborations with various service providers
- Cyber club set-ups
- Stronger infrastructure to provide uninterrupted internet connectivity and electronic devices
- Introduction of E-pathshalas
- Prioritizing last mile connectivity
- Innovative ideas viz. Dig once policy such that fibre companies dig up common tunnel to lay cables resulting in reduced cost that can be diverted towards providing various other benefits, etc.
- Comprehensive cybersecurity framework for data security, safe digital transactions, and complaint redressal
- Memorandum of Understanding (MOU) between the entity and the implementing agencies/ hardware and service provider/ trainers/ other related institutions
- Help-desk facilities
- Photographs of various programmes/ events
- Advertisement - leaflets / newspaper
- Reducing gender and caste divide in internet access
- Preventing discrimination or exploitation through data protection
- Ensuring consent and rule-based data collection

Inspection & Personal Interviews

1.40 Besides desk review, the Social Auditor should also consider conducting physical inspection and personal interviews to get firsthand assessment of impact.

Evaluation Questions

1.50 The Social Auditor should review the evaluation questions addressed through Questionnaires, In-depth interviews, and Focused Group Discussions to assess the responses received from various stakeholders and to understand what has changed.

In relation to bridging the digital divide in internet and mobile phone access, addressing issues of misinformation and data protection, may cover the following aspects:

- (a) Composition of the participants
 - Whether the program objectives were found to be consistent with the composition of the beneficiaries?
- (b) Quality of benefits provided
 - How was the quality of services provided?

Social Audit Standards

- Were the beneficiaries satisfied with the services that they received?
 - How was the quality of engagement with beneficiaries?
 - Has the digital divide been bridged?
 - Are beneficiaries better informed about their rights, entitlements, and the policies and schemes that affect them viz. BharatNet project, National Digital Literacy Mission, Pradhan Mantri Gramin Digital Saksharta Abhiyan, The Gyandoot Project in the state of Madhya Pradesh, FRIENDS Project in the state of Kerala, E–Chaupals Project in few states of India, etc.?
 - Whether there is increased data security?
 - Whether there is reduced spread of misinformation?
 - Whether help-desk facilities provided were beneficial and effective?
 - Suggestions from beneficiaries for improvement of the programs
 - Whether more data protection measures were used?
- (c) Suggestions / Feedback
- What were the constraints or challenges faced in providing the services/ programs?

Key Metrics for Evaluation of Project/ Program

1.60 The Social Auditor should review the project/ program documents to frame the evaluation criteria for assessing impact. Such key metrics may be collated from base-line, mid-line (monthly / quarterly) and end-line assessment (if available), respectively at the beginning, middle and end of the reporting period / project / program to effectively understand and evaluate impact.

The evaluation of the project/ program information would facilitate the Social Auditor to assess:

- What would have happened in the absence of the intervention?
- How much the project contributed to the changes that are evidenced?
- How much unintended negative impacts happened due to the intervention?

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

1.70 The Social Auditor should identify the quantitative and qualitative evaluation criteria or the key performance indicators against which the impact has to be assessed.

Such criteria in relation to bridging the digital divide in internet and mobile phone access, addressing issues of misinformation and data protection may include any of the following aspects:

S. No	Evaluation Criteria
(A)	Quantitative Criteria
1	Number and amount of deployment of electronic devices including mobile devices along with demographical and geographical bifurcation
2	Number of Internet users and data consumption along with demographical and geographical bifurcation
3	Number of Digital literacy programmes conducted and number of attendees along with demographical and geographical bifurcation
4	Amount spent on creating technology infrastructure along with demographical and geographical bifurcation
5	Number of cyber clubs set-up and number of beneficiaries along with demographical and geographical bifurcation

6	Amount spent on providing uninterrupted internet connectivity and number of beneficiaries along with demographical and geographical bifurcation
7	Number of beneficiaries from E-pathshalas along with demographical and geographical bifurcation
8	Current and historical number of data security breaches based on the total population susceptible to such breach
9	Current and historical number of times information is inaccurately spread based on the total population
10	Number of broadband connections and number of beneficiaries along with demographical and geographical bifurcation
11	Number of queries raised to help-desks and number of queries resolved along with demographical and geographical bifurcation
(B)	Qualitative Criteria
1	Improvement in Digital Divide – Increased digital literacy, reduced spread of misinformation, reduced data breaches, increased cyber security may be used to assess the improvement in digital divide.

SECTION III – ASSESSMENT OF CHALLENGES AND LIMITATIONS

Challenges / Areas for improvement

1.80 The Social Auditor should identify the challenges faced by the stakeholders and the areas for improvement based on the suggestions and feedback received from them, which might have an influence on the impact assessment. Some of the examples of commonly faced issues in relation to bridging the digital divide in internet and mobile phone access, addressing issues of misinformation and data protection may include the following:

- Costly investments and infrastructure
- Lack of digital literacy and skills
- Resistance to change due to tech savvy operations
- Language barriers
- Gender gap in access to digital devices
- Rapid spread of incorrect information without verification of facts
- Data security breach

Any significant issues observed during the assessment, that may influence the user of the Impact Assessment in decision making, should be highlighted by the Social Auditor in the Social Audit report.

Limitations of the assessment

1.90 The Social Auditor should identify the inherent limitations of the evaluation process which might have an influence on the impact assessment. Some of the examples in relation to bridging the digital divide in internet and mobile phone access, addressing issues of misinformation and data protection may include the following:

- Cases of no-response in case the questionnaire is not administered in person
- Some of the questions being skipped by the respondents and remaining unanswered
- Non-availability of respondents due to relocation to other places after completion of the course

Social Audit Standards

- Change in contact details of respondents due to which they could not be contacted

Any significant limitations observed during the assessment, that may influence the user of the Impact Assessment in decision making, should be highlighted by the Social Auditor in the Social Audit report.

SECTION IV – APPENDIX

Taxonomic classification of areas and sub-areas for Social Objectives

(Relating to bridging the digital divide in internet and mobile phone access, addressing issues of misinformation and data protection)

Sr. No.	Areas	Sub-Areas
15	Bridging the digital divide in internet and mobile phone access, addressing issues of misinformation and data protection	Undertake reforms to reduce inequalities with regard to access to, use of, or impact of information and communication technologies (ICT) between individuals, households, businesses, or geographic areas, usually at different socioeconomic levels or other demographic categories Undertake activities that advocate or promote promises of neutrality and equality in data protections and privacy (data protection as right rather than a paid/luxury good) for disadvantaged communities

Social Audit Standard (SAS) 1600

Promoting welfare of migrants and displaced persons

(SAS 1600 should be read in conjunction with the “Preface to the Social Audit Standards” and “Framework for the Social Audit Standards”, issued by the ICAI)

CONTENTS

Particulars	Paragraph(s)
Section I – Introduction	
Objective and Scope	1.10
Section II – Process of Social Audit	
Data Collection	1.20
Desk Review	1.30
Inspection and Personal Interviews	1.40
Evaluation Questions	1.50
Key Metrics for Evaluation of Project / Program	1.60
Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)	1.70
Section III – Assessment of Challenges and Limitations	
Challenges / Areas for improvement	1.80
Limitations of the assessment	1.90
Section IV – Appendix	
Taxonomic classification of areas and sub-areas for social objectives (Promoting welfare of migrants and displaced persons)	

SECTION I – INTRODUCTION

Objective and Scope

- 1.10 This Social Audit Standard relates to the thematic area of “Promoting welfare of migrants and displaced persons”. The Standard aims to provide the Social Auditor with the necessary guidance about independent impact assessment engagement of Social Enterprises engaged in promoting welfare of migrants and displaced persons and the audit steps and procedures that should be applied while conducting the social impact assessment. The Standard sets out the minimum requirements to be followed while conducting impact assessment. Laws or Regulations may establish additional requirements which should be followed as applicable.

SECTION II – PROCESS OF SOCIAL AUDIT

Data Collection

- 1.20 The stakeholders that may be approached for obtaining data include:

- Direct beneficiaries e.g., migrant workers and displaced persons
- Local bodies including Panchayati Raj Institutions at source and destination areas
- Employers of the direct beneficiaries
- Recruitment Agencies
- Key Program officials of the reporting entity

The overall activity of conducting a survey and collecting sample data should be reviewed in terms of the following factors to assess relevance and reliability:

- designed by an in-house team or external specialized agency
- conducted by an in-house team or external specialized agency
- coverage: number of villages/districts/ total distance (kms) covered

Desk Review

- 1.30 The Social Auditor should conduct a desk review of existing documents to gain further insight into the evaluation procedure and impact assessment. Such documents, about promoting welfare of migrants and displaced persons, may include the following:

- Tracking and analysis of policies affecting migrant workers, their families and communities
- Benchmark data on number of migrant workers and their movement from source locations to work locations and changes in these
- Benchmark data on livelihood opportunities in source locations
- Benchmark data on families and communities – income, education, health, nutrition, employment, access to schemes etc.
- Data on employers (both organised and informal sectors) of migrant workers and employment practices

Inspection & Personal Interviews

- 1.40 Besides desk review, the Social Auditor should also consider conducting physical inspection and personal interviews to get firsthand assessment of impact.

Evaluation Questions

1.50 The Social Auditor should review the evaluation questions addressed through Questionnaires, In-depth interviews, and Focused Group Discussions to assess the responses received from various stakeholders and to understand what has changed.

Such questions, in relation to promoting welfare of migrants and displaced persons, may cover the following aspects:

- (a) Composition of the beneficiaries
 - Whether the programme objectives were found to be consistent with the needs of the beneficiary groups?
- (b) Quality of programme input
 - How was the quality of services provided?
 - Were the participants satisfied with the services that they received?
 - How was the quality of engagement with beneficiaries?
 - Are beneficiaries better informed about their rights, entitlements, and the policies and schemes that affect them?
 - Has access to rights, entitlements and schemes improved for beneficiaries?
 - Have the services enhanced beneficiary livelihoods, working conditions and job security?
 - Have the services enhanced income and well-being of the families of the beneficiaries?
 - Have the services reduced the flow of migration by enhancing livelihood opportunities in the source districts?
 - Have the services enhanced norms and practices of employers of migrant workers?
 - Suggestions from beneficiaries for improvement of the programme
- (c) Suggestions / Feedback
 - What were the constraints or challenges faced in providing the services?

Key Metrics for Evaluation of Project/ Program

1.60 The Social Auditor shall review the project/ program documents to frame the evaluation criteria for assessing impact. Such key metrics may be collated from base-line, mid-line (monthly/quarterly) and end-line assessment (if available), respectively at the beginning, middle and end of the reporting period/project/program to effectively understand and evaluate the impact.

The evaluation of the project/ program information would facilitate the Social Auditor to assess:

- What would have happened in the absence of the intervention?
- How much has the project contributed to the changes that are evidenced?
- Is there any unintended negative impact that happened due to the intervention?

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

1.70 The Social Auditor should identify the quantitative and qualitative evaluation criteria against which the impact has to be assessed.

Social Audit Standards

Such criteria for promoting welfare of migrants and displaced persons may broadly include any of the following aspects:

S. No	Evaluation Criteria
(A)	Quantitative Criteria
(1)	Building knowledge and awareness about schemes and policies
1	Awareness of schemes and policies related to the welfare of migrants, including those pertaining to the portability of social security benefits
2	Number of activities/campaigns implemented to raise awareness about migrants' right to health, education and social protection amongst frontline and other service providers in government facilities
3	Number of advocacy measures taken to ensure equal participation of trade unions, collective action
4	Number of policy measures taken to address development challenges faced by migrant workers through intervention
5	Nature of steps taken to map household and other forms of migration in the locality
(2)	Improving labour protection and improvement in capacity building and skill-building
1	Proportion of migrants receiving support to access decent and productive work in the locality, disaggregated by gender, disability and social group
2	Prevalence of deaths, injuries, diseases and disabilities caused by unsafe natural and occupational environment, disaggregated by age, gender, sex, social group, disability
3	Unemployment and Wage gap between migrant and local workers, disaggregated by gender, disability and social group
4	Proportion of migrants that access vocational training programs in the locality
5	Proportion of migrant workers reporting discrimination and abuse at work who initiated legal or administrative action
6	Proportion and frequency of businesses inspected for conformity with labour standards
(3)	Improved implementation of public services for migrants and their families
1	Proportion of female migrant workers legally covered by different health related schemes, maternity benefits
2	Prevalence rates of nutritional diseases, occupational illnesses, communicable diseases, alcoholism, HIV and AIDS amongst migrant populations
3	Number of programs aimed at promoting migrants' right to health including ensuring access to public health facilities and access to insurance schemes
4	Proportion of a) children of migrant families immunized against vaccine-preventable diseases, b) underweight migrant children, c) female migrants that could equally access pre- and peri-natal healthcare services
5	Number of affirmative action measures for ensuring access to education of groups in vulnerable situations, without discrimination
6	Percentage of children and adolescent migrants who a) attend and finish compulsory

	education, b) early childhood education, c) secondary education disaggregated by age, sex, gender, social group, disability
7	Number of free programs for learning languages of the destination state to promote integration at school of child going age migrants Percentage of children and adolescent migrants who are involved in child work individually or as part of family labour a) under 14, b) under 16 years of age
8	Number of Social Security Benefits facilitated for migrants, while considering: <ul style="list-style-type: none"> o Percentage of benefits delivered to women o Percentage of benefits delivered to SC and ST households o Percentage of benefits delivered to households falling within the bottom 40% of India in terms of wealth (determined using the Demographic and Health Surveys (DHS) wealth index for India)
9	Number of migrant households accessing at least 3 priority benefits. Priority benefits include: <ul style="list-style-type: none"> o Building and other construction workers/unorganised workers schemes o Public distribution system/One Nation One Ration Card o Ayushman Bharat o Integrated Child Development Scheme access o Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (at source) o National Social Assistance Programme (NSAP)
10	Value of benefits received per household
11	Leverage ratio (i.e. value of benefits delivered compared to the cost of delivery)
12	Number of workers aware of their rights and redressal mechanisms
13	Number of labour-law violation cases identified
14	Number of labour-law violation cases resolved
15	Percentage of rescued bonded-labourers that are rehabilitated by government bodies
16	Value of unpaid wages that have been recovered
(4)	Reducing gender discrimination and ensuring gender justice
1	Proportion of women workers who have access to maternity benefits, access to worksite creches and sexual and reproductive health services
2	Proportion of migrant workers who have perceived experienced discrimination at a) work, b) while accessing entitlements
3	Share of migrant workers among workers represented at the company level
(B)	Qualitative Criteria
(1)	Improving labour protection and improvement in capacity building and skill-building
1	Steps taken to ensure participation of workers' organizations in policymaking and policy implementation on labour migration
2	Strengthening civil society organizations and creation of local networks
3	Capacity building process undertaken directly or activated, by gender, disability, social group
(2)	Reducing gender discrimination and ensuring gender justice

1	Steps taken to ensure fair recruitment and equal treatment of migrant workers to prevent exploitation
2	Existence of a helpline for migrant workers, number of complaints filed and redressed through the same

SECTION III – ASSESSMENT OF CHALLENGES AND LIMITATIONS

Challenges/Areas for improvement

1.80 The Social Auditor should identify the challenges faced by the stakeholders and the areas for improvement based on the suggestions and feedback received from them, which might influence the impact assessment. Some of the examples of commonly faced issues about promoting welfare of migrants and displaced persons may include the following:

- Lack of awareness of rights, entitlements, schemes and entities working to provide access to these
- Difficulties in data collection and validation due to movement of beneficiaries across states
- Lack of coherent policies and coordinated action between source districts/states and receiving districts/states

Any significant issues observed during the assessment, that may influence the user of the Impact Assessment in decision making, should be highlighted by the Social Auditor in the Social Audit report.

Limitations of the assessment

1.90 The Social Auditor should identify the inherent limitations of the evaluation process which might influence the impact assessment. Some of the examples of promoting awareness, social protection, employment conditions, and livelihoods may include the following:

- Cases of no-response in case the questionnaire is not administered in person
- Some of the questions being skipped by the respondents and remaining unanswered
- Non-availability of respondents due to relocation to other places after completion of the course
- Change in contact details of respondents due to which they could not be contacted

Any significant limitations observed during the assessment, that may influence the user of the Impact Assessment in decision making, should be highlighted by the Social Auditor in the Social Audit report.

SECTION IV – APPENDIX

Taxonomic classification of areas and sub-areas for social objectives

(relating to Promoting welfare of migrants and displaced persons)

Sr. No.	Areas	Sub-areas
16	Promoting welfare of migrants and displaced persons	Undertake welfare activities for local migrants by providing opportunities and in turn reduce the economic inequalities.