



Vision

"To be a global leader in promoting good corporate governance"

Motto

सत्यं वद। धर्मं चर। इष्टार्थं तेन ह्यन्यात्तेऽपेक्षितं तेन तेन ह्यन्यात्

Mission

"To develop high calibre professionals facilitating good corporate governance"

Components of Impact Reporting in Social Impact Assessment (SIA)

Social Impact Assessment (SIA) evaluates the social value created by an organization, such as a Non-Profit Organization (NPO) or For-Profit Organization (FPO), through its activities. Findings from SIA can serve internal purposes (e.g., organizational improvement) or external discussions with stakeholders. The final SIA report must integrate qualitative, quantitative, and financial aspects to offer a holistic view of impacts. It should prioritize brevity while adhering to principles of transparency and materiality, ensuring stakeholders can quickly access relevant information. This note outlines the key components of an SIA report, drawing from established guidelines, and discusses the role of annual impact reports, including trend analysis and the reporting of positive and negative impacts.

Key Components of an SIA Report

An effective SIA report is structured to provide clarity, accountability, and actionable insights. The following components are essential, as they cover the organization's context, methodology, results, and implications:

1. **Executive Summary:** A concise overview aimed at all stakeholders, summarizing the key findings, impacts, and recommendations. It should highlight the most material aspects of the assessment to enable quick comprehension and decision-making.
2. **Information About the Organization:** Details on the organization's vision, mission, key stakeholders, and core activities. This section establishes context, helping stakeholders understand the entity's purpose and scope of operations.
3. **Description of the Scope of the SIA:** An outline of what the assessment covers, including the boundaries (e.g., geographic areas, target populations, time periods, and specific interventions). This ensures transparency about what was evaluated and what was excluded.
4. **Details of Stakeholder Involvement and Methods of Data Collection:** Explanation of how stakeholders were engaged (e.g., consultations, surveys, focus groups) and the data collection techniques used (e.g., interviews, questionnaires, secondary data analysis). This promotes credibility by demonstrating inclusivity and methodological rigor.

5. **Details of Calculations, Estimates, and Assumptions (for Quantitative or Monetary Approaches):** For reports using numerical or financial metrics, provide breakdowns of calculations, including formulas, data sources, and any estimates or assumptions made. This includes discussions on uncertainties to maintain accuracy and allow for scrutiny.
6. **Impact Map and Theory of Change Map:** Visual or descriptive representations of the organization's activities, inputs, outputs, outcomes, and impacts. The impact map illustrates causal pathways, while the theory of change map outlines the logical framework linking actions to results (refer to relevant sections for detailed guidance).
7. **Assumptions and Limitations Underlying the Analysis:** A candid disclosure of any assumptions (e.g., about data reliability) and limitations (e.g., data gaps or external factors). This fosters trust by acknowledging potential biases or constraints.
8. **Audit Trail for Decision-Making:** A transparent record of choices made during the assessment, such as which stakeholders, outcomes, or indicators were included/excluded, along with rationales. This ensures accountability and allows stakeholders to trace the basis for conclusions.
9. **Building Impact Scorecard/Evaluation Criteria:** A scorecard or criteria framework using key metrics, past trend analysis, and illustrative case studies or quotes from participants. This component quantifies and qualifies impacts, providing a balanced evaluation.

Source: NISM Series XXIII: Social Impact Assessors Certification Examination workbook
