

**Social Audit: A Toolkit  
A Guide for Performance  
Improvement and Outcome  
Measurement**



**CENTRE FOR GOOD GOVERNANCE**  
Knowledge • Technology • People

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## Preface

The social audit toolkit provides practical guidance and insights to its users working in government departments, community organisations and civil society groups for using social audit as a tool to identify, measure, assess and report on the social performance of their organisations. This toolkit has been designed keeping in view the needs of non-specialists interested in conducting social audit. The objective of Centre for Good Governance (CGG) in developing this toolkit is to provide not only a comprehensive but also an easy-to-use toolkit for government departments and others.

This toolkit comprises two sections - Section I introduces the concepts, the purpose, history and goals of social audit which will help in understanding the framework of social audit; Section II describes how this toolkit is to be used in a sequential process for conducting social audit and the preparation of social audit reports.

## List of Abbreviations

AP	-	Andhra Pradesh
APL	-	Above Poverty Line
ASWO	-	Assistant Social Welfare Officer
BPL	-	Below Poverty Line
CBO	-	Community Based Organisation
CGG	-	Centre for Good Governance
CIDA	-	Canadian International Development Agency
DD	-	Deputy Director
DSWO	-	District Social Welfare Officer
GoAP	-	Government of Andhra Pradesh
GoI	-	Government of India
HWO	-	Hostel Welfare Officer
MIS	-	Management Information System
MLA	-	Member of Legislative Assembly
MP	-	Member of Parliament
NCOSS	-	Council of Social Service of New South Wales
NEF	-	New Economics Foundation
NGO	-	Non-Governmental Organisation
NICDA	-	Northern Ireland Cooperative Development Agency
NSSO	-	National Sample Survey Organisation
PHC	-	Public Health Centre
PRA	-	Participatory Rural Appraisal
PRI	-	Panchayat Raj Institution
SA	-	Social Audit
SC	-	Scheduled Caste
ST	-	Scheduled Tribe
SEEP	-	The Small Enterprise Education and Promotion Network
SHGs	-	Self-Help Groups
UN-HABITAT	-	United Nations Human Settlements Programme
UNEP	-	United Nations Environment Programme
UNESCAP	-	United Nations Economic and Social Commission for Asia and the Pacific



**SECTION I**  
**The Social Audit Explained**





*“For me every ruler is alien that defies public opinion”*

*- Mahatma Gandhi*

## 1. Introduction to Social Audit

Governments are facing an ever-growing demand to be more accountable and socially responsible and the community is becoming more assertive about its right to be informed and to influence governments' decision-making processes. Faced with these vociferous demands, the executive and the legislature are looking for new ways to evaluate their performance. Civil society organisations are also undertaking "Social Audits" to monitor and verify the social performance claims of the organisations and institutions.

Social Audit is a tool through which government departments can plan, manage and measure non-financial activities and monitor both internal and external consequences of the departments' social and commercial operations. Social Audit gives an understanding of the administrative system from the perspective of the vast majority of people in the society for whom the very institutional/administrative system is being promoted and legitimised. Social Audit of administration means understanding the administrative system and its internal



dynamics from the angle of what they mean for the vast majority of the people, who are not essentially a part of the State or its machinery or the ruling class of the day, for whom they are meant to work.

Social Audit is an independent evaluation of the performance of an organisation as it relates to the attainment of its social goals. It is an instrument of social accountability of an organisation. In other words, Social Audit may be defined as an in-depth scrutiny and analysis of the working of any public utility vis-a-vis its social relevance. Social Auditing is a process that enables an organisation to assess and demonstrate its social, economic and environmental benefits. It is a way of measuring the extent to which an organisation lives up to the shared values and objectives it has committed itself to. It provides an assessment of the impact of an organisation's non-financial objectives through systematic and regular monitoring based on the views of its stakeholders. Stakeholders include employees, clients, volunteers, funders, contractors, suppliers and the general public affected by the organisation. Stakeholders are defined as those persons or organisations who have an interest in, or who have invested resources in the organisation. Tata Iron and Steel Company (TISCO), Jamshedpur, implemented Social Audit in 1979 and is the first company in India to do so. Social Audit gained significance after the 73rd Amendment of the Constitution relating to Panchayat Raj institutions. The approach paper to the Ninth Five Year Plan (1997-2002) emphasises Social Audit for the effective functioning of the Panchayat Raj institutions and for achieving the goal of decentralisation in India. In Kerala, the state government has taken a decision to introduce Social Audit for local bodies.

## **2. Accountability Mechanisms: Cases from India**

Public agencies are given mandates and funds, but their performances are not properly assessed and suitable action is not taken to hold them accountable. Public audits of accounts and parliamentary reviews are done, but follow up actions may leave much to be desired. It is clear that the existence of formal mechanisms of accountability does not guarantee actual accountability on the ground. These discouraging outcomes have been attributed to a variety of factors. Collusion between those who are responsible for performance and those who are charged with their oversight due to the asymmetry of information and the prevalence of corruption are among the factors often highlighted in this context. Delivery of good governance has been a major casualty in this process.

Social Audit is an innovative mechanism that can create the enabling conditions for public accountability. However, without knowledgeable and demanding civil society, it would be difficult to make Social Audit work at the field level. It is for this reason, that some of the recent civil society initiatives in India are narrated below. These are the true "horizontal" accountability mechanisms that hold promise, at least in India. The initiatives listed below are divided into two categories: initiative from the government and those that emanated primarily from civil society.

### **2.1 Government Initiative**

The pressure to enhance accountability could originate from two different sources. Government is one potential source, but the precondition is that the political and bureaucratic leadership is motivated to usher in reform. Alternatively, the pressure for increased public accountability may come from the civil society. Civil society institutions such as citizens' organisations and networks, independent media and think-tanks are usually in the forefront in many countries to articulate the demand for these reforms. Both these constituencies, namely, political and bureaucratic leadership and civil society institutions, have been, by and large, weak in the pressure they have exerted for reforming the Indian state. Nevertheless, there are some new initiatives like citizens' charters which are worth mentioning, as they have the potential to enhance public accountability in general.

#### **2.1.1 Citizens' Charters**

Citizens' charter has high potential to enhance public accountability. The Cabinet Secretariat's Department of Personnel and Administrative Reforms launched in 1997 a programme to design and institutionalise "citizens' charters" for the services being rendered by the different ministries/ departments/enterprises of GoI. The model adopted was based on the British citizens' charters that had already achieved a record of some repute in a wide range of public services such as water supply, electricity, public transport, health care etc. A charter is an explicit statement of what a public agency is ready to offer as its services, the rights and entitlements of the people with reference to these services and the remedies available to them should problems and disputes arise in these transactions. It is a mechanism for augmenting the accountability and transparency



of the public agencies interfacing with the people. It was felt that agencies would become more efficient and responsive to the people as a result and that the latter would become better informed and motivated to demand better public services. The potential impact of this reform could be enormous. Nearly, three-fourths of the states' public expenditures are for the provision of a wide range of public services to the people. If charters could act as an aid to the efficient delivery of these services, it would certainly be a major accomplishment.

Responding to this initiative, a number of public agencies did prepare their own citizens' charters. The Department of Personnel and Administrative Reforms has encouraged the state governments also to follow this approach wherever feasible. In some states (for example, Andhra Pradesh and Karnataka), there are several examples of charters being announced and put into effect. In the absence of a systematic assessment, it is difficult to say what impact this reform initiative has achieved. Some of the problems narrated below would seem to imply that a great deal of progress may not have been made.

Discussions with some of the public agencies that have announced citizens' charters have brought out the pitfalls in the implementation of this initiative. First of all, there is a tendency to replicate the approach without ensuring that the requisite pre-conditions have been met. Second, the success of charters depends greatly on the education and involvement of the public. When the public is unaware of and unable to demand their rights, it is unlikely that charters can be effective. Third, charters will work only when the results count in the evaluation of the agency and its leadership and staff. If there is no penalty for the agency or its staff for non-compliance with its charter, serious attention will not be paid towards its implementation.

## **2.2 Civil Society Initiatives for Accountability**

There is a wide range of ongoing people's movements and non-governmental initiatives in India. Most of them are concerned with specific causes, sectoral issues and local crises. The environmental movement, farmers' movements to address common issues, the public interest litigation movement and the consumer movement are good examples of this approach. By and large, such movements emerge as a response to the perceived failure of governments to anticipate or tackle common issues of concern to large sections of the people. Most of them call for policy actions and changes or interventions by government to rectify specific mistakes such as displacement of tribals or the poor by large dams or other projects. But these are not necessarily movements aimed at "reforming the state" or improving accountability in the broader sense of these terms. Governance-oriented movements of any significance are very few in India. We discuss below two such movements which, though local in scope at present, have the potential to assume national proportions. Though limited in their reach at present, their relevance to the accountability would be obvious. They signify pressures from below to achieve the same set of accountability objectives that the government initiatives are also pursuing.

## 2.2.1 Right to Information Movement: MKSS

Mazdoor Kisaan Shakti Sangathan (MKSS) is an organisation of rural people that has become well known in India for its use of public hearings as an aid to accountability. Based in Rajasthan, MKSS has pioneered a novel struggle by providing groups of rural poor to access information from government on schemes and benefits that they are entitled to. It has held "public hearings" that have encouraged ordinary citizens to speak out about abuses in public works and schemes from which they are supposed to benefit. These hearings have exposed the ways in which public officials have siphoned off large amounts of funds from public works budgets. MKSS's struggle to access information from public offices on these matters led its leadership to take up the matter with the Chief Minister.

The first victory for the movement was the government notification, under the Panchayats Act that the records of all panchayat expenditure could be inspected by the people. Subsequently, the movement won the right to photocopy the records. Rajasthan passed the Right to Information Act in 2000, a development that was influenced greatly by the pressure of MKSS. There have, of course, been problems with the new Act and its provisions. But it does show the influence that a people's movement can bring to bear on a reluctant government to take steps to be more transparent and accountable in its transactions with the people. MKSS has taken its struggle to several districts of Rajasthan and works with similar groups in other states on right to information issues.

## 2.2.2 Citizen Feedback for Enhanced Accountability in Public Services

Public services such as water supply, electricity, health and sanitation have been in disarray all over the country, and in particular with reference to the poorer sections of society. Of all the levels of government, it is the local level that has been most neglected. Unresponsive and corrupt service providers have exacerbated the problem. In several cities, small movements have emerged to protest this state of neglect and demand greater accountability from the authorities concerned.

One of the problems that citizens face in addressing service-related issues is their lack of knowledge and information on these matters. They end up protesting and writing to the press on an anecdotal basis that may solve some individual problems but do not solve the systemic problems in service provision. Public Affairs Centre<sup>1</sup> (PAC) report cards on public services have given citizen groups in several cities a versatile tool that gives them more power and leverage in dealing with the bureaucracy and politicians. The report card on public services in Bangalore is used by several civil society institutions, both to create greater public awareness about the poor performance of their public service providers and to challenge the latter to be more efficient and responsive to their customers.

The report card consisted of a sample survey of the users of the city's services (both rich and poor) and a rating of the public agencies in terms of public satisfaction with different dimensions of their services. Public feedback was also used to quantify the extent of corruption and other

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<sup>1</sup> The goal of PAC is to improve governance in India by strengthening civil society institutions in their interactions within the state. For further information see: [www.pacindia.org](http://www.pacindia.org)



indirect costs of the services. The end result was an assessment of public services from the perspective of citizens. The survey was completed in 1993, but the follow up activities continued for the next three years, with the active involvement of several citizen groups and non-governmental bodies, which are concerned about these issues. The media was actively involved in disseminating the findings of the report card.

The measurement of the impact of the report card shows that public awareness of these problems has increased as a result of the experiment. Civil society institutions seem to be more active on this front and their interactions with public agencies have become better organized, purposive and continuous. As a result, some public agencies in Bangalore have begun to take steps to improve their services. This clearly highlights that the public feedback ("voice") in the form of a report card has the potential to challenge governments and their agencies to become more efficient and responsive to customers. Based on the experiences from Bangalore, similar report cards have since been prepared on several other large cities in India.

Prerequisites for carrying out a Social Audit are :

- State should have faith in participatory democracy
- An active and empowered civil society
- State should be accountable to the civil society
- Congenial political and policy environment



### 3. Social Audit Vs Other Audits

Social Audit is often misinterpreted as another form of audit to determine the accuracy of financial or statistical statements or reports and the fairness of the facts they present. A conventional financial audit focuses on financial records and their scrutiny by an external auditor following financial accountancy principles, whereas the concept of Social Audit is more comprehensive, having a greater scope than that of traditional audit. In general, Social Audit refers to a process for measuring, understanding and improving the social performance of an activity of an organisation. Social Auditing is again distinct from evaluation in that it is an internally generated process whereby the organisation itself shapes the Social Audit process according to its stated objectives. In particular, it aims to involve all stakeholders in the process. It measures social performance in order to achieve improvement as well as to report accurately on what has been done.



Financial audit is geared towards verification of reliability and integrity of financial information. Similarly, operation audit looks at compliance with policies, plan procedures, laws, regulations, established objectives and efficient use of resources. On the contrary, Social Audit examines performance of a department/programme vis-à-vis its stated core values in the light of



community values and the distribution of benefits among different social groups reached through good governance principles. Social Audit adds another dimension of key performance measurements in creating social wealth in the form of useful networks and administration/ accountable and transparent to the stakeholders. Creating social wealth is one of the key contributions of Social Audit. Thus, Social Audit strengthens the legitimacy of the state, as well as trust between the state and the civil society.

Financial Audit	Operational Audit	Social Audit
Directed towards recording, processing, summarising and reporting of financial data.	Establishing standards of operation, measuring performance against standards, examining and analysing deviations, taking corrective actions and reappraising standards based on experience are the main focus.	Social Audit provides an assessment of the impact of a department's non-financial objectives through systematic and regular monitoring on the basis of the views of its stakeholders.

Social Audit is proposed as a supplement to conventional audit to help Government departments/ public agencies to understand and improve their performance as perceived by the stakeholders. Social Audit is to be done at different levels of the government and the civil society. Social Audit is an ongoing process, often done in 12-month cycles that result in the preparation of annual Social Audit document or report of an organisation.

#### 4. History of Social Audit

The word 'audit' is derived from Latin, which means 'to hear'. In ancient times, emperors used to recruit persons designated as auditors to get feedback about the activities undertaken by the kings in their kingdoms. These auditors used to go to public places to listen to citizens' opinions on various matters, like behaviour of employees, incidence of tax, image of local officials etc.

Charles Medawar pioneered the concept of Social Audit in 1972 with the application of the idea in medicine policy, drug safety issues and on matters of corporate, governmental and professional accountability. According to Medawar, the concept of Social Audit starts with the principle that in a democracy the decision makers should account for the use of their



powers, which should be used as far as possible with the consent and understanding of all concerned.

The concept of Social Audit then evolved among corporate groups as a tool for reporting their contribution to society and obtaining people's feedback on their activities to supplement their market and financial performance. In mid 1970s, in UK and Europe, the term Social Audit emerged to describe evaluations that focused on the likely impact on jobs, the community and the environment, if a particular enterprise or industry were to close or relocate. These evaluations used the term Social Audit to clearly make the point that they were concerned with the 'social' and not the 'economic' consequence of a particular action. Trade unions, local government authorities, industry and private companies carried them out.

Social Audit has also been carried out by some NGOs as a means of understanding their impact on society and to see whether they are catering to people's needs. This work has been led and facilitated by Traidcraft PLC (a fair trade retail and wholesale company in UK) and the New Economics Foundation (NEF - a London based NGO).

Social Audit has evolved from the stage where these evaluations had no shared structure or method and no agreed criteria to a stage where it is now accepted as an independent evaluation of the activities and programmes being implemented by an organisation. Early in the history of Social Audit, a number of community organisations began to undertake audits of their community that included physical and social assets, natural resources and stakeholder needs. Most notable of these was the Dunston Social Audit in 1982, which was published and widely distributed. Many of these organisations did not continue using the method and saw the Social Audit as a one-off evaluation. It was in 1984, when the Co-operative Retail Society started to look at the idea of Social Audit, that larger organisations became interested in voluntarily undertaking Social Audit.

During the late 90s many of the above organisations continued to develop and practice Social Audit. In 1997, the Social Enterprise Partnership developed the first European Social Audit programme, involving groups from Ireland, Spain, Finland, Sweden, Denmark, and England. NICDA, in Northern Ireland (a Social Economy Promotion Agency), also started running accredited training courses in Social Audit in 1998 and has completed three programmes.

## 5. Stakeholders and Social Audit

Social Audit uses participatory techniques to involve all stakeholders in measuring, understanding, reporting and improving the social performance of an organisation or activity.

Stakeholders are at the centre of the concept of Social Audit. The term "stakeholder" appeared for the first time in 1963 in an internal document of Stanford Research Institute, which defined stakeholders as the groups without whose support an organisation cannot exist. The term "stakeholder" includes "all those who have an interest in the activity of the organisation, even if the interest is not economic". Therefore, many stakeholders correspond to each organisation,

and, according to the reference organisation, they can be the shareholders, the employees, the customers, the community, the state, the local administration, the competitors, the banks, the investors etc. Thus, the connectivity between the organisation and stakeholders forms the core of the concept of Social Audit.

There are two versions of the theory of stakeholders, which portray the connectivity:



1. The interrelation between the organisation and stakeholders is guaranteed by the society and implies the undertaking of responsibilities and the duty to spread information on the activities of the organisation. In this case, Social Audit represents a way to fill the gap between the organisation's responsibilities and the dissemination of information.
2. The organisation itself identifies the stakeholders according to the importance given to certain interrelations with external agents. In this case, information becomes one of the most important elements to manage relations with stakeholders in order to earn their support and approval.

However different, these two theories agree on giving the power of spreading information more widely to the organisations in order to strengthen their own legitimisation and the social consent arising out of public opinion. Then the next ingredient of the concept of Social Audit is how connectivity is to be established between the organisation and stakeholders.

Preston (Rusconi, 1998) indicates three different concepts of relationship between the organisation and the society, a set of stakeholders. They are as follows:

1. **Institutional:** In this case, the organisation is a socio-historical entity that operates within a wider institutional system.
2. **Organisational:** Here the focus is on the life of the enterprise, and in particular on its organisation. Following this approach, the Harvard School worked out a model of Social Audit called "process audit", aimed at the development of the knowledge of managers in the social sector through the gradual introduction of a series of goals and the assessment of reaching them.
3. **Philosophical:** The organisation has precise moral aims among the objectives of its activity.



Social Audit does not study each group of stakeholders separately. Stakeholders have to be considered as a whole, because their concerns are not limited to the defense of their immediate interest. As a result, the Social Audit will work on the components of an organisation's social policy (ethics, labour, environmental, community, human rights etc.), and for each subject, the Social Auditor will analyse the expectations of all stakeholders. Thus, social policy of an organisation should also form part of the concept of Social Audit.





Stakeholder analysis, therefore, provides a foundation and structure for Social Auditing. The scope of Social Audit would, therefore, include the following components of social policy of the organisation in question:

- **Ethics:** The social policy of the organisation should portray the participation of the organisation in a series of activities that are not deemed offensive to its stakeholders. Thus, the social policy of the organisation should have values the organisation vows to respect.
- **Labour:** Policies should also address the incentives in terms of training, career planning, remunerations and advantages, rewards linked to merit, balance between work and family life, as well as mechanisms that ensure non-discrimination and non-harassment. This component of the social policy contributes to the creation of a working environment allowing all employees to develop their potential.
- **Environment:** The social policy should contribute to the reduction of the damage caused to the environment.
- **Human Rights:** Human rights should also be part of the social policy of the organisation. The organisation should not violate human rights or appear to be supporting human rights violators.
- **Community:** Policies include partnerships with voluntary local organisations, with financial institutions, and employees' involvement. The organisation may initiate a project such as the regeneration of a poor neighbourhood plagued with unemployment, poverty, low education, and communal tensions. Thus, investment in its local community should be a component of social policy of the organisation.
- **Society:** Social policy of the organisation concerned should invest or develop partnership beyond the community. For instance, cause related marketing, i.e., partnerships with a charity to market a product while giving a small percentage of the sales towards charity.
- **Compliance:** Policies must deal with changing rules related to its work force, its products, its administration, and its dealings. Thus, social policy should contain the provision of identifying all legal obligations and the means to comply.

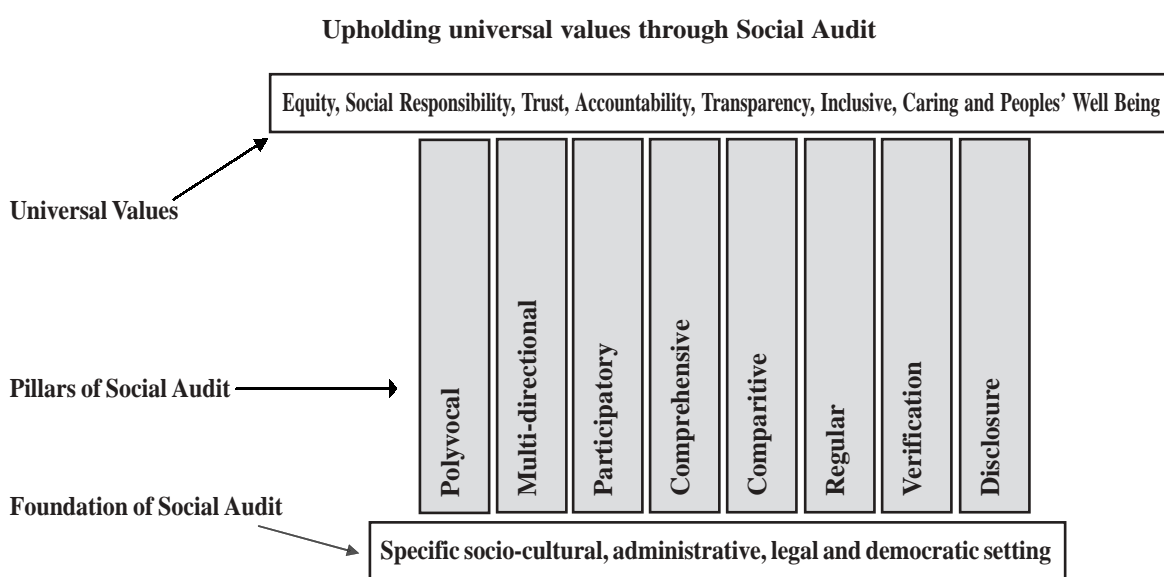
## 6. Principles of Social Audit

The foremost principle of Social Audit is to achieve continuously improving performances relative to the chosen social objectives. Eight specific key principles have been identified from Social Auditing practices around the world.

- **Multi-Perspective/Polyvocal:** Aim to reflect the views (voices) of all those people (stakeholders) involved with or affected by the organisation/department/ programme.
- **Comprehensive:** Aims to (eventually) report on all aspects of the organisation's work and performance.
- **Participatory:** Encourages participation of stakeholders and sharing of their values.
- **Multidirectional:** Stakeholders share and give feedback on multiple aspects.
- **Regular:** Aims to produce social accounts on a regular basis so that the concept and the practice become embedded in the culture of the organisation covering all the activities.

- **Comparative:** Provides a means whereby the organisation can compare its own performance each year and against appropriate external norms or benchmarks; and provide for comparisons to be made between organisations doing similar work and reporting in similar fashion.
- **Verified:** Ensures that the social accounts are audited by a suitably experienced person or agency with no vested interest in the organisation.
- **Disclosed:** Ensures that the audited accounts are disclosed to stakeholders and the wider community in the interests of accountability and transparency.

These are the pillars of Social Audit, where socio-cultural, administrative, legal and democratic settings form the foundation for operationalising Social Audit. The Social Audit process is intended as a means for social engagement, transparency and communication of information, leading to greater accountability of decision-makers, representatives, managers and officials. The underlying ideas are directly linked to concepts of democracy and participation. The application of Social Audit at the village level holds tremendous potential for contributing to good local governance and increased transparency and accountability of the local bodies. The following figure depicts the principles of Social Audit and universal values.



## 7. Uses and Functions of Social Audit

Social Auditing can be used as a tool to provide critical inputs and to correctly assess the impact of government activities on the social well-being of the citizens, assess the social costs and measure the social benefits accrued as a result of any programme implementation. The performance of government departments is monitored through various mechanisms, in different states. However, these practices do not capture adequately the broader social, community and environmental benefits.

Therefore, to generate information on social relevance, costs, and benefits of a programme/ activity, Social Audit can be used to provide specific inputs for the following:



- To monitor social and ethical impact and performance of the organisation;
- To provide a basis for shaping management strategy in a socially responsible and accountable way and to design strategies;
- To facilitate organisational learning on how to improve social performance;
- To facilitate the strategic management of institutions (including concern for their influence and social impact on organisations and communities);
- To inform the community, public, other organisations and institutions about the allocation of their resources (time and money); this refers to issues of accountability, ethics (e.g., ethical investment) etc.

## 8. Benefits of Social Auditing for Government Departments

The following are the benefits of Social Audit:<sup>2</sup>

1. **Enhances reputation:** The information generated from a Social Audit can provide crucial knowledge about the departments'/institutions' ethical performance and how stakeholders perceive the services offered by the government. The social angle in the delivery of services, real or perceived, can be a major factor adding to the reputation of the department and its functionaries. In an era where all the services are benchmarked and where citizens are becoming more aware about the services through citizens' charters, the government departments are also aiming towards building their reputations. Social Auditing helps the legislature and executive in identifying the problem areas and provides an opportunity to take a proactive stance and create solutions.
2. **Alerts policymakers to stakeholder trends:** Social Auditing is a tool that helps managers understand and anticipate stakeholder concerns. This tool provides essential information about the interests, perspectives and expectations of stakeholders facilitating the interdependency that exists between the government and the community.
3. **Affects positive organisational change:** Social Auditing identifies specific organisational improvement goals and highlights progress on their implementation and completeness. Also, by integrating Social Audit into existing management systems, employees responsible for day-to-day decision making can more effectively consider stakeholders' issues and concerns.



<sup>2</sup> Drawn from a discussion paper by K. Davenport, with contributions by authors.

4. **Increases accountability:** Due to the strong emphasis on openness and accountability for government departments, the information disclosed needs to be fair and accurate. Social Auditing uses external verification to validate that the Social Audit is inclusive and complete. An externally verified audit can add credibility to the department's efforts. But the greatest demonstration of a Social Audit's authenticity must be seen in how the performance of the department improves over time in relation to its mission, values and objectives.
5. **Assists in re-orienting and re-focusing priorities:** Social Auditing could be a useful tool to help departments reshape their priorities in tune with people's expectations.
6. **Provides increased confidence in social areas:** Social Audit can enable departments/institutions to act with greater confidence in social areas that have been neglected in the past or have been given a lower priority.

## 9. The Design and Methodology

### **Socio-cultural context:**

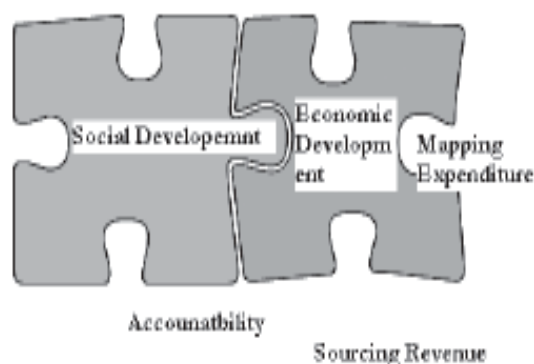
#### **Social Auditing will analyse the following components:**

1. **Economic components:** The Social Auditor will be analysing indicators like per capita income, unemployment rate, percentage of families above poverty line, wage rates etc. Using these measures, the Social Auditor should be able to describe the economic or material characteristics of the community.
2. **Political components:** Measures of political setting in the community will provide a better idea in tracking the problems and in finding some solutions. The indicators to be considered include informed citizenry, political activity, local government welfare programmes etc.
3. **Environmental components:** The researcher can look into aspects like air quality, noise, visual pollution, water availability and recreational facilities, which affect the quality of life in the area under study.
4. **Health and education components:** Health and education indicators like availability of health care, educational facilities and educational attainment can provide useful measures in conducting Social Audit. These indicators can also be correlated with better functioning of social systems and higher standards of health and education.
5. **Social components:** Social component will measure the social relationships and will provide an understanding of the general living conditions, including the availability of telephones, transport facilities, housing, sanitation and opportunities available for individuals for self expression and empowerment.



**Study approach:** The Social Auditor(s) should decide on the kind of information needed for the purpose of Social Audit and must decide on the period of information. Many stakeholders may not be in a position to recollect the programmes put into service long time ago, and therefore, it is advisable to collect and process information on the programmes implemented during the last one year. The Social Auditor should make a list of all the information needed in the required format. Once this is ready, the Social Auditor(s) can share the responsibility of data collection with others. This can be done through selection of focus groups of 6-8 persons in each location to correlate quantitative and qualitative aspects of economic and social indicators pertaining to the people living in the vicinity of the area taken up for study.

**Data sources:** Primary survey will be from personal field observations, personal interviews and obtaining information through questionnaires. Social Auditor(s) must go around and meet local administration and Gram Panchayat members, particularly Panchayat Secretary and the Sarpanch and update them about the plan of conducting an audit. The Social Auditor should also use relevant secondary data such as reports of official and/or unofficial agencies including media, previous studies, NGOs etc.



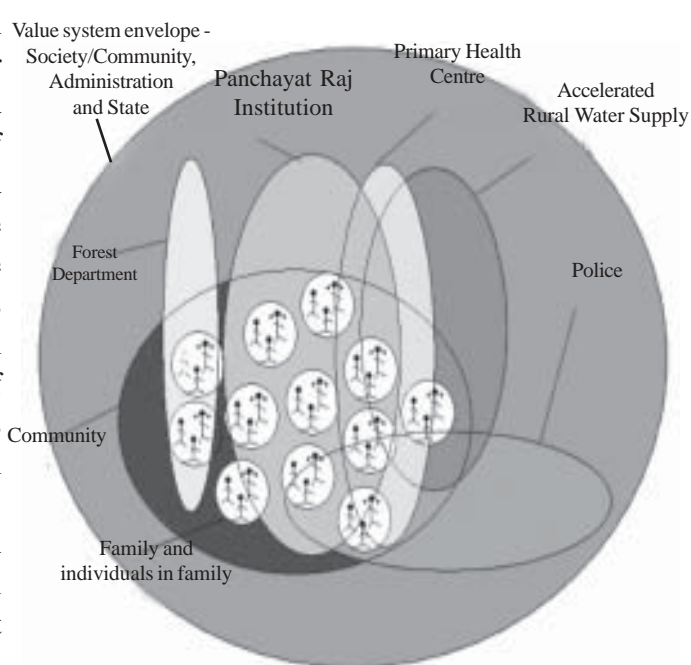
The Social Auditors often adopt a research methodology in which data is collected using a mixture of techniques that will facilitate the researcher in capturing both quantitative and qualitative information. The Social Auditor(s) should have clarity on 'why' they do this exercise and 'how' they proceed to research an issue. The Social Auditor should also aim towards matching time and resources to the needs of the community. Accordingly, the designers of Social Audit should make sure that they fulfill the expectations of all those involved in the process.

## 10. Social Audit for Government of Andhra Pradesh

Social Audit, the new assessment tool for performance improvement and outcome measurement will be used by government departments, agencies implementing government programmes and the civil society in Andhra Pradesh. This will help in clearly delineating various functions of the government and in providing a clear picture about the citizen-centric governance initiatives taken up by the government. This is in line with the government's efforts to reassess its role in economic and social development to improve/innovate policies, programmes and delivery systems of public services. It is expected that the Social Audit process would make significant contributions to the Government of Andhra Pradesh. More importantly, Social Audit would create space for civil society contributions, ensure social relevance of programmes, improve people's satisfaction of services provided and contribute to social capital.

## 11. Good Governance and Social Audit

The Government of Andhra Pradesh itself has set challenging targets for securing sustainable social and economic growth, improving quality of life, increasing participation and reducing poverty in the state. The state aims at making Andhra Pradesh the foremost state in the country in terms of growth, equity and quality of life. In addition to being a facilitator of economic growth, the state emphasises on the critical role in promoting human development and alleviating poverty. The growth-centred and people-centred governance approach in Andhra Pradesh includes refocusing Government priorities and shifting the spend from unproductive areas towards achieving high priority developmental goals.



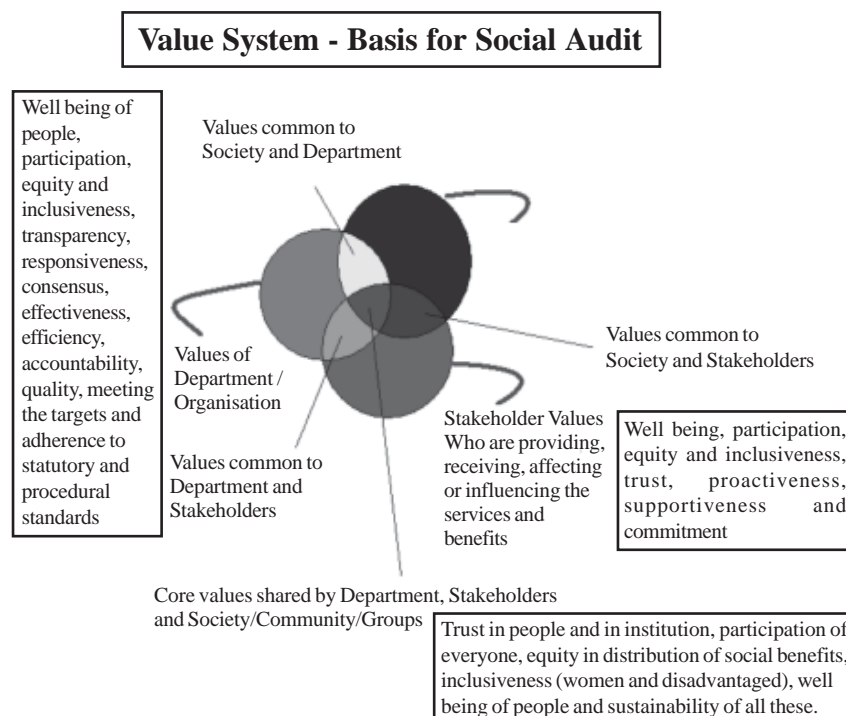
Accordingly, the state is promoting a people-centered approach to development by means of empowering civil society movements through formation of formal and informal groups and programmes, thus creating an interface between the state and the civil society. People have given power to the state to administer tax, maintain law and order, positive discrimination for the development of disadvantaged, etc. In return, the government is expected to be responsible and accountable to people. The balance between power given by the people to the government and accountability to the people by government departments is not just compliance with laws and regulations and financial aspects but also to the overall outcome reflected in the well-being of the people. This well-being is ensured in a good society and a good society is one where individuals, families, groups, communities, the government and the implementing structures share certain values contributing to the well being of the people. Social Audit ensures that the value system of the government and people match and tangible results contribute to social benefits.

The departments and organisations in AP enjoy a unique combination of political, administrative, and civil society settings, which are conducive for carrying out Social Auditing: formation of Community Based Organisations (CBOs), interface between government and people, attempt towards simplification of procedures in departments having high degree of people's interface. Citizens' Charters, performance monitoring and process monitoring has in a way cleared the ground for introducing 'generation next' monitoring processes such as Social Auditing. Given below are the threshold conditions, which exist in Andhra Pradesh, for adopting Social Audit





on a wider scale across the departments and by the civil society. The figure above shows individuals being part of the family, groups and the community may interface with one or more departments depending on their needs. These interactions are, however, governed by a value system arising out of society/community, state (constitution and human rights), and administration (humane governance and financial accountability).



Social Audit accommodates values drawn from three entities: one is that of the department/organisation; another is that of the stakeholders; and, the third is that of the community/people and organisations interfacing or serving. The core values of these entities guide the process of implementation tuned towards people's well-being.

It can be seen from the figure given above that values are distinct for the department, the stakeholders, and the society. However, some of the values may be shared between two of these entities or by all three of them. The combination of activities, flowing from the value system, is expected to contribute to the social benefits, including that of sustainability.

Values of the department/organisation could be culled out from the policy documents, project implementation plans and administrative norms and rules; they are the core values guiding the activities/programmes of any department or organisation.

- Values perceived by stakeholders are those by leaders, funders, policy makers, managers, department staff, partners (NGOs, academia etc.), individuals, family and community.
- Societal values are those perceived by the society, community and groups within.

The differences between stakeholder values and societal values are that stakeholder values are specific to those who are benefiting from the service or programme and societal values are that of community/society at large and reflect the collective aspirations of the community.

## 12. Social Auditing and Performance Evaluation

Evaluation, which is carried out by an external agency, measures performance of a department or programmes against set targets. Adequacy of inputs, effectiveness of process, efficiency of project implementation mechanism, achievement in terms of outputs, obstacles and opportunities for enhancing performance are analysed during evaluation. Impact, which is a logical extension of evaluation, captures benefits that have accrued to beneficiaries. The benefits could be both intended and unintended.



The key difference is where evaluation measures efficiency and effectiveness of programme implementation, impact studies the changes brought about among the beneficiaries. Other aspects that distinguish Social Audit from evaluation and impact assessment are that it is carried out by stakeholders, enables an organisation/department to measure performance in the context of people's well-being, and makes an organisation/department socially responsible. Social Audit is a continuous process and covers all the stages of a project/programme cycle and beyond.

Project or Programme Cycle/Department activities...		
Assessments/Audits	Differences	Components
Situation assessment, baseline, mid-term and end evaluations, impact assessment	Externally driven; specific project objectives; may not address non-financial or non-operational inputs, outputs, outcome and impact; reactive; may not provide space for mid-course corrections; feedback available only when evaluation or impact assessments are carried out.	Input, process and outputs (financial, physical and human resources), targets achieved, intended and unintended benefits.
Social Audit	Internally driven; comprehensive; inclusive; twin-track management; two-way process; audit domain covers all stages and aspects, socially responsible, proactive, incorporates feedback continuously, based on good governance principles and aims for people's well-being.	Core values, participation, equity/inclusiveness, transparency, responsiveness, consensus, effectiveness, accountability, inputs, outputs, process, targets, social benefits (individual, family, community), participation in formal and informal institutions.





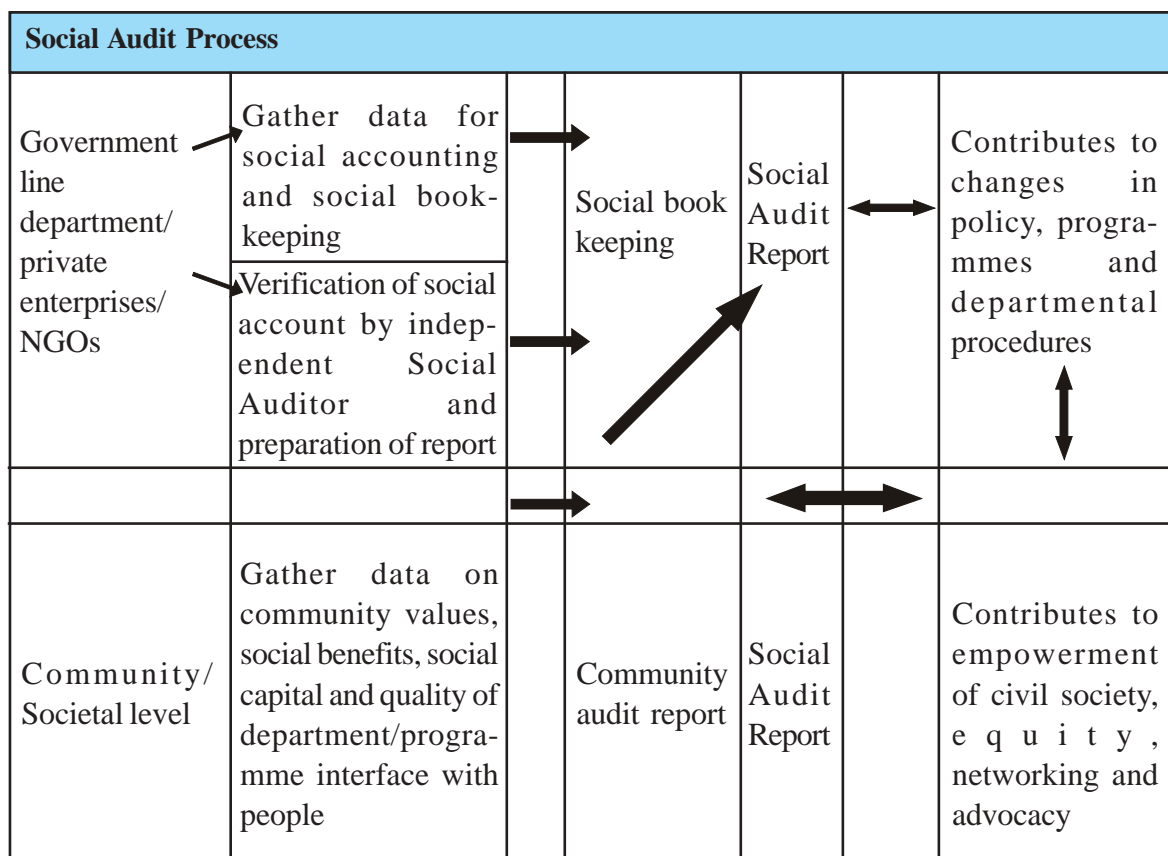
### 13. How does Social Audit work?

One can view Social Audit at two levels. One is at the organisation level (government, private and NGOs) and another at the civil society level (private, NGO, CBO, universities, schools, consumer organisations, SHGs, an individual etc.). At the organisational level, it is internal as well as external. The internal component corresponds to social accounting and social book-keeping, whereas the external component involves verification of social account by an independent Social Auditor or an audit panel.

Community/societal level audit is carried out to gather data on community values, social benefits, social capital and quality of department/programme interface with people. This is matched with outcomes of Social Audit carried out at the organisation/department level. Based on the analysis, the programme or its activities are oriented towards community/society's expectations. Social Audit at community level also contributes to the empowerment of civil society, equity, networking and advocacy.

Social Audit consists of book-keeping and discussion with stakeholders and community in their settings. Methods include social accounting, stakeholder consultation, interviewing of staff, NGO functionaries, beneficiaries, or anyone directly or indirectly affected by the programmes and department activities. All these are simple-to-use tools and any department should be able to undertake Social Audit by going through this toolkit.

The objectives of the organisation are the starting point from where the indicators of impact are determined, the stakeholders are identified and the tools for data collection are designed in detail. Social book-keeping records, stakeholder consultation, as well as, data from the community are collected and maintained by the organisation or the department concerned. Ideally, a panel of eminent citizens of unimpeachable integrity and social commitment should review this social book-keeping annually. This aspect of Social Audit sometimes includes an independent audit through an intensive interface with a variety of stakeholders and the community. The Social Audit report can be placed in the public domain for wider dissemination. These reports could be further used by a variety of stakeholders, including policy makers, to bring about appropriate changes, if required, to maximise social benefits.



## 14. Who can use Social Audit?

Though this Social Audit toolkit is prepared specifically for government departments, the same can be used by private enterprises as well as the civil society. However, the scope in terms of audit boundaries would be specific to that of a private organisation, an NGO or a community. In case of private organisations, the emphasis may be on balancing financial viability with its impact on the community and environment. In case of NGOs, in addition to using it to maximise the impact of their intervention programme, it could also be used as an effective advocacy tool.

Social Audit being a flexible tool could be used by anyone. The Toolkit in Section II, a self-explanatory manual detailing out the process, is sufficient for any organisation to plan and carry out Social Audit. Depending on the resources available Social Audit could be comprehensive, state-wide, and can also be localised to the community level.



**Who can use Social Audit?**

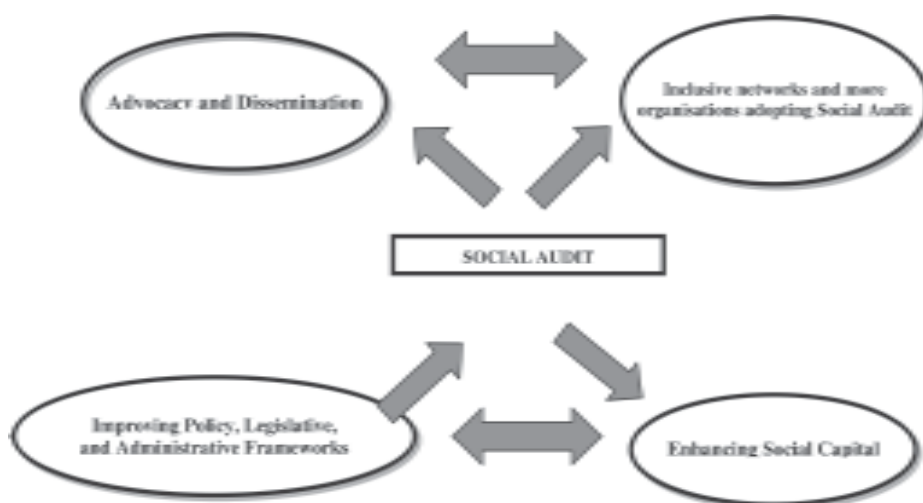
Government and Funding Agencies	Government departments and agencies implementing programmes
Private Enterprises	Corporate and small business enterprises
Civil Society	Formal: NGOs, Universities, Colleges, Schools, and Consumer Forums... Informal: CBOs, SHGs

**Social Audit  
Internal, External and Community level**

## 15. Social Audit and Social Capital

The World Bank defines social capital as institutions, relationships and norms that shape the quality and quantity of a society’s social interactions. Increasing evidence shows that social cohesion is critical for societies to prosper economically and for development to be sustainable. Social capital is not just the sum of the institutions which underpin a society – it is the glue that holds them together.

Closely analysing the measures of social capital offers additional perspectives regarding conventional socio-economic social indicators. The linking of Social Auditing with social capital helps to assess why some areas with apparently similar population, material resources and other characteristics may react differently in similar circumstances. In a wide range of areas one can clearly identify a direct relation between higher levels of social capital with better quality of life.



### **Indicators of social capital**

The social capital processes underpin the values of working together collaboratively and respecting each others' values and differences.

1. **Interest:** People recognise others' needs and respect diversity.
2. **Trust in people:** People need to explore measures to resolve differences.
3. **Participation:** People show interest in working collectively for the common cause and for the common good.
4. **Trust in institutions:** People are willing to trust each other; have trust in democratic institutions and in the government.
5. **Capacity to resolve conflict:** Resolving disputes properly by recognising and accepting the existence of different interests within a framework, which takes into account the common good and not just sectional interests.

## **16. Designing Social Audit**

### **1. First decide on why you are doing it:**

The toolkit can be used to create a research design that suits the particular needs of a community. With the suggested measures given in the toolkit, the Social Auditor(s) will be in a position to conduct a more in-depth analysis as to how the new welfare policies/programmes are affecting the lives and livelihoods of the target groups. The Social Audit introduces new ways of researching communities and comes out with richer and wider information than conventional forms of research.

### **2. Ask what you want to achieve from the audit:**

The tools suggested in the toolkit can be used by the Social Auditor(s) to find areas of real concern in the community and for looking at the connections and relationships which create or undermine social capital.

### **3. For whom is the report being made?**

The Social Audit report is intended for government departments, community activists and other stakeholders who want to analyse the 'real' benefits of government programmes and to use the same for lobbying and other forms of social action. The users of toolkit can go through the entire framework and use the tools that suit their purpose.



## 17. Designing the Data Collection



The data collection should align with the time, resources and the needs of the community. If the data collectors haven't done any data collection exercise earlier they will need some exposure to the methods of data collection. It is necessary that the data should reflect the views of the respondents rather than the views of the researcher.

Survey research is an important method in identifying the real benefits delivered to the citizens. There are a number of ways for conducting surveys and it is hard to compare the advantages and disadvantages across different types of surveys. The key to a successful Social Audit is in knowing

which techniques to use and in what sequence. The Social Auditor can choose different methods so as to capture both quantitative and qualitative information from the respondent.

### The different methods of survey include:

#### Questionnaire Method : The information collection can be done through

**Postal survey:** This method of survey is relatively less expensive and found to be more useful when the same instrument can be sent to a wide cross section of people. However, it is generally found that the response rate is low and this method will not help in getting qualitative information for conducting Social Audit.

**Group administered questionnaire:** Under this method, a sample of respondents is brought together and asked to respond to a structured sequence of questions. This method is ideal for collecting information from the group of villagers who join for village meetings and it is relatively easy to assemble the group in a village setting. This method offers a higher response rate and if the respondents are unclear about the meaning of a question they could ask for clarifications.

**Household drop-off:** In this approach, the Social Auditor goes to the respondent's house. This method is expected to increase the percentage of respondents. However, the applicability of this method is geographically limited, slow and expensive.

A sample questionnaire designed for students of residential schools and colleges under Educational Support Programmes of Social Welfare Department is given as Appendix IV.

#### Interview Method: The interviews can be conducted through

**Personal interview:** Interviews are a far more personal form of research than questionnaires and is very useful in finding qualitative remarks. This method helps to learn more about the situation in detail, to discuss issues that would be difficult to address in group situations and to reveal their personal perspectives on a particular topic. Unlike mail surveys, the interviewer has the opportunity to probe or ask follow-up questions. However, this method is very time consuming and resource intensive.

**Key informants:** The information collection should be at random, covering people who can represent a particular group or view point with special knowledge so as to gain insights into particular subjects.

**Group interview:** This method of information collection allows a focused discussion on particular issues concerning the community. This method requires less resources compared to personal interviews.

**Telephonic interview:** Telephone interviews enable the Social Auditor to gather information rapidly. Like personal interviews, they help to develop some personal contact between the interviewer and the respondent and this method offers the possibility of probing into details. But some of the disadvantages of this method are, many people in villages don't have access to telephones and most of the telephone numbers are not listed publicly.

### Semi-structured Interviews



Semi-structured interviews are conducted with a fairly open framework, which allows for focused, conversational, two-way communication. They can be used to both give and receive information. Semi-structured interviews conducted by experienced interviewers will help to overcome the limits of the questionnaire technique by letting respondents answer and discuss in ways which allow them freedom to raise other issues. The strategy of a semi-structured interview is to prepare in advance a minimum number of questions, say 10 to 15. This small number should be enough to convey the focus of interviews, which allows for

conversational flexibility and enables interviewers to become familiar with the subject or problem. It is critical that the interviewers are familiar with the interview guide, so that the interview can be conducted in a conversational, informal way.

Semi-structured interviews are useful for comparative listening to perspectives of diverse population and in providing the bulk of the findings. The team of interviewers must therefore be prepared to add interviews in the event that unforeseen biases or perspectives become apparent.



### **Semi-Structured Interviewing - Organising Tips**

- The interview team should consist of two to four people of different disciplines
- Begin with traditional greeting and state that you are here to learn
- Begin questioning by referring to someone or something visible
- Conduct the interview informally
- Be open-minded and objective
- Let each team member finish his/her line of questioning (do not interrupt)
- Carefully lead up to sensitive questions
- Assign one note-taker
- Pay attention to non-verbal cues
- Avoid leading questions that can be answered with ‘yes’ or ‘no’
- Individual interviews should be no longer than 45 minutes
- Group interviews should be no longer than two hours

Source: J. Theis and H. M Gardy, 1991, Participatory Rapid Appraisal for Community Development: A training manual based on experiences in the Middle East and North Africa, Save the Children Federation and the International Institute for Environment and Development, London.

### **Semi-structured Interview Guidelines**

Not all questions are designed and phrased ahead of time. The majority of questions are created during the interview, allowing both the interviewer and the person being interviewed with the flexibility to probe for details or discuss issues based on the following :

1. Within structured questionnaire (limited use of some skills and rationale)
2. Free-standing interview, using open-ended format or questions as triggers, to get the subject talking
3. Guided fieldwork conversations.
  - a) Whom to interview? - Depends on purpose
  - b) Whole population? - Feasibility
  - c) Random sample or sub-sample? - Justify by randomness and representativeness
  - d) Theoretical sampling? - Deliberately skew towards certain social categories, occupants of certain social positions, or individuals
  - e) Individuals or groups? - Relates to fieldwork conversations/stimulates or inhibits others present

#### 4. Relationship between researcher and researched:

- a) Issues of power and control: who's in charge? - Greater vulnerability than with fixed script
- b) Structural issues of gender ethnicity, class, age, occupation
- c) Pitfalls of interviewing those assumed to be more powerful, less powerful, similar position
- d) Standardisation, replicability, objectivity
- e) Objectivity/Conformability

### **In-depth Interviews**

In-depth interviewing involves asking questions, listening to the answers, and then posing additional questions to clarify or expand on a particular issue. To start with, the Social Auditor should define the sample size and method which determines who will be interviewed, and the number of interviews required to collect the required information. As the second stage is to undertake in-depth interviews, the researcher should design an interview guide, which can be used as a checklist so that the interviewers can be sure that they cover each topic thoroughly.

#### **In-depth Interview - Organising Tips**

- Identifying the goal(s) of the interview
- Designing an interview schedule of questions to be asked
- Piloting and revising the interview schedule
  - o Were the questions understood as intended?
  - o Were the planned follow-up questions useful?
  - o Are there additional follow-up questions that should be included?
  - o Was the sequence of questions appropriate for the purpose of the interview?
- Analysing the results of the interviews

Source: In-Depth Interviews to Understand Student Understanding; M. Kathleen Heid; Pennsylvania State University

This interview guide needs to be pre-tested in a small number of interviews to revise or refine it as needed.

In-depth discussion with the community members and other stakeholders on areas under study will provide an understanding of the beneficiaries' view of a programme and their judgement.

A multi-pronged approach is needed for data collection and it should include a mixture of





techniques such as desk research, field data collection, personal interviews, telephonic interviews, structured surveys and so on. A detailed guide to undertake citizens' survey is given as Appendix V.

## 18. A Checklist for Designing an Audit

1. **Survey of stakeholders:** A survey of stakeholders should try to cover the attitudes and behaviour and make sure that adequate number of different stakeholder groups are covered to arrive at a reliable conclusion.
2. **Checking the media:** Before setting out, the survey reports that have come out in the media during the recent past pertaining to the area under study, need to be looked into carefully.
3. **Survey of attitudes and behaviour of stakeholders concerned:** A survey of attitudes and behaviour of an adequate number of stakeholder groups will be useful in gathering significant and reliable results. Through this survey, different stakeholders are considered and the surveyor can get a perspective of how they perceive various issues.

## 19. Group Exercise

Participatory Rural Appraisal (PRA) has contributed a series of methods which the local people, including the illiterate, could use effectively to monitor and evaluate programmes. PRA emphasises local knowledge and enables the local people to make their own appraisal, analysis and plans. The participatory techniques such as resource mapping, mobility mapping, social mapping etc, can also be used as possible tools for



conducting Social Audit. These tools, used at regular intervals, will enable the availability of time series data for evaluating the benefits of the programme and this exercise facilitates information sharing, analysis and action among stakeholders.

**Focus group interviews:** Focus group research is a relatively unstructured form of data collection where small groups of community members are identified to evaluate the benefits/costs shared among different stakeholder groups.

**Key people interviews:** Officials and policy makers are to be contacted for capturing their perception about the programme implementation and during interviews the Social Auditor should keep a running record of all relevant material mentioned and he/she should collect them at the end of the interview.

The survey must also collect basic statistical data on people who are being interviewed. The Social Auditor, therefore, should collect information regarding age, sex, income, employment details, education, full postal address and language spoken. This will help in comparing the findings with similar groups elsewhere.

## 20. Traditional Social Indicators

Social indicators help to identify the standard of living by identifying components of welfare and by constructing respective indicators. In the early stages of conducting Social Audit, it is always desirable to look at statistics and reports already available. Much of the information can be collected from different official data sources, including university research reports, reports in journals etc.

Social indicators give measurable changes in human population, communities and social relationships. Through these social indicators, the Social Auditor will be able to gather figures, statistics and findings, which could provide macro-perspectives needed for Social Audit.

Following is a list of social impact indicators developed by UNEP as a sample:

### List of Social Impact Assessment Variables:

Population Characteristics
Population change
Ethnic and racial distribution
Relocated populations
Seasonal residents
Community and Institutional Structures
Voluntary associations
Interest group activity
Size and structure of local government
Historical experience with change
Employment/income characteristics
Employment equity of minority groups



Local/regional/national linkages
Industrial/commercial diversity
Presence of planning and zoning activity
<b>Political and Social Resources</b>
Distribution of power and authority
Identification of stakeholders
Interested and affected public
Leadership capability and characteristics
<b>Individual and Family Changes</b>
Perceptions of risk, health and safety
Trust in political and social institutions
Residential stability
Attitudes toward policy/project
Family and friendship networks
Concerns about social well-being
<b>Community Resources</b>
Change in community infrastructure
Land use patterns/Effects on cultural, historical and archaeological resources

These variables are suggestive and illustrative and are only intended to provide a beginning for the Social Auditor(s).

Though the traditional social indicators provide the broad perspective, these figures, findings and statistics alone are not enough to give a true picture of the issues concerning the people. In reality, the priorities of the community are often different from those designed and implemented by the policy makers and professionals. One of the major challenges of Social Audit is to enable the communities to express and communicate their realities and priorities to the policy-makers. Social Auditing tries to link micro and macro indicators and the Social Audit report attempts to influence policy-makers on how changes at macro levels can adversely affect the lives of people at large.

## **21. The Follow-up Action Plan for Social Audit**

The purpose behind conducting Social Audit is not to find fault with the individuals but to assess the performance in terms of social, environmental and community goals of the organisation. The audit findings need to be owned up and internalised by the respective departments/organisations. To ensure the follow-up for Social Audit, the departments should develop an action plan with respect to the recommendations outlined in the report. Subsequently, the departments should set up a separate task force to ensure timely execution of the action plan based on guidelines given in the Social Audit report.

The success of Social Auditing depends on the follow-up action taken on the Social Audit report and the receptiveness of the departments/organisations to adopt the recommendations in the Social Audit report. The task force should suggest modalities for improving its performance based on the feedback received from different stakeholders. The detailed work plan needs to be identified by the task force and the same should be implemented at the earliest.



## **SECTION II**

### **The Toolkit**

## 22. Social Audit Toolkit



There are aspects of human behaviour, which financial audit and operational audit cannot find out. With the help of Social Audit, it will be possible for the community representatives to re-frame practices and adhere to better policies aimed at improving the outcomes through better efficiency in the employment of resources. The Social Audit Toolkit is developed to guide the government departments, community organisations and civil society groups for using Social Audit as a practical tool to identify, measure, assess and to report on their social performance. To undertake this audit, we need to agree on how to proceed, how to collect data and what data is to be collected. We need to standardise the methodologies for conducting Social Audit.

The following sections of the toolkit will describe the sequential process involved in conducting the Social Audit.

## 23. Where do we start?

Social Audit is a flexible tool. It has six steps. Like Financial Audit, it also has a one-year cycle. The steps are also comparable to activities carried out for financial audit or Operational Audit. Before taking the first step, it is important that key decision-makers have considered various aspects of Social Audit and have arrived at a consensus at various levels on undertaking Social Audit. The decision to undertake Social Audit should be internal and well-considered. This would ensure that there is ownership and commitment. Willingness to be democratic, open and provide space for stakeholders would be critical for going through all the stages of Social Auditing.



It is important to note that all the six steps flow from or have to be visualised in the backdrop of the social mission of the department/programme(s) that includes: mission, vision, core values and core responsibilities. The organisation should identify Social Auditor(s) - individual(s) and/or organisation(s). The characteristics/profile of the Social Auditor could be:

- Professionals with expertise in Social Audit; or
- Third party not having any direct or indirect stake in the organisation.



## 24. Six Key Steps for Social Audit

The six steps of Social Auditing are:

### 1. Preparatory Activities



- Understand key principles of Social Audit.
- List core values of the department/programmes.
- List down social objectives the department is working towards or programmes it aims to contribute.
- Match activities with objectives.
- List current practices and delivery systems.
- Fix the responsibility for doing Social Audit in the department.
- Budget for Social Audit.

### 2. Defining Audit Boundaries and Identifying Stakeholders

- Elaborate key issues for Social Auditing based on the social objectives.
- Prepare a statement of purpose, objectives, key issues and activities for Social Auditing.
- Identify key stakeholders for consultation (Government and Civil Society).
- Forge consensus on audit boundaries; identify stakeholders and formalise commitments.



### 3. Social Accounting and Book-keeping



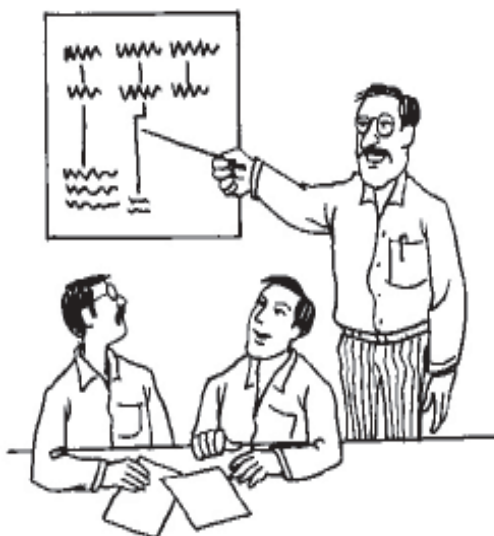
- Select performance indicators for social accounting.
- Identify which existing records can be used.
- Identify what additional data to be collected, who would collect this data, when and how.
- Identify when stakeholders would be consulted and for what.
- Prepare a social accounting plan and timeline.
- Plan for monitoring social accounting activities.

### 4. Preparing and Using Social Accounts

- Prepare social accounts using existing information, data collected and views of stakeholders.
- Identify key issues for action.
- Take stock of objectives, activities and core values.
- Set targets for future.



### 5. Social Audit and Dissemination




- Presenting social accounts to Social Auditor.
- Social Auditor verifies data used, assess the interpretation and comment on the quality of social accounting and reporting.
- Social accounts revised in accordance with Social Auditor's recommendations.
- Social Auditor has to collect information from the stakeholders regarding programme implementation and benefits accrued to them.
- Disseminate Social Auditor's consolidated report to the decision-making committee that includes stakeholders.
- Disseminate report to civil society.
- Begin next cycle of social accounting.





## 6. Feedback and Institutionalisation of Social Audit

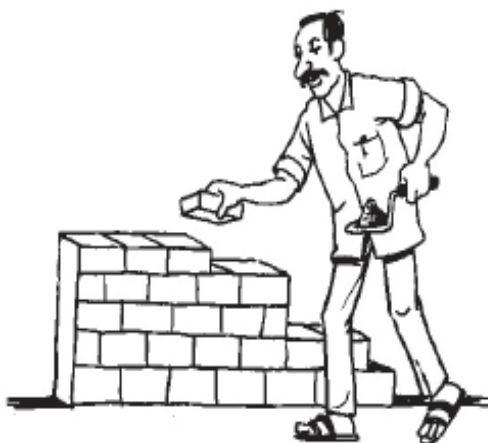
- Feedback for fine-tuning policy, legislation, administrative functioning and programming towards social objectives.
  - Follow-up action.
  - Reviewing support to civil society for its participation
  - Institutionalisation of the process.
- 
- The first two steps are critical when a department decides to incorporate social accounting, social book-keeping and Social Auditing. The department needs to look at its vision, goals, current practices and activities to identify those that are amenable to Social Auditing purposes.
  - Form small work groups (say, seven persons), which would spend about two days each to list down the social vision, core values, social objectives and map stakeholders and their involvement. Ensure involvement of various functionaries, with due representation to gender, while forming small groups. The small groups should have access to project documents, process documentation, department guidelines and policy notes.
  - The next activity would be to assign the task of matching the activities with the social objectives and identify gaps. This again could be carried out by a small group drawn from the managerial cadre and execution/implementation groups at the field level.
  - All this information would be then looked into; to develop a plan for Social Auditing, including who would be responsible in the department, monitoring and identifying the resources required. This responsibility again could be given to a small group of three individuals.
  - Stakeholder consultation, involving department functionaries and civil society, would be the forum for sharing the Social Audit plan. This consultation would clarify the issues important for Social Auditing, role of stakeholders, as well as commitments from them.
  - The outcome of the consultation would feed into the process of detailing out: the indicators to be monitored; which existing records to be used; and how additional information would be collected. The next key step is to fix responsibilities for various activities. The activities include preparing the formats for social account-keeping, compilation of data and reporting the same on a monthly basis (internal use). Managers of the department/programmes can use this information for monitoring as well as providing feedback for improving performance and overcoming bottlenecks.

- Social Audit subscribes to good governance principles of participation, inclusiveness and consensus. To translate these into activities, a department can start the preparatory activities during any time in a financial year; form a small group, which would go through relevant documents and lists down core values and social objectives. The group would ideally spend about two days to complete this task. They would prepare a small note providing appropriate references to documents or based on the discussion among themselves and colleagues in the department.

## 25. How Core Values are linked to Indicators?

Indicators reflect the tangible outcomes of the values, which could be measured. They are the key building blocks for understanding overall performance, social responsibility and social benefits. These indicators are derived from the values of the department/programme, stakeholders or society.

Values of the departments/organisations are reflected in their mission statements, programme and project objectives. Good governance principles, which form the core values of any government department, are also translated into performance indicators. Staff expectations and satisfaction, beneficiary expectations and satisfaction, and other indicators identified through stakeholder consultations are also measured through direct or indirect indicators. Societal core values are those that are made explicit through norms and codes, and in terms of expectations, which could be matched with the performance of the department/programme on outputs/outcomes or impacts.



The following three tables list out the values, information areas and indicators, separately for department/organisation, stakeholders and society/community/groups within. This is a useful indicative list. A department/organisation has to undertake a consultative process to identify and prioritise indicators, which are specific to its aims and activities. It is important that the indicators are context-specific and address stakeholders' and society's concerns.



<b>1. Department/Organisation</b>		
<b>Values/Norms/ Principles</b>	<b>Information areas</b>	<b>Indicators</b>
Well-being of people	Addressing poverty, health, education, empowerment, discrimination and interest – recognise others’ needs and pay attention to what is going on outside their immediate circle.	Contribution to reduction in poverty, access to quality health care, increase in education attainment (through formal and informal institutions), empowerment of women and disadvantaged, elimination of caste/gender/education/income based discrimination. People showing attention to what is going on outside their immediate circle, can recognise other’s needs, and express diversity of views and customs.
Participation	During planning, implementation, monitoring, evaluation and impact.	Number of consultations, who participated, extent of participation, and simplification of procedures to ensure participation etc.
Equity/Inclusiveness	Inclusion/exclusion of beneficiaries, geographical representativeness, women, disadvantaged and marginalised.	Fair practice to include, proportionate representation, equal opportunities, activities towards empowerment, interest generated etc.
Transparency	Information, accessibility and usability.	Media and forms used for dissemination, accessibility of information, usability of information etc.
Responsiveness	Timeliness and quality of response towards stakeholders and beneficiaries.	Time taken to respond, appropriateness of response, intention to resolve etc.
Consensus	Seeking most appropriate solutions and process for optimum coverage/effectiveness.	Consultative process for channelising stakeholders’ views, consensus on criteria for identification, service delivery, redressal mechanism etc.

Values/Norms/ Principles	Information areas	Indicators
Efficiency	Simple procedures to improve efficiency, reduce cost, increased accessibility and encourage involvement of stakeholders.	Simplification of procedures, adoption of the same at all levels, perceivable reduction in cost, staff/beneficiary/community satisfaction scores.
Accountability	Demonstrating social responsibility through internal and external reviews and redressal.	Number of reviews, result oriented redressal, ability to receive feedback and respond etc.
Quality	Quality assurance in services and products.	Quality assurance protocol and participation of staff/stakeholders in its implementation.
Meeting the targets	Input, process and outputs tuned towards meeting targets, maximising social benefits and contributing to social capital.	Timeliness of inputs, stakeholder involved process, emphasis on networking, mobilisation of societal resources and creation of civil society structures to facilitate implementation.
Adherence to statutory and procedural standards	Demonstrated ability to adhere to statutory and procedural standards.	Statutory and procedural norms complied with, deviations and explanations for deviations.
Social benefits	At individual, family, community level.	Improvement in economic status, decision-making within the family, gender appreciation, human capital formation (education and health), participation in PRI, government programmes, bank, civil society organisations/structures, and improved social relations – among groups, collective bargaining, conflict resolution, accommodate differences, discourse/dialogue, respect diversity and recognise commonality.



Values/Norms/ Principles	Information areas	Indicators
Sustainability	Formal, informal and social institutions created for managing the resources; formation of networks and forums.	Formal, informal and social institutions created for managing resources – natural, human, common property resources; networks and forums formed for maximising social benefits and social capital.

**2. Specific to stakeholders** - leaders, funders, policy makers, managers, department staff, partners (NGOs, academia, etc.), individual, family and community.

Values/Objectives	Information areas	Indicators
Well-being of people	Addressing poverty, health, education, empowerment, discrimination and interest recognise others' needs and pay attention to what is going on outside their immediate circle.	Context-specific benchmarks, set standards to be achieved, perception of the targets to be achieved, comment on the process/means outlined for achieving the targets, complementary structures and efforts identified etc.
Participation	Planning, implementation, monitoring, evaluation and impact.	Representation of stakeholders, contribution in meetings and workshops, engagement in tasks during implementation, monitoring, evaluation or impact, complementary or enhancement role undertaken.
Equity/Inclusiveness	Inclusion/exclusion of beneficiaries, geographical representativeness, women, disadvantaged and marginalised; gender representation.	Ideas/suggestions generated during stakeholder consultations and complementary tasks for equity and inclusions (of women, disadvantaged and marginalised groups); proportion of women in the team; inclusion of their views; space for their activities.

Values/Objectives	Information areas	Indicators
Trust	Trust in people and institutions (formal, informal and societal).	Ideas/suggestions generated during stakeholder consultations and complementary tasks for creating trust in people (familiar and unfamiliar) as well as utilising formal, informal and societal institutions.
Proactive	Empowered and informed stakeholders proactively working for good governance and good society.	Instances of proactive measures to ease or optimise implementation for good governance and good society.
Supportive	Support extended for tasks.	In terms of direct and indirect measures, which are measurable.
Commitment	Commitment for department activities and initiatives.	In terms of time, cost and other non-financial inputs, which are pledged to start with and in actual.
Sustainability	Contributions to creating formal, informal and societal structures for managing resources, networks and forums.	Activities undertaken with support from stakeholders for creating formal, informal and social institutions; networks and forums for maximising social benefits and social capital.

**3. Societal values - society, community and groups within**

Values/Objectives	Information areas	Indicators
Well-being	Addressing poverty, health, education, empowerment, discrimination and interest – recognise others’ needs and pay attention to what is going on outside their immediate circle.	Reduction in families living below poverty line, universal education, reduction in incidence of preventable diseases and malnutrition, year round engagement with work, variety of community activities, observable friendly interactions in public places, streets, weekly markets, shops (conversations, smiles and courtesy) etc.



Values/Objectives	Information areas	Indicators
Participation	Planning, implementation, monitoring, evaluation and impact.	Participation of various segments/groups and individuals in programme activities; utilisation of department services.
Equity/Inclusiveness	Inclusion/exclusion of beneficiaries, geographical representativeness, women, disadvantaged and marginalised; utilisation of public space.	Community perception of inclusion/exclusion; how does it fit into department service delivery/programme outputs/outcomes; how discrepancies are addressed; reconciliation meetings, utilisation of public space by everyone etc.; acceptance of new groups and different populations into existing formal and informal groups (signs of inclusive networks, respect for difference).
Social relations	Improved social relations	Tangible social relations among groups, collective bargaining, ability to accommodate differences, discourse and dialogue, respect for diversity, recognise commonality and presence of a conflict resolution mechanism.
Caring	Helpfulness	Helpfulness to women, disadvantaged and marginalised in accessing the services; facilitating their participation in formal, informal and societal institutions; responsiveness to needs of others in public spaces etc.



Values/Objectives	Information areas	Indicators
Trust	Trust in people and institutions (formal, informal and societal).	Feeling safe, participation in PRI, civil society institutions, utilisation of bank, Judiciary, public health facilities, etc., use of traditional conflict resolution mechanisms, acceptance of caste/gender/age diversity etc.
Informed	An informed and empowered community, groups, families and individuals.	Access to information, use of information, deserving claim of rights, effective use of formal, informal and societal institutions towards this end.
Proactive	Ability to identify issues affecting individuals, groups and community; coming up with appropriate responses to issues identified.	Number of issues discussed in various forums, consensus to act on these issues, quality of response, resource mobilised (financial and non-financial), participation of various groups in these efforts, and social benefits that accrued.
Resolve conflicts	Ability to resolve conflicts locally, exploring and accepting new and different views.	Number of cases resolved locally, utilising informal and traditional conflict resolution mechanisms, acceptance of the same by wider groups.
Sustainability	Active participation of civil society and community in creating formal, informal and societal structures for managing resources, networks and forums; managing such institutions, networks and forums.	Number of formal, informal and social institutions created or strengthened; networks and forums for maximising social benefits and social capital; community contributions (financial and non-financial), demonstrated ability to manage these institutions locally.



## 26. How do we identify the Indicators?

Consultative process is the only suggested means for identifying the indicators. As a first step, a small group, consisting of say 3 to 5 individuals, who are drawn from the department /organisation, should take the responsibility for listing down the values, objectives and indicators of the department. A stakeholder consultation would be the larger forum, which could discuss this further and add indicators relevant from stakeholders' point of view and societal values. It depends on for whom we are developing the indicators.



The selection of indicators should be completely based on the communities' requirements regarding the type of advancement they would like to capture. While some communities develop indicators within the framework of sustainability, others use the framework of healthy communities or quality of life. Whatever be the framework for identifying the indicators, government departments, NGOs and other civil society organisations can bring many different sectors of the community together, foster new alliances and relationships, provide all citizens with a better compass for understanding community problems and assets, and drive community change. Unique partnerships for improving communities can be formed as community members begin to appreciate the linkages among seemingly unrelated aspects of community life. For example, a government department may see a new correlation between new jobs created, better housing and increased access to health-care, whereas an environmentalist may comprehend the new developments as an increase in environmental planning and protection.

## 27. How do we select good Indicators?

Indicators could be direct or indirect (proxy). Indirect indicators are used if collecting data on direct indicators is time-consuming, unreliable or expensive. For Social Auditing purposes, it is important to select indicators that could reliably measure changes brought about by the programme as well as social benefits.



Given below are characteristics of good indicators (Barton, 1997; United Nations, 1984). They are<sup>3</sup> :

- **Valid** — measure what they are intended to measure and capture effects due to the programme intervention rather than external factors;
- **Reliable** — verifiable and objective so that if measured at different times or places or with different people, the conclusions would be the same;
- **Relevant** — directly linked to the objectives of the programme intervention;
- **Technically feasible** — capable of being assessed and measured;
- **Usable** — the indicator should be understandable and ideally provide useful information to assess programme performance and for decision-making;
- **Sensitive** — capable of demonstrating changes and capturing change in the outcome of interest (national per capita income is unlikely to be sensitive to the effects of a single intervention);
- **Timely** — possible to collect relatively quickly;
- **Cost-effective** — the information provided by the indicator is worth the cost to collect, process and analyse;
- **Ethical**—collection and use of the indicator is acceptable to those providing the information.

## 28. Who are the Stakeholders?

**Stakeholders<sup>4</sup> are those**

- whose interests are affected by the issue or those whose activities strongly affect the issue;
- who possess information, resources and expertise needed for strategy formulation and implementation;
- who controls implementation and instruments.

For any department, the stakeholders are the department staff at different levels, other line departments and the beneficiaries in the project area.



<sup>3</sup> Learning from clients: assessment tools for micro finance practitioners, January 2000. SEEP Network

<sup>4</sup> Section 2: Tools to Support Participatory Urban Decision Making Process, Urban Governance Toolkit Series, The United Nations Human Settlements Programme UN-HABITAT and the United Nations Environment Programme (UNEP)



Given below is a stakeholder map listing all stakeholders for a department or organisation:



## 29. Is it necessary to involve Stakeholders in Social Audit?

Stakeholders are the extension of the department as they influence, execute or facilitate department functioning. Social Audit thus needs to encompass their views on service delivery as well of those seeking benefits from the department. The following are the principles for identifying stakeholders.

- **Inclusive** - do not leave out any stakeholder who is affected or is impacted;
- **Representative** - of different segments in the society; both male and female, sub segments of beneficiary, geographically representative;
- **Relevant** - includes only relevant stakeholders; those who have important stakes in the process;
- **Balanced** - is not skewed towards understanding only implementation mechanisms or benefits reached to the community, but instead gains a balance that would yield comprehensive assessment at all levels of implementation.



Their participation in Social Audit would serve following purposes:

- Assessing the benefits as perceived by the beneficiaries;
- Giving the department an opportunity to seek suggestions for optimising efforts;
- Contributing towards initiating ownership among all stakeholders.

### Stakeholder Consultation

Identified stakeholders should meet twice or more depending on the requirement to discuss values, audit boundaries, indicators and involvement of stakeholders in the process of Social Audit. It should be one or two days of consultative workshop using participatory methods.

To begin with, the stakeholders should be organised for identifying values and audit areas. This would also help in preparing the Social Audit plan and in identifying the extent of involvement of different stakeholders. Subsequently, the stakeholders should finalise the indicators and finally the consultation should result in a detailed report including an action plan.



### 30. How do we identify Stakeholders?

To identify stakeholders and their roles and to ensure their involvement, the department needs to address the following:



The stakeholders of any organisation can be identified from different sectors who are directly or indirectly involved in the programme or the organisation. These could be from both the implementation sectors and the users/beneficiaries of the programme/organisation. Generally, stakeholders can be identified based on immediate and long-term benefits in relation to the objectives of the programmes.

For example, if the programme selected is 'women empowerment through formation of self-help groups and micro credit societies', to enlist stakeholders and collect information on how these processes have contributed to empowerment, the stakeholders should include not only those who are current members of micro credit societies

or self help-groups, but also involve those who have benefited from the process to truly assess the achievement of the women empowerment objective.

Further, in the context of understanding the outcome of the project activities contributing towards generation of social capital and benefits at the societal level, the assessment through an inclusive approach also needs to assess the perceptions and views of those who are not benefited through programme activities. This approach, thus, ensures the involvement of non-beneficiaries as stakeholders in the process of Social Audit.

The different stakeholders in programme implementation generally include the Government (policy makers, officials, local government functionaries, department staff at different levels, and other line departments), NGOs, civil society groups, and the direct beneficiaries (primary stakeholders). A comprehensive list of all the stakeholders affected both positively and negatively by externalities of the programme can be put in order based on their interests/benefit and sacrifice in any programme.

Some of the other questions that need to be answered in the process of identifying stakeholders are:

- How do we rate their awareness about the department programmes and functions?
- On what aspects do we need information from the stakeholders?
- Are we seeking qualitative, quantitative, or process information from the stakeholders?

## Stakeholder Analysis Matrix

The following table represents a framework for recording and organising the interest(s) at stake by each stakeholder group<sup>5</sup>.

Identification of Stakeholder Groups, their Interests, Importance, and Influence

Stakeholder groups	Interest(s) at stake in relation to department/ project/ programme	Effect of project on interest(s) + 0 -	Importance of stakeholder for success of project U=Unknown 1=Little/No Importance 2=Some Importance 3=Moderate Importance 4=Very Important 5=Critical Player	Degree of influence of stakeholder over project U = Unknown 1 = Little/No Influence 2 = Some Influence 3= Moderate Influence 4= Significant Influence

## 31. How do we involve Stakeholders in Social Audit?



Stakeholders' involvement should not be an ad hoc get together or a meeting to seek their feedback as a token involvement. This needs to be integrated into the Social Audit process during the planning stage, and indicators on which information will be sought from the stakeholders need to be detailed out. Not all stakeholders will have information on all aspects of the department's programme and functions.

Social Audit tools of assessment such as public meetings, stakeholders' workshops, beneficiary survey and focus group discussions in combination with other tools such as Venn diagram etc, can be used for obtaining information sought from the stakeholders.

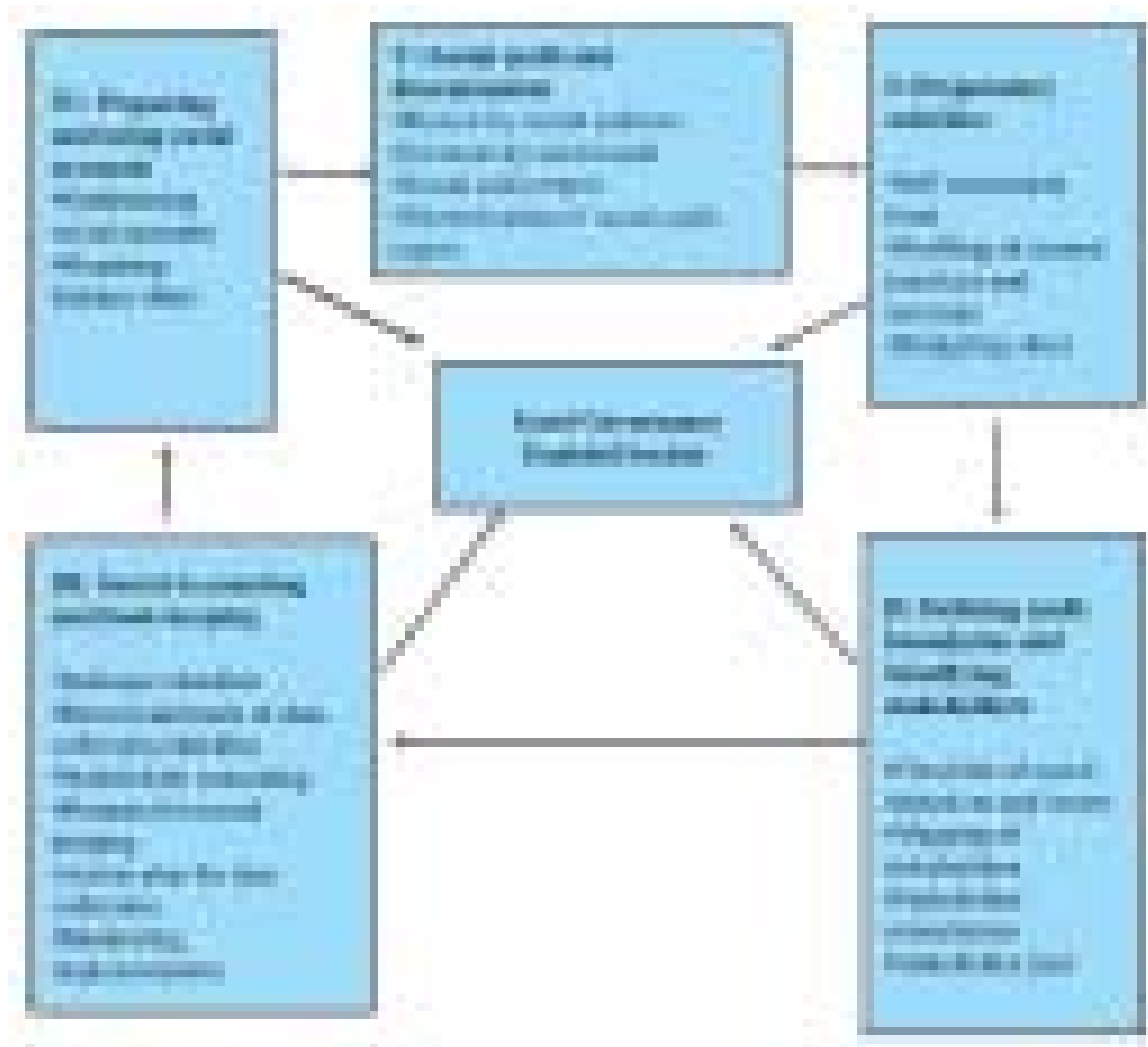
<sup>5</sup> This table is taken from Participation and Social Assessment: Tools and Techniques by World Bank Compiled by Jennifer Rietbergen-McCracken and Deepa Narayan





## 32. Social Audit Tools

Given in the diagram below is a set of tools that could be used for carrying out Social Audit. It is important that every department/organisation goes through these steps keeping in focus the key principles and devising tools for each stage. These are very simple formats that have been adopted from various other formats, currently used for monitoring of various activities.



### 33. Tools and Purpose

Tools	Purpose
<b>I: Preparatory activities</b>	
Self assessment form	To assess the available documents and activities of an organisation, including information on core values and objectives. This provides inputs for social accounting.
Form for profiling of core values, objectives, current practices and structure	To identify core values, objectives and current practices that are socially responsible: structures and individuals, who could be assigned the responsibility of Social Audit.
To include space for noting down gender in all the forms	To ensure equal participation of both men and women in decision-making and gender responsive strategies and actions.
Budgeting sheet for Social Auditing	To provide basic resources and inform planning and implementation of Social Auditing.
<b>II: Defining audit boundaries and identifying stakeholders</b>	
Checklist of social objectives and issues	To list all the social objectives mentioned in project/ programme documents and issues.
Mapping of stakeholders	To identify various stakeholders and understand the extent of involvement of various stakeholders.
Stakeholder consultation	To obtain inputs on social objectives as perceived by various stakeholders and arrive at a consensus on audit areas, indicators and Social Audit plan.
Stakeholder pact	To allow formalisation of agreements between stakeholders and concretisation of their commitments.
<b>III: Social Accounting and book-keeping</b>	
Indicator checklist	To list all performance indicators for prioritisation.
Checklist of existing records and additional information to be collected	To identify existing records this can provide the required information for various indicators and additional data to be collected, as well as matching it with types of data collection tools to be used.
Stakeholder consulting	To arrive at a consensus on list of indicators, data sufficiency and tools to be used for additional data.
Formats for record keeping	To systematically collect and compile information on indicators identified for social accounting.
Action plan for data collection	To fix responsibility, ensure capacity, capability and adequacy for resources for social accounting.



Tools	Purpose
Monitoring implementation	To ensure adherence to highest standards of social accounting.
<b>IV: Preparing and using social accounts</b>	
Synthesising social accounts	To capture systematically all the performance indicators for preparing the balance sheet.
Preparing balance sheet	Balance sheet showing clearly the performance of the programme and social benefits for Social Audit.
<b>V: Social Audit and Dissemination</b>	
Review by Social Auditors	Systematic verification by an external auditor of the way in which social accounting has been carried out, interpretation of social accounts and balance sheet.
Community Social Audit	To systematically capture core values, social benefits and social wealth that has accrued and to match it with social accounting.
Social Audit report	Prepare a document that shows the compliance of department/programmes on social performance indicators and suggestions for improving performance.
Dissemination of Social Audit report	To circulate widely among all the stakeholders and the society at large.

Sample Self-Assessment form					
About the department		Yes	No	List values and objectives	Corresponding activities
1	Our department has proposals for the programmes being implemented that reflect the vision and philosophy of the department.				
2	The department activities are guided by a project implementation plan detailing the strategy for translating vision and goals into specific objectives.				
3	A project/programme reference manual is available for all				

Sample Self-Assessment form				
About the department	Yes	No	List values and objectives	Corresponding activities
4	implementation staff at state, district, mandal and panchayat level.			
	A participatory consultation was organised to orient staff at all levels about project implementation.			
5	The project implementation envisages community involvement at different stages.			
6	We have mechanisms for sharing programme goals and objectives with all our stakeholders.			
7	The project implementation has an inbuilt mechanism for monitoring and review.			
8	Our department has monthly/quarterly targets agreed upon at the beginning of the project cycle.			
9	The project targets are finalised and disseminated to all stakeholders.			
10	The implementing unit aggregates and disseminates (at district, mandal, panchayat, and village level) information on inputs for the project.			
11	The implementing unit prepares and submits monthly or quarterly report on target achieved, obstacles and opportunities and any deviation from the implementation plan.			



## Form for Profiling of Values, Objectives, Current Practices and Structure (Department/Organisation, Stakeholders and Societies)

	Department:			
	Level at which profiling is carried out:			
	Members/Department:			
	Date/Month/Year:			
	<b>Department/Organisation values</b>			
	<b>Values</b>	<b>Objectives</b>	<b>Current practices</b>	<b>Administrative structures</b>
	These are the values that form the thrust of department objectives, including those that reflect social responsibility and/or contributes to social benefits/ social capital.	As specified in the project document that is in line with the values of the department (this includes internal as well as external – internal objectives could be to employ women, equal opportunity etc.)	Current practices in the form of procedures, activities, programmes that are executed/ implemented to achieve the objectives	What are the mechanisms and administrative structures existing or formed for execution, including key persons responsible?
1				
2				
3				
4				
5				
6				

	Department:			
	Level at which profiling is carried out:			
	Members/Department:			
	Date/Month/Year:			
<b>Stakeholders' values</b>				
<b>Specific to stakeholders (leaders, funders, policy makers, managers, department staff, partners (NGOs, academia etc.), individual, family and community)</b>				
	<b>Values</b>	<b>Objectives</b>	<b>Current practices</b>	<b>Formal/informal/ societal structures</b>
1				
2				
3				
4				
5				
6				



	Department:			
	Level at which profiling is carried out:			
	Members/Department:			
	Date/Month/Year:			
	<b>Societal Values</b>			
	<b>Values</b>	<b>Objectives</b>	<b>Current practices</b>	<b>Formal/informal/ societal structures</b>
1				
2				
3				
4				
5				
6				

### Guidelines for filling in the profiling form:

- For each of the values of the department, stakeholders and societal, list all the specific objectives of the programme.
- For each objective, list the practices/processes corresponding to each of the programme objectives.
- There might be an overlap of core values of department, stakeholders, and societal. The practice and administrative structures for core values at all levels will necessarily refer to departmental and organisational practices and implementing mechanisms for core values at all levels namely societal, stakeholders, and department/organisation.



**Budgeting sheet for Social Auditing:**

Item-wise budget sheet for carrying out social accounting and Social Audit						
Sl.No.	Line items	Per day/ month	Number of months/ days	Number of persons	Existing resource *	Additional **
1	Salary					
	Key person and support staff					
2	Auditing Charges					
	(For hiring an external person for auditing of social accounting or for an audit panel formed for this purpose)					
3	Travel/Vehicle Hire/Per diem/Local Conveyance					
	(Stakeholder consultations and field visit)					
4	Other Direct Costs					
	(Venue hiring charges for stakeholder consultation, food, materials etc.)					
	(Stationery, communication, and other office supplies)					
5	Contingency					
6	Total					
* Much of the resource required for Social Auditing could be channelised from existing budget line items						
** It is important that Social Auditing gets adequate resources. Wherever it is required, additional resource should be set aside to ensure compilation of required data in the format required for Social Auditing.						
If additional resource is to be mobilised it should be mentioned clearly how it is proposed to be realised and from where?						



### Checklist of social objectives and issues:

Given below are the sample lists of audit areas, possible information areas for social accounting and Social Audit indicators.

### Indicators - Interface between Government and Civil Society

Social Audit Areas	Possible information areas for Social Accounting	Social Audit Indicators
Policy	As defined	As perceived by stakeholders
Goals	State goals	Stakeholders' goals
Legal support	Supporting legal structures	Perception of stakeholders
Programme		
Core values	Objectives of the programme	Stakeholders' core values
Implementation		
Participation		
Planning -(workshop)	<p>Any workshop/consultation conducted?</p> <p>If yes, how many?</p> <p>Who participated?</p> <p>Do you have any process for selecting the issues for workshop/consultations?</p> <p>If yes, who participates in this process for finalising the agenda?</p> <p>Was the feedback from stakeholders considered for finalising the agenda?</p> <p>Was the agenda shared with stakeholders in advance?</p> <p>If yes, what other materials were sent to the stakeholders before the meeting?</p> <p>What were the issues/topics for discussion?</p>	<p>Department</p> <p>% of workshops/consultations conducted (internal)</p> <p>% of workshops/consultations with stakeholder participation conducted</p> <p>Civil Society</p> <p>Did representatives of beneficiaries participate?</p> <p>Did representatives of NGOs/CBOs participate?</p> <p>Did representatives of PRI participate?</p> <p>Were the grievances, suggestions and requests taken into consideration during the planning?</p>

Social Audit Areas	Possible information areas for Social Accounting	Social Audit Indicators
	<p>What were the outcomes – in terms of recommendations and suggestions?</p> <p>What were the mechanisms for integrating these in programme planning?</p> <p>Were the draft planning documents shared with stakeholders?</p>	
<p>Monitoring - (who are expected to be involved?)</p>	<p>Do you have a definite mechanism for monitoring?</p> <p>If yes, what do you monitor?</p> <p>Who is responsible for monitoring?</p> <p>What is the periodicity?</p> <p>Does any one else, other than department/agency staff, participate?</p> <p>If yes, who are they?</p> <p>Do you have an MIS?</p> <p>Is this information shared with stakeholders?</p> <p>If yes, with whom?</p> <p>What set of information is shared?</p> <p>How is this information from the monitoring system utilised?</p> <p>Is this information used in mid-course correction?</p> <p>Could you give any example?</p>	<p>Were there any grievances, suggestions or requests received from stakeholders for planning?</p> <p>Department</p> <p>Do you have internal monitoring mechanism? Yes/No</p> <p>Civil Society</p> <p>Do you have any external monitoring mechanism to get feedback from civil society? Yes/No</p> <p>Were there any grievances, suggestions or requests, received from stakeholders for planning?</p>



Social Audit Areas	Possible information areas for Social Accounting	Social Audit Indicators
Evaluation/Impact	<p>Do you have provision for carrying out evaluation?</p> <p>If yes, what is the periodicity?</p> <p>What are the components of evaluation in terms of process and outcome?</p> <p>Who participates in the evaluation?</p> <p>Do you make a distinction between evaluation and impact?</p>	

### Indicator Checklist

No.	Indicators	What it measures?	Is it relevant?	Is it measurable?	Is it appropriate?	Is it reliable?
1						
2						
3						
4						

## 34. Preparing the Final Report

Given that Social Audits are always undertaken in the context of a project/programme the result obtained must be of direct relevance to the activity. Thus, in addition to generating descriptive information, Social Audits are designed to produce recommendations for changes to the current or planned policies and programmes. The Social Audit report should fairly represent the views of all the stakeholders involved in the process. The Social Audit report needs to be done in ways which recognise the needs of the readers.

At this stage, the Social Auditor should think as to what he/she wants to put into the final report. These are some of the suggestions:

- The final Social Audit report should focus on mapping the core objectives of the department/programme and the conclusions arrived;
- Identify the needs of the readers and make the report relevant to them;
- Be selective but do not leave out important findings, which may affect what people do with the report;
- Discuss the findings with others involved and put it together in various ways until it seems to be good.

After collecting adequate information using some of the tools mentioned above, the Social Auditor should collate the information and prepare the Social Audit report. The following sections give a brief overview for processing the data and preparing the Social Audit report.

**Processing the data:** All the data collected from secondary sources on different parameters covering socio-economic indicators as well as primary information collected from the field need to be tested against the core values/objectives of the department/institution. For analysing the data collected, the Social Auditor should group all the data on particular items together and tabulate them across different stakeholder groups.

**Content analysis:** Here the Social Auditor should analyse the value perceived by different stakeholder groups as to the value delivered by the government department/institution concerned.

**Drafting the report:** Drafting the report needs to be done in a way which recognises the needs of the reader or audience; the conclusions put in the report should be linked to the original purpose for which the Social Auditing was designed.

**Harmonisation:** The Social Auditor needs to recognise the fact that the concept of Social Audit may not be familiar to the policy makers and the executive. So while furnishing the findings of Social Audit report, the researcher may need to explain why they had chosen to use that particular methodology and what is being highlighted in the final report as major findings.

**Presentation of final report:** Many of the stakeholders may not read the whole report, but will be interested in the summary and conclusions. So the Social Auditor should make these points clear and comprehensive.



**Sample Social Audit Report:** A typical Social Audit report would have about six chapters:

Executive summary

### **Chapter I**

- Context
- Objectives
- Methodology
  - Basic Approach
  - Sample – identification of stakeholders, selection of villages, etc.
  - Audit areas and indicators
  - Data collection instruments
  - Data collection
    - Primary
    - Secondary
  - Techniques of analysis
  - Report format

### **Chapter II**

Social accounting and book keeping

### **Chapter III**

Perception of policy makers, departments, line departments and NGOs

### **Chapter IV**

Perception of beneficiaries and community

### **Chapter V**

Consolidated view of Social Audit

### **Chapter VI**

- Summary and conclusion
- Implications for policy, programme and implementation

## **Reporting Sheets**





As an example, participation of stakeholders during planning, implementation and monitoring is shown in the following tables. The first table shows audit areas, indicators and the achievement score. How to calculate achievement score is given in the second table. One can use the Venn diagram to visually represent the performance of the identified indicators. Greater distance between the circles indicates lower degree of participation, whereas overlapping of circles indicates higher degree of participation.

**Domain: Mediating Structures; Audit Areas: Participation**

**Reporting Format:**

Audit Areas	Indicators	Planning	Implementing	Monitoring	Achievement Scores
Participatory					0-1
Consensus					0-1
Accountable					0-1
Transparent					0-1
Responsive					0-1
Equitable					0-1
Inclusive					0-1
Effective					0-1
Efficient					0-1

**Matrix for Calculation:**

Categories	Planning Yes = 1; No = 0;	Achievement diagram (Venn Diagram)
Department Functionaries - State, District, Mandal	0.35	
Line Department - decision makers	0.9	
MP/MLA/PRI representatives	No participation	
NGOs/CBOs/Individual working at cutting edge level	No participation	

$$\text{Achievement score for participation} = \frac{\Sigma \text{ yes responses}}{4}$$





Let us consider two examples.

### Setting up of Primary Health Centre in a Village

	Inputs	Outputs	Outcomes	Impact
<b>A</b>	<b>Physical Infrastructure</b>			
1	Construction of PHC building	A health facility set up for the community with adequate infrastructure and equipment	Health seeking behaviour of the community increases as compared to when there were no services	Less mortality and morbidity in the community. People visit the health facility instead of going to quacks
2	Procuring equipment and material for the health facility			
3	Medicines			
<b>B</b>	<b>Human Resources</b>			
4	Appointment of doctors, nursing staff and other support staff	Appropriate skilled staff to cater to the health needs of the community	Number of people seeking treatment from a health facility increases	Peoples' faith in the medical system is strengthened
<b>C</b>	<b>Other Inputs</b>			
5	Use of health facility and other staff for outreach activities	Government is able to utilise the health staff for other public health issues and to disseminate information on awareness and disease prevention	Community is benefited due to information on prevention and spreading of diseases	A healthy society
6	Preparing posters, leaflets and other communication material			
7	Providing training and skill building of staff			

## Setting up of a School

	Inputs	Outputs	Outcomes	Impact
<b>A</b>	<b>Physical Infrastructure</b>			
1	Construction of a school building	School is set up to impart teaching/education to children in the village	More children are enrolled in school	An educated society with opportunities for knowledge development
2	Benches, tables, chairs and blackboard			
3	Play ground			
<b>B</b>	<b>Human Resources</b>			
4	Appointment of principal, teachers and support staff	School equipped with physical infrastructure and trained teachers		
<b>C</b>	<b>Other Inputs</b>			
5	Conducting parents' meeting	Number of parents/ community meetings held, subjects	Community appreciates and recognises the need for education	
6	Library			



## Contacts for further Information

Approach to Social Audit can be found in the reports published by different NGOs and research institutes. However, CGG does not necessarily consider these to be “model” social auditing. The list given below is an indicative list to show a range of organisations adopting a variety of approaches in Social Auditing. They are :

### 1. Tribal Research & Training Institute

Government of Maharashtra  
28, Queens Garden  
Pune 411 011  
Maharashtra.

### 2. Action Aid India

Bhubaneswar  
331/A, Shahid Nagar  
Bhubaneswar 751007  
Orissa.

### 3. The HiLDA Trust (Highlands Development Association)

PO Box No. 9  
Mysore Road  
Sulthan Bathery  
Wayanad District  
Kerala.

### 4. Public Affairs Centre

422, 80 Feet Road  
VI Block, Koramangala  
Bangalore 560 095  
Karnataka.

## Appendix – I: Definitions of Key Terms in this Guide

**Accountability:** Where an organisation (Government/private/NGOs/CBOs etc.) recognises and accepts accountability by honestly and openly explaining to its stakeholders what it has done and why, such that they can make their own judgements about continuing to support, use, trade with and work for the organisation. In general, an organisation or an institution is accountable to those who will be affected by its decisions or actions. Accountability cannot be enforced without transparency and the rule of law.

**Activity:** The detailed work which an organisation (Government/Private/NGOs/CBOs, etc.) undertakes in order to achieve its objectives.

**Audit boundaries:** Audit boundaries are specific to that of a private organisation, NGO or community, etc. In case of private organisations, emphasis may be on balancing financial viability with its impact on the community and environment. In case of NGOs, in addition to using it to maximise the impact of their intervention programme, it could also be used as an effective advocacy tool.

**Benchmark:** An external standard or reference point against which performance may be compared.

**Civil society:** Civil society includes both formal and non-formal organisations that exist in the society (e.g., NGOs, SHGs, CBOs etc.).

**Data:** Qualitative and quantitative information which is gathered as part of the social book-keeping, stakeholder consultation, Social Auditing etc.

**Financial audit:** It is directed toward recording, processing, summarising and reporting of financial data.

**Focus group:** A qualitative research method of an organised and recorded process of bringing together a group of stakeholders to discuss issues which relate to or emerge during the social accounting process. “Focus group” suggests less on a sense of “dialogue”, more on finding out “what they think”.

**Good Governance:** Good governance is the exercise of power by various levels of government that is effective, honest, equitable, transparent and accountable. (CIDA).

**Good society:** A good society is one in which people can enjoy life, be generous to strangers, accept necessary changes, manage conflict and preserve what is valuable and valued. People in such societies interact civilly and respect diversity, recognise commonalities and seek to debate and accommodate differences. Civil societies recognise the need to explore possibilities of the common good and accept a certain amount of conflict as a healthy part of daily life as people express their differing needs and beliefs (Eva Cox, 2002).

**Impact:** Impact, which is a logical extension of evaluation, captures benefits that have accrued to beneficiaries. The benefits could be both intended and unintended.



**Indicator:** Information which allows performance to be measured.

**Mission statement:** The statement made by an organisation to get across the essence of what an organisation is about, in readily understood and remembered terms, to its stakeholders.

**Mobility mapping:** Mobility map is a PRA method used to analyse the movement pattern of an individual or community. The focus is to find out how far people go, for what and how often they move.

**Outcome:** The “softer” consequence of a programme, which is not easily measured.

**Output:** The “hard” consequence of a programme, which can readily be measured, usually by numbers. The output is measured both from the physical and financial point of view.

**Objective:** Defines what it is that the organisation wants to achieve. The objective in Social Audit refers to the objective of the particular organisation. The objectives of the organisation are the starting point from which indicators of impact are determined, stakeholders identified and research tools designed in detail.

(source: <http://www.msvu.ca/research/projects/Lbrown.pdf>)

**Operational audit:** Operation audit is concerned with compliance with policies, plan procedures, laws, regulations and accomplishment, established objectives and economical and efficient use of resources.

(source: [www3.utsouthwestern.edu/parkland/ia/a10oper.htm](http://www3.utsouthwestern.edu/parkland/ia/a10oper.htm))

**Responsiveness:** Good governance requires that institutions and processes try to serve all stakeholders within a reasonable timeframe. (UN ESCAP)

**Resource mapping:** Resource map is one of the most commonly used tools in PRA methods, focusing on the natural resources in the locality and depicts lands, hills, rivers, fields, vegetation, etc.

**Scope:** The explanation of what the social accounts include.

**Social accounting:** The process whereby, the organisation collects, analyses and interprets descriptive, quantitative and qualitative information in order to produce an account of its performance.

**Social accounts:** The document that is prepared as a consequence of the social accounting process and submitted for audit to the external Social Auditor.

**Social Audit:** Social Audit is a process that audits compliance of inputs, activities, outputs, outcomes and impact with that of values (State, Department and Society) upholding the well-being of people, integrity and sustainability (Social Audit Manual).

**Social Auditor:** The person (or persons) who undertake/s the audit at the end of each cycle including the examination of data with sample checking to source.

**Social book-keeping:** The means by which information is routinely collected during the year to record performance in relation to the stated social objectives.

**Social benefits:** Improvement in economic status, decision-making within the family, gender appreciation, human capital formation (education and health), participation in PRI, government programmes, bank, civil society organisation/structures and improved social relations among groups, collective bargaining, conflict resolution, accommodating differences, discourse/dialogue, respecting diversity and recognising commonality.

**Social mapping:** Social map is the most commonly used tool in PRA methods, which is used to depict the habitation pattern, the nature of housing and social infrastructure: roads, drainage systems, schools, drinking water facilities etc., of the region.

**Social objective:** The objectives mentioned in project/programme documents and issues by the organisation (Government/private/NGOs/CBOs etc.).

**Societal values** are those perceived by the society, community and groups within.

**Stakeholders:** Those whose interests are affected by the issue or those whose activities strongly affect the issue; those who possess information, resources and expertise needed for strategy formulation and implementation and those who control relevant implementation, instruments (UNEP).

**Target:** A desired level of performance to be aimed at.

**Transparency:** Where an organisation, in the interest of being accountable, openly discloses the findings of its social accounts such that stakeholders have a good understanding of how the organisation performs and behaves and why it does what it does.

**Value:** The key principles which underpin the way an organisation operates and which influence the way it and its members behave.

**Verification:** The process of Social Audit whereby the Social Auditor and the Audit Review Panel examine the social accounts and the information on which they are based in order to say if they are a reasonable statement and based on competent and reliable data.

**Vision statement:** (as in Mission Statement) A sentence or two which briefly get across the essence of what an organisation is about in readily understood and remembered terms.



## Appendix – II: Frequently Asked Questions [FAQs]

1. Where do I get information regarding the department's vision, goals etc.?

The department/programme specific visions and goals can be collected from [www.aponline.gov.in](http://www.aponline.gov.in) and from the departments' websites. The department publications, including brochures, annual reports and other official publications also hold information regarding vision, goals etc.

2. What is the profile of a Social Auditor?

The essential characteristics of a Social Auditor include:

- Ability to put communities' interests first
- Inquisitiveness coupled with a healthy skepticism
- The ability to understand government programmes and their wider social context
- A systematic approach to the Social Audit task
- Unbiased and independent

3. What is the time-frame for conducting the Social Audit?

It is advisable to collect and process information on the programmes implemented during the last one year. However, it is possible to conduct Social Audit of the department/institution from the date of commencement of activity. The idea is to provide means whereby the organisation can compare its own performance each year and against appropriate external norms or benchmark; and provide space for comparisons to be made between organisations doing similar work and reporting in a similar fashion.

4. Where shall I get more information on targets and achievements?

The target and achievements of the programme implemented will be available from the office of the line departments or from the local bodies. If the departments/institutions do not provide or have no information with them, the Social Auditor can collect the relevant information from websites, annual reports, magazines like Economic and Political Weekly, Kuruskshetra, Yojana, published reports by NGOs and universities, research journals etc.

5. How can I use Social Audit for future planning?

Estimating the stakeholders' requirement is extremely important for effective service delivery and Social Audit offers the techniques to do this. This audit will help ensure a reliable monitoring and planning. This method also helps in calculating the short-term to medium-term cost/benefits and assessing any problems or implications of the programme.

6. What is the cost of conducting Social Audit?

The cost of conducting Social Audit will depend upon the area under study, number of stakeholders covered, the time spent and the number of researchers involved.

7. I have no information on the present social indicators, so what could be the first step to find it?

Information regarding social indicators is available from UN agencies, research journals, periodicals, Census of India, NSSO database, Economic Survey of India, State Human Development Reports, State Statistical Abstracts, publications of the departments' concerned etc.

8. What are the sources of information for conducting Social Audit? Where to look for them, particularly when government departments do not provide or have no information with them?

Reports, websites, annual reports, magazines like Economic and Political Weekly, Kuruskshetra, Yojana, published reports by NGOs and universities, research journals etc.

9. Who are the people, and which are the organisations I can contact for help or for conducting Social Audit?

One can contact local voluntary organisations, activists, research institutions, universities etc.

10. How to set forth the social indicators?

The social indicators need to be selected depending on the nature of the study. The idea is to get an overall picture about the profile of the area/programme under the study.

11. What is Social Accounting and Audit?

Social accounting and audit is a framework, which allows an organisation to build on existing documentation and reporting and develop a process whereby it can account for its social performance, report on that performance and draw up an action plan to improve the performance, and through which it can understand its impact on the community and be accountable to its key stakeholders.

12. Do you want further information?

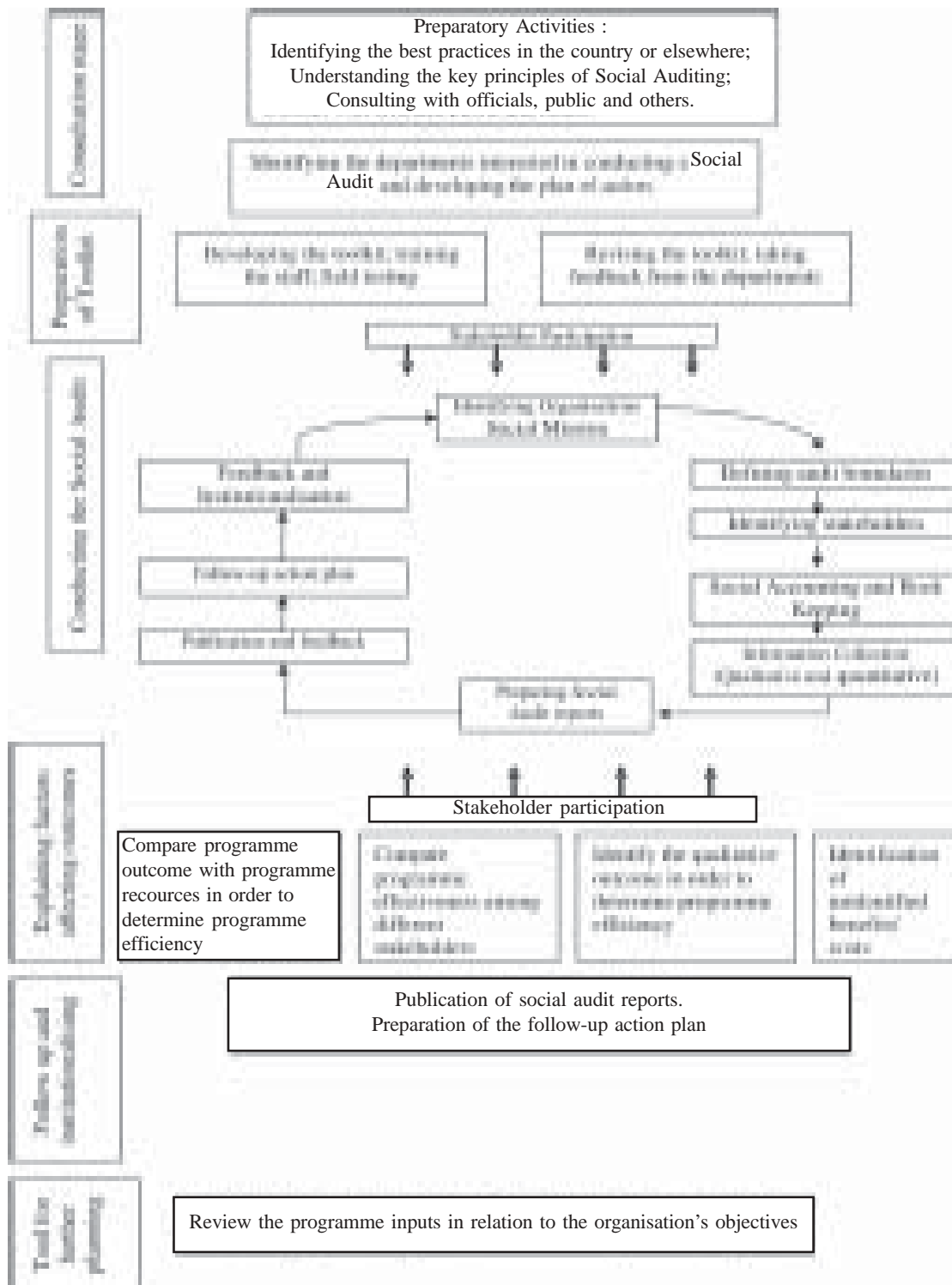
For further information, please visit the list of websites provided in the Appendix - VII.





## Appendix - III: The Social Audit Flowchart

The flowchart below gives a comprehensive map for designing and conducting Social Audit



## Appendix - IV: Sample Questionnaire

Sample questionnaire for students of residential schools and colleges under Educational Support programmes of Social Welfare Department, Govt. of Andhra Pradesh

My name is .....

No.	General Information		
1.	Name of the village		Code
2.	Name of the mandal		Code
3.	Name of the district		Code
4.	Name of the Institution		Address and contact person
5.	Type of Institution	Government	1
		Government-aided	2
6.	Hostel/College	Boys	1
		Girls	2
7.	Type of the college	Intermediate	1
		Degree	2
8.	Age	Age	Code
		Up to 20	1
		21 – 25 years	2
		26 – 30 years	3
		Above 30 years	4
9.	Class and subject (specify)	Inter 1 <sup>st</sup> year	1
		Inter 2 <sup>nd</sup> year	2
		Degree I year	3
		Degree II year	4
		Degree III year	5
		Engineering/Medicine	6
		Any other (specify)	7



No.	Questions	Responses	Code	Column numbers
10.	What is the type of scholarship received?	Non-residential	1	
		Residential	2	
		Any other (specify)	3	
11.	Since how long have you been receiving the scholarship?	Record actual number of years:		
		Since this academic year;	1	
		1 to 3 years;	2	
		4 to 7 years;	3	
		8 to 10 years;	4	
	Above 10 years.	5		
12.	What is the amount of scholarship received?	Actual (in Rs.) Record as mentioned		
		Up to Rs.100 per month	1	
		Rs.101 to 250	2	
		Rs.251 to 500	3	
		Above Rs.501	4	
13.	Can you give the break-up of scholarship amount? (State actual amount received)	Fees	Rs.	
		Accommodation	Rs.	
		Food	Rs.	
		Purchase of books	Rs.	
		Expense toward study tours	Rs.	
		Expenses for typing thesis	Rs.	
		Any other (specify).....	Rs.	
14.	Have you received any grant under the Integrated Book Bank Scheme? (In case of professional courses)	Yes	1	
		No	2	
15.	If Yes, how much did you receive?	As mentioned		
		Up to Rs.1500	1	
		Rs.1501 to 3000	2	
		Rs.3001 to 4500	3	
		Rs.4501 to 6000	4	
		Above Rs.6001	5	
16.	How has the scholarship benefited you in your education?	Helped in continuing higher studies	1	
		Payment of college fees	2	
		Payment of examination fees	3	
		Payment of books and study materials	4	
		Hostel accommodation	5	
		Other incidental expenditures	6	
		Any other reasons (specify)		

No.	Questions	Responses	Code	Column numbers
17.	In your opinion to what extent has the scholarship contributed to improving your performance?	To a great extent	1	
		To some extent	2	
		Cannot say	3	
		Not contributed at all	4	
18.	What are your views on scholarships provided to Scheduled Caste students?	Necessary for poor students	1	
		Scholarship amount is insufficient.	2	
		It should be awarded based on merit	3	
19.	Is such a scholarship enabling you to achieve long-term career goals?	Yes	1	
		No	2	
20.	If yes, how is it helping in achievement? (Record verbatim)			
21.	Do you think scholarships for Backward Classes motivate students from these communities to pursue their studies?	Yes	1	
		No	2	
<b>Education and other activities</b>				
22.	How often do you have examinations in your college?	Once in a week	1	
		Once in a month	2	
		Once in a year	3	
		Never	4	
23.	Does the examination evaluate the student based on the performance providing a measure to improve?	Yes	1	
		No	2	
24.	Have you achieved any rank/grade in class?	Yes	1	
		No	2	
25.	If yes, what is your current rank in class?	First rank	1	
		Within top three ranks	2	
		Within the top ten ranks	3	
		Between 11 <sup>th</sup> rank up to 25 <sup>th</sup> rank	4	
		Above 26 <sup>th</sup> rank	5	
		No rank (arrears)	6	
26.	Have you any other (scholastic) achievements during this year (for instance, University rank/ State rank)?	Please specify:		



No.	Questions	Responses	Code	Column numbers
27.	Is the progress monitored on a continuous basis?	Yes	1	
		No	2	
28.	Are you given feedback on your performance in the examinations?	Yes, always	1	
		Yes, sometimes	2	
		No, never	3	
29.	If yes, state how?			
30.	Do teachers/tutors take special interest and coach students on difficult topics? Do teachers complete the syllabus on time and give sufficient time for revision ?	Yes, always	1	
		Yes, sometimes	2	
		No, never	3	
		Yes	1	
		No	2	
31.	How many hours on an average is the duration of class for each subject?	Less than half-an-hour	1	
		Half-an-hour to one hour	2	
		More than one hour	3	
32.	With the current teaching approach, are you confident you can succeed in the final examinations?	Very confident	1	
		Confident	2	
		Not confident	3	
33.	Do you participate in any games or sports?	Yes	1	
		No	2	
34.	Have you participated in any sports and games events conducted in your college?	Yes	1	
		No	2	
35.	What has been your achievement in the events you participated?	Sport	Achievement (e.g., district, state level)	
		Cricket		
		Volleyball		
		Basketball		
		Kabaddi		
		Kho Kho		
		Others (Specify)		

No.	Questions	Responses	Code	Column numbers	
36.	What is your achievement in other extra-curricular activities?	Activity	Achievements (e.g., Inter-collegiate prize)		
		Essay			
		Elocution			
		Debate			
		Quiz			
		Singing			
		Any Other			
37.	In the above said activities, at what level did you represent?	Mandal level		1	
		District level		2	
		State level		3	
		National level		4	
38.	What has been your achievement in the competitive exams?	Competitive exam appeared.....			
		Rank achieved.....			
39.	What is your perception of the overall quality of education imparted in colleges?	Excellent		1	
		Good		2	
		Average		3	
		Bad		4	
		Very bad		5	
40.	How do you rate the quality of teaching at the college?	Excellent		1	
		Good		2	
		Average		3	
		Bad		4	
		Very bad		5	
<b>Hostel facility</b>					
41.	Since when have you been availing hostel facility?	Record as stated..... (in number of years)			
		Last 1 year		1	
		1 to 3 years		2	
		4 to 6 years		3	
		7 to 10 years		4	
		Above 10 years		5	
42.	From which standard did you start availing the hostel facility?	Record as stated.....			
		I to V standard		1	
		VI to X standard		2	
		Intermediate I year		3	
		Intermediate II year		4	
		Degree I year		5	
Degree II year		6			



No.	Questions	Responses	Code	Column numbers
		Degree III year	7	
		Other professional course	8	
		Others (specify).....	9	
43.	How has the hostel facility helped you?	Helped in pursuing higher studies	1	
		Helped in reducing burden on the family	2	
		Others (specify).....	3	
44.	What are the facilities provided at the hostel	Accommodation	1	
		Study facilities	2	
		Mess facility	3	
		Television	4	
		Others (specify).....	5	
45.	What is your opinion on the facilities provided in the hostel? (Circle the appropriate one)		Adequate	Inadequate
		Accommodation	1	2
		Study facilities	1	2
		Mess facility	1	2
		Television	1	2
		Others (specify).....		
46.	What is the quality of basic amenities such as drinking water, electricity, and sanitation?	Very Good	1	
		Good	2	
		Average	3	
		Bad	4	
		Very Bad	5	
47.	What is the extent of satisfaction with the facilities provided to you in the hostel?	Very satisfactory	1	
		Satisfactory	2	
		Unsatisfactory	3	
		Very unsatisfactory	4	
48.	What are the distractions that affect the youth studying in college/staying in hostels?	Record verbatim. .....  (Probe for causes such as 'peer pressure to roam around', 'watching movies', 'habits like smoking and alcoholism')		
49.	Any other comments			

Sample questionnaire for Parents of the beneficiaries of Social Welfare Hostels under Educational Support programmes of Social Welfare Department, Govt. of Andhra Pradesh  
My name is .....

Profile of student (to be filled in by interviewer)		Responses	Code
1.	Name of the village		
2.	Name of the mandal		
3.	Name of the district		
4.	Name and address of the school in which the student is studying?		
5.	Type of the hostel in which the student is studying?	Boys	1
		Girls	2
		Co-education	3
6.	Name of the respondent: son's/daughter's name:		

No.	Questions	Responses	Code	
<b>Hostel facility</b> (For parents whose children are in hostel)				
7.	For how many years (name of the child: ..... ) has been availing hostel facility provided by Social Welfare department?	Record as stated..... (in number of years)		
8.	From which class onwards did (name of the child) start availing the hostel facility? (Record class)	Record as stated :		
9.	Currently (name of the child) is in which standard?			
10.	What were the reasons for putting (name of the child) in hostel? (Circle the appropriate one)		Agree	Disagree
		We could not afford educational expenses	1	2
		Child had to travel long distance to school	1	2
		There are no schools in close vicinity	1	2
		Being at home, child had to contribute towards work to earn money	1	2
Any other (Specify)	1	2		





No.	Questions	Responses	Code			
11.	In your opinion have those reasons been addressed adequately after putting the child in hostel (Probe how and why?)					
12.	Do you ask ( <i>name of the child:.....</i> ) about amenities received at the hostel?	Yes	1			
		No	2			
	What is your opinion of the facilities provided to ( <i>name of the child:.....</i> ) in the hostel? (Circle the appropriate one)		Excellent	Good	Average	Poor
		Accommodation	1	2	3	4
		Education	1	2	3	4
		Food	1	2	3	4
Sports	1	2	3	4		
13.	What is the reason for this opinion?	Accommodation				
		Education				
		Food				
		Sports				
14.	How often do you visit the hostel to see ( <i>name of the child</i> )?	Once in a week	1			
		Once in a month	2			
		Once in three months	3			
		Once in six months	4			
		Once in a year	5			
		Never visited	6			
15.	When you visit the hostel do you interact with any staff in the hostel?	Yes	1			
		No	2			
16.	If yes, with whom and for what purpose?					
17.	Do you receive any feedback on your child's performance in the examinations?	Yes	1			
		No	2			
18.	Has he/she achieved any rank/grade in class?	Yes	1			
		No	2			
		Do not know	3			
19.	In your opinion has ( <i>name of the child's</i> ) the performance in studies improved after hostel admission?					

No.	Questions	Responses	Code	
20.	What, according to you, are the reasons for this?			
21.	How in your opinion has hostel facility helped (name of the child: .....)?		Agree	Disagree
		Gives him/her more time for study	1	2
		Reduces travel time to reach education facility	1	2
		A better environment for study	1	2
		Opportunity to interact with people from other backgrounds	1	2
Any other (Specify)				
22.	Does (name of the child:.....) like staying in the hostel? Why? (state reason/s)	Yes	1	
		No	2	
		Cannot say	3	
23.	Now I would like to understand from you what could be the benefits of the hostel facility received from government has helped (name of the child) and your family .			
24.	How has staying in the hostel benefited (name of the child)?		Agree	Disagree
		To continue studies	1	2
		Avail good infrastructure facilities	1	2
		Improve his/her performance	1	2
		Increased opportunities for overall development	1	2
		In achieving his/her ambition in life	1	2
		Others (specify)	1	2
Cannot say	1	2		
25.	What do you feel is the treatment given to hostel students by staff members at the hostel?		Agree	Disagree
		Hostel staff is very warm and cordial	1	2
		Hostel staff takes good care of students	1	2
		Hostel staff provides for needs of all children	1	2
		Hostel staff is indifferent towards children	1	2
		Hostel staff discriminate students on basis of their caste	1	2
		Cannot say	1	2
Any other (Specify)				
26.	For negative statements of indifference and discrimination probe further to learn their direct or indirect experiences.	Record verbatim :		



No.	Questions	Responses	Code	
27.	Does (name of the child) share his/her experience of stay in the hostel?	Yes	1	
		No	2	
28.	What has (name of the child) shared about other students' interaction with him/her? Has (name of the child) mentioned any of the following regarding hostel amenities?		Agree	Disagree
		Other students are friendly with him/her	1	2
		Other students help him/her in studies	1	2
		Other students look down upon him/her	1	2
		Other students create disturbance in studies	1	2
		Cannot say	1	2
29.	Do you think that if (name of the child ..... did not get hostel facility, he/she would have ....		Agree	Disagree
		Hostel amenities take care of all his/her basic needs	1	2
		Hostel food is very good	1	2
		He/she likes hostel staff	1	2
		He/she prefers to stay in hostel rather than at home	1	2
		Hostel stay and amenities let him/her concentrate on studies	1	2
		Cannot say	1	2
		Any other (Specify)		
30.	On a long-term perspective, what do you think are the benefits of scholarships to SC students and the community?		Agree	Disagree
		Discontinued studies	1	2
		Taken up wage labour/farming/etc	1	2
		Would have wasted childhood	1	2
		Cannot say	1	2
31.	On a long-term perspective, what do you think are the benefits of scholarships to SC students and the community?		Agree	Disagree
		Improves overall living standard of the family	1	2
		SC community gets opportunity to join the mainstream society	1	2
		Increases awareness about scholarship facilities through achievements of students who have received scholarships	1	2
		Increases confidence of students to face challenges in the society	1	2

No.	Questions	Responses	Code	
		Empowers SC community with equal opportunities and exposures through education		
		Any other (Specify)		
32.	In your opinion, have hostel facilities provided to students over last 20-30 years contributed to the upliftment of SC community?		Agree	Disagree
			1	2
33.	If yes, How? If No, Why?			

## Appendix – V: Guide to Undertaking a Survey

### Citizen Engagement is a Core Element of Good Governance

Government programmes and policies must be in a constant state of evolution in order to meet the public's changing needs and expectations. When a government allows its institutions to ossify, it is no longer serving the public good. Strengthening relations with citizens enables government to do just that. It allows government to tap new sources of policy-relevant ideas, information and resources when making decisions. Equally important, it contributes to building public trust in government, raising the quality of democracy and strengthening civic capacity.

Citizens' Surveys assume importance in this context. Unlike in the private sector where the market mechanism and continuous customer surveys provide feedback to the managers, in the public sector, feedback from the public comes from interest groups. Feedback from the bulk of the public, or the silent majority comes only at election time and provides little guidance towards making service delivery more effective and efficient. Surveys can be used to close this feedback gap and to gauge the effectiveness of their operations, identify unmet public needs and improve service delivery.

### What is a Survey?

Webster defines a survey as “the action of ascertaining facts regarding conditions or the condition of something to provide exact information especially to persons responsible or interested” and as “a systematic collection and analysis of data on some aspect of an area or group.” A survey, then, is a process and goes much beyond than the mere compiling of data. To yield relevant information, the data must be analysed, interpreted and evaluated.



## Types of Survey

Surveys can be divided into two general categories on the basis of their extensiveness. A complete survey is called a “census.” It involves contacting the entire group you are interested in - the total population or universe. The other category is more common; it is a sample survey. A sample is a representative part of a whole group (universe). Thus a sample survey involves examining only a portion of the total group in which one is interested, and from it, inferring information about the group as a whole.

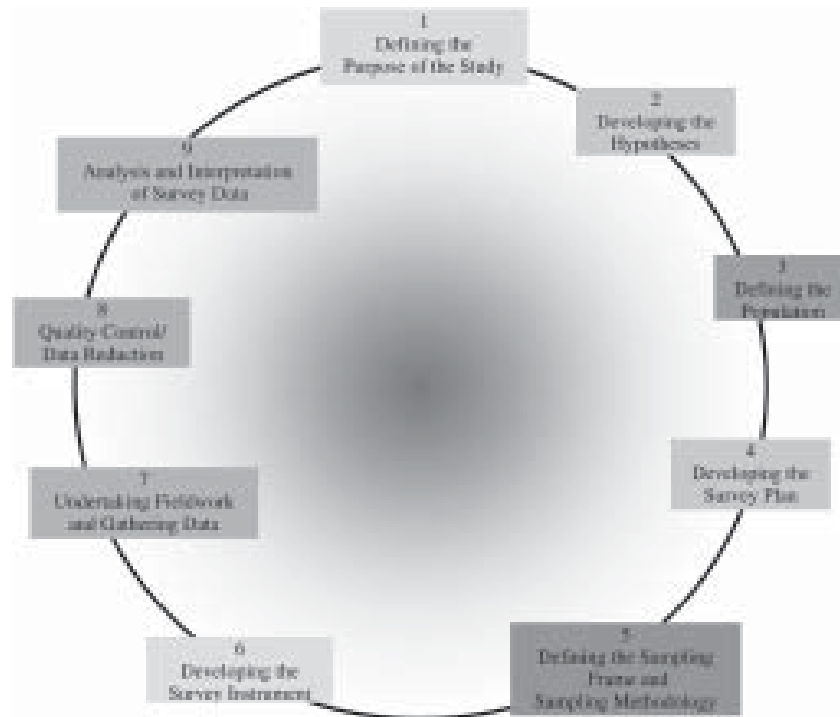
Surveys can be classified by their method of data collection. Mail, telephone/internet interview, and in-person interview surveys are the most common.

- Mail surveys can be relatively low in cost. The main problem, however, with this type of survey are (a) the non-response errors associated with it and (b) lack of control on the representativeness of the sample that responds.
- Telephone interviews are an efficient method of collecting some types of data. They are particularly suited in situations where timeliness is a factor and the length of the survey is limited. However, the sampling frame in this kind of survey may be much smaller than the actual universe, especially in the Indian context where access to basic telephone services is limited. Further, they may not be well suited in situations where detailed information may be required.
- Internet surveys: A more recent innovation in survey technology is the Internet survey in which potential respondents are contacted and their responses are collected over the Internet. Internet surveys can substantially reduce the cost of reaching potential respondents and offer some of the advantages of in-person interviews by allowing the computer to show pictures of respondent or lists of response choices in the course of asking questions. The key limitation is the lack of control on the representativeness of the sample and self-selection bias.
- In-person interviews are the most common form of survey in India. Though they are more expensive than mail or telephone surveys, they enable collection of much more complex and detailed information. Furthermore, they not only allow the researcher more control over the sample population, but also, if well constructed, less sampling errors.

Some surveys combine various methods. For instance, a surveyor may use the telephone to “screen” or locate eligible respondents and then make appointments for an in-person interview.

## Steps Involved in a Survey

The following steps are involved in a Survey Exercise:



### Step 1: Defining the Purpose of the Survey

The first step in producing a survey is to define the purpose or objective of the survey. A clear statement of purpose is necessary not only as a justification of the project, but also as a guideline to determine whether future actions in the project are in support of the original purpose. Knowledge of the exact nature of the problem (objective) would determine exactly what kind of data to collect and what to do with it.

### Step 2: Developing the Hypotheses

Once the problem has been clearly stated, the next step is to form one or more hypotheses. The hypothesis is actually an educated guess about the answer to the problem. It ought to be based on prior experience related to the problem, or based on any knowledge one may have of previous research done on the topic. Without such a framework in which to make an educated guess, there is no basis for making a guess at all. If there is no clear basis for formulating a hypothesis, one should instead develop one or more objectives or questions to frame the scope of the questionnaire.

A well-formulated hypothesis, objective, or research question translates the purpose into a statement that can be investigated scientifically. Without well formulated hypotheses, producing a valid survey becomes a very difficult task indeed.



### Step 3: Defining the Population

It is important at this stage to identify the population or the target group that one is interested in. This is likely to emerge from the purpose of the survey and the hypotheses formulated.

Not only is it important to identify the population but one should endeavour to define the target segment as distinctly as possible. For this purpose, one could choose different criteria such as:

- Geographical (e.g.,: districts, hills, plains, agro-climatic zones etc.)
- Demographic (e.g.,: urban/rural, age, sex etc.)
- Socio-economic (e.g.,: APL/BPL, monthly income/expenditure, type of housing, castes/class etc.)
- Other (such as attitudinal and behavioural characteristics etc.)

### Step 4: Developing the Survey Plan

The next step in the survey process is construction of the survey plan. The purpose of the survey plan is to ensure that the survey results will provide sufficient data to provide an answer (solution) to the problem being investigated. The survey plan consists of:

- Survey methodology
- Data collection plan
- Data reduction and reformatting plan
- Analysis plan

### Survey Methodology

This involves determining the broad nature of the study. Should the study be a one time cross-sectional study or should it be done at regular time intervals? Such a decision will have implications on the eventual sample design and data collection plan.

### Data Collection Plan

The purpose of the data collection plan is to ensure that proper data is collected and in the right amounts. The appropriateness of the data is determined by your hypothesis and your data analysis plan.

### Data Reduction and Reformatting Plan

The purpose of the data reduction and reformatting plan is to identify upfront and to decrease as much as possible the amount of data handling. This plan is highly dependent on the other two plans. Proper coding of questions (both open-ended and close-ended), before the questionnaires are administered, enable quick and error-free data reduction.

## **Analysis Plan**

Finally, an analysis plan ensures that the information produced by the analysis will adequately address the originally stated hypotheses, objectives, or questions. It also ensures an analysis that is compatible with the data collected during the survey. The analysis plan determines which statistics one will use and how much risk one can take in stating your conclusions.

## **Step 5: Determining the Sampling Frame and Sampling Methodology**

When undertaking any survey, it is essential to obtain data from people that are as representative as possible of the group that one is interested in. Even with the perfect questionnaire (if such a thing exists), the survey data will only be regarded as useful if it is considered that respondents are typical of the population as a whole. For this reason, an awareness of the principles of sampling is essential to the implementation of most methods of research, both quantitative and qualitative.

### **Sampling and Sampling Errors**

The crucial factor in making a survey successful is reducing "errors." 'Survey error' is the term used to describe any reasons that interfere in collecting perfect results. There are two types of survey errors: a) non-sampling error and b) sampling error. Both can be controlled.

Non-sampling error results from poor questionnaire construction, low response rates, non-coverage (missing a key part of the market), and processing weaknesses. The other type of error is sampling error. Sampling is the process of deciding what portion(s) of your universe will be surveyed, including who and how many. The goal of sampling techniques is to reduce (or eliminate) sampling error.

### **Sampling Methodology**

**The basic steps for selecting a sample are as given below:**

- Define the universe. Who do you want to get the information from? Decide the units (say BPL households), the elements (adult members), the extent (benefited from a scheme), and time (in the last one year).
- Develop a "sampling frame." Who are the people who make up the group(s) you want to survey? In the above example, the list of all BPL households will serve as the sampling frame for sampling of households.
- Specify the sampling unit and element. What specific segment(s) will get you the information you need? They may be adult members within BPL households, who may or may not have benefited from the scheme
- Specify sampling method. What selection criteria will you use: probability Vs non-probability?





### Types of Probability Sampling

- A simple random sample is one in which each member (person) in the total population has an equal chance of being picked for the sample. In addition, the selection of one member should in no way influence the selection of another.
- Systematic sampling involves collection of a sample of survey participants systematically where every  $k^{\text{th}}$  member is sampled in the population, where  $K$  is equal to the population size divided by the required sample size.
- Random route sampling address is selected at random from sampling frame (usually electoral register) as a starting point. The interviewer is then given instructions to identify further addresses by taking alternate left and right hand turns at road junctions and calling at every  $n^{\text{th}}$  address.
- A stratified random sample is defined as a combination of independent samples selected in proper proportions from homogeneous groups or strata within a heterogeneous population. In other words, all people in sampling frame are divided into "strata" (groups or categories). Within each stratum, a simple random sample or systematic sample is selected.
- Multi-stage cluster sampling involves drawing several different samples. Initially, large areas are selected and then progressively smaller areas within a larger area are sampled. Eventually, this ends up with a sample of households.

### Types of Non-probability Sampling

- Purposive sampling is one in which respondents are selected by the researcher subjectively. The researcher attempts to obtain samples that appear to him/her to be representative of the population and will usually try to ensure that a range from one extreme to the other, is included.
- Quota sampling is often used to find cases with particular characteristics. Interviewers are given quota of particular types of people to interview and the quotas are organised so that final sample should be representative of the population.
- A convenience sample is one that comprises subjects who are simply available in a convenient way to the researcher. This could be at a shopping mall or a street corner.
- In snowball sampling, potential respondents are contacted and then they provide information on other potential respondents with the same characteristics who are then contacted.
- Self-selection is perhaps self-explanatory. Respondents themselves decide that they would like to take part in your survey.

## Determining Sample Size

**There are four key considerations that determine sample size of a survey.**

**Population size:** In other words, how many people are there in the group that the sample represents? The arithmetic of probability proves that the size of the population is irrelevant, unless the size of the sample exceeds certain per cent of the total population that one is examining.

**Sampling risk:** The less risk you are willing to take, the larger the sample must be. Risk, as it relates to sample size determination, is specified by two interrelated factors:

- The confidence level
- The precision (or reliability) range

The confidence level tells you how sure you can be. It is expressed as a percentage and represents how often the true percentage of the population would pick an answer lies within the confidence interval. The precision range (standard error) reflects the deviation of the sample estimate from the actual population value. To minimise risk, one should have a high confidence (say 95%) that the true value you seek (the actual value in the population) lies somewhere within a small interval (say  $\pm 5\%$ ) around your sample value (your precision).

**Analysis Plan:** Another factor bearing on sample size is also obtained from your analysis plan. If there are many sub-groups covered within the population, the sample size requirements may be larger than for a homogeneous population. Similarly, if the study mandates accurate reporting at a sub-group/strata level, adequate sample sizes would need to be provided at each stratum/subgroup level.

**Time and Cost:** Inadequate time or high costs often curtail sample sizes of a survey. In such circumstances, the confidence level of reporting and standard error of estimation are compromised.

**Sample sizes can be estimated using the following formula:**

- $n$  is the sample size
- $N$  is total population size (known or estimated)
- $d$  is the desired precision/margin of error
- $Z$  is the value of corresponding the desired confidence level obtained from a normal distribution table (usually 95%)

The above assumes the worst case scenario where the sample proportion ( $p$ ) has been assumed to be 0.5. Hence  $[p * (1-p) = 0.25]$ . This yields the maximum sample size required to report for a variable of interest at a predetermined confidence level allowing for a certain margin of error.



## Step 6: Questionnaire Design

Questionnaires play a central role in the data collection process. The questionnaire is the means for collecting your survey data. A well-designed questionnaire efficiently collects the required data with a minimum number of errors. It facilitates the coding and capture of data and it leads to an overall reduction in the cost and time associated with data collection and processing.

A poorly constructed questionnaire can invalidate a robust survey design as it gives rise to non-sampling errors. The key to minimising the disadvantages of the survey questionnaire lies in the construction of the questionnaire itself. Since the questions are the means by which you are going to collect your data, they should be consistent with your survey plan. The biggest challenge in developing a questionnaire is to translate the objectives of the data collection process into a well-conceptualised and methodologically sound study. Properly constructed questions and well-followed survey procedures will allow you to obtain the data needed to check your hypothesis and, at the same time, minimise the chance that one of the many types of biases will invalidate your survey results.

**The following is a list of some key points to think about when designing the questionnaire:**

- Is the introduction informative? Does it stimulate respondent's interest?
- Are the words simple, direct and familiar to all respondents?
- Do the questions read well? How is flow in the questionnaire?
- Are the questions clear and as specific as possible?
- Does the questionnaire begin with easy and interesting questions?
- Does the question specify a time reference?
- Are any of the questions double-barrelled?
- Are any questions leading or loaded?
- Should the questions be open/close-ended? If the questions are close-ended, are the response categories mutually exclusive and exhaustive?
- Are the questions applicable to all respondents?

## Step 7: Undertaking Fieldwork and Gathering Data

This is the first operational part of the survey process. A well-designed sampling methodology must be complemented by good standards in the actual gathering of data through professionally trained investigators.

- **Operational planning:** This is meant to serve as a roadmap for the actual survey. This incorporates resource planning in order to align manpower to the survey design and time constraints.

- **Training of investigators:** It is important for investigators, who undertake the work of interviewing respondents, to clearly understand the purpose of the survey and the target respondent. They should be aware of the reason for each question in the instrument. Investigators should also know the micro-level sampling methodology on the basis of which they would have to select the area, the household and the respondent within the household. In this regard, use of investigators who are familiar with such surveys may be an advantage.
- **Monitoring and supervision:** Mechanisms should be in place to adequately monitor and supervise the fieldwork operations. This has a bearing on both the time and quality of the survey. Proper monitoring of the field teams can help to regulate and control the progress of fieldwork.

## **Step 8: Quality Control/Data Reduction**

### **Data Preparation and Management**

The goal of the data preparation and management stage is to get the data ready for analysis. When examining a new data set, data verification and cleaning ensures that the analytical results are accurate.

#### **Setting up the "Codebook"**

During the data preparation and management step, the first step is to set up "codebook" information, which is any variable definition information. This includes variable names, variable formats and descriptive variable labels (data such as gender or income level) and value labels (numbers assigned to data, such as "1" for male, "2" for female).

#### **Setting up Multiple-item Indices and Scales**

Multiple-item indices and scales, which combine multiple indices into a single, multiple-item index can also be set up. This provides a more reliable measurement of interest than a single question can. This will enable better cross-tabulation and multiple-item analysis.

## **Step 9: Analysis and Interpretation of Survey Data**

### **Weighting of Data**

Before analysing and interpreting the data, it may be required to 'weight' the data. Weighting refers to the construction of a weight variable. The principal purpose of weighting is to obtain as accurate parameter estimates as possible with the chosen sampling and estimation procedures.

The final analytic weights attached to each analytic file produced from a survey may contain the following factors:

- The design-based weight computed as the reciprocal of the overall probability of selection;
- A non-response adjustment factor;



- A post stratification adjustment factor;
- A weight-trimming factor.

### Data Analysis

Broadly, analysis of data could be categorised into two types. Descriptive data analysis helps in organising and summarising data in a meaningful way. Description is an essential step before any further statistical analyses. The goals of descriptive data analysis are to (a) summarise data and (b) get an accurate description of the variables of interest. Inferential data analysis allows the researcher to make decisions or inferences by identifying and interpreting patterns in data. Inferential statistics deal with drawing conclusions and, in some cases, making predictions about the properties of a population based on information obtained from a sample. While descriptive statistics provide information about the central tendency, dispersion or skew, inferential statistics allow making broader statements about the relationships between data.

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