

SOCIAL IMPACT ASSESSMENT STANDARDS



ICMAI Social Auditors Organization

(A Section 8 Company promoted by the Institute of Cost Accountants of India)

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ICMAI SIAS-01

Eradicating Hunger, Poverty, Malnutrition, and Inequality

Social Impact Assessment Report

This Framework does not mandate a standardised format for the Social Impact Assessment Report. It lays down the basic elements of the content and structure of the Social Impact Assessment Report. Social Impact Assessment Reports may vary in content and structure depending upon the area-specific circumstances.

The Social Impact Assessment Report should inter alia contain the following information:

- Details of the program/ project/ location where Social Impact Assessment has been conducted.
- Background of the social organisation – NPO / FPE, which is handling the program/project.
- The Purpose and Objectives of the Social Impact Assessment
- Period covered in Social Impact Assessment
- Scope of the Social Impact Assessment
- Stakeholders involved in / impacted by the program/project for which a Social Impact Assessment has been conducted.
- Process followed in carrying out Social Impact Assessment
- Efficiency and effectiveness of the funds put in vis-à-vis the social commitments met.
- Key observations/findings of Social Impact Assessment should be highlighted, woven around different contexts – Environmental, Social, Governance, in sync with UN Sustainable Development Goals
- The list of supporting / evidentiary documents should be included as an annexure. It will also be appropriate to mention if any of the relevant documents were not available for verification.
- Recommendations for improvements in the reporting of social performance output/outcome
- The Social Impact Assessment Report should be fair and objective without any bias.
- The Social Impact Assessment Report should be properly worded and structured.

Introduction

This Social Impact Assessment Standard deals with the thematic dimension of “Eradicating hunger, poverty, malnutrition and inequality” in the context of appraising social intent, and social outcome and impact for a Social Enterprise.

Objectives

The Objectives of the Standards are to guide the Social Impact Assessors for planning, conducting, and reporting of findings of the social impact assessment carried out in the thematic dimension of “eradicating hunger, poverty, malnutrition and inequality.”

Scope

This standard should be applied to the Social Impact Assessment Report to be prepared by the Social Impact Assessor, which encompasses data collection, data interpretation, key matrices used for evaluation of the project/program and assessment of evaluation criteria.

Requirements / Evaluation of Social Impact

Identification of Stakeholders: Stakeholders are those whose dimensions of interests encompass hunger, poverty, malnutrition and inequality or those whose actions and activities materially affect the same, who possess information relevant for social impact assessment, resources and expertise required for strategy formulation and implementation for eradicating hunger, poverty, malnutrition and inequality. The key stakeholders who may be involved include:

- Program / Activity Beneficiaries.
- Elected Representatives of Gram Panchayat / Local Bodies
- Government officials involved with the program/ activity, if any
- Civil Society Organisations (CSOs)
- Media
- National or State-level Funding Agency

Data Collection and Analysis

There are several tools that can be selected to collect and analyse data for social impact assessment. Social Impact Assessor may look at “supply-side” data/information (from government and service providers) and “demand-side” data/information (from users of government services, communities and citizens).

The primary and secondary data for social impact assessment may be collected by the following methods:

Primary Data: 1. Focused Group Interview 2. Questionnaire 3. Case Study & In-Depth Interview

Secondary Data: 1. Articles, Reports published in newspapers and magazines on the relevant issue, 2. Information from Digital & Public libraries. 3. Internal progress/review reports of agency/project/program to be audited.

A Visit to the area where the project/activity was implemented would provide the key information, real-life understanding, facilitate physical verification and get a sense of the project/program, its Scope, desired output, beneficiaries, resource deployment and implementation status.

Evaluation Parameters

The questions/information for social impact assessment should inter alia encompass the following facets and dimensions:

- Access to food
- Logistic architecture for procurement, storage, transportation, allocation and delivery of food supplies
- Provision of sufficient, nutritionally adequate, wholesome and safe food
- Advocacy, advisory services, and awareness campaigns to eradicate hunger, poverty and malnutrition in the target area.
- Capacity building of the farmers/extension functionaries
- Sustainable food production, storage and distribution practices
- Food wastage
- Efficiency of supply chains

- Input use efficiency and resource conservation technologies.
- Soil quality and adaptation/resilience to climate change, extreme weather, drought, flooding and other contingencies
- Promote sustainable food production methodologies.
- Prevent, control and manage infectious diseases.
- Leveraging food assistance programs to develop and enhance skills or to create physical assets.
- Improve land and soil quality and strengthen the capacity for adaptation to climate change, extreme weather, drought, flooding and other contingencies.
- Provide care for the vulnerable
- Awareness campaigns and allied programs to eradicate Hunger, poverty and inequality prevailing in the target area.
- Universal access to all public facilities
- Migration and mobility of people as a measure for reducing hunger, poverty and inequality
- Social Protection Programs,
- Employment and asset generation programs

Application Guidance

Key Metrics for Evaluation of Project/ Program

- Inputs – Funds, manpower, man-hours, material, resource opportunity consideration, physical assets,
- Output – Provision of food, livelihood, hygiene and health, equality in the target program group/population.

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

Evaluation of efficiency of resource utilisation, total resources and their impact values, Input / Output analysis, social benefits, Project / Program efficiency, Sustainability of program, Negative consequences of the program, trade-off between socially desirable outcomes and cost effectiveness.

Effective Date

This Social Impact Assessment Standard will come into force, i.e.

Social Impact Assessment Report

The Social Impact Assessment Report should inter - alia contain the following information regarding the program/ project/ location where Social Impact Assessment has been conducted, The purpose and Objectives of the Social Impact Assessment, Period covered in Social Impact Assessment, Scope of the Social Impact Assessment, Stakeholders involved in / impacted by the program/project for which Social Impact Assessment has been conducted, Process followed in carrying out Social Impact Assessment, Key observations/findings, list of supporting / evidentiary documents and Recommendations for improvements in reporting of social performance output/outcomes.

ICMAI SIAS – 02

Social Impact Assessment Standard on Promoting Health Care, including Mental Healthcare, Sanitation and making available Safe Drinking Water

Introduction

This Social Impact Assessment Standard deals with the thematic dimension of “Promoting health care, including mental healthcare, sanitation and making available safe drinking water” in the context of appraising social intent, and social outcome and impact for a Social Enterprise.

Objectives

The Objectives of the Standards are to guide the Social Impact Assessors for planning, conducting, and reporting of findings of the social impact assessment carried out in the thematic dimension of “Promoting health care, including mental healthcare, sanitation and making available safe drinking water.”

Scope

This standard should be applied to the Social Impact Assessment Report to be prepared by the Social Impact Assessor, which encompasses data collection, data interpretation, key matrices used for evaluation of the project/program and assessment of evaluation criteria.

Requirements / Evaluation of Social Impact

Identification of Stakeholders: Stakeholders are those whose dimensions of interests encompass hunger, poverty, malnutrition and inequality or those whose actions and activities materially affect the same, who possess information relevant for social impact assessment, resources and expertise required for strategy formulation and implementation for eradicating hunger, poverty, malnutrition and inequality. The key stakeholders who may be involved include:

- Program / Activity Beneficiaries.
- Elected Representatives of Gram Panchayat / Local Bodies
- Government officials involved with the program/ activity, if any
- Civil Society Organisations (CSOs)
- Media
- National or State-level Funding Agency

Data Collection and Analysis

There are several tools that can be selected to collect and analyse data for social impact assessment. Social Impact Assessor may look at “supply-side” data/information (from government and service providers) and “demand-side” data/information (from users of government services, communities and citizens).

The primary and secondary data for social impact assessment may be collected by the following methods:

Primary Data: 1. Focused Group Interview 2. Questionnaire 3. Case Study & In-Depth Interview

Secondary Data: 1. Articles, Reports published in newspapers and magazines on the relevant issue, 2. Information from Digital & Public Libraries. 3. Internal progress/review reports of agency/project/program to be audited.

A Visit to the area where the project/activity was implemented would provide the key information, real-life understanding, facilitate physical verification and get a sense of the project/program, its Scope, desired output, beneficiaries, resource deployment and implementation status.

Evaluation Parameters

The questions/information for social impact assessment should inter alia encompass the following facets and dimensions:

- Availability, location and capacity of medical institutions
- Provision of required equipment/facilities
- Provision of mobile health care units
- Financial assistance for health care units
- Special health care drives
- Health camps organised
- Cost of health care tests/treatment
- Quality of health care
- Access to health care facilities
- Facilitation of mental healthcare
- Counselling/treatment for mental health care
- Prevention of mental/physical stress
- Patients / Doctors / Facilities assessment
- Water related eco system – management and development.
- Water purification plants – Number / Capacity
- Beneficiary profile
- Geographical and Regional coverage
- Sanitation and hygiene level
- Creating awareness for sanitation and hygiene
- Assessing malnutrition levels
- Management of waste and its disposal
- Research and development in the sanitation domain.
- Leveraging new technologies and IT
- Equitable access and distribution of health care, sanitation and safe drinking water

Application Guidance

Key Metrics for Evaluation of Project/ Program

- Inputs – Funds, manpower, man-hours, material, resource opportunity consideration, physical assets,
- Output – Provision of food, livelihood, hygiene and health, equality in the target program group/population.

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

Evaluation of efficiency of resource utilisation, total resources and their impact values, Input / Output analysis, social benefits, Project / Program efficiency, Sustainability of program, Negative consequences of the program, trade-off between socially desirable outcomes and cost effectiveness.

Effective Date

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Social Impact Assessment Report

The Social Impact Assessment Report should inter - alia contain the following information regarding the program/ project/ location where Social Impact Assessment has been conducted, The purpose and Objectives of the Social Impact Assessment, Period covered in Social Impact Assessment, Scope of the Social Impact Assessment, Stakeholders involved in / impacted by the program/project for which Social Impact Assessment has been conducted, Process followed in carrying out Social Impact Assessment, Key observations/findings, list of supporting / evidentiary documents and Recommendations for improvements in reporting of social performance output/outcomes.

ICMAI SIAS- 03

Social Impact Assessment Standard on Promoting Education, Employability, and Livelihoods

Introduction

This Social Impact Assessment Standard deals with the thematic dimension of “Promoting Education, Employability, and Livelihoods” in the context of appraising social intent, and social outcome and impact for a Social Enterprise.

Objectives

The Objectives of the Standards are to guide the Social Impact Assessors for planning, conducting, and reporting of findings of the social impact assessment carried out in the thematic dimension of “Promoting Education, Employability, and Livelihoods.”

Scope

This standard should be applied to the Social Impact Assessment Report to be prepared by the Social Impact Assessor, which encompasses data collection, data interpretation, key matrices used for evaluation of the project/program and assessment of evaluation criteria.

Requirements / Evaluation of Social Impact

Identification of Stakeholders: Stakeholders are those whose dimensions of interests encompass hunger, poverty, malnutrition and inequality or those whose actions and activities materially affect the same, who possess information relevant for social impact assessment, resources and expertise required for strategy formulation and implementation for eradicating hunger, poverty, malnutrition and inequality. The key stakeholders who may be involved include:

- Program / Activity Beneficiaries.
- Elected Representatives of Gram Panchayat / Local Bodies
- Government officials involved with the program/ activity, if any
- Civil Society Organisations (CSOs)
- Media
- National or State-level Funding Agency

Data Collection and Analysis

There are several tools that can be selected to collect and analyse data for social impact assessment. Social Impact Assessors may look at “supply-side” data/information (from government and service providers) and “demand-side” data/information (from users of government services, communities and citizens).

The primary and secondary data for social impact assessment may be collected by the following methods:

Primary Data: 1. Focused Group Interview 2. Questionnaire 3. Case Study & In-Depth Interview

Secondary Data: 1. Articles, Reports published in newspapers and magazines on the relevant issue, 2. Information from Digital & Public Libraries. 3. Internal progress/review reports of agency/project/program to be audited

A Visit to the area where the project/activity was implemented would provide the key information, real-life understanding, facilitate physical verification and get a sense of the project/program, its Scope, desired output, beneficiaries, resource deployment and implementation status.

Evaluation Parameters

- The questions/information for social impact assessment should include Beneficiaries enrolled/registered.
- Different categories of learners
- Learners who successfully passed the course
- Learner who was placed in jobs
- Fee charged
- Remuneration paid to teachers/trainers.
- Total expenditure incurred on a program
- Teachers/trainees ratio
- Facilities for education/skill development
- Curriculum relevance
- Hostel facilities
- Target population segment
- Infrastructure available to educational institutions
- Process for admission, examination
- Financial assistance available to educational institutions
- Facilities for extracurricular activities
- Career counselling sessions
- Special lectures/guest lectures
- Job opportunities and employability
- Interpersonal skills development

Application Guidance

Key Metrics for Evaluation of Project/ Program

- Inputs – Funds, manpower, man-hours, material, resource opportunity consideration, physical assets,
- Output – Provision of food, livelihood, hygiene and health, equality in the target program group/population.

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

Evaluation of efficiency of resource utilisation, total resources and their impact values, Input / Output analysis, social benefits, Project / Program efficiency, Sustainability of program, Negative consequences of the program, trade-off between socially desirable outcomes and cost effectiveness.

Effective Date

This Social Impact Assessment Standard will come into force, i.e.

Social Impact Assessment Report

The Social Impact Assessment Report should inter - alia contain the following information regarding the program/ project/ location where Social Impact Assessment has been conducted, The purpose and Objectives of the Social Impact Assessment, Period covered in Social Impact Assessment, Scope of the Social Impact Assessment, Stakeholders involved in / impacted by the program/project for which Social Impact Assessment has been conducted, Process followed in carrying out Social Impact Assessment, Key observations/findings, list of supporting / evidentiary documents and Recommendations for improvements in reporting of social performance output/outcome.

ICMAI SIAS - 04

Social Impact Assessment Standard on Promoting Gender Equality, Empowerment of Women and LGBTQIA+ Communities.

Introduction

This Social Impact Assessment Standard deals with the thematic dimension of “Promoting Gender Equality, Empowerment of Women and LGBTQIA+ communities” in the context of appraising social intent, and social outcome and impact for a Social Enterprise.

Objectives

The Objectives of the Standards are to guide the Social Impact Assessors for planning, conducting, and reporting of findings of the social impact assessment carried out in the thematic dimension of “Promoting Gender Equality, Empowerment of Women and LGBTQIA+ communities.”

Scope

This standard should be applied to the Social Impact Assessment Report to be prepared by the Social Impact Assessor, which encompasses data collection, data interpretation, key matrices used for evaluation of the project/program and assessment of evaluation criteria.

Requirements / Evaluation of Social Impact

Identification of Stakeholders: Stakeholders are those whose dimensions of interests encompass hunger, poverty, malnutrition and inequality or those whose actions and activities materially affect the same, who possess information relevant for social impact assessment, resources and expertise required for strategy formulation and implementation for eradicating hunger, poverty, malnutrition and inequality. The key stakeholders who may be involved include:

- Program / Activity Beneficiaries.
- Elected Representatives of Gram Panchayat / Local Bodies
- Government officials involved with the program/ activity, if any
- Civil Society Organisations (CSOs)
- Media
- National or State-level Funding Agency

Data Collection and Analysis

There are several tools that can be selected to collect and analyse data for social impact assessment. Social Impact Assessor may look at “supply-side” data/information (from government and service providers) and “demand-side” data/information (from users of government services, communities and citizens).

The primary and secondary data for social impact assessment may be collected by the following methods:

Primary Data: 1. Focused Group Interview 2. Questionnaire 3. Case Study & In-Depth Interview

Secondary Data: 1. Articles, Reports published in newspapers and magazines on the relevant issue, 2. Information from Digital & Public Libraries. 3. Internal progress/review reports of particular agency/project/program to be audited.

A Visit to the area where the project/activity was implemented would provide the key information, real life understanding, facilitate physical verification and getting a sense of the project / program, its Scope, desired output, beneficiaries, resource deployment and implementation status.

Evaluation Parameters

The questions / information for social impact assessment should inter – alia encompass the following facets and dimensions:

- Health, education information and other services
- Level of community participation
- Financial assistance
- Participation in decision making.
- Programs for inclusion
- Socio economic improvement
- Employment programs
- Women in education
- Women in employment
- Women in leadership positions
- Inclusive work practices
- Literacy gap
- Discriminatory law and practices
- Sensitization programs conducted
- Counselling and legal support
- Women empowerment
- Violence against women.
- Poverty eradication programs
- Effective use of media, technology, advanced techniques, etc. For promoting equality
- Rehabilitation of women and LGBTQIA+

Application Guidance

Key Metrics for Evaluation of Project/ Program

- Inputs – Funds, manpower, man hours, material, resource opportunity consideration, physical assets,
- Output – Provision of food, livelihood, hygiene and health, equality in the target program group / population.

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

Evaluation of efficiency of resource utilization, total resources and their impact values, Input / Output analysis, social benefits, Project / Program efficiency, Sustainability of program, Negative consequences of the program, trade-off between socially desirable outcomes and cost effectiveness.

Effective Date

This Social Impact Assessment Standard will come into force i.e.

Social Impact Assessment Report

The Social Impact Assessment Report should inter - alia contain the following information regarding the program/ project/ location where Social Impact Assessment has been conducted, The purpose and Objectives of the Social Impact Assessment, Period covered in Social Impact Assessment, Scope of the Social Impact Assessment, Stakeholders involved in / impacted by the program / project for which Social Impact Assessment has been conducted, Process followed in carrying out Social Impact Assessment, Key observations / findings, list of supporting / evidentiary documents and Recommendations for improvements in reporting of social performance output / outcome.

ICMAI SIAS- 05

Social Impact Assessment Standard on Ensuring Environmental Sustainability, Addressing Climate Change including Mitigation and Adaptation, Forest and Wildlife Conservation

Introduction

This Social Impact Assessment Standard deals with the thematic dimension of “Ensuring environmental sustainability, addressing climate change including mitigation and adaptation, forest and wildlife conservation” in the context of appraising social intent, and social outcome and impact for a Social Enterprise.

Objectives

The Objectives of the Standards are to provide guidance to the Social Impact Assessors for planning, conducting, and reporting of findings of the social impact assessment carried out in the thematic dimension of “Ensuring environmental sustainability, addressing climate change, including mitigation and adaptation, forest and wildlife conservation.”

Scope

This standard should be applied to the Social Impact Assessment Report to be prepared by the Social Impact Assessor, which encompasses data collection, data interpretation, key matrices used for evaluation of the project/program and assessment of evaluation criteria.

Requirements / Evaluation of Social Impact

Identification of Stakeholders: Stakeholders are those whose dimensions of interests encompass hunger, poverty, malnutrition and inequality or those whose actions and activities materially affect the same, who possess information relevant for social impact assessment, resources and expertise required for strategy formulation and implementation for eradicating hunger, poverty, malnutrition and inequality. The key stakeholders who may be involved include:

- Program / Activity Beneficiaries.
- Elected Representatives of Gram Panchayat / Local Bodies
- Government officials involved with the program/ activity, if any
- Civil Society organisations (CSOs)
- Media
- National or State-level Funding Agency

Data Collection and Analysis

There are several tools that can be selected to collect and analyse data for social impact assessment. Social Impact Assessor may look at “supply-side” data/information (from government and service providers) and “demand-side” data/information (from users of government services, communities and citizens).

The primary and secondary data for social impact assessment may be collected by the following methods:

Primary Data: 1. Focused Group Interview 2. Questionnaire 3. Case Study & In-Depth Interview

Secondary Data: 1. Articles, Reports published in newspapers and magazines on the relevant issue, 2. Information from Digital & Public Libraries. 3. Internal progress/review reports of particular agency/project/program to be audited.

A Visit to the area where the project/activity was implemented would provide the key information, real-life understanding, facilitate physical verification and get a sense of the project/program, its Scope, desired output, beneficiaries, resource deployment and implementation status.

Evaluation Parameters

The questions/information for social impact assessment should inter alia encompass the following facets and dimensions:

- Sustainability program dimensions
- Environmental Protection program dimensions
- Pollution prevention program dimensions
- Carbon credit nudge
- Awareness programs for sustainability
- Target focus group for creating awareness.
- Linkage of the program with SDGS.
- Embedding sustainability in decision making
- Including sustainability in the educational curriculum
- Management of waste
- Reuse / Recycling practices.
- Renewable energy initiatives
- Training in sustainability actions
- Investment in sustainability programs
- Agricultural operations and sustainability impact
- Industrial operations and sustainability impact
- Collaborative actions for sustainability
- Protection of flora and fauna
- Protection of biodiversity
- Efficiency in resource utilisation
- Prevention of wastage of resources

Application Guidance

Key Metrics for Evaluation of Project/ Program

- Inputs – Funds, manpower, man-hours, material, resource opportunity consideration, physical assets,
- Output – Provision of food, livelihood, hygiene and health, equality in the target program group/population.

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

Evaluation of efficiency of resource utilisation, total resources and their impact values, Input / Output analysis, social benefits, Project / Program efficiency, Sustainability of program, Negative consequences of the program, trade-off between socially desirable outcomes and cost effectiveness.

Effective Date

This Social Impact Assessment Standard will come into force, i.e.

Social Impact Assessment Report

The Social Impact Assessment Report should inter - alia contain the following information regarding the program/ project/ location where Social Impact Assessment has been conducted, The purpose and Objectives of the Social Impact Assessment, Period covered in Social Impact Assessment, Scope of the Social Impact Assessment, Stakeholders involved in / impacted by the program/project for which Social Impact Assessment has been conducted, Process followed in carrying out Social Impact Assessment, Key observations/findings, list of supporting / evidentiary documents and Recommendations for improvements in reporting of social performance output/outcome.

ICMAI SIAS - 06

Social Impact Assessment Standard on Protection of National Heritage, Art and Culture

Introduction

This Social Impact Assessment Standard deals with the thematic dimension of “Protection of national heritage, art and culture” in the context of appraising social intent, and social outcome and impact for a Social Enterprise.

Objectives

The Objectives of the Standards are to provide guidance to the Social Impact Assessor for planning, conduct and reporting of findings of the social impact assessment carried out in the thematic dimension of “Protection of national heritage, art and culture.”

Scope

This standard should be applied to Social Impact Assessment Report to be prepared by Social Impact Assessor which encompasses data collection, data interpretation, key matrices used for evaluation of the project / program and assessment of evaluation criteria.

Requirements / Evaluation of Social Impact

Identification of Stakeholders: Stakeholders are those whose dimensions of interests encompass hunger, poverty, malnutrition and inequality or those whose actions and activities materially affect the same, who possess information relevant for social impact assessment, resources and expertise required for strategy formulation and implementation for eradicating hunger, poverty, malnutrition and inequality. The key stakeholders who may be involved include:

- Program / Activity Beneficiaries.
- Elected Representatives of Gram Panchayat / Local Bodies
- Government officials involved with the program/ activity, if any
- Civil Society organizations (CSOs)
- Media
- National or State level Funding Agency

Data Collection and Analysis

There are a number of tools that can be selected to collect and analyze data for social impact assessment. Social Impact Assessor may look at “supply-side” data/information (from government and service providers) and “demand-side” data/information (from users of government services, communities and citizens).

The primary and secondary data for the purpose of social impact assessment may be collected by the following methods:

Primary Data: 1. Focused Group Interview 2. Questionnaire 3. Case Study & In-Depth Interview

Secondary Data: 1. Articles, Reports published in Newspaper & Magazine on the relevant issue, 2. Information from Digital & Public Libraries. 3. Internal progress / review reports of particular agency / project / program to be audited.

A Visit to the area where project / activity was implemented would provide the key information, real life understanding, facilitate physical verification and getting a sense of the project / program, its Scope, desired output, beneficiaries, resource deployment and implementation status.

Evaluation Parameters

The questions / information for social impact assessment should inter – alia encompasses the following facets and dimensions:

- Visitors/ participants at heritage sites
- Programs organized at heritage sites
- Restoration of heritage sites
- Research on heritage sites
- Artists / artisans connected with heritage sites.
- Publications about heritage sites
- Community awareness
- Educational curriculum and heritage sites
- Contribution of social organizations
- Support from the Government
- Support from the corporates
- Cultural attitude and inclination
- Digital technologies in promotion of national heritage

Application Guidance

Key Metrics for Evaluation of Project/ Program

- Inputs – Funds, manpower, man hours, material, resource opportunity consideration, physical assets,
- Output – Provision of food, livelihood, hygiene and health, equality in the target program group / population.

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

Evaluation of efficiency of resource utilization, total resources and their impact values, Input / Output analysis, social benefits, Project / Program efficiency, Sustainability of program, Negative consequences of the program, trade-off between socially desirable outcomes and cost effectiveness.

Effective Date

This Social Impact Assessment Standard will come into force i.e.

Social Impact Assessment Report

The Social Impact Assessment Report should inter - alia contain the following information regarding the program/ project/ location where Social Impact Assessment has been conducted, The purpose and Objectives of the Social Impact Assessment, Period covered in Social Impact

Assessment, Scope of the Social Impact Assessment, Stakeholders involved in / impacted by the program / project for which Social Impact Assessment has been conducted, Process followed in carrying out Social Impact Assessment, Key observations / findings, list of supporting / evidentiary documents and Recommendations for improvements in reporting of social performance output / outcome.

ICMAI SIAS - 07

Social Impact Assessment Standard on Training to Promote Rural Sports, Nationally Recognized Sports, Paralympic Sports and Olympic Sports

Introduction

This Social Impact Assessment Standard deals with the thematic dimension of “Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports” in the context of appraising social intent, and social outcome and impact for a Social Enterprise.

Objectives

The Objectives of the Standards are to provide guidance to the Social Impact Assessor for planning, conduct and reporting of findings of the social impact assessment carried out in the thematic dimension of “Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports.”

Scope

This standard should be applied to Social Impact Assessment Report to be prepared by Social Impact Assessor which encompasses data collection, data interpretation, key matrices used for evaluation of the project / program and assessment of evaluation criteria.

Requirements / Evaluation of Social Impact

Identification of Stakeholders: Stakeholders are those whose dimensions of interests encompass hunger, poverty, malnutrition and inequality or those whose actions and activities materially affect the same, who possess information relevant for social impact assessment, resources and expertise required for strategy formulation and implementation for eradicating hunger, poverty, malnutrition and inequality. The key stakeholders who may be involved include:

- Program / Activity Beneficiaries.
- Elected Representatives of Gram Panchayat / Local Bodies
- Government officials involved with the program/ activity, if any
- Civil Society Organizations (CSOs)
- Media
- National or State level Funding Agency

Data Collection and Analysis

There are a number of tools that can be selected to collect and analyze data for social impact assessment. Social Impact Assessor may look at “supply-side” data/information (from government and service providers) and “demand-side” data/information (from users of government services, communities and citizens).

The primary and secondary data for social impact assessment may be collected by the following methods:

Primary Data: 1. Focused Group Interview 2. Questionnaire 3. Case Study & In-Depth Interview

Secondary Data: 1. Articles, Reports published in Newspaper & Magazine on the relevant issue, 2. Information from Digital & Public Libraries. 3. Internal progress / review reports of particular agency / project / program to be audited.

A Visit to the area where project / activity was implemented would provide the key information, real life understanding, facilitate physical verification and getting a sense of the project / program, its **Scope**, desired output, beneficiaries, resource deployment and implementation status.

Evaluation Parameters

The questions / information for social impact assessment should inter alia encompass the following facets and dimensions:

- Assess relevance of sports.
- Sports facilities in rural and urban India
- Sports facilities – inequalities amongst states and regions
- Sports facilities – Inequalities based on gender and disability.
- Sport promotion measures
- Community involvement in sports promotion
- Sports facilities in schools/colleges / communities
- Coaching facilities
- Health management for sports
- Physical fitness and nutrition
- Tournaments and competition
- Social attitude towards sports
- Inadequate government funding
- Corporate support to the Sports Sector through CSR.
- Awareness campaigns for promoting sports.
- Availability of world-class sports equipment

Application Guidance

Key Metrics for Evaluation of Project/ Program

- Inputs – Funds, manpower, man-hours, material, resource opportunity consideration, physical assets,
- Output – Provision of food, livelihood, hygiene and health, equality in the target program group/population.

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

Evaluation of efficiency of resource utilisation, total resources and their impact values, Input / Output analysis, social benefits, Project / Program efficiency, Sustainability of program, Negative consequences of the program, trade-off between socially desirable outcomes and cost effectiveness

Effective Date

This Social Impact Assessment Standard will come into force, i.e.

Social Impact Assessment Report

The Social Impact Assessment Report should inter - alia contain the following information regarding the program/ project/ location where Social Impact Assessment has been conducted, The purpose and Objectives of the Social Impact Assessment, Period covered in Social Impact Assessment, Scope of the Social Impact Assessment, Stakeholders involved in / impacted by the program/project for which Social Impact Assessment has been conducted, Process followed in carrying out Social Impact Assessment, Key observations/findings, list of supporting / evidentiary documents and Recommendations for improvements in reporting of social performance output/outcome.

ICMAI SIAS - 08

Social Impact Assessment Standard on Supporting Incubators of Social Enterprises

Introduction

This Social Impact Assessment Standard deals with the thematic dimension of “Supporting incubators of social enterprises” in the context of appraising social intent, social outcome and impact for a Social Enterprise.

Objectives

The Objectives of the Standards are to guide the Social Impact Assessor for planning, conduct and reporting of findings of the social impact assessment carried out in the thematic dimension of “Supporting incubators of social enterprises.”

Scope

This standard should be applied to Social Impact Assessment Report to be prepared by Social Impact Assessor which encompasses data collection, data interpretation, key matrices used for evaluation of the project / program and assessment of evaluation criteria.

Requirements / Evaluation of Social Impact

Identification of Stakeholders: Stakeholders are those whose dimensions of interests encompass hunger, poverty, malnutrition and inequality or those whose actions and activities materially affect the same, who possess information relevant for social impact assessment, resources and expertise required for strategy formulation and implementation for eradicating hunger, poverty, malnutrition and inequality. The key stakeholders who may be involved include:

- Program / Activity Beneficiaries.
- Elected Representatives of Gram Panchayat / Local Bodies
- Government officials involved with the program/ activity, if any
- Civil Society Organizations (CSOs)
- Media
- National or State level Funding Agency

Data Collection and Analysis

There are a number of tools that can be selected to collect and analyze data for social impact assessment. Social Impact Assessor may look at “supply-side” data/information (from government and service providers) and “demand-side” data/information (from users of government services, communities and citizens).

The primary and secondary data for the purpose of social impact assessment may be collected by the following methods:

Primary Data: 1. Focused Group Interview 2. Questionnaire 3. Case Study & In-Depth Interview

Secondary Data: 1. Articles, Reports published in Newspaper & Magazine on the relevant issue, 2. Information from Digital & Public Libraries. 3. Internal progress / review reports of particular agency / project / program to be audited.

A Visit to the area where project / activity was implemented would provide the key information, real life understanding, facilitate physical verification and getting a sense of the project / program, its Scope, desired output, beneficiaries, resource deployment and implementation status.

Evaluation Parameters

The questions / information for social impact assessment should inter – alia encompass the following facets and dimensions:

- Number of entities incubated.
- Occupancy of the incubator
- Location of incubator
- Mentoring during and post incubation
- Products successfully launched
- Background of the entrepreneur
- Financial resources
- Technical resources
- Training facilities
- Facility for developing prototypes.
- Profile of entrepreneurs
- Projects and their linkage with SDGS.
- Assistance from Government
- Assistance from Corporates
- Assistance from social enterprises
- Selection of projects
- Evaluation of projects

Application Guidance

Key Metrics for Evaluation of Project/ Program

- Inputs – Funds, manpower, man hours, material, resource opportunity consideration, physical assets,
- Output – Provision of food, livelihood, hygiene and health, equality in the target program group / population.

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

Evaluation of efficiency of resource utilization, total resources and their impact values, Input / Output analysis, social benefits, Project / Program efficiency, Sustainability of program, Negative consequences of the program, trade-off between socially desirable outcomes and cost effectiveness.

Effective Date

This Social Impact Assessment Standard will come into force i.e.

Social Impact Assessment Report

The Social Impact Assessment Report should inter - alia contain the following information regarding the program/ project/ location where Social Impact Assessment has been conducted, The purpose and Objectives of the Social Impact Assessment, Period covered in Social Impact Assessment, Scope of the Social Impact Assessment, Stakeholders involved in / impacted by the program / project for which Social Impact Assessment has been conducted, Process followed in carrying out Social Impact Assessment, Key observations / findings, list of supporting / evidentiary documents and Recommendations for improvements in reporting of social performance output / outcomes.

ICMAI SIAS - 09

Social Impact Assessment Standard on Supporting other Platforms that Strengthen the Non-Profit Ecosystem in Fundraising and Capacity Building

Introduction

This Social Impact Assessment Standard deals with the thematic dimension of “Supporting other platforms that strengthen the non-profit ecosystem in fundraising and capacity building” in the context of appraising social intent, and social outcome and impact for a Social Enterprise.

Objectives

The Objectives of the Standards are to provide guidance to the Social Impact Assessors for planning, conduct and reporting of findings of the social impact assessment carried out in the thematic dimension of “Supporting other platforms that strengthen the non-profit ecosystem in fundraising and capacity building.”

Scope

This standard should be applied to Social Impact Assessment Report to be prepared by Social Impact Assessor which encompasses data collection, data interpretation, key matrices used for evaluation of the project / program and assessment of evaluation criteria.

Requirements / Evaluation of Social Impact

Identification of Stakeholders: Stakeholders are those whose dimensions of interests encompass hunger, poverty, malnutrition and inequality or those whose actions and activities materially affect the same, who possess information relevant for social impact assessment, resources and expertise required for strategy formulation and implementation for eradicating hunger, poverty, malnutrition and inequality. The key stakeholders who may be involved include:

- Program / Activity Beneficiaries.
- Elected Representatives of Gram Panchayat / Local Bodies
- Government officials involved with the program/ activity, if any
- Civil Society Organizations (CSOs)
- Media
- National or State level Funding Agency

Data Collection and Analysis

There are a number of tools that can be selected to collect and analyze data for social impact assessment. Social Impact Assessor may look at “supply-side” data/information (from government and

Service providers) and “demand-side” data/information (from users of government services, communities and citizens).

The primary and secondary data for the purpose of social impact assessment may be collected by the following methods:

Primary Data: 1. Focused Group Interview 2. Questionnaire 3. Case Study & In-Depth Interview

Secondary Data: 1. Articles, Reports published in Newspaper & Magazine on the relevant issue, 2. Information from Digital & Public Libraries. 3. Internal progress / review reports of particular agency / project / program to be audited.

A Visit to the area where project / activity was implemented would provide the key information, real life understanding, facilitate physical verification and getting a sense of the project / program, its Scope, desired output, beneficiaries, resource deployment and implementation status.

Evaluation Parameters

The questions / information for social impact assessment should inter – alia encompass the following facets and dimensions:

- Volunteers mobilized / catalyzed / influenced.
- Amount disbursed
- Number of entities supported.
- Assistance from community
- Capacity building initiatives
- Research and training.
- Target segment of population
- Women empowerment
- Supporting ESG initiatives
- Leveraging IT / Website
- Sources and utilization of funds
- Allocation of funds to different projects

Application Guidance

Key Metrics for Evaluation of Project/ Program

- Inputs – Funds, manpower, man hours, material, resource opportunity consideration, physical assets,
- Output – Provision of food, livelihood, hygiene and health, equality in the target program group / population.

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

Evaluation of efficiency of resource utilization, total resources and their impact values, Input / Output analysis, social benefits, Project / Program efficiency, Sustainability of program, Negative consequences of the program, trade-off between socially desirable outcomes and cost effectiveness.

Effective Date

This Social Impact Assessment Standard will come into force i.e.

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The Social Impact Assessment Report should inter - alia contain the following information regarding the program/ project/ location where Social Impact Assessment has been conducted, The purpose and Objectives of the Social Impact Assessment, Period covered in Social Impact Assessment, Scope of the Social Impact Assessment, Stakeholders involved in / impacted by the program / project for which Social Impact Assessment has been conducted, Process followed in carrying out Social Impact Assessment, Key observations/findings, list of supporting / evidentiary documents and Recommendations for improvements in reporting of social performance output/outcomes.

ICMAI SIAS - 10

Social Impact Assessment Standard on Promoting Livelihoods for Rural and Urban Poor including Enhancing Income of Small and Marginal Farmers and Workers in The Non-Farm Sector

Introduction

This Social Impact Assessment Standard deals with the thematic dimension of “Promoting Livelihoods for rural and urban poor including enhancing income of Small and Marginal Farmers and workers in the non-farm sector” in the context of appraising social intent, and social outcome and impact for a Social Enterprise.

Objectives

The Objectives of the Standards are to provide guidance to the Social Impact Assessors for planning, conduct and reporting of findings of the social impact assessment carried out in the thematic dimension of “Promoting Livelihoods for rural and urban poor including enhancing income of Small and Marginal Farmers and workers in the non-farm sector.”

Scope

This standard should be applied to Social Impact Assessment Report to be prepared by Social Impact Assessor which encompasses data collection, data interpretation, key matrices used for evaluation of the project / program and assessment of evaluation criteria.

Requirements / Evaluation of Social Impact

Identification of Stakeholders: Stakeholders are those whose dimensions of interests encompass hunger, poverty, malnutrition and inequality or those whose actions and activities materially affect the same, who possess information relevant for social impact assessment, resources and expertise required for strategy formulation and implementation for eradicating hunger, poverty, malnutrition and inequality. The key stakeholders who may be involved include:

- Program / Activity Beneficiaries.
- Elected Representatives of Gram Panchayat / Local Bodies
- Government officials involved with the program/ activity, if any
- Civil Society organizations (CSOs)
- Media
- National or State level Funding Agency

Data Collection and Analysis

There are a number of tools that can be selected to collect and analyze data for social impact assessment. Social Impact Assessor may look at “supply-side” data/information (from government and service providers) and “demand-side” data/information (from users of government services, communities and citizens).

The primary and secondary data for the purpose of social impact assessment may be collected by the following methods:

Primary Data: 1. Focused Group Interview 2. Questionnaire 3. Case Study & In-Depth Interview

Secondary Data: 1. Articles, Reports published in Newspaper & Magazine on the relevant issue, 2. Information from Digital & Public libraries. 3. Internal progress / review reports of particular agency / project / program to be audited.

A Visit to the area where project / activity was implemented would provide the key information, real life understanding, facilitate physical verification and getting a sense of the project / program, its Scope, desired output, beneficiaries, resource deployment and implementation status.

Evaluation Parameters

The questions/information for social impact assessment should inter – alia encompass the following facets and dimensions:

- Skill development for poor rural and urban youth
- Awareness about efficient farming techniques
- Employment and disguised employment
- Seasonal crops / crop rotation
- Farming practices
- Use of Information technology
- Irrigation facilities
- Community farming
- Education for family members of farmers
- Logistics including storage of produce.
- Agriculture produces marketing.
- Agriculture financing
- Productivity of land / labor
- Carbon credits
- Pricing of agriculture produce.
- Assistance from Government
- Assistance from Social Enterprises
- Climate and agriculture
- SDGS and agriculture

Application Guidance

Key Metrics for Evaluation of Project/ Program

- Inputs – Funds, manpower, man hours, material, resource opportunity consideration, physical assets,
- Output – Provision of food, livelihood, hygiene and health, equality in the target program group / population.

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

Evaluation of efficiency of resource utilization, total resources and their impact values, Input / Output analysis, social benefits, Project / Program efficiency, Sustainability of program, Negative consequences of the program, trade-off between socially desirable outcomes and cost effectiveness.

Effective Date

This Social Impact Assessment Standard will come into force i.e.

Social Impact Assessment Report

The Social Impact Assessment Report should inter - alia contain the following information regarding the program/ project/ location where Social Impact Assessment has been conducted, The purpose and Objectives of the Social Impact Assessment, Period covered in Social Impact Assessment, Scope of the Social Impact Assessment, Stakeholders involved in / impacted by the program / project for which Social Impact Assessment has been conducted, Process followed in carrying out Social Impact Assessment, Key observations / findings, list of supporting / evidentiary documents and Recommendations for improvements in reporting of social performance output / outcomes.

ICMAI SIAS - 11

Social Impact Assessment Standard on Slum Area Development, Affordable Housing and other Interventions to Build Sustainable and Resilient Cities

Introduction

This Social Impact Assessment Standard deals with the thematic dimension of “Slum area development, affordable housing and other interventions to build sustainable and resilient cities” in the context of appraising social intent, and social outcome and impact for a Social Enterprise.

Objectives

The Objectives of the Standards are to provide guidance to the Social Impact Assessors for planning, conduct and reporting of findings of the social impact assessment carried out in the thematic dimension of “Slum area development, affordable housing and other interventions to build sustainable and resilient cities.”

Scope

This standard should be applied to Social Impact Assessment Report to be prepared by Social Impact Assessor which encompasses data collection, data interpretation, key matrices used for evaluation of the project / program and assessment of evaluation criteria.

Requirements / Evaluation of Social Impact

Identification of Stakeholders: Stakeholders are those whose dimensions of interests encompass hunger, poverty, malnutrition and inequality or those whose actions and activities materially affect the same, who possess information relevant for social impact assessment, resources and expertise required for strategy formulation and implementation for eradicating hunger, poverty, malnutrition and inequality. The key stakeholders who may be involved include:

- Program / Activity Beneficiaries.
- Elected Representatives of Gram Panchayat / Local Bodies
- Government officials involved with the program/ activity, if any
- Civil Society organizations (CSOs)
- Media
- National or State level Funding Agency

Data Collection and Analysis

There are a number of tools that can be selected to collect and analyze data for social impact assessment. Social Impact Assessor may look at “supply-side” data/information (from government and service providers) and “demand-side” data/information (from users of government services, communities and citizens).

The primary and secondary data for the purpose of social impact assessment may be collected by the following methods:

Primary Data: 1. Focused Group Interview 2. Questionnaire 3. Case Study & In-Depth Interview

Secondary Data: 1. Articles, Reports published in Newspaper & Magazine on the relevant issue, 2. Information from Digital & Public Libraries. 3. Internal progress / review reports of particular agency / project / program to be audited.

A Visit to the area where project / activity was implemented would provide the key information, real life understanding, facilitate physical verification and getting a sense of the project / program, its Scope, desired output, beneficiaries, resource deployment and implementation status.

Evaluation Parameters

The questions / information for social impact assessment should inter – alia encompasses the following facets and dimensions:

- Slum area - Location / region.
- Number of households
- Water facilities
- Toilets facility
- Number of women / children
- Number of employed / unemployed.
- Electricity
- Quality of dwellings
- Quality of roads
- Availability of finance for slum dwellers
- Waste management
- Drainage system
- Availability of essential commodities
- Police patrol.
- Projects undertaken by Government.
- Projects undertaken by corporates.
- Projects undertaken by social organizations.
- Transport facilities
- Medical facilities
- Security and crime

Application Guidance

Key Metrics for Evaluation of Project/ Program

- Inputs – Funds, manpower, man hours, material, resource opportunity consideration, physical assets,
- Output – Provision of food, livelihood, hygiene and health, equality in the target program group / population.

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

Evaluation of efficiency of resource utilization, total resources and their impact values, Input / Output analysis, social benefits, Project / Program efficiency, Sustainability of program, Negative consequences of the program, trade-off between socially desirable outcomes and cost-effectiveness.

Effective Date

This Social Impact Assessment Standard will come into force i.e.

Social Impact Assessment Report

The Social Impact Assessment Report should inter - alia contain the following information regarding the program/ project/ location where Social Impact Assessment has been conducted, The purpose and Objectives of the Social Impact Assessment, Period covered in Social Impact Assessment, Scope of the Social Impact Assessment, Stakeholders involved in / impacted by the program / project for which Social Impact Assessment has been conducted, Process followed in carrying out Social Impact Assessment, Key observations/findings, list of supporting / evidentiary documents and Recommendations for improvements in reporting of social performance output/outcomes.

ICMAI SIAS – 12

Social Impact Assessment Standard on Disaster Management, Including Relief, Rehabilitation and Reconstruction Activities

Introduction

This Social Impact Assessment Standard deals with the thematic dimension of “Disaster Management, including Relief, Rehabilitation and Reconstruction Activities” “in the context of appraising social intent, and social outcome and impact for a Social Enterprise.

Objectives

The Objectives of the Standards are to guide the Social Impact Assessors for planning, conduct and reporting of findings of the social impact assessment carried out in the thematic dimension of “Disaster Management, including Relief, Rehabilitation and Reconstruction Activities.”

Scope

This standard should be applied to Social Impact Assessment Report to be prepared by Social Impact Assessor which encompasses data collection, data interpretation, key matrices used for evaluation of the project / program and assessment of evaluation criteria.

Requirements / Evaluation of Social Impact

Identification of Stakeholders: Stakeholders are those whose dimensions of interests encompass hunger, poverty, malnutrition and inequality or those whose actions and activities materially affect the same, who possess information relevant for social impact assessment, resources and expertise required for strategy formulation and implementation for eradicating hunger, poverty, malnutrition and inequality. The key stakeholders who may be involved include:

- Program / Activity Beneficiaries.
- Elected Representatives of Gram Panchayat / Local Bodies
- Government officials involved with the program/ activity, if any
- Civil Society organizations (CSOs)
- Media
- National or State level Funding Agency

Data Collection and Analysis

There are several tools that can be selected to collect and analyse data for social impact assessment. Social Impact Assessor may look at “supply-side” data/information (from government and service providers) and “demand-side” data/information (from users of government services, communities and citizens).

The primary and secondary data for social impact assessment may be collected by the following methods:

Primary Data: 1. Focused Group Interview 2. Questionnaire 3. Case Study & In-Depth Interview

Secondary Data: 1. Articles, Reports published in newspapers and magazines on the relevant issue, 2. Information from Digital & Public Libraries. 3. Internal progress/review reports of particular agency/project / program to be audited.

A Visit to the area where project/activity was implemented would provide the key information, real-life understanding, facilitate physical verification and get a sense of the project/program, its Scope, desired output, beneficiaries, resource deployment and implementation status.

Evaluation Parameters

The questions/information for social impact assessment should inter alia encompass the following facets and dimensions:

- Disaster preparedness
- Resources – manpower / other material
- Trained / untrained manpower
- Forecasting and early warning support
- Assistance by the Government
- Assistance by the social organisations
- Medical support and facilities
- Communication network
- Transport facilities
- Relief material – food and other items
- Gram panchayat and local body role
- Rehabilitation of displaced people
- Clothing and education support
- Mock drills
- Reconstruction programs
- Assessment of damage and loss
- Health management during disaster

Application Guidance

Key Metrics for Evaluation of Project/ Program

- Inputs – Funds, manpower, man-hours, material, resource opportunity consideration, physical assets,
- Output – Provision of food, livelihood, hygiene and health, equality in the target program group/population.

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

Evaluation of efficiency of resource utilisation, total resources and their impact values, Input / Output analysis, social benefits, Project / Program efficiency, Sustainability of program, Negative consequences of the program, trade-off between socially desirable outcomes and cost effectiveness.

Effective Date

This Social Impact Assessment Standard will come into force, i.e.

Social Impact Assessment Report

The Social Impact Assessment Report should inter - alia contain the following information regarding the program/ project/ location where Social Impact Assessment has been conducted, The purpose and Objectives of the Social Impact Assessment, Period covered in Social Impact Assessment, Scope of the Social Impact Assessment, Stakeholders involved in / impacted by the program/project for which Social Impact Assessment has been conducted, Process followed in carrying out Social Impact Assessment, Key observations/findings, list of supporting / evidentiary documents and Recommendations for improvements in reporting of social performance output/outcomes.

ICMAI SIAS - 13

Social Impact Assessment Standard on Promotion of Financial Inclusion

Introduction

This Social Impact Assessment Standard deals with the thematic dimension of “Promotion of financial inclusion” in the context of appraising social intent, and social outcome and impact for a Social Enterprise.

Objectives

The Objectives of the Standards are to provide guidance to the Social Impact Assessors for planning, conduct and reporting of findings of the social impact assessment carried out in the thematic dimension of “Promotion of financial inclusion.”

Scope

This standard should be applied to Social Impact Assessment Report to be prepared by Social Impact Assessor which encompasses data collection, data interpretation, key matrices used for evaluation of the project / program and assessment of evaluation criteria.

Requirements / Evaluation of Social Impact

Identification of Stakeholders: Stakeholders are those whose dimensions of interests encompass hunger, poverty, malnutrition and inequality or those whose actions and activities materially affect the same, who possess information relevant for social impact assessment, resources and expertise required for strategy formulation and implementation for eradicating hunger, poverty, malnutrition and inequality. The key stakeholders who may be involved include:

- a. Program / activity Beneficiaries.
- b. Elected Representatives of Gram Panchayat / Local Bodies
- c. Government officials involved with the program/ activity, if any
- d. Civil Society organizations (CSOs)
- e. Media
- f. National or State level Funding Agency

Data Collection and Analysis

There are a number of tools that can be selected to collect and analyze data for social impact assessment. Social Impact Assessor may look at “supply-side” data/information (from government and service providers) and “demand-side” data/information (from users of government services, communities and citizens).

The primary and secondary data for the purpose of social impact assessment may be collected by the following methods:

Primary Data: 1. Focused Group Interview 2. Questionnaire 3. Case Study & In-Depth Interview

Secondary Data: 1. Articles, Reports published in Newspaper & Magazine on the relevant issue, 2. Information from Digital & Public Libraries. 3. Internal progress / review reports of particular agency / project / program to be audited.

A Visit to the area where project / activity was implemented would provide the key information, real life understanding, facilitate physical verification and getting a sense of the project / program, its Scope, desired output, beneficiaries, resource deployment and implementation status.

Evaluation Parameters

The questions / information for social impact assessment should inter – alia encompasses the following facets and dimensions:

- Financial Inclusion program
- Beneficiaries and their mix
- Demographical and geographical division
- Financial and digital literacy camps
- Role of banks
- Awareness programs
- Community involvement
- Availability of doorstep financial facilities
- Financial products and schemes
- Financing for Women
- Loans for various purposes
- Diversity and Equity
- Assistance from Government
- Assistance from social organizations
- Influence of local leaders

Application Guidance

Key Metrics for Evaluation of Project/ Program

- Inputs – Funds, manpower, man hours, material, resource opportunity consideration, physical assets,
- Output – Provision of food, livelihood, hygiene and health, equality in the target program group / population.

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

Evaluation of efficiency of resource utilization, total resources and their impact values, Input / Output analysis, social benefits, Project / Program efficiency, Sustainability of program, Negative consequences of the program, trade-off between socially desirable outcomes and cost effectiveness.

Effective Date

This Social Impact Assessment Standard will come into force i.e.

Social Impact Assessment Report

The Social Impact Assessment Report should inter - alia contain the following information regarding the program/ project/ location where Social Impact Assessment has been conducted, The purpose and Objectives of the Social Impact Assessment, Period covered in Social Impact Assessment, Scope of the Social Impact Assessment, Stakeholders involved in / impacted by the program/project for which Social Impact Assessment has been conducted, Process followed in carrying out Social Impact Assessment, Key observations/findings, list of supporting / evidentiary documents and Recommendations for improvements in reporting of social performance output/outcomes.

ICMAI SIAS - 14

Social Impact Assessment Standard on Facilitating Access to Land and Property Assets for Disadvantaged Communities

Introduction

This Social Impact Assessment Standard deals with the thematic dimension of “Facilitating Access to Land and Property Assets for disadvantaged Communities” in the context of appraising social intent, social outcome and impact for a Social Enterprise.

Objectives

The Objectives of the Standards are to guide the Social Impact Assessors for planning, conducting, and reporting of findings of the social impact assessment carried out in the thematic dimension of “Facilitating Access to Land and Property Assets for disadvantaged Communities.”

Scope

This standard should be applied to the Social Impact Assessment Report to be prepared by the Social Impact Assessor, which encompasses data collection, data interpretation, key matrices used for evaluation of the project/program and assessment of evaluation criteria.

Requirements / Evaluation of Social Impact

Identification of Stakeholders: Stakeholders are those whose dimensions of interests encompass hunger, poverty, malnutrition and inequality or those whose actions and activities materially affect the same, who possess information relevant for social impact assessment, resources and expertise required for strategy formulation and implementation for eradicating hunger, poverty, malnutrition and inequality. The key stakeholders who may be involved include:

- Program/activity Beneficiaries.
- Elected Representatives of Gram Panchayat / Local Bodies
- Government officials involved with the program/ activity, if any
- Civil Society organisations (CSOs)
- Media
- National or State-level Funding Agency

Data Collection and Analysis

There are several tools that can be selected to collect and analyse data for social impact assessment. Social Impact Assessor may look at “supply-side” data/information (from government and service providers) and “demand-side” data/information (from users of government services, communities and citizens).

The primary and secondary data for social impact assessment may be collected by the following methods:

Primary Data: 1. Focused Group Interview 2. Questionnaire 3. Case Study & In-Depth Interview

Secondary Data: 1. Articles, Reports published in newspapers and magazines on the relevant issue, 2. Information from Digital & Public Libraries. 3. Internal progress/review reports of particular agency/project/program to be audited.

A Visit to the area where the project/activity was implemented would provide the key information, real-life understanding, facilitate physical verification and getting a sense of the project / program, its **Scope**, desired output, beneficiaries, resource deployment and implementation status.

Evaluation Parameters

The questions / information for social impact assessment should inter alia encompass the following facets and dimensions:

- Equality in access to property assets
- Awareness of rights
- Access to legal support
- Rights of women relating to property assets
- Landless tenants
- Landless Labourers
- Migrant laborers
- Ownership profile
- Natural calamities
- Co-operative farming
- Financial support
- Property laws and Regulations
- Government programs
- Support from social organisations

Application Guidance

Key Metrics for Evaluation of Project/ Program

- Inputs – Funds, manpower, man-hours, material, resource opportunity consideration, physical assets,
- Output – Provision of food, livelihood, hygiene and health, equality in the target program group/population.

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

Evaluation of efficiency of resource utilisation, total resources and their impact values, Input / Output analysis, social benefits, Project / Program efficiency, Sustainability of program, Negative consequences of the program, trade-off between socially desirable outcomes and cost effectiveness.

Effective Date

This Social Impact Assessment Standard will come into force, i.e.

Social Impact Assessment Report

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ICMAI SIAS – 15

Social Impact Assessment Standard on Bridging the Digital divide in Internet and Mobile Phone Access, Addressing issues of Misinformation and Data Protection

Introduction

This Social Impact Assessment Standard deals with the thematic dimension of “Bridging the digital divide in internet and mobile phone access, addressing issues of misinformation and data protection” in the context of appraising social intent, social outcome and impact for a Social Enterprise.

Objectives

The Objectives of the Standards are to guide the Social Impact Assessors for planning, conducting, and reporting of findings of the social impact assessment carried out in the thematic dimension of “Bridging the digital divide in internet and mobile phone access, addressing issues of misinformation and data protection.”

Scope

This standard should be applied to the Social Impact Assessment Report to be prepared by the Social Impact Assessor, which encompasses data collection, data interpretation, key matrices used for evaluation of the project/program and assessment of evaluation criteria.

Requirements / Evaluation of Social Impact

Identification of Stakeholders: Stakeholders are those whose dimensions of interests encompass hunger, poverty, malnutrition and inequality or those whose actions and activities materially affect the same, who possess information relevant for social impact assessment, resources and expertise required for strategy formulation and implementation for eradicating hunger, poverty, malnutrition and inequality. The key stakeholders who may be involved include:

- Program/activity Beneficiaries.
- Elected Representatives of Gram Panchayat / Local Bodies
- Government officials involved with the program/ activity, if any
- Civil Society Organisations (CSOs)
- Media
- National or State-level Funding Agency

Data Collection and Analysis

There are several tools that can be selected to collect and analyse data for social impact assessment. Social Impact Assessor may look at “supply-side” data/information (from government and service providers) and “demand-side” data/information (from users of government services, communities and citizens).

The primary and secondary data for the purpose of social impact assessment may be collected by the following methods.

Primary Data: 1. Focused Group Interview 2. Questionnaire 3. Case Study & In-Depth Interview

Secondary Data: 1. Articles, Reports published in newspapers and magazines on the relevant issue, 2. Information from Digital & Public Libraries. 3. Internal progress/review reports of particular agency/project/program to be audited.

A Visit to the area where the project/activity was implemented would provide the key information, real-life understanding, facilitate physical verification and get a sense of the project/program, its **Scope**, desired output, beneficiaries, resource deployment and implementation status.

Evaluation Parameters

The questions/information for social impact assessment should inter alia encompass the following facets and dimensions:

- Digital literacy programs
- Technology infrastructure
- Users/beneficiaries profiling
- Data breaches
- Data security
- Inclusion of women
- Awareness programs
- Financial assistance
- Education and digital divide

Application Guidance

Key Metrics for Evaluation of Project/ Program

- Inputs – Funds, manpower, man-hours, material, resource opportunity consideration, physical assets,
- Output – Provision of food, livelihood, hygiene and health, equality in the target program group/population.

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

Evaluation of efficiency of resource utilisation, total resources and their impact values, Input / Output analysis, social benefits, Project / Program efficiency, Sustainability of program, Negative consequences of the program, trade-off between socially desirable outcomes and cost effectiveness

Effective Date

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Social Impact Assessment Report

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ICMAI SIAS - 16

Social Impact Assessment Standard on Promoting Welfare of Migrants and Displaced Persons

Introduction

This Social Impact Assessment Standard deals with the thematic dimension of “Promoting welfare of migrants and displaced persons” in the context of appraising social intent, social outcome and impact for a Social Enterprise.

Objectives

The Objectives of the Standards are to guide the Social Impact Assessors for planning, conducting, and reporting of findings of the social impact assessment carried out in the thematic dimension of “Promoting welfare of migrants and displaced persons.”

Scope

This standard should be applied to the Social Impact Assessment Report to be prepared by the Social Impact Assessor, which encompasses data collection, data interpretation, key matrices used for evaluation of the project/program and assessment of evaluation criteria.

Requirements / Evaluation of Social Impact

Identification of Stakeholders: Stakeholders are those whose dimensions of interests encompass hunger, poverty, malnutrition and inequality or those whose actions and activities materially affect the same, who possess information relevant for social impact assessment, resources and expertise required for strategy formulation and implementation for eradicating hunger, poverty, malnutrition and inequality. The key stakeholders who may be involved include:

- Program/activity Beneficiaries.
- Elected Representatives of Gram Panchayat / Local Bodies
- Government officials involved with the program/ activity, if any
- Civil Society organisations (CSOs)
- Media
- National or State-level Funding Agency

Data Collection and Analysis

There are several tools that can be selected to collect and analyse data for social impact assessment. Social Impact Assessor may look at “supply-side” data/information (from government and service providers) and “demand-side” data/information (from users of government services, communities and citizens).

The primary and secondary data for social impact assessment may be collected by the following methods:

Primary Data: 1. Focused Group Interview 2. Questionnaire 3. Case Study & In-Depth Interview

Secondary Data: 1. Articles, Reports published in Newspaper & Magazine on the relevant issue, 2. Information from Digital & Public Libraries. 3. Internal progress / review reports of particular agency / project / program to be audited.

A Visit to the area where project / activity was implemented would provide the key information, real life understanding, facilitate physical verification and getting a sense of the project / program, its Scope, desired output, beneficiaries, resource deployment and implementation status.

Evaluation Parameters

The questions / information for social impact assessment should inter – alia encompass the following facets and dimensions:

- Demographic profile of migrant displaced persons
- Geographical dispersion
- Employment profiling
- Seasonal displacement
- Discrimination on work practices
- Assistance by the Government
- Health issues of migrants
- Legal access and support
- Recruitment and equal treatment of migrant workers
- Social tensions
- Complaints of migrants
- Social Protection Schemes
- Helpline for migrant workers
- Workshops - migrant workers to treat them equally.

Application Guidance

Key Metrics for Evaluation of Project/ Program

- Inputs – Funds, manpower, man hours, material, resource opportunity consideration, physical assets,
- Output – Provision of food, livelihood, hygiene and health, equality in the target program group / population.

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

Evaluation of efficiency of resource utilization, total resources and their impact values, Input / Output analysis, social benefits, Project / Program efficiency, Sustainability of program, Negative consequences of the program, trade-off between socially desirable outcomes and cost effectiveness.

Effective Date

This Social Impact Assessment Standard will come into force i.e.

Social Impact Assessment Report

The Social Impact Assessment Report should inter - alia contain the following information regarding the program/ project/ location where Social Impact Assessment has been conducted, The purpose and Objectives of the Social Impact Assessment, Period covered in Social Impact Assessment, Scope of the Social Impact Assessment, Stakeholders involved in / impacted by the program / project for which Social Impact Assessment has been conducted, Process followed in carrying out Social Impact Assessment, Key observations / findings, list of supporting / evidentiary documents and Recommendations for improvements in reporting of social performance output / outcome

ICMAI SIAS – 17

Social Impact Assessment Standard Protection of National Heritage, Art and Culture

Introduction

This social impact assessment standard deals with the thematic dimension of protection of national heritage, art and culture in the context of appraising social intent, social output, social outcome and social impact for a social enterprise.

The standard is intended for projects and programs relating to conservation, restoration, preservation, revitalization, documentation, public access, education, promotion and community stewardship of heritage assets, artistic practices and cultural expressions.

Given the wide wording of schedule vii clause (v), the standard also recognizes linkages with restoration of buildings and sites of historical importance, works of art, cultural institutions, museums, archives, memorial spaces, festivals, collections, traditional knowledge systems and community-led cultural continuity.

Objectives

The objective of this standard is to provide guidance to social impact assessors for planning, conducting and reporting of findings of social impact assessment in projects and programs relating to protection of national heritage, art and culture.

To help establish whether the intervention has preserved, restored, protected, documented, transmitted or made accessible heritage, art or culture in a manner that creates durable public value.

To assess whether the program has strengthened artists, artisans, custodians, scholars, local communities, users and institutions connected with heritage and culture.

To examine whether the intervention has improved access, awareness, participation, inclusion and continuity, while safeguarding authenticity, dignity and community ownership.

Scope

This standard should be applied to Social Impact Assessment Reports prepared by social impact assessors in relation to projects, programs or institutions engaged in the protection of national heritage, art and culture.

The Scope includes tangible heritage such as monuments, structures, precincts, buildings, artefacts, collections and works of art; intangible heritage such as traditions, performing arts, oral expressions, crafts, rituals and cultural practices; and enabling interventions such as digitization, curation, exhibitions, outreach, training, research, archives and visitor services.

The standard covers direct implementation, co-funding, grants, institutional support, capacity building, conservation support, event-based cultural programming and public engagement initiatives.

Requirements / Evaluation of Social Impact

Identification of stakeholders: stakeholders are those whose dimensions of interest encompass the preservation, promotion, use, stewardship, transmission and social value of heritage, art and culture, or those whose actions materially affect the same. They may include:

- a) Program / activity beneficiaries including visitors, students, artists, artisans, scholars and local communities
- b) Trustees, custodians, curators, archivists, conservators and management of cultural institutions
- c) Community elders, tradition bearers and bearers of intangible cultural heritage
- d) Archaeology, museum, tourism, culture, education and urban local body officials, where relevant
- e) Civil society organizations and domain experts
- f) Funding agency / donor representatives and implementation partners

Data Collection and Analysis

There are a number of tools that can be selected to collect and analyze data for social impact assessment. The social impact assessors may examine both supply-side information from implementing entities, custodial institutions, government departments and cultural organizations, and demand-side information from users, visitors, communities, artists, artisans and cultural participants.

The primary and secondary data for the purpose of social impact assessment may be collected by the following methods:

Primary data: focused group discussions, questionnaires, key informant interviews, case studies, in-depth interviews, visitor feedback, artist / artisan interviews, community consultations and physical inspection of sites, collections or program locations.

Secondary data: project proposals, conservation plans, utilization records, program reports, catalogue records, archival documents, visitor registers, inventories, research papers, media coverage, digital repositories, public libraries, museum records, attendance data, photographs and geotagged evidence.

A visit to the project area, site, institution, event or heritage asset would provide key information, facilitate physical verification, enable observation of restoration quality, visitor experience, accessibility and upkeep, and help understand the linkage between resources deployed and social outcomes.

Evaluation Parameters

The questions / information for social impact assessment should inter alia encompass the following facets and dimensions:

1. Nature and significance of the heritage / artistic / cultural asset or practice supported
2. Baseline condition of the site, collection, practice or institution before intervention
3. Restoration, conservation or preservation work undertaken and its technical adequacy
4. Measures taken to protect authenticity, integrity and cultural sensitivity
5. Documentation, cataloguing, digitization and archival strengthening
6. Public access, outreach, exhibitions, performances, educational programming and interpretation support

7. Number and profile of artists / artisans / practitioners / scholars / community custodians engaged
8. Support for livelihoods, fair compensation, skill transfer and inter-generational transmission
9. Inclusion of women, youth, disadvantaged communities and under-represented traditions
10. Community ownership, participation and consent in program design and execution
11. Visitor footfall, participation, repeat usage, public awareness and educational reach
12. Institutional strengthening, governance, maintenance arrangements and sustainability of the intervention
13. Use of digital technologies for documentation, access, preservation and dissemination
14. Risks of damage, over-commercialization, exclusion, cultural distortion or discontinuity
15. Alignment of the intervention with public value, local context and long-term cultural continuity.

Additional Thematic Guidance

For restoration projects, the social impact assessors should examine whether the intervention respected conservation principles, used qualified expertise, retained historical character and avoided irreversible damage or inappropriate modern alteration.

For community and intangible heritage projects, the social impact assessors should assess whether the intervention strengthened living traditions rather than only staging them for display, and whether local practitioners had meaningful agency in deciding priorities and representation.

For festivals, exhibitions, museums or cultural programming, the audit should distinguish between one-time event visibility and sustained social value such as community participation, cultural transmission, inclusion, education and livelihood effects.

For grant-based or contribution-based support to cultural institutions, the social impact assessor should assess traceability of funds, intended use, evidence of outputs, governance of the recipient institution and the extent to which claimed outcomes can reasonably be attributed to the supported intervention.

Application Guidance

Key metrics for evaluation of project / program:

Inputs: funds, specialized human resources, conservation materials, collections, equipment, digital infrastructure, volunteer time, institutional support, venue / site access, community participation and physical assets.

Outputs: heritage assets documented or restored; cultural programs conducted; artists / artisans / scholars supported; visitors or participants reached; collections archived; outreach or educational activities delivered.

Outcomes: improved conservation status; increased access and awareness; stronger community participation; continuity of traditional practices; enhanced cultural identity; improved capacities and livelihoods of artists / artisans; stronger institutional stewardship.

Impact: long-term safeguarding of heritage and culture, stronger public memory and cultural belonging, wider inclusion in cultural life, durable cultural infrastructure and better transmission of heritage to future generations.

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

Evaluation may inter alia consider efficiency of resource utilization, quality and appropriateness of conservation or cultural programming, adequacy of outreach, stakeholder inclusion, beneficiary and participant satisfaction, continuity of benefits, preservation of authenticity, institutional sustainability, negative consequences if any, and the trade-off between scale, cost and depth of social value created.

Illustrative indicators may include number of heritage assets conserved; condition improvement score; number of cultural events / exhibitions / workshops organized; visitor / participant profile and satisfaction; number of artists / artisans supported; apprentices trained; educational institutions engaged; digital records created; maintenance plan in place; revenue or support streams mobilized; and evidence of community stewardship.

Suggested Documentary Evidence.

The social impact assessor may review, as relevant, sanction letters, **Scope** of work, conservation plans, technical drawings, measurement books, before-and-after photographs, inventories, catalogue entries, attendance registers, artist contracts, payment records, training records, program calendars, visitor logs, digitization records, publicity material, third-party expert opinions and maintenance plans.

Where the intervention relates to heritage sites or objects of recognized significance, it may be useful to review any permissions, legal approvals, custodial protocols or institutional policies governing restoration, handling, display or access.

Effective Date

This social impact assessment standard will come into force w.e.f. _____.

Social Impact Assessment Report

The Social Impact Assessment Report should inter alia contain the following information regarding the program / project / location where social impact assessment has been conducted: the purpose and Objectives of the social impact assessment; period covered; Scope and boundaries; stakeholders involved in or impacted by the program / project; process followed in carrying out social impact assessment; key observations / findings; list of supporting / evidentiary documents; limitations, if any; and recommendations for improving design, implementation, preservation quality, inclusion, reporting of outputs and reporting of outcomes.

Where the intervention includes restoration, preservation or support to cultural institutions, the report should clearly state the extent of physical verification conducted, the evidence reviewed, expert reliance if any, and the basis on which social value and sustainability were assessed.

Indicative audit focus areas

Area	What to examine	Possible evidence
Restoration quality	Condition before/after, appropriateness of methods, expert supervision, maintenance readiness	Condition reports, site inspection, photos, expert notes
Cultural participation	Reach, diversity of participants, educational engagement, accessibility	Attendance records, feedback, program calendars
Support to artists/artisans	Selection, compensation, training, market access, continuity	Contracts, payment records, trainee lists, case studies
Institutional sustainability	Governance, staffing, maintenance, collections management, and future funding	Policies, budgets, maintenance plan, board minutes

ICMAI SIAS – 18

Social Impact Assessment Standard Traditional Art and Handicrafts

Introduction

This social impact assessment standard provides guidance for the conduct of social impact assessment in respect of projects, programs and interventions relating to traditional art and handicrafts. The standard is intended to be applied where the reporting entity or implementing agency seeks to preserve, revive, document, promote, market, transmit, institutionalize or otherwise strengthen traditional artistic and craft practices and the communities associated with them.

Traditional art and handicrafts are not only cultural expressions. They are also repositories of local knowledge, identity, collective memory, artisanal skill and place-based livelihoods. Social impact in this area therefore extends beyond financial support to artisans and includes continuity of traditions, inter-generational transmission, dignity of craft workers, market access, fair remuneration, safeguarding of intangible heritage, and the strengthening of community institutions.

The standard retains the broad frame adopted in the existing exposure draft but adds theme-specific considerations relevant to cultural continuity, authenticity, artisan welfare, institutional support, market linkages, intellectual property concerns, gender participation, sustainability of raw materials and resilience of traditional value chains.

Objectives

The Objectives of this standard are to enable the social impact assessor to assess whether the intervention has identified an authentic cultural and social need; whether the intended artisan groups, artist communities or custodians of tradition have been appropriately reached; whether benefits are equitable, traceable and meaningful; and whether the intervention has strengthened the viability, visibility and continuity of the traditional art or handicraft concerned.

The standard also seeks to support assessment of process quality, stakeholder participation, institutional arrangements, quality of output, livelihood outcomes, cultural outcomes and long-term sustainability. It further enables examination of whether the intervention has respected community ownership, cultural sensitivity and the integrity of the tradition, while avoiding tokenism, commercial distortion or exclusion of genuine practitioners.

Scope

This standard may be applied to training, apprenticeship and skill transmission programs; documentation and archiving efforts; support for design development and product diversification; market access interventions such as exhibitions, fairs, digital catalogues, e-commerce support and branding; common facility centers and artisan hubs; producer group strengthening; and region-specific, tribal, indigenous or Gi-linked craft traditions.

It also covers programs targeting vulnerable artisan segments including women artisans, home-based workers, elderly craft practitioners, migrant craft workers, and communities facing cultural erosion or loss of livelihood.

Requirements For Evaluation of Social Impact

The social impact assessor shall obtain an understanding of the intervention logic, including the traditional art or handicraft concerned, the target geography, the intended beneficiaries, the implementation arrangement, the budget, the outputs claimed, the outcomes expected and the risks that could affect cultural and livelihood sustainability.

The social impact assessor shall examine whether the intervention is rooted in a clearly identified need, such as decline of a craft tradition, loss of practitioners, weak income realization, lack of market access, raw material scarcity, insufficient design support, absence of transmission pathways, weak collective bargaining, or erosion of cultural recognition.

The social impact assessor shall evaluate both cultural and socio-economic dimensions. A project that generates sales but weakens authenticity, excludes original practitioners, or shifts value away from artisan communities may not constitute strong social impact. Likewise, a project that documents a tradition without improving practitioner welfare may have partial impact only.

Identification of Stakeholders

Stakeholders in this thematic area may include traditional artists, artisans, craft workers, master practitioners and apprentices; artisan households, collectives, cooperatives, producer groups and community institutions; designers, curators, trainers, cultural experts, museums, archives and academic institutions; buyers, aggregators, retailers, digital platforms and market intermediaries; local communities, customary custodians, tribal institutions and knowledge bearers; government departments, development agencies, export promotion bodies and cultural institutions; and civil society organizations, producer support organizations and philanthropic funders.

Data Collection and Analysis

The social impact assessor may use a combination of primary and secondary methods such as focused group discussions with artisan groups, in-depth interviews with master practitioners and trainees, household interviews, buyer interviews, observation of workshops and production sites, review of program records, analysis of sales and procurement data, inspection of training registers, product samples, catalogues and digital listings, and review of photographs, videos, cultural documentation and institutional records.

Secondary evidence may include project proposals, baseline and end-line studies, artisan databases, attendance sheets, payment records, procurement policies, orders, invoices, brand and catalogue material, design documents, agreements with collectives, evidence of exhibitions or fairs, digital analytics, certification records, Gi-related documents where applicable, and previous independent studies.

Illustrative Evaluation Parameters

Dimension	Illustrative matters for review	Possible evidence
Need and relevance	Whether the selected art/craft faces genuine constraints such as decline, low returns, weak market access or inter-generational discontinuity	Needs assessment, artisan consultations, baseline studies
Coverage and inclusion	Whether the intervention reached actual practitioners, vulnerable artisan groups and intended geographies	Beneficiary lists, caste/gender/location data, field verification
Quality of support	Adequacy of training, tools, facilities, raw materials, design inputs, institutional support and market facilitation	Training plans, site visits, inventories, participant feedback
Livelihood outcomes	Changes in productivity, earnings, order flow, reduced dependence on exploitative intermediaries, improved financial stability	Sales records, payment data, interviews, case studies
Cultural continuity	Transmission of knowledge, preservation of traditional processes, continuity of motifs or methods, documentation and recognition	Apprentice records, archives, expert review, community testimony
Sustainability	Strength of producer institutions, repeat orders, raw material availability, governance, long-	Collective records, follow-up data, buyer linkages

	term viability after project support	
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Application Guidance

In applying this standard, the social impact assessor should recognize that traditional art and handicrafts are heterogeneous. The audit approach should be adapted to the nature of the form concerned, for example textile traditions, wood craft, metal craft, pottery, tribal art, weaving, folk art, performance-linked craft, ritual objects, natural fiber products, handmade accessories or region-specific artisanal practices.

Assessment should distinguish between support that merely commercializes products and support that strengthens artisan agency, identity and long-term viability. Particular attention should be given to who captures the value created by the intervention.

Where design innovation or market-led adaptation has been introduced, the social impact assessor should examine whether this has been done with informed participation of artisan communities and without erasing the defining character of the tradition.

Key Metrics

Illustrative key metrics may include funds deployed, trainers engaged, raw materials and tools provided, number of artisans covered, apprentices trained, products developed, exhibitions held, digital listings created, increase in average earnings, improved order realization, stronger market access, continuity of practice among younger artisans, documentation completed, forms revived, community recognition, repeat buyers, functional collectives and access to raw materials.

Assessment of Evaluation Criteria

The social impact assessor should assess economy, efficiency, effectiveness, equity and sustainability in relation to the intervention. This may include examination of whether resources were appropriately directed to artisans rather than disproportionately absorbed by intermediaries, events or overheads; whether outputs were delivered in a timely and useful manner; whether the intended social and cultural outcomes materialized; whether vulnerable artisan groups were included fairly; and whether the intervention created durable capability and institutional strength.

The social impact assessor should also examine unintended consequences. These may include over-standardization, dilution of traditional character, elite capture, exclusion of home-based or marginal producers, pressure for low-cost mass production, misattribution of cultural ownership, gendered burden shifts, or extraction of knowledge without fair recognition or benefit-sharing.

Theme-Specific Risk Considerations

Key risks may include cultural misrepresentation or inappropriate commodification; weak traceability across intermediaries; inflated claims of artisan coverage or earnings; dependence on one-time fairs without durable market systems; exclusion of women, tribal communities or home-based workers; and unsustainable or legally non-compliant raw material sourcing.

Reporting Considerations

The Social Impact Assessment Report should clearly describe the traditional art or handicraft covered, the target population, the intervention logic, the audit procedures performed, the evidence

examined, the principal findings, limitations of evidence, and the social impact assessor's conclusion on the extent and quality of social impact.

Where impact is mixed, the report should distinguish between cultural visibility, livelihood impact and sustainability. It should also indicate whether benefits appear concentrated among a small set of artisans or distributed more broadly across the intended community.

Effective Date

This social impact assessment standard shall come into force on such date as may be notified.

ICMAI SIAS – 19

Social Impact Assessment Standard on Public Libraries

Introduction

Public libraries serve as inclusive public institutions that enable access to books, knowledge resources, community learning, reference services, local information, digital resources, and cultural participation. In the social impact context, support to public libraries may include establishment of new libraries, revitalization of existing libraries, augmentation of collections, digital library access, reading-promotion programs, mobile libraries, inclusive infrastructure, community outreach, and capacity strengthening of library systems. A social impact assessment of such interventions should therefore examine not merely physical infrastructure or procurement of books, but whether the intervention has materially improved equitable access to information and learning opportunities for the intended population.

Objectives

The Objectives of this standard are to provide a structured basis for assessing whether projects relating to public libraries:

- a) expand equitable access to reading, learning, and information resources.
- b) improve the adequacy, relevance, and usability of library infrastructure and collections.
- c) promote inclusion of children, adolescents, women, senior citizens, persons with disabilities, economically weaker groups, and underserved communities.
- d) strengthen regular usage, community participation, and reading culture.
- e) support digital access and information literacy where applicable; and
- f) create sustainable institutional arrangements for continued library functioning and public benefit.

Scope

This standard shall apply to social impact projects and CSR interventions relating to public libraries, including but not limited to:

- a) establishment, renovation, refurbishment, or expansion of public libraries.
- b) support community libraries, ward libraries, village libraries, school-community shared libraries, and reading rooms where these function as public access institutions.
- c) provision of books, journals, newspapers, archives, audio-visual learning material, and digital resources.
- d) mobile libraries, outreach reading services, and last-mile access models.
- e) digitization, cataloguing, assistive technologies, and information access systems.
- f) library-led community programs such as reading clubs, remedial reading support, digital literacy, career information, and civic information services; and
- g) capacity building of library staff, volunteers, management committees, or partner institutions.

Key Definitions And Interpretation Notes

For the purposes of this standard, “public library” includes any library or reading facility intended for broad and non-discriminatory public access and operated by a public authority, local institution, registered entity, or authorized partner in a manner consistent with public service Objectives.

“users” include both registered members and non-member beneficiaries who access library services.

“access” includes physical, financial, social, linguistic, and digital accessibility.

Where a project is implemented through support to an existing institution, the audit shall distinguish between the pre-project baseline condition and the incremental change attributable to the intervention.

Identification of Stakeholders

The social impact assessor should identify and engage, as relevant, the following stakeholders:

- primary users such as children, youth, women, senior citizens, students, job seekers, persons with disabilities, and local residents.
- librarians, reading-room managers, para-library workers, volunteers, and outreach staff.
- local bodies, school representatives, community-based organizations, and implementing partners.
- parents, caregivers, teachers, and community leaders in areas where reading and learning support are major expected outcomes.
- donor, sponsoring, or reporting entity representatives; and
- relevant departments, boards, or authorities responsible for library administration, education, or culture.

Data Collection and Analysis

The social impact assessor may use a mix of primary and secondary methods including:

- a) site visits and physical verification of infrastructure, accessibility features, collections, and records.
- b) review of project documents, budgets, utilization records, procurement records, catalogues, membership registers, issue/return registers, usage logs, digital access records, and maintenance records.
- c) focused group discussions with users and potential users, including non-users from excluded groups.
- d) interviews with librarians, program staff, local authorities, teachers, volunteers, and partner agencies.
- e) observation of peak and non-peak library functioning, reading activities, and digital resource usage; and
- f) review of secondary sources such as local education indicators, literacy context, community needs studies, or library development plans.

The social impact assessor should triangulate user testimony, physical verification, documentary evidence, and usage records before drawing conclusions.

Evaluation Parameters

The social impact assessor should evaluate, as applicable, the following:

Relevance and Need.

- Whether the library intervention addresses a clearly identified gap in local access to reading, learning, information, or digital resources.
- Whether the location, service model, timings, and collection profile are aligned with community needs.

Physical Infrastructure and Accessibility

- Adequacy of reading space, lighting, ventilation, seating, shelves, sanitation, drinking water, and safety arrangements.
- Accessibility for children, women, senior citizens, and persons with disabilities, including ramps, signage, assistive features, and safe access. 7.3 adequacy and relevance of resources
- Quality, quantity, diversity, and age-appropriateness of books and learning material.
- Availability of newspapers, journals, reference works, local language material, competitive-exam material, children's literature, and digital resources where promised.
- Suitability of content to the educational, informational, cultural, and recreational needs of the community.

Service Delivery and User Experience

- Library opening days and hours, ease of enrolment, borrowing processes, staff support, and grievance handling.
- Usefulness of reading sessions, outreach, digital support, and user guidance.
- Safety, dignity, and non-discriminatory treatment of all users.

Inclusion and Community Participation

- Extend to which disadvantaged or underrepresented groups are able to access and use the library.
- Outreach efforts for first-generation readers, girls, senior citizens, migrant groups, tribal communities, or low-literacy households.
- Participation of local communities in governance, volunteering, and program feedback.

Utilization and Outcomes

- Trends in membership, footfall, circulation, repeat usage, program attendance, and digital access.
- Perceived changes in reading habits, study support, information access, confidence, exam preparation, or community engagement.
- Evidence is that the library is being used as intended, rather than remaining a low-use asset.

Governance, Maintenance, and Sustainability

- Clarity of ownership, management responsibility, staffing, budgeting, replenishment of collections, repairs, and operating systems.
- Adequacy of financial and administrative arrangements for continued functioning.
- Risks of underuse, neglect, pilferage, or closure after project support ends.

Application Guidance

In applying this standard, the social impact assessor should distinguish between output, outcome, and sustainability.

Typical outputs may include library buildings or rooms created or refurbished, books and digital devices procured, memberships issued, reading programs organized, and staff or volunteers trained.

Typical outcomes may include increased reading frequency, improved access to quality learning resources, greater usage by underserved groups, higher confidence in information access, stronger community learning culture, and improved educational support.

The social impact assessor should be cautious not to overstate educational outcomes unless supported by credible evidence beyond anecdotal claims.

Illustrative Key Metrics

Illustrative metrics may include:

- number of libraries established, renovated, or supported.
- seating capacity, weekly service hours, and number of functional days.
- number and category of books and other resources added.
- proportion of resources in local language and for different age/user groups.
- memberships issued, active users, average footfall, and circulation rate.
- number of outreach activities, reading sessions, and community events.
- share of women, children, senior citizens, and persons with disabilities among users.
- number of computers/devices and digital resource sessions, where applicable.
- staffing adequacy, training completed, and budget for maintenance/replenishment; and
- user satisfaction and perceived usefulness.

Assessment of Evaluation Criteria

The social impact assessor should assess:

- a) efficiency, by examining whether resources deployed resulted in functional and adequately used library services.
- b) effectiveness, by examining whether the project expanded real access and meaningful use among intended beneficiaries.
- c) equity and inclusion, by examining whether excluded or vulnerable groups benefited proportionately and with dignity.
- d) quality, by examining adequacy of infrastructure, collections, service standards, and user experience.
- e) sustainability, by examining whether the library is likely to continue functioning with reasonable quality after project support; and
- f) unintended effects, including elite capture, exclusion, poor maintenance, non-functional assets, or mismatch between donated material and community needs.

Documentation and Red Flags

The social impact assessor should obtain and review sufficient supporting documentation. Key red flags may include:

- Library premises are not functional or not open as reported.

- Poor maintenance, inadequate staffing, or unsafe conditions.
- Large number of procured books but little evidence of issue, readership, or usage.
- Collections that are outdated, irrelevant, unusable, or not aligned to local language needs.
- Exclusion of girls, women, persons with disabilities, or other intended groups due to timing, distance, safety, or discriminatory practice.
- Digital facilities installed but non-functional due to connectivity, electricity, or staff incapacity.
- Absence of ownership and maintenance arrangements after project completion.
- Records that are incomplete, backfilled, or inconsistent with physical verification and stakeholder testimony.

Social Impact Assessment Report

The Social Impact Assessment Report should clearly state the nature of the public library intervention, the intended beneficiaries, locations covered, period under review, methods used, evidence relied upon, key findings, limitations, and conclusions. The report should present balanced observations on access, quality, inclusion, utilization, and sustainability. It should also record material gaps, implementation risks, and practical recommendations for corrective action or strengthening of the intervention model.

Effective Date

This social impact assessment standard shall come into force from a date to be notified by the relevant authority.

ICMAI SIAS – 20

Social Impact Assessment Standard on Soil, Air and Water Quality

Introduction

This standard provides a structured basis to assess whether a project concerning soil quality, air quality or water quality has produced credible environmental and social benefit for the target geography, ecosystem and affected population. The social impact assessment should not stop at expenditure, installation or event counts. It should examine whether the intervention responds to a clearly established quality concern, uses a technically appropriate design, creates measurable improvement or risk reduction, and remains capable of sustaining benefits over time.

The standard may be used for projects relating to pollution prevention, water body restoration, groundwater recharge linked to quality improvement, ambient air monitoring, emissions reduction at community level, soil reclamation, remediation, testing and surveillance, treatment infrastructure, community awareness, source reduction, waste-water management, dust suppression, household or institutional water purification, and local environmental quality governance support.

Objective

- to assess whether the project addresses a material and evidenced issue relating to soil, air or water quality in the relevant area.
- to evaluate the design quality, implementation integrity, technical adequacy, stakeholder relevance and outcome orientation of the intervention.
- to enable a consistent and defensible social impact assessment approach for direct, partner-led and contribution-based CSR projects in this thematic area.

Scope

The Scope includes direct implementation, projects executed through implementing agencies, and contribution-based support to institutions, laboratories, local bodies or specialized partners working on soil, air or water quality. It covers preventive, corrective, restorative and monitoring-oriented interventions, along with infrastructure, services, awareness efforts, testing systems, institutional arrangements and community interface.

The standard is intended to assess social impact in a broad sense, namely whether environmental quality improvements translate into safer living conditions, better public health conditions, reduced exposure, ecological restoration, improved resource security and stronger local resilience. The standard should be read consistently with applicable environmental law, technical standards and local regulatory requirements, but it does not replace such regulations.

Definitions and Interpretive Notes

- soil quality includes the physical, chemical and biological condition of soil as relevant to agricultural productivity, contamination, erosion control, land restoration and ecological function.

- air quality includes ambient and local air conditions affecting public exposure, including particulate pollution, dust, smoke, odor, indoor or outdoor exposure in community settings, and related mitigation measures.
- water quality includes the suitability and safety of surface water, groundwater, drinking water, community water sources and treated or restored water bodies, having regard to contamination, potability, ecological health and intended use.
- contribution-based project means a project where the reporting entity primarily provides funds or support to another implementing or recipient institution and does not directly manage execution.
- social impact in this area may appear through direct quality improvement, reduced exposure, safer service access, lower disease risk, restored ecological function, improved user confidence, stronger monitoring systems, or a combination of these results.

Requirements for Evaluation of Social Impact

The social impact assessor should first understand the environmental problem statement, project geography, affected population, target resource or ecosystem, implementation model, baseline evidence, budget, timeframe, partners, expected outputs and intended outcomes. The audit should then examine whether the intervention was need-based, technically appropriate, adequately monitored and supported by credible evidence of change.

Where the project involves testing, treatment, remediation, filtration, recharge, plantation, restoration, source control, pollution abatement or awareness efforts, the social impact assessor should review whether the intervention logic connects clearly to improvement in soil, air or water quality. Where the project is contribution-based, the audit should focus on fund traceability, purpose alignment, recipient competence, utilization evidence, available technical records and the reasonable basis for any impact claim.

Identification of Stakeholders

- implementing agency, project management, environmental specialists and governance bodies.
- local communities, households, farmers, workers, school or health institution users and other affected persons.
- laboratories, technical consultants, engineers, treatment-plant operators, monitoring agencies and academic partners.
- local authorities, water user groups, panchayats, municipal bodies, pollution-related agencies and natural resource institutions.
- donors, co-founders, recipient institutions and civil society groups where pooled or grant-supported models are used.

Data Collection and Analysis

The audit should rely on both primary and secondary evidence and should triangulate field observations, records, technical data and stakeholder feedback before drawing conclusions.

- project proposals, technical designs, environmental studies, budgets, grant agreements, work orders, utilization records and monitoring reports.

- baseline and endline test reports, sampling records, laboratory results, maintenance logs, operations data and geo-tagged evidence where available.
- site visits to treatment units, restored water bodies, recharge structures, plantation or soil-recovery sites, air monitoring locations, schools, community facilities and affected neighborhoods.
- interviews with project staff, technical experts, partner organizations, beneficiaries, local institutions, community representatives and authorities.
- review of complaints, incident reports, usage records, awareness materials, photographs, dashboards and follow-up documentation.

Evaluation Parameters

- problem identification and relevance: existence of a material quality issue, adequacy of baseline evidence, clarity of target geography and justification for project selection.
- technical appropriateness: suitability of the intervention model, reliance on competent expertise, adequacy of design assumptions, conformity with intended use and risk profile.
- coverage and reach: extent to which affected populations, sites or systems were covered and whether high-risk users or locations were appropriately prioritized.
- operational quality: functionality of treatment, monitoring or restoration systems; maintenance arrangements; uptime; staffing; supply of consumables; and record discipline.
- environmental and social outcomes: change in quality indicators, reduction in exposure, improved access to safer water or cleaner surroundings, restoration of degraded resources and perceived benefits.
- equity and inclusion: whether women, children, workers, low-income users, remote settlements and other vulnerable groups benefitted fairly from the intervention.
- sustainability: arrangements for maintenance, ownership, community participation, behavior change, financing continuity and institutional responsibility after CSR support.
- risk management: handling of contamination risks, waste residue, sludge, filter replacement, secondary pollution, community complaints and system failure.

Application Guidance

- **Direct Implementation:** review design, procurement logic, operating arrangements, monitoring systems, field conditions and outcomes in full.
- **Partner-Led Projects:** examine partner selection, technical due diligence, grant conditions, monitoring frequency, quality of reporting, site verification and fund utilization.
- **Contribution-Only Projects:** verify recipient eligibility, trace fund flow, review utilization and technical records, inspect available outcome evidence and state any limitation clearly in the conclusion.
- **Technical Caution:** environmental quality conclusions should not be drawn casually from anecdotal impressions alone. Where claims depend on quality change, the social impact assessor should seek documented testing, expert confirmation or other credible corroboration proportionate to the project scale.

Key Metrics

- number of sites, households, institutions or user groups covered.
- baseline and follow-up test results for relevant soil, air or water parameters, where available.
- number and functionality of treatment, filtration, recharge, remediation, monitoring or control units established or supported.
- operating days, uptime, maintenance frequency and incident or breakdown records.
- population reporting improved access to safer water, cleaner surroundings, or reduced exposure.
- extent of restored land, water bodies or affected zones, where relevant.
- complaints received and resolved, community satisfaction and evidence of behavioral uptake.
- budget utilization in relation to outputs, technical performance and observed outcomes.

Assessment of Evaluation Criteria

- **Relevance:** whether the project addresses a genuine and evidenced environmental quality concern.
- **Effectiveness:** whether intended services, systems or restoration measures were delivered and whether there is credible evidence of improvement or risk reduction.
- **Efficiency:** whether resources were used reasonably in relation to scale, quality and outcomes achieved.
- **Sustainability:** whether benefits are likely to continue through maintenance, community ownership, institutional arrangements and technical viability.
- **Compliance and Precaution:** whether the project was implemented responsibly and in a manner that avoids secondary harm, misreporting or unsafe environmental practices.

Red Flags

- weak or inconsistent technical records despite strong impact claims.
- absence of baseline information where the project claims measurable quality improvement.
- non-functional or poorly maintained treatment or monitoring infrastructure.
- visible contamination, leakage, residue mismanagement, or untreated discharge near project sites.
- community dissatisfaction, low usage, unresolved complaints or inequitable access.
- over-reliance on awareness outputs without evidence of changed conditions in high-risk settings.
- claims of environmental improvement unsupported by testing, expert review or credible observation.

Suggested Audit Evidence Set

For robustness, the audit file should ordinarily include the project approval note, design note, budget, utilization records, contracts or grant documents, technical drawings or specifications where relevant, baseline evidence, site verification notes, photographs, interview records, test reports, monitoring data, maintenance records, beneficiary or community feedback and a clear

statement of limitations. Where evidence is unavailable, the social impact assessor should record the gap and explain its effect on the conclusion.

Social Impact Assessment Report Considerations

The Social Impact Assessment Report should describe the intervention model, geography, scale, stakeholder groups, evidence sources, limitations, principal observations and the basis for the conclusion. It should distinguish clearly between verified facts, management representations, technical claims supported by documentary evidence and areas where evidence is insufficient. Recommendations should be specific, proportionate and linked to the issues observed during the audit.

Effective Date

This social impact assessment standard will come into force with effect from the date notified by the competent authority.

Illustrative Audit Matrix

Area	What to verify	Possible evidence	Possible concern
Water quality	Whether the source or service actually became safer or more reliable for intended users.	Lab reports, user records, maintenance logs, field observation	Installation exists but users avoid it or quality evidence is weak
Air quality	Whether emissions, dust, smoke or exposure conditions were reduced in the target setting.	Monitoring records, complaints data, site visit, stakeholder interviews	Equipment installed but no operating discipline or no exposure reduction
Soil quality	Whether the intervention improved soil condition, reduced contamination or supported restoration.	Soil tests, treatment records, farmer feedback, land restoration data	Project activity completed but soil recovery is not evidenced

Governance	Whether maintenance, accountability and follow-up systems are in place.	Role's matrix, partner reports, complaint register, review minutes	Benefit may not continue after funding cycle
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ICMAI SIAS – 21

Social Impact Assessment Standard on Agroforestry

Introduction

This Social Impact Assessment Standard deals with the thematic dimension of “Agroforestry” in the context of appraising social intent, implementation quality, social outcome and impact for a Social Enterprise or any other eligible implementing entity. Agroforestry covers purposeful integration of trees, shrubs, crops, grasses, fodder systems and, where relevant, allied livelihood practices on agricultural and community landscapes in a manner that improves ecological balance, farm resilience, income security and long-term sustainability.

The standard is intended to preserve the broad frame of the existing thematic standards while making the subject matter more exact, field-usable and evidence-based. It recognizes that agroforestry interventions often sit at the intersection of livelihoods, natural resource conservation, climate resilience, biodiversity restoration and community institutions. Accordingly, the social Impact Assessor should assess not only physical plantation outcomes but also survival, use, access, benefit-sharing, and sustainability of the intervention over time.

Objectives

- To provide guidance to the Social Impact Assessors for planning, conduct and reporting of findings of the social impact assessment carried out in the thematic dimension of agroforestry.
- To assess whether the program design is responsive to the needs of farmers, forest-fringe communities, pastoral groups, women, tenant cultivators, producer groups and other intended beneficiaries.
- To evaluate whether the intervention creates durable ecological and socio-economic value through tree-based farming systems, soil and water improvement, fodder and fuelwood security, climate resilience and diversified incomes.
- To examine the adequacy of implementation architecture, including species choice, land suitability, extension support, nursery quality, maintenance, convergence and market linkage.
- To enable comparable Social Impact Assessment Reporting across programs involving farm forestry, Silvi pasture, Horti-pasture, boundary plantations, community woodlots, bamboo-based systems, orchard-based systems, and mixed tree-crop models.

Scope

This standard should be applied to the Social Impact Assessment Report to be prepared by the Social Impact Assessor, which encompasses data collection, data interpretation, key metrics used for evaluation of the project or program and assessment of evaluation criteria.

The standard may be applied to, inter alia, plantation programs on private or community lands, tree-based livelihood projects, watershed-linked agroforestry, regenerative agriculture initiatives with tree components, restoration of degraded lands through productive tree systems, school or institutional demonstration plots, value chain support for agroforestry produce, and grant or contribution-funded initiatives where the reporting entity finances but does not directly implement the project.

The Scope should ordinarily cover program intent, beneficiary selection, land tenure context, species planning, nursery and planting quality, maintenance and survival, productivity and household use, environmental outcomes, risk management, inclusion, grievance handling, and institutional arrangements for continuity.

This standard does not replace technical forestry or agronomy inspection. Rather, it provides a Social Impact Assessment lens on whether the intervention is relevant, equitable, responsibly implemented and capable of producing sustained social value.

Definitions and Thematic Understanding

- Agroforestry means land-use systems and practices in which woody perennials are deliberately integrated with crops, grasses and/or livestock on the same unit of land or in the same farming landscape.
- Beneficiaries include individual farmers, tenant farmers where lawfully covered, women cultivators, self-help groups, producer groups, tribal communities, pastoralists, community institutions and other identified users of the intervention.
- Social outcome includes changes in access, security, productivity, resilience, income diversification, fodder/fuel availability, reduced risk, community participation and ecological co-benefits experienced by people.
- Sustainability means the likelihood that plantation assets, ecological gains and livelihood benefits will continue after the initial project support period.

Requirements / Evaluation of Social Impact

Identification of Stakeholders

Stakeholders are those whose dimensions of interest encompass agroforestry, ecological sustainability, farm livelihoods and community resource use, or those whose actions materially affect the same, who possess information relevant for social impact assessment, or resources and expertise required for strategy formulation and implementation. The key stakeholders who may be involved include:

- Program or activity beneficiaries, including participating farmers and user groups.
- Non-participating neighboring households affected by land, water, grazing or access arrangements.
- Elected representatives of Gram Panchayat or local bodies.
- Officials of agriculture, horticulture, forestry, watershed, rural development, tribal development and allied departments.
- Farmer producer organizations, cooperatives, self-help groups, community-based organizations and civil society organizations.
- Nursery operators, extension workers, technical partners, aggregators and market actors.
- Funding agency, implementing agency and monitoring or knowledge partners.

Data Collection and Analysis

There are a number of tools that can be selected to collect and analyze data for social impact assessment. The Social Impact Assessor may look at supply-side data and information from implementing entities, departments and service providers, and demand-side data and information from beneficiaries, communities and users.

The primary and secondary data for the purpose of social impact assessment may be collected by the following methods:

Primary data: focused group discussions, household questionnaires, key informant interviews, case studies, transect walks, plot observation, survival sampling, beneficiary diaries, geo-tag verification where available.

Secondary data: project proposals, plantation registers, beneficiary lists, land records or declarations, nursery records, species plans, budget and utilization statements, training records, maintenance logs, progress reports, satellite or GIS layers where available, departmental convergence records and market data.

A visit to the area where the project or activity was implemented would provide key information, facilitate physical verification and assist the Social Impact Assessor in understanding site conditions, beneficiary ownership, planting quality, maintenance status, community use and implementation constraints.

Minimum Evidence Expected

- Approved project design and stated Objectives.
- Beneficiary identification basis and coverage data.
- Details of land category and user rights, wherever relevant.
- Species list with rationale for local suitability.
- Records on seedling procurement, planting, replacement and maintenance.
- Evidence of training, extension or handholding support.
- Survival or stocking data and, where feasible, independent sample verification.
- Records of outputs and emerging outcomes such as fodder, fruit, timber substitutes, NTFP, shade, soil moisture or income changes.
- Evidence of community consultations, exclusions, complaints and corrective actions.

Evaluation Parameters

The questions or information for social impact assessment should inter alia encompass the following facets and dimensions:

- Program geography, land category and Agro-climatic suitability.
- Clarity of project Objectives: livelihood, restoration, climate resilience, fodder, fruit, biomass, biodiversity or mixed Objectives.
- Species composition, preference for native or locally suitable species, avoidance of ecologically harmful species, and diversity of planting design.
- Quality and source of planting material, nursery practices and timing of plantation.
- Informed consent, beneficiary selection criteria and adequacy of inclusion of women, tribal communities, marginal farmers and other vulnerable groups.
- Tenure and access considerations, including whether users have practical ability and incentives to maintain planted assets.
- Availability of irrigation, mulch, guards, replacement planting, pruning support and aftercare.
- Survival rate, stocking density, canopy establishment and causes of mortality.

- Impact on crop productivity, fodder availability, fuelwood access, fruit or other produce, organic soil matter, moisture retention and erosion control.
- Convergence with government schemes, common land norms, watershed measures and local natural resource plans.
- Training quality, field demonstrations, extension frequency and responsiveness to farmer queries.
- Market linkage, aggregation, storage, processing and pricing support for agroforestry produce were relevant.
- Equity in distribution of benefits across genders, landholding classes and social groups.
- Community-level externalities, including changes in grazing access, water competition, fire risk, pest risk or disputes.
- Linkage with SDGS, climate adaptation and environmental sustainability goals.

Additional Theme-Specific Considerations

- Whether the intervention improves long-term farm resilience rather than merely increasing plantation counts.
- Whether short-term livelihood losses or opportunity costs were considered and mitigated.
- Whether there is realistic maintenance financing for the period required before benefits mature.
- Whether common lands and shared resources were treated through transparent local governance.
- Whether women have recognized access to benefits from tree-based assets and produce.
- Whether monitoring focuses on survival and use, not only number of saplings distributed.

Application Guidance

Key Metrics for Evaluation of Project / Program

- **Inputs:** funds, manpower, technical expertise, saplings or planting material, irrigation and protection inputs, community mobilization effort, land preparation, extension support, physical assets and institutional support.
- **Activities:** beneficiary selection, consultations, nursery raising or procurement, pit digging, plantation, training, maintenance, replacement planting, convergence and market facilitation.
- **Outputs:** area covered, number of beneficiaries, number and type of saplings planted, training sessions held, maintenance visits, producer groups formed, demonstration plots established.
- **Outcomes:** survival and establishment, increase in fodder or fruit availability, change in household use of biomass, diversification of livelihoods, reduced vulnerability to drought or soil erosion, improved awareness and adoption of tree-based farming practices.
- **Longer-term impact indicators, where feasible:** resilience of livelihoods, reduced distress coping, improved ecological health of farm landscapes, strengthened community institutions for resource stewardship.

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

- Efficiency of resource utilization, including cost per surviving and functional asset rather than cost per sapling distributed.
- Adequacy of implementation architecture and timeliness of plantation relative to season and local conditions.
- Beneficiary relevance and project fit with local farming systems and livelihood needs.
- Quality of post-plantation support and responsiveness to mortality, pest attack and climatic stress.
- Social benefits to intended groups, including vulnerable households and women.
- Environmental co-benefits such as soil protection, reduced degradation and improved resource use efficiency.
- Project or program sustainability, including maintenance ownership and continuity beyond grant period.
- Negative consequences, including exclusion, land-use conflict, invasive species risk, water stress or inequitable benefit capture.
- Trade-off between socially desirable outcomes and cost effectiveness.

Risk Flags for The Social Impact Assessor

- High plantation numbers but weak survival evidence.
- Uniform species choice unrelated to local ecology or user preference.
- Beneficiary selection influenced by convenience rather than vulnerability or suitability.
- Private land benefits claimed as community benefits without basis.
- Absence of maintenance funding or replacement strategy.
- Common land plantation without clear local consent or governance process.
- Overstatement of climate or income outcomes without adequate time horizon or evidence.

Reporting Considerations on Contribution-Funded Projects

Where the reporting entity has only given contribution and is not the direct implementer, the Social Impact Assessor should clearly state the extent of access to evidence, the nature of reliance placed on third-party records, the verification procedures actually performed, the limitations encountered and whether the conclusions relate to funded outputs, emerging outcomes or only to process and utilization assurance. Contribution-based projects should not be reported as if direct implementation control existed when it did not.

Effective Date

This Social Impact Assessment Standard will come into force w.e.f. Such date may be notified.

Social Impact Assessment Report

The Social Impact Assessment Report should inter alia contain the following information regarding the program, project or location where the Social Impact Assessment has been conducted:

- The purpose and Objectives of the Social Impact Assessment.
- Period covered in Social Impact Assessment.
- Scope of the Social Impact Assessment.

- Stakeholders involved in or impacted by the program or project.
- Process followed in carrying out Social Impact Assessment.
- Project context, including land-use setting and agroforestry model adopted.
- Key observations and findings on relevance, implementation, outcomes, inclusion and sustainability.
- List of supporting or evidentiary documents relied upon.
- Limitations, assumptions and matters requiring management clarification.
- Recommendations for improvements in reporting on social performance, output, outcomes and longer-term sustainability.

ICMAI SIAS – 22

Social Impact Assessment Standard on Conservation of Natural Resources

Introduction

Conservation of natural resources is central to long-term ecological sustainability, community resilience, climate adaptation, and inter-generational equity. Projects in this thematic area may relate to restoration of degraded natural systems, sustainable use of common resources, regeneration of local ecosystems, protection of water sources, watershed and catchment management, community-led conservation, revival of common lands, and governance arrangements that enable continued stewardship of natural resources. These interventions often generate both ecological and social benefits, particularly for rural communities, forest-dependent populations, small and marginal farmers, pastoral groups, fishers, tribal communities, women, and other vulnerable groups whose livelihoods and well-being depend directly on natural resources.

Natural resource conservation also differs from a narrow infrastructure or plantation activity. The social impact assessor should examine whether the intervention is resource-centric rather than purely asset-centric, whether it improves the long-term condition, availability, access, or sustainability of a natural resource, and whether the project creates durable community, ecological, and livelihood outcomes. This thematic area therefore requires attention not only to physical outputs but also to resource governance, ecological functionality, access equity, maintenance arrangements, and risks of unintended exclusion or ecological harm.

Objective

The objective of this standard is to prescribe principles and broad evaluation criteria for assessing the design, implementation, outputs, outcomes, and social impact of projects directed towards conservation of natural resources. The standard seeks to enable consistent social impact assessment conclusions regarding relevance, inclusion, effectiveness, sustainability, governance arrangements, and the extent to which the intervention has strengthened the protection, restoration, or sustainable use of natural resources for identified stakeholder groups. The standard also aims to improve comparability across projects by clarifying what should ordinarily be reviewed by the social impact assessors, what evidence may be examined, and what thematic considerations are material for reporting.

Scope

This standard applies to projects, programs, and interventions that substantially relate to conservation, regeneration, restoration, protection, or sustainable management of natural resources. Such activities may include, without limitation, watershed development, water body revival, groundwater recharge, catchment treatment, restoration of commons, afforestation where directly linked to resource conservation, community forest management support, soil-moisture conservation, wetland and mangrove restoration, protection of biodiversity-linked habitats, sustainable grazing and fodder resource management, conservation agriculture measures with a resource protection objective, natural resource mapping, and community institutions established for stewardship of natural resources.

This standard does not primarily address projects whose dominant objective is solely commercial production, routine landscaping, ornamental plantation, or isolated civil works lacking a clear natural resource conservation purpose. Where a project overlaps with climate change, agroforestry, biodiversity, water, livelihood, or disaster resilience themes, the social impact assessors should identify the principal objective and note thematic overlaps in the audit report.

Interpretive Boundaries and Thematic Coverage

Conservation of natural resources, for the purpose of this standard, includes both protection of existing resources and restoration of degraded resources. It also includes strengthening community systems, local governance, and institutional arrangements necessary for long-term resource stewardship. The focus is on resources that are ecological in nature and have public, community, shared, or livelihood significance.

This standard may intersect with activities concerning soil, air, and water quality, environmental sustainability, wildlife conservation, and agroforestry. Where the project is designed mainly to improve the condition, access, productivity, sustainability, or resilience of a natural resource base, it may be assessed under this standard, while recording related linkages under allied thematic areas.

Requirements for Evaluation of Social Impact

In evaluating social impact under this standard, the social impact assessor should examine whether the project was based on a clearly identified natural resource challenge, whether the selected intervention was appropriate to the local ecology and community context, whether the target geography and stakeholder groups were relevant, and whether the intervention has produced tangible ecological and social improvements. The assessment should consider both direct and indirect impacts, including changes in resource availability, reduced resource stress, improved community access, reduced ecological degradation, enhanced resilience of local livelihoods, and improved institutional capacity for maintenance and stewardship.

The social impact assessor should also examine whether the intervention has addressed inclusion, equity, and sustainability concerns. Projects in this thematic area can create social benefit only where gains are durable, ecologically suitable, and not captured disproportionately by a narrow group. The audit should therefore consider whether the intervention strengthened shared resource governance, whether vulnerable users benefited, whether there are maintenance systems in place, and whether there were any negative externalities such as exclusion, elite capture, displacement of access, ecological imbalance, or poor technical design.

Identification of Stakeholders

The social impact assessor should identify all relevant stakeholder groups connected with the natural resource and the intervention. These may include direct beneficiary households, community user groups, village institutions, panchayats, forest rights holders, water user associations, farmer groups, women's groups, pastoralists, fisher communities, tribal populations, landless households dependent on commons, implementing agencies, technical partners, local government departments, and any other persons or institutions whose rights, responsibilities, or livelihoods are affected by the project.

Stakeholder identification should go beyond listed beneficiaries. It should include those who depend upon the resource seasonally, indirectly, customarily, or collectively, and those who

may have been excluded from access or from decision-making. The social impact assessor should pay specific attention to women, scheduled tribes, scheduled castes, minority users, migrant users of commons, and other vulnerable or under-represented groups.

Data Collection and Analysis

The social impact assessor may use a combination of primary and secondary sources. Primary methods may include focused group discussions, key informant interviews, household interactions, transect walks, community mapping exercises, interviews with implementing personnel, and physical verification through field visits. Secondary sources may include project proposals, baseline studies, technical plans, progress reports, utilization records, geo-tagged photographs, government records, watershed maps, village development plans, ecological assessments, maintenance registers, minutes of user group meetings, water level records, plantation survival records, and any monitoring data maintained by the implementing entity or local authorities.

Analysis should triangulate documentary evidence, field observations, and stakeholder testimony. Where ecological claims are made, the social impact assessor should review whether the claim is supported by reasonable evidence such as technical reports, local records, before-and-after documentation, or observable change in condition. Where outcomes are seasonal or long-term in nature, the social impact assessor should clearly state such limitations instead of overstating impact.

Evaluation Parameters

The social impact assessor may consider, as relevant to the project, the following parameters: relevance of the identified resource challenge; adequacy of baseline or resource mapping; suitability of technical design to local ecology; extent of community participation in planning; representation of vulnerable users; quality and timeliness of implementation; creation or strengthening of local institutions for stewardship; condition of the natural resource before and after the intervention; extent of restoration or protection achieved; improvement in resource availability, recharge, access, productivity, or resilience; maintenance and post-project governance arrangements; convergence with local government systems where relevant; quality of documentation; and evidence of social, ecological, or livelihood benefits.

The social impact assessor may also examine whether the project resulted in improved water retention, reduced degradation, better ground cover, improved access to common resources, reduced time or effort spent in securing resources, reduced vulnerability to drought or seasonal scarcity, and better collective action around resource use. Any adverse effects, including exclusion, conflict, ecological mismatch, poor survival, weak maintenance, or inequitable access, should be recorded.

Application Guidance

The social impact assessor should apply this standard with regard to the scale, geography, ecological context, and time horizon of the intervention. Resource conservation outcomes often take time to emerge. Accordingly, the social impact assessor should distinguish between immediate outputs, intermediate outcomes, and longer-term impacts. A recently completed project may reasonably be assessed for appropriateness, implementation quality, community participation, and early outcomes, while long-term ecological transformation should be reported cautiously unless sufficient time and evidence exist.

The social impact assessor should also consider whether the project was implemented on private, community, or public land, whether access arrangements are clear, and whether the intervention is likely to remain functional after the project period. In community resource settings, governance arrangements are often as important as physical work. The report should therefore reflect not only what was created but also who governs it, who benefits, and whether sustainability risks remain.

Key Metrics and Indicators

Illustrative input indicators may include funds deployed, technical expertise engaged, manpower utilized, community contribution, land or resource area covered, and training or institution-building efforts undertaken. Illustrative output indicators may include number and type of conservation structures created or restored, hectares treated or regenerated, water bodies revived, common lands protected, resource maps prepared, user groups formed, or management plans adopted.

Illustrative outcome indicators may include improvement in water availability, recharge, vegetation cover, soil moisture, usability of commons, access of vulnerable households to resources, reduced seasonal stress, improved fodder or biomass availability, stronger community governance, reduction in degradation pressures, or livelihood co-benefits attributable to improved resource conditions. Metrics should be selected according to project design and should not be used mechanically where they do not reflect the actual intervention.

Assessment of Evaluation Criteria

In assessing the project, the social impact assessor should form an overall view on relevance, process quality, resource utilization, output achievement, outcome plausibility, stakeholder inclusion, sustainability, and risks or limitations. The social impact assessor should consider whether the resources deployed were reasonably aligned with the nature of the intervention, whether the outputs were created as intended, whether there is credible indication of improved resource condition or community benefit, and whether the intervention is likely to remain functional over time.

Particular care should be taken where the reported impact depends on future ecological maturation, seasonal cycles, or assumptions not yet verified. In such cases, the social impact assessor may comment on direction of change and implementation readiness but should clearly distinguish evidence-based findings from management expectations.

Additional Reporting Considerations

The social impact assessor should separately mention, where relevant, baseline limitations, seasonality constraints, dependence on community maintenance, unresolved land tenure or access issues, technical uncertainties, and areas where the implementing entity has not maintained adequate records. The report should also disclose whether the project has produced differential benefits across groups and whether any grievance or conflict in relation to access, maintenance, or resource use was observed.

Where the intervention has multiple Objectives, the social impact assessor should indicate the principal objective and note any secondary thematic effects such as livelihood enhancement, climate resilience, biodiversity support, or women's empowerment.

Illustrative Social Impact Assessment Report Contents

Report element	Illustrative content to be covered
Project description	Nature of intervention; geography; implementing entity; period covered; principal natural resource addressed; scale and target stakeholder groups.
Audit procedures	Primary and secondary methods used; field visits; stakeholder consultations; records examined; limitations, if any.
Key findings	Assessment on relevance, implementation quality, community participation, inclusion, resource condition, early outcomes, and sustainability.
Outcome statement	Balanced conclusion on whether there is credible evidence of improved conservation, restoration, protection, or sustainable use of the natural resource, with qualifications where needed.
Risks / limitations	Seasonality, immature outcomes, weak records, unresolved maintenance, unclear rights or access, ecological or technical concerns.
Recommendations	Specific and practical recommendations on maintenance, governance, inclusion, documentation, monitoring, and future outcome tracking.

Effective Date

This social impact assessment standard shall come into force with effect from the date to be notified by the competent authority.

This draft is intended for deliberation and refinement and may be read together with any overarching guidance on social impact assessment planning, evidence, reporting format, and quality review.

ICMAI SIAS – 23

Social Impact Assessment Standard on Animal Welfare

Introduction

This standard provides a structured basis to assess whether an animal welfare intervention has improved the condition, safety, care and humane treatment of the target animal population. The audit should go beyond expenditure and activity counts and should examine whether the project is need-based, lawful, humane, operationally sound and capable of producing credible welfare outcomes.

The standard may be used for projects concerning stray animals, community animals, abandoned animals, working animals, cattle and other lawfully covered animal groups, including rescue, shelter, rehabilitation, veterinary care, anti-cruelty measures, fodder and water access, and institutional support.

Objective

- to assess whether the project addresses a genuine welfare need and is designed appropriately for the target animal group.
- to evaluate quality of care, outreach, continuity, governance and evidence of welfare improvement.
- to enable comparable Social Impact Assessment Reporting for both direct and contribution-based CSR interventions.

Scope

The Scope includes direct projects, projects executed through implementing agencies, and contributions made to recognized institutions for animal welfare. It covers service delivery, infrastructure, systems, partnerships, records, stakeholder interface and sustainability. Wherever statutory permissions or technical protocols are relevant, the social impact assessor should examine them as part of the project context.

The standard should be read in a manner consistent with applicable law and should not be treated as a substitute for legal or veterinary regulation.

Definitions and Interpretive Notes

- Animal welfare includes humane treatment, nutrition, water, shelter, disease prevention, freedom from unnecessary suffering and access to appropriate care.
- contribution-based projects mean a project where the entity mainly funds an external organization and does not directly control implementation.
- social impact in this area may be immediate, such as treatment and rescue, or system-based, such as improved shelter quality, disease control or safer community coexistence.

Requirements for Evaluation of Social Impact

The social impact assessor should understand the project rationale, location, target animal group, implementation model, budget, operating assumptions and expected outcomes. The

assessment should examine relevance, coverage, service quality, infrastructure adequacy, record quality, stakeholder confidence, sustainability and risks.

Where facilities such as shelters, clinics, gaushalas or mobile units are involved, the social impact assessor should verify actual operating conditions. Where the entity has only contributed funds, the audit should focus on contribution traceability, purpose alignment, partner capacity, utilization evidence and the available basis for concluding that welfare outcomes were supported.

Identification of Stakeholders

- Implementing agency, project management and governance body.
- Veterinarians, para-veterinary workers, shelter managers, handlers and volunteers.
- Local community members, feeders, adopters, farmers and resident groups where relevant.
- Municipal Bodies, Local authorities and technical partners.
- Donors, co-founders and recipient organizations in pooled or grant-supported projects.

Data Collection and Analysis

The audit should rely on both primary and secondary sources and should triangulate field evidence before drawing conclusions.

- project documents, budgets, utilization records, grant agreements and monitoring reports.
- treatment records, rescue logs, vaccination or sterilization registers, shelter occupancy records and follow-up records.
- site visits to shelters, clinics, camps, water points, feed points or recovery areas.
- interviews with management, veterinarians, staff, volunteers, local stakeholders and authorities.
- review of complaints, incident reports, mortality data, photographs, mis outputs and geo-tagged evidence.

Evaluation Parameters

Parameter	Illustrative assessment focus
Need and relevance	Whether the intervention addresses a real welfare need and is appropriate to the geography and animal category.
Coverage and access	Whether services reach intended locations, cases or populations with reasonable timeliness and continuity.
Quality of care	Whether treatment, shelter, feeding, sanitation, handling and rehabilitation are humane and adequate.
Infrastructure and staffing	Whether facilities, equipment, medicines, transport and technical personnel are sufficient.
Records and monitoring	Whether case data, financial records and performance evidence are reliable enough for audit use.

Stakeholder interface	Whether community concerns, complaints and coordination with local institutions are managed responsibly.
Outcome and sustainability	Whether there is evidence of improved welfare and whether the benefits are likely to continue.

Application Guidance

Direct Implementation

For directly managed projects, the social impact assessor should review design, operations, field conditions, monitoring systems and outcomes in full.

Partner-Led Projects

For partner-led projects, the social impact assessor should examine partner selection, due diligence, grant conditions, reporting quality, site verification and fund utilization.

Contribution-Only Projects

Where the entity has only made a contribution, the social impact assessor should apply a narrower but still disciplined approach: verify recipient eligibility, trace fund flow, review utilization and partner records, inspect available outcome evidence and clearly state any limitation in the conclusion.

Ethical Caution

Field verification should not disturb animals, interfere with treatment or create unsafe handling situations. Any observation method should remain proportionate and humane.

Key Metrics

- number of animals rescued, treated, vaccinated, sterilized, sheltered, rehabilitated, adopted or released.
- response time for emergency or rescue support.
- occupancy and capacity of shelters or recovery facilities.
- availability of food, water, medicines, isolation areas and sanitation.
- follow-up coverage, recovery trends, mortality or relapse patterns, where relevant.
- community feedback, complaints resolved and stakeholder satisfaction.
- budget utilization in relation to services delivered

Assessment of Evaluation Criteria

- **Relevance:** whether the project addresses a material welfare issue.
- **Effectiveness:** whether the intended services were delivered with adequate quality and evidence of improvement.
- **Efficiency:** whether resources were used reasonably in relation to outputs and outcomes.
- **Sustainability:** whether systems, facilities and partnerships can continue to support welfare outcomes.
- **Compliance and Ethics:** whether the project was carried out humanely, responsibly and in line with applicable requirements.

Red flags

- weak or inconsistent records despite high reported numbers.
- overcrowding, unhygienic shelters, inadequate food, water or treatment.
- absence of veterinary supervision where medical claims are made.
- high mortality without proper explanation or corrective action.
- public claims are unsupported by site evidence or stakeholder feedback.

Social Impact Assessment Report

The report should set out the project description, implementation arrangement, period and locations covered, methods used, documents reviewed, stakeholders consulted, limitations, key findings, evaluation against criteria and practical recommendations. For contribution-based projects, the nature and limits of evidence available from the recipient organisation should be clearly stated.

Effective Date

This standard shall become effective from the date as may be notified by the competent authority.

ICMAI SIAS – 24

Social Impact Assessment Standard on Setting Up Homes / Hostels for Women and Orphans

Introduction

This social impact assessment standard deals with the thematic dimension of setting up homes and hostels for women and orphans in the context of appraising social intent, program design, service quality, social outcomes, and longer-term impact for a social enterprise or any implementing agency undertaking such activities. The standard is intended for residential, transit, shelter-based, protective, rehabilitative, educational, care-oriented, and development-oriented interventions where women and orphaned children or young persons are provided safe accommodation and related support services.

The thematic area requires distinct treatment because the intervention is not limited to gender equality as a broad principle. It involves a continuing duty of care, protection from abuse and exploitation, adequacy of infrastructure, psychosocial support, case management, rehabilitation planning, family or community reintegration where appropriate, and transition to education, livelihoods, or independent living. The social impact assessor should therefore assess not only program reach, but also safety, dignity, quality of care, service standards, and sustainability of outcomes.

Objectives

- To provide guidance to social impact assessors for planning, conduct, and reporting of social impact assessment in relation to homes, hostels, shelters, and residential care facilities for women and orphans.
- Assessing whether the intervention addresses protection, accommodation, nutrition, health, education, psychosocial well-being, rehabilitation, and social inclusion needs of the target population.
- To evaluate whether the facility is accessible, safe, adequately staffed, legally compliant, and responsive to the age, vulnerability, and support needs of residents.
- To enable consistent assessment of program efficiency, effectiveness, equity, quality of care, safeguarding, and outcome sustainability.
- To provide a basis for evidence-based reporting and recommendations for improvement in program design, implementation, governance, and beneficiary outcomes.

Scope

This standard should be applied to social impact assessment reports prepared by social impact assessors in relation to projects, programs, institutions, or facilities that set up, run, fund, manage, support, or strengthen homes/hostels for women and/or orphans. It encompasses data collection, data interpretation, key metrics used for evaluation of the project / program, and assessment of evaluation criteria.

The scope may include, depending on the facts of the engagement, short-stay homes, working women hostels, rehabilitation homes, protective homes, child care institutions for orphaned girls or mixed groups where eligible, hostels linked to education or training, emergency shelters, community-based group homes, and hybrid models that combine residential support with counselling, legal aid, health care, skilling, or livelihood services.

Where the audited entity is only a funder or contributor and does not directly run the facility, the social impact assessor should clearly state the boundary of responsibility, extent of access to evidence, and whether the conclusion is drawn on the funded component, the full facility, or the contribution-supported outcomes only.

Requirements/evaluation of social impact

Identification of stakeholders

Stakeholders are those whose interests are affected by the setting up or operation of homes/hostels for women and orphans, or those whose actions and decisions materially affect the quality, safety, accessibility, governance, and outcomes of such facilities. The key stakeholders who may be involved include:

- residents and former residents, including women in distress, women workers, adolescent girls, orphaned children, and young adults transitioning out of care.
- parents, guardians, extended family members, foster or kinship caregivers, where relevant and legally permissible.
- management, trustees, governing board, project heads, wardens, superintendents, counsellors, care staff, teachers, nurses, and support personnel.
- local authorities, women and child development departments, district administration, child welfare committees, police, probation or protection officers, and other statutory authorities, where applicable.
- schools, colleges, training institutes, employers, hospitals, legal aid institutions, mental health professionals, and rehabilitation partners linked with the residents.
- community representatives, civil society organizations, donors, corporate CSR teams, volunteers, and funding agencies.

Data Collection and Analysis

There are a number of tools that can be selected to collect and analyze data for social impact assessment. The social impact assessor may look at both supply-side data / information (from the implementing agency, facility management, regulators, and service providers) and demand-side data / information (from residents, former residents, families, communities, and referral agencies).

The primary and secondary data for the purpose of social impact assessment may be collected by the following methods:

- **Primary Data:** focused group discussions where appropriate; confidential interviews with residents and former residents; key informant interviews with wardens, counsellors, teachers, doctors, and management; caregiver interviews; observation schedules; case studies; transect/facility walk-throughs; grievance and incident review discussions.
- **Secondary Data:** registration and license records; admission registers; resident case files; care plans; attendance, education, training, and placement records; nutrition menus; medicine and health records; counselling logs; child protection and safeguarding policies; staff deployment records; financial statements; progress reports; inspection reports; audit reports; photographs, mis records, and legally permissible public information.
- **Site Visit:** A visit to the facility where the project / activity is implemented would provide key information, facilitate physical verification, and help assess infrastructure quality, resident routines, service delivery arrangements, privacy, hygiene, safety, accessibility, and actual implementation status.

Interpretation and Coverage Note

The social impact assessor should distinguish between facilities that primarily provide accommodation and facilities that provide full-spectrum protection and rehabilitation. Merely offering beds and food should not by itself be treated as adequate social performance. The assessment should consider whether the home / hostel actually enables safety, dignity, stability, development, and transition outcomes appropriate to the category of residents served.

Special care should be taken while collecting evidence from orphaned children and other vulnerable residents. Interviews should be trauma-informed, age-appropriate, confidential, and compliant with safeguarding requirements. Any limitations on access, confidentiality restrictions, or inability to verify sensitive records should be documented in the working papers and reflected in the report where material.

Evaluation Parameters

The questions / information for social impact assessment should inter alia encompass the following facets and dimensions:

- Legal status, registration, approvals, and category of the facility.
- Eligibility criteria for admission and transparency of selection / referral process.
- Occupancy levels, resident profile, age and vulnerability segmentation.
- Adequacy of building, dormitories / rooms, sanitation, bathing facilities, lighting, ventilation, drinking water, kitchen, dining, recreation, and privacy arrangements.
- Safety systems including boundary security, visitor control, child protection / safeguarding protocols, emergency response, fire safety, complaint mechanisms, and incident reporting.
- Availability and adequacy of food, nutrition standards, clothing, bedding, menstrual hygiene support, personal care items, and seasonal needs.
- Physical and mental health screening, referrals, continuity of treatment, disability support, reproductive health services where relevant, and health records maintenance.
- Education access, school enrolment, tutoring, bridge education, digital access, life skills, vocational training, and career guidance.
- Counselling, legal aid, trauma care, case work, family tracing / restoration where appropriate, rehabilitation planning, and after-care / transition support.
- Staffing levels, staff qualifications, gender composition, training, duty rosters, staff-resident ratio, background verification, and staff conduct.
- Participation of residents in decisions affecting food, routines, education, grievances, and rehabilitation plans.
- Linkages with government schemes, scholarships, pensions, protection services, skilling programs, and livelihood opportunities.
- Financial management, cost per resident, source and utilization of funds, adequacy of expenditure on care and services, and timeliness of fund flow.
- Resident outcomes such as improved safety, continuity of education, psychosocial recovery, successful reintegration, improved employability, independent living readiness, and reduced risk of re-victimization.
- Dropout, absconding, relapses into unsafe situations, repeat institutionalization, unresolved grievances, and other adverse outcomes.
- Equity issues relating to age, disability, caste, location, minority status, migration, trafficking history, or other vulnerability factors.

Application Guidance

Minimum Documentary Review

- Constitutional / registration documents of the implementing agency and facility approvals.
- Admission records, resident registers, occupancy records, and discharge/exit records.
- Individual care plans, counselling records, education and training records, and referral records.
- Safeguarding policy, grievance redressal records, incident registers, and statutory inspection reports.
- Staff records, qualification records, rosters, and training records.
- Budgets, utilisation statements, donor agreements, procurement summaries, and expenditure ledgers.
- Monitoring dashboards, periodic review reports, and outcome tracking records.

Illustrative Risks and Red Flags

- Overcrowding or underutilization without a clear explanation.
- Absence of valid approvals or non-compliance with applicable norms.
- Weak visitor control, poor incident reporting, or absence of a grievance mechanism.
- Insufficient female care staff where the resident profile requires it.
- Gaps in health screening, counselling, education continuity, or rehabilitation planning.
- High resident turnover, absconding, repeated complaints, or unexplained exits.
- Low expenditure on resident care despite adequate funding.
- Lack of documentation to support outcomes claimed by the implementing agency.

Key Metrics for Evaluation of Project / Program

- **Inputs**—funds deployed, land/building, beds and infrastructure, staff strength, staff qualifications, training hours, partnerships, volunteer support, and material resources.
- **Activities**—outreach, admissions, residential care, health check-ups, nutrition services, counselling sessions, legal support, education support, skilling, family tracing, rehabilitation planning, and placement/transition support.
- **Outputs**—number of residents served, average occupancy, meals provided, health consultations, counselling sessions, residents enrolled in school or training, legal cases supported, grievances addressed, and residents covered by care plans.
- **Outcomes**—improved safety and stability, improved physical and mental well-being, continuity in education, stronger social functioning, enhanced livelihood readiness, successful family/community reintegration where appropriate, and improved independent living capability.
- **Impact considerations** – reduction in vulnerability, protection from abuse and exploitation, sustained educational or livelihood pathways, reduction in homelessness/destitution risk, and enhanced dignity, agency, and social inclusion.

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

Evaluation should include efficiency of resource utilisation, adequacy and quality of care, compliance with safety and protection requirements, accessibility, beneficiary relevance, quality of case management, sustainability of outcomes, and the balance between social desirability and cost effectiveness.

- occupancy rate and proportion of sanctioned capacity utilized.

- percentage of residents with complete admission and care documentation.
- staff-resident ratio and percentage of staff trained in safeguarding and trauma-informed care.
- percentage of residents receiving periodic health screening and counselling support.
- percentage of eligible residents enrolled in education, bridge learning, skilling, or employment pathways.
- number and closure rate of grievances / incidents within prescribed timelines.
- average expenditure per resident and share of spending on direct benefits.
- percentage of residents with a documented rehabilitation / transition plan.
- successful reintegration / transition rate and sustainability of outcomes after exit, where tracking is feasible.
- incidence of adverse outcomes such as abuse, repeated runaway cases, avoidable health events, or unsafe discharge.

Reporting Considerations

Where evidence indicates serious deficiencies in safety, care quality, or safeguarding, the social impact assessor should highlight the matter prominently and avoid a purely descriptive report. The report should clearly differentiate between observed strengths, compliance gaps, service delivery gaps, outcome limitations, and systemic risks. Where the social impact assessor is unable to verify sensitive claims due to access restrictions, the limitation should be stated explicitly.

Effective data

This social impact assessment standard will come into force e.g. Such date as may be notified by the competent authority.

Social impact assessment report

The social impact assessment report should inter alia contain the following information regarding the program / project / location where social impact assessment has been conducted:

- Details of the program / project / facility and period covered by social impact assessment.
- Purpose and objectives of social impact assessment.
- Scope of the audit, including whether the entity audited is an implementer, manager, operator, or funder only.
- Stakeholders involved in / impacted by the program or project.
- Process followed in carrying out the social impact assessment, including methods of data collection and field verification.
- Key observations / findings on infrastructure, safety, quality of care, case management, service utilization, beneficiary outcomes, and governance.
- List of supporting /evidentiary documents relied upon and any limitations of access or verification.
- Recommendations for improvements in reporting of social performance, service standards, safeguarding, rehabilitation support, monitoring systems, and outcome tracking.

ICMAI SIAS – 25

Social Impact Assessment Standard Old Age Homes and Day Care Centres for Senior Citizens

Introduction

This social impact assessment standard deals with the thematic dimension of “old age homes and day care centres for senior citizens” in the context of appraising social intent, implementation quality, social outcome and social impact for a social enterprise, not-for-profit organisation, implementing agency or any other entity undertaking programs in this area.

The standard is intended to be applied to programs that establish, operate, support, fund or strengthen old age homes, assisted living facilities, senior care homes, respite care, community day care centres, mobile day care, dementia support settings, geriatric support services, social support centres, and similar age-care interventions. The focus is not merely on physical infrastructure but on whether the intervention enables senior citizens to live with dignity, safety, care, participation and access to essential services.

Thematic assessment in this field should be especially sensitive to age, disability, health condition, income vulnerability, gender, widowhood, abandonment, social isolation and dependence on caregivers. The social impact assessor should therefore assess both the institutional systems and the lived experience of elderly beneficiaries.

Objectives

The objectives of this standard are to provide guidance to the social impact assessors for planning, conducting and reporting of findings of the social impact assessment carried out in the thematic dimension of old age homes and day care centres for senior citizens.

In particular, the standard seeks to enable the social impact assessor to assess whether:

- a) The program addresses a genuine need of senior citizens in the target geography or target population.
- b) The infrastructure and services are adequate, safe, accessible and age-appropriate.
- c) The intervention protects the dignity, rights, privacy and well-being of senior citizens.
- d) Health, nutrition, psychosocial support, recreation, legal support and referral linkages are functioning effectively.
- e) The program reaches vulnerable elderly persons, including destitute, abandoned, infirm, widowed, disabled or economically weaker senior citizens; and
- f) The intervention demonstrates sustainability, accountability and measurable social outcomes.

Scope

This standard should be applied to social impact assessment reports to be prepared by the social impact assessor for programs, projects and facilities relating to old age homes and day care centres for senior citizens. It encompasses data collection, data interpretation, review of implementation systems, key metrics used for evaluation of the project or program, and assessment of evaluation criteria.

The scope may include residential facilities, non-residential day care centres, outreach support to home-bound elderly people, nutrition programs, physiotherapy and geriatric support, health screening, mental wellbeing and counselling, recreational and social engagement services, caregiver support, assistive devices, emergency response arrangements and referral networks.

Where the reporting entity has only made a contribution or grant to a third-party implementation agency, the assessment should clearly distinguish between direct operational responsibility and contributory responsibility, while still examining traceability of funds, intended outputs, governance safeguards and evidence of utilization and beneficiary reach.

Requirements / Evaluation of Social Impact

The social impact assessment should examine whether the intervention is responsive, inclusive and adequate for the needs of senior citizens. Social impact in this thematic area cannot be judged only by occupancy, spending or infrastructure created. It should be assessed through the quality of care, continuity of support, resident safety, degree of inclusion, improvement in wellbeing, and reduction in neglect, insecurity and isolation.

Assessment should also consider whether the model of care is appropriate for the type of beneficiaries served. For example, a residential home for abandoned and dependent elderly people will require different safeguards and service intensity than a community day care center serving mobile elderly people in an urban neighborhood.

Identification of Stakeholders

Stakeholders are those whose dimensions of interest encompass the care, wellbeing, safety, dignity and inclusion of senior citizens, or those whose actions and activities materially affect the same, or who possess information relevant for social impact assessment, resources and expertise required for strategy formulation and implementation in this thematic area. The key stakeholders may include:

- a) Resident senior citizens and day care beneficiaries.
- b) Family members, caregivers, legal guardians or next of kin, where relevant.
- c) Management and governing board of the implementing organization.
- d) Wardens, caregivers, nurses, counsellors, physiotherapists, social workers and support staff.
- e) Medical practitioners, hospitals, geriatric specialists and referral institutions.
- f) Local bodies, district administration, social welfare departments and police authorities, where relevant.
- g) Community groups, senior citizen associations, volunteers and resident welfare associations.
- h) Funding agencies, csr contributors and philanthropic donors; and
- i) Civil society organizations working in ageing, disability, mental health, elder rights or legal aid.

The social impact assessor should ensure that the beneficiary voice is central to the assessment and that vulnerable elderly people, including those with impaired mobility, reduced cognition or communication limitations, are heard through appropriate and respectful means.

Data Collection and Analysis

There are a number of tools that can be selected to collect and analyze data for social impact assessment in this thematic area. The social impact assessor may look at both “supply-side” information from service providers and institutions, and “demand-side” information from senior citizens, caregivers, families and communities.

Primary data may be collected by focused group discussions, one-to-one interviews, assisted interviews for frail elderly persons, observation schedules, caregiver interviews, satisfaction

tools, case studies and physical verification of the facility. Secondary data may include program records, admission registers, beneficiary profiles, health and nutrition records, incident registers, staff rosters, training records, financial records, inspection reports, policies on resident rights and safeguarding, photographs, utilisation records, referral documentation and external reviews.

A visit to the project or facility is essential in this thematic area. Site visits should assess accessibility, hygiene, food arrangements, sleeping arrangements, privacy, assistive facilities, emergency preparedness, recreation, grievance systems, staff responsiveness and the general atmosphere of dignity and care. Data analysis should combine documentary verification, beneficiary testimony and physical observation to reduce the risk of over-reliance on management statements.

Evaluation Parameters

The questions and information for social impact assessment should, inter alia, encompass the following facets and dimensions:

- Need assessment of the facility or service in the target geography.
- Criteria for beneficiary identification, admission and prioritisation of vulnerable elderly people.
- Adequacy of building safety, ventilation, lighting, barrier-free design, sanitation and mobility support.
- Availability and quality of food, nutrition, drinking water and meal planning appropriate for age and health conditions.
- Availability of health screening, medicine management, first aid, referral linkages, medical records and emergency response.
- Access to mental wellbeing support, counselling, companionship, recreation and social participation.
- Respect for dignity, autonomy, privacy, consent and rights of senior citizens.
- Prevention of abuse, neglect, discrimination, exploitation or abandonment within the facility.
- Systems for grievance redressal, family contact, visitation, community engagement and complaint handling.
- Availability of trained staff and adequacy of caregiver-to-beneficiary ratios.
- Inclusion of women, widows, persons with disabilities, dementia patients, economically weaker elderly persons and socially isolated elderly persons.
- Continuity of care, post-discharge support, referral arrangements and follow-up were relevant.
- Financial sustainability, utilisation of funds and sufficiency of recurring operational support.
- Quality of record keeping, governance, internal controls and monitoring systems.
- Measurable improvements in safety, care access, social connectedness, wellbeing and dignity among beneficiaries.

Additional Thematic Considerations

The social impact assessor may, where relevant, separately assess the following additional dimensions because they materially affect impact in age-care settings:

1. **Safeguarding and Elder Abuse Prevention:** existence of written protocols, complaint channels, reporting obligations and staff sensitization.
2. **Geriatric and Disability Responsiveness:** support for chronic illness, palliative care needs, mobility limitations, visual or hearing impairments and cognitive decline.
3. **Gender-Sensitive Ageing:** needs of elderly women, widows, single women, survivors of violence and elderly persons without family support.
4. **End-of-life dignity and referral systems:** handling of severe illness, terminal care, family communication and coordination with healthcare institutions.
5. **Social Integration:** opportunities for community participation, volunteering, intergenerational interaction and cultural activity.
6. **Contribution-Funded Projects:** whether the donor has documented the purpose, intended outcomes, utilization, implementing partner due diligence and outcome evidence.

Application Guidance

The social impact assessor should adapt the depth of procedures to the size, risk profile and operating model of the project. Residential old age homes usually require deeper testing than non-residential day care centers because the degree of duty of care is significantly higher. High-risk red flags include unexplained attrition, poor hygiene, repeated medical incidents, weak staffing, lack of grievance systems, absent records, signs of neglect or overdependence on untrained personnel.

The social impact assessor should distinguish between:

- a) Output indicators, such as beds created, meals served, health camps organized or seniors enrolled;
- b) Outcome indicators, such as improved access to care, reduced loneliness, better health monitoring, improved nutritional status or improved sense of dignity and safety; and
- c) System indicators, such as policies, staffing, referrals, record systems and governance controls.

Impact should not be inferred solely from activity volume. It should be grounded in evidence that the program has made a meaningful difference to the quality of life and care experience of senior citizens.

Key Metrics for Evaluation of Project / Program

Illustrative key metrics may include:

- **Inputs** – funds deployed, recurring operating expenditure, staff strength, caregiver hours, volunteer support, infrastructure and assistive devices.
- **Activities** – admissions, day care attendance, meals provided, health screenings, counselling sessions, physiotherapy sessions, referrals and engagement activities.
- **Outputs** – number of senior citizens served, occupancy rates, utilization rates, availability of essential care services, grievance cases handled and safety checks conducted.
- **Outcomes** – improvement in access to care, reduction in unattended health conditions, improved social participation, improved perceived dignity and safety, improved beneficiary satisfaction and reduced caregiver stress, where relevant.

- **Sustainability Indicators** – continuity of services, funding adequacy, staff retention, referral continuity and maintenance of care standards.

Assessment of Evaluation Criteria (Illustrative Key Performance Indicators)

Evaluation may include assessment of efficiency of resource utilisation, adequacy and quality of services, reach to vulnerable elderly people, institutional responsiveness, beneficiary wellbeing, safety and dignity outcomes, sustainability of the program, negative consequences, unmet needs and trade-offs between scale and quality.

Illustrative KPIs may include:

- Percentage of beneficiaries from vulnerable categories;
- Occupancy or attendance relative to planned capacity;
- Percentage of residents receiving periodic health assessment;
- Ratio of trained caregiving staff to beneficiaries;
- Average response time for medical emergencies or referrals;
- Percentage of grievances resolved within prescribed time;
- Percentage of beneficiaries reporting improved wellbeing, safety or social connectedness;
- Continuity rate of service utilisation over time; and
- Percentage of expenditure devoted to direct beneficiary care versus overheads, interpreted carefully and contextually.

Evidence Base and Documentation

The list of supporting and evidentiary documents may include project proposal, sanction letter, CSR approval or donor approval, beneficiary records, admission registers, age proofs where applicable, policy documents, attendance records, meal registers, medicine and health registers, referral documents, grievance registers, staff appointment and training records, MOUs with hospitals or service providers, utilization certificates, audited financial statements, photographs, monitoring reports and any statutory approvals relevant to the facility.

The social impact assessor should also note limitations in evidence, including missing records, incomplete health documentation, absence of baseline, inability to interview certain categories of beneficiaries or weak outcome tracking.

Effective Date

This social impact assessment standard will come into force with effect from the date to be notified.

Social Impact Assessment Report

The social impact assessment report should inter alia contain the following information: details of the program, project, facility and location where social impact assessment has been conducted; background of the social organization or implementing agency; purpose and objectives of the social impact assessment; period covered; scope of social impact assessment; stakeholder groups consulted; process followed; key findings on adequacy, accessibility, dignity, health support, safety and governance; key observations on output, outcome and impact; list of supporting and evidentiary documents; limitations, if any; and recommendations

for improvements in program design, service quality, monitoring and reporting of social performance output and outcomes.

The report should be fair, objective, properly structured and written without bias. In this thematic area, special care should be taken to protect beneficiary dignity and confidentiality, especially where health conditions, family abandonment, abuse or mental health concerns are involved.

ICMAI SIAS -26

Social Impact Assessment Standard on Measures for the Benefit of Armed Forces Veterans, War Widows and their Dependents, CAPF And CPMF Veterans and Their Dependents, including Widows

Introduction

This standard provides a structured basis for social impact assessment of programs that seek to benefit ex-servicemen, armed forces veterans, war widows and their dependents, and similarly placed veterans and widows from the central armed police forces and central paramilitary forces. The focus of the audit should be on whether the intervention responds to a genuine need, reaches the intended beneficiary segment, respects dignity and entitlement, and produces credible and sustainable welfare outcomes.

Projects in this area may include livelihood support, scholarships, skilling, health and rehabilitation services, mental health care, prosthetic or assistive devices, housing support, legal assistance, pension access facilitation, family support services, community centres, transition support after service, and institutional strengthening of recognised welfare bodies. The social impact assessor should understand the exact project model before drawing conclusions.

Objective

- to assess whether the project addresses a clearly identified need of the target beneficiary group and is aligned with the intent of Schedule VII Clause (vi).
- to evaluate outreach, inclusion, service quality, timeliness, continuity, and the dignity and safety of beneficiaries.
- to examine whether the intervention improves access to welfare entitlements, rehabilitation, livelihoods, care, social security or family support, as applicable.
- to enable comparable social impact assessment reporting across direct, partner-led and contribution-based CSR models.

Scope

The scope includes projects implemented directly by the reporting entity, through implementing agencies, or by way of grants or contributions to recognised institutions working for the welfare of the covered beneficiary groups. The scope may include individual assistance, community-based programs, institutional support, infrastructure, service delivery, financial support and systems-strengthening interventions.

The standard should be applied in a manner consistent with applicable law, service rules, privacy requirements, and any other specific regulations governing defence veterans, CAPF/CPMF personnel, widows, dependents or welfare institutions. The social impact assessment does not substitute legal verification of status or benefits; however, the social impact assessor should verify whether beneficiary identification and project eligibility processes are reasonably sound.

Definitions and Interpretive Notes

- Beneficiary group includes armed forces veterans, war widows, dependents of eligible service personnel, CAPF and CPMF veterans, and their dependents, including widows, as covered by the project design and applicable CSR eligibility interpretation.
- Depending on this, it may include spouse, children, parents or other eligible family members where the scheme or project explicitly recognises them.
- Welfare support may include financial, social, medical, educational, psychosocial, livelihood, rehabilitation, or facilitation-oriented services.
- Contribution-based projects mean a project in which the reporting entity primarily provides funds or resources to an external organisation and does not control the day-to-day implementation itself.
- Social impact in this thematic area may be immediate, such as access to urgent assistance, or medium-term, such as improved livelihood, continuity of education, improved physical rehabilitation or strengthened family resilience.

Requirements for Evaluation of Social Impact

The social impact assessor should understand the project rationale, beneficiary segment, geographic spread, implementation model, budget, expected outputs and intended outcomes. The assessment should examine relevance, adequacy of design, identification of eligible beneficiaries, delivery mechanisms, quality of support, utilisation of assistance, continuity, grievance handling, and evidence of benefit.

Where projects involve institutional facilities such as hostels, rehabilitation centres, health camps, counselling centres, welfare offices or livelihood centres, the social impact assessor should verify actual operating conditions and utilisation. Where the intervention is a scholarship or direct-benefit scheme, the social impact assessor should evaluate selection records, disbursement traceability, beneficiary confirmation and continuation or completion status. Where the entity has only contributed funds, the audit should focus on contribution traceability, recipient capability, utilisation evidence, monitoring records, and the available basis for concluding that the contribution supported intended social outcomes.

Identification of Stakeholders

- Reporting entity, CSR committee, project management and implementing agency.
- Veterans, widows, dependents, family caregivers, and community representatives.
- Recognised welfare institutions, ex-servicemen organisations, regimental or veterans' bodies, service associations, and civil-society partners, where relevant.
- Schools, training centres, hospitals, rehabilitation providers, counsellors, livelihood partners, and financial service providers linked to the project.
- Local administration, district authorities, welfare offices, or other public institutions involved in convergence or certification.
- Co-founders, grant recipients, and technical partners in pooled or contribution-based models.

Data Collection and Analysis

The audit should rely on both primary and secondary sources and should triangulate evidence before drawing conclusions. The degree of testing should be proportionate to the size, complexity, and risk profile of the project.

Primary and secondary sources may include:

- project proposals, approvals, budgets, utilisation records, grant agreements, and monitoring reports.
- beneficiary selection records, eligibility documentation, case files, service registers, and disbursement records.
- scholarship records, attendance records, training records, placement records, or rehabilitation progress records, as relevant.
- site visits to centres, institutions, facilities, or field locations where services are delivered.
- interviews with beneficiaries, widows, caregivers, implementing staff, management, partner institutions and community stakeholders.
- review of grievances, complaints, drop-out cases, discontinuation records, follow-up notes, photographs, mis outputs and geo-tagged evidence, where available.

Evaluation Parameters

- **Relevance and targeting** clarity of need assessment; appropriateness of beneficiary segment; adequacy of outreach; fairness and transparency of selection; and ability of the project to reach widows, elderly dependents, persons with disabilities, and remote beneficiaries.
- **Quality and adequacy of support:** timeliness, adequacy and continuity of assistance; quality of health, counselling, skilling, livelihood or educational support; suitability of aids, devices, or rehabilitation services; and respect for dignity and privacy.
- **Outcomes and resilience:** whether the project improves immediate access to support; reduces financial or social vulnerability; improves continuity of education, health care or rehabilitation; enables livelihood or income support; and strengthens family resilience and confidence.
- **Governance and safeguards:** adequacy of records; monitoring and follow-up; grievance redress; prevention of exclusion, duplication or misuse; safeguarding of sensitive personal information; and convergence with other entities where relevant.
- **Sustainability and transition:** whether assistance is one-time or continuing; whether there is follow-up to avoid relapse or abandonment; whether institutional support is sustainable; and whether the beneficiary has an exit pathway, ongoing linkage, or strengthened support system.

Application guidance

Direct Implementation

For directly managed projects, the social impact assessor should examine project design, outreach, beneficiary verification, delivery systems, field conditions, records, follow-up and outcomes in full.

Partner-Led Projects

For partner-led projects, the social impact assessor should examine partner due diligence, project agreements, monitoring arrangements, reporting discipline, site verification and utilisation of funds or resources.

Contribution-Based Projects

Where the entity has only contributed, the social impact assessor should apply a narrower but still disciplined approach: verify recipient eligibility and mandate, trace fund flow, review utilisation and partner records, inspect available outcome evidence, and state any limitation clearly in the conclusion.

Sensitive Engagement

Interviews with widows, dependents, injured veterans or traumatised beneficiaries should be conducted with care, privacy and respect. The social impact assessor should avoid intrusive questioning and should not compel disclosure of personal history beyond what is necessary for the audit.

Key Metrics

- Number and profile of beneficiaries supported, disaggregated by veteran/widow / dependent / gender/age/location, where appropriate.
- Timeliness and continuity of assistance delivered.
- Number of scholarships, medical interventions, counselling sessions, assistive devices, livelihood packages, placements or rehabilitation episodes completed.
- Completion, retention or continuation rates for education, skilling or treatment support.
- Utilisation rate of facilities, centres, or welfare services supported.
- Grievance cases received and resolved.
- Budget utilisation in relation to services delivered and beneficiaries reached.
- Beneficiary-reported improvement in access, stability, dignity, confidence or family well-being.

Assessment of Evaluation Criteria

The social impact assessor should assess economy, efficiency, effectiveness, equity and sustainability in relation to project design and stated objectives. The assessment should identify both positive outcomes and any material limitations, such as weak targeting, incomplete records, interruptions in support, low utilisation, inadequate follow-up or inability to verify outcomes.

Where outcomes are largely intangible, such as psychosocial confidence or dignity, the social impact assessor should rely on triangulated qualitative evidence and state the basis of inference. Any significant limitation in evidence should be explicitly disclosed in the report.

Illustrative Red Flags and Limitations

Illustrative red flags may include weak beneficiary identification, support delivered to ineligible people, delayed disbursements, unutilized facilities, inadequate privacy safeguards, poor follow-up, weak documentation, one-time support without a pathway or linkage, and inability to trace contributions to actual beneficiary use.

The social impact assessor should also note external limitations such as confidentiality restrictions, dispersed beneficiary locations, incomplete records maintained by partners, or the

inability to access certain institutional settings. These do not prevent reporting, but they should be stated clearly.

Effective Date

This social impact assessment standard will come into force with effect from the date notified by the competent authority.

Social Impact Assessment Report

The report should describe the project context, beneficiary segment, period covered, procedures performed, evidence reviewed, key findings, positive outcomes, limitations and recommendations. The conclusion should clearly indicate whether, based on the procedures performed and evidence obtained, the project appears to have delivered credible benefit to the intended category of beneficiaries.

Where the project is contribution-based, the report should clearly distinguish between what was directly verified and what was inferred from partner records or other secondary evidence.

ICMAI SIAS -27

Social Impact Assessment Standard Assessment of Contribution made for CSR Projects

Introduction

This standard applies to CSR and social impact interventions where the reporting organisation has not directly executed the activity but has instead made a contribution to an eligible fund, institution, implementing agency, pooled vehicle, trust, society, section 8 company, incubator, research body, public authority, or any other eligible recipient. In such projects, the social impact assessor cannot rely on direct field implementation evidence alone. The assessment must therefore examine whether the contribution was eligible, properly approved, traceable, purpose-linked, utilised for the stated social purpose, and supported by credible evidence of results or reasonable progress.

Contribution-only projects are increasingly significant in the CSR landscape because organisations often support pooled or specialised institutions rather than carrying out projects themselves. This creates distinct audit issues: diluted control, multiple implementing layers, mixed funding sources, delayed utilisation, attribution constraints, and uneven access to beneficiary-level evidence. This standard provides a structured basis to evaluate such projects while preserving the overall frame used in the existing thematic social impact assessment standards.

Objectives

The objectives of this standard are to enable the social impact assessor to:

- a) Assess whether the contribution falls within an eligible social purpose and within the governing legal and institutional framework;
- b) Evaluate whether the entity exercised adequate diligence before making the contribution;
- c) Determine whether the contribution is traceable from sanction to transfer to utilisation;
- d) Review whether governance, documentation, oversight and reporting arrangements are sufficient for an informed social impact assessment conclusion;
- e) Assess whether outputs, outcomes or intended public benefits can be evidenced directly or indirectly; and
- f) Report clearly on limitations of attribution, dependence on third-party records, and the extent of assurance possible in contribution-only models.

Scope

This standard covers cash contributions, earmarked grants, corpus support linked to social objectives, in-kind support, pooled funding, contributions to public funds or approved institutions, pass-through grants, co-funding arrangements, and other contribution-based social projects where the reporting organisation is a donor, sponsor, contributor, or co-contributor rather than the principal implementer.

This standard may be applied across thematic areas, including but not limited to health, education, environment, heritage, sports, welfare, research, senior citizens, women and children, animal welfare, and disaster response. Where the receiving institution undertakes multi-theme programs, the social impact assessor shall assess both the contribution architecture and the specific social purpose to which the contribution is linked.

Key Features of Contribution-Only Projects

Contribution-only projects usually exhibit one or more of the following characteristics: the donor does not control day-to-day implementation; beneficiary access may be limited; funds may be pooled with other sources; utilisation may occur over multiple periods; outputs may not be attributable exclusively to one donor; and the donor may rely substantially on reports, certificates and utilisation statements issued by the recipient. These features do not reduce audit responsibility, but they do change the nature of evidence required and the wording of the conclusion.

The social impact assessor should distinguish between (i) direct contribution to a legally recognised fund, (ii) contribution to an independent implementing entity, (iii) contribution to a specialised institution such as a university, incubator, library, animal shelter or care facility, and (iv) contribution routed through one or more intermediaries. The level of evidence, control, and attribution risk differs materially across these models.

Requirements for Evaluation of Social Impact

The social impact assessor shall obtain sufficient and appropriate evidence regarding the approval, transfer, purpose, governance, utilisation, and results of the contribution.

Evaluation shall be anchored in the following questions:

- Was the contribution legally and institutionally eligible?
- Was the recipient appropriately identified, approved and documented?
- Is the contribution traceable to a defined social purpose or approved class of use?
- Is there credible evidence of utilisation in line with the approved purpose?
- Are outputs or outcomes evidenced, even where direct attribution is limited?
- Are governance, monitoring, and disclosure practices adequate and transparent?
- Are there material risks, delays, diversions, idle balances, unsupported claims, or significant data limitations?

Where direct outcome evidence is unavailable, the social impact assessor should still evaluate the reasonableness of the contribution pathway by reviewing utilisation controls, recipient governance, program logic, milestones achieved, and evidence of public benefit.

Identification of Stakeholders

The stakeholders in contribution-only projects may include the contributing organisation, CSR committee or approving authority, finance and compliance teams, recipient institution or implementing agency, governing board or trustees of the recipient, program managers, field implementers, partner organisations, intended beneficiaries, independent experts, regulators, local authorities, and communities affected by the project.

Stakeholder mapping shall specifically identify who controls funds, who controls program decisions, who maintains records, who interfaces with beneficiaries, who certifies utilisation, and who is accountable for outcome reporting. In contribution-only projects, these roles are often distributed across institutions and must be mapped carefully before fieldwork begins.

Data Collection and Analysis

The social impact assessor may use both primary and secondary sources. Primary methods may include interviews with the donor entity, recipient institution, implementing partners, program staff, and sample beneficiaries; focused group discussions where feasible; site visits to recipient facilities or program locations; and structured walkthroughs of approval, transfer and utilisation processes. Secondary sources may include sanction notes, board approvals, CSR committee minutes, agreements, MOUs, transfer records, bank advice, utilisation certificates, audited financial statements, annual reports, progress reports, photographs, minutes, inspection reports, independent evaluations, statutory filings, and public disclosures.

Analysis should triangulate financial traceability, program relevance, physical progress, beneficiary evidence, and governance quality. Where third-party documents are heavily relied upon, the social impact assessor should test authenticity, consistency, completeness, timeliness, and linkage to the stated contribution.

Evaluation Parameters

Illustrative Evaluation Parameters include:

- a) Eligibility and alignment: legal permissibility, Schedule VII linkage where relevant, objective clarity, and consistency with approved CSR or social purpose.
- b) Recipient diligence: registration, governance structure, institutional capability, track record, conflict checks, and financial credibility.
- c) Documentation quality: agreement terms, earmarking, conditions precedent, reporting requirements, milestones, and right-to-review clauses.
- d) Fund flow integrity: amount approved, amount transferred, timing, designated account controls, pooling with other funds, and evidence of onward deployment.
- e) Utilisation and implementation: utilisation certificates, budget variance, procurement control, physical progress, service delivery, and unspent or parked balances.
- f) Outputs and outcomes: services delivered, assets created, beneficiaries reached, program completion status, and quality-of-service indicators.
- g) Inclusion and ethics: accessibility, non-discrimination, safeguarding, grievance handling, and dignity of beneficiaries.
- h) Sustainability and continuation: maintenance arrangements, future operating model, recurring cost support, and institutional continuity.
- i) Reporting quality: timeliness, completeness, consistency, and transparency of disclosures.
- j) Risk and limitations: attribution limits, indirect evidence, dependency on recipient records, delays, legal disputes, or material uncertainty.

Application Guidance

The social impact assessor should determine the assessment pathway based on the contribution model.

For statutory or public funds: emphasis should be on eligibility, approval, transfer, documentary traceability, purpose conformity, and disclosure. Direct beneficiary verification

may be limited.

For contributions to specialised institutions: the audit should review institutional capacity, earmarking, utilisation, assets/services created, and evidence of public benefit. For pass-through implementing entities, the audit should go beyond donor records and examine selected downstream implementation evidence.

For pooled or co-funded projects: the social impact assessor should assess contribution share, ring-fencing if any, basis of allocation, and clarity on what can and cannot be attributed to the reporting entity.

A contribution-only project should not be concluded as ineffective merely because full beneficiary-level attribution is unavailable. Equally, a clean conclusion should not be issued solely on the basis of transfer records. The conclusion must reflect the strength of the evidence actually available.

Key Metrics

Key metrics may include:

- amount approved, amount transferred, and amount utilised;
- percentage utilisation within the reporting period;
- delay between approval and transfer, and between transfer and utilisation;
- number and type of recipient institutions supported;
- number of programs, facilities, or activities supported through the contribution;
- number of beneficiaries reached, as evidenced;
- number of outputs delivered or assets created;
- proportion of funds supported by utilisation certificate and audited records;
- administrative overhead ratio, where relevant and available;
- proportion of earmarked versus unearmarked funding;
- number of monitoring reviews/site visits undertaken by donor or independent reviewer;
- number of material exceptions, reporting gaps, or unresolved observations.

Assessment of Evaluation Criteria

While assessing evaluation criteria, the social impact assessor should consider economy, efficiency, effectiveness, equity, and sustainability.

Economy relates to whether the contribution was deployed prudently and with due diligence. Efficiency considers whether the pathway from contribution to use was timely and well-controlled.

Effectiveness examines whether the contribution materially supported the intended social purpose.

Equity considers whether the supported program reached the intended groups without exclusion or discrimination.

Sustainability concerns whether the supported benefit, service, institution, or asset can continue beyond the immediate contribution cycle.

The social impact assessor should also examine adverse consequences such as idle funds, diversion, poor governance, duplicated funding, weak last-mile delivery, or overstated beneficiary claims.

Documentation and Evidence Matrix

At a minimum, the working papers should capture approval basis; recipient credentials; agreement terms; transfer proof; fund utilisation record; program reports; evidence of

outputs/outcomes; management representations where taken; independent confirmations where obtained; site-visit notes where feasible; and a clear statement of unresolved limitations. Where the contribution is made to a large public or pooled fund and downstream deployment cannot be directly traced to a specific donor, the file should document the reason, the nature of the overall public benefit evidence reviewed, and the limits this imposes on the conclusion.

Social Impact Assessment Report Considerations

The social impact assessment report should clearly state that the engagement relates to a contribution-only project. It should identify the recipient model, period covered, amount contributed, purpose of the contribution, principal evidence reviewed, extent of downstream verification performed, and any material limitation affecting attribution or utilisation assessment.

Recommendations may address stronger earmarking, tighter reporting clauses, periodic utilisation review, independent evaluation, milestone-based release, beneficiary grievance reporting, and improved disclosure formats for contribution-based projects.

Effective Date

This social impact assessment standard will come into force with effect from the date notified by the competent authority.

Suggested Social Impact Assessment Report Disclosures

The report may disclose descriptions of contribution, recipient details, legal and thematic basis, amount and timing, evidence of transfer, utilisation position, evidence of program progress or public benefit, control or oversight exercised by the contributor, limitations encountered, key observations, and recommendations. Where the conclusion is necessarily limited due to the nature of the contribution model, the wording should say so expressly and not imply a higher level of assurance than the evidence supports.