EDITOR'S NOTE

Dear Readers,

Many a time we have touched upon the topic of social responsibility at the individual level. In this issue, we shall talk about Individual Social Responsibility - which most of us know but do not practise!

All of us have strong views on social issues. However, when we have to contribute to alleviate the problem, we tend to opt the easy way out. We are not talking of monetary contribution but in terms of thoughts, words and deeds. For instance, let us take the issue of climate change. A person may have serious concerns, lofty thoughts about how she or he could contribute to rectify the problem, may talk and write volumes about climate change. However, at the individual level, may not practise it seriously. The entire exercise is futile if the individual does not care about how her or his actions will contribute to the issue. The thought that one person’s action will not damage the world is dangerous. If each one of us start thinking on those lines (which we already are!) we would be left in a dangerous planet.

Writing, talking and working on including differently abled people into the mainstream society is glamorous. How many of us would be ready to practise it in reality? Would we be forthcoming to include such people in our work and life? We cannot be sure of a firm and positive answer. We would end the topic saying that it is up to the individual. Yes! Individual Social Responsibility is a young concept that is evolving.

Individual Social Responsibility (ISR) is about an individual being responsible in her/his actions that affect the community at large. It is not just being philanthropic or being actively involved as a campaigner, volunteer or activist, but also the individual being ethical in the outward dealings. Integrity and honesty are the building blocks of ISR.

The underlining doctrine for ISR is practise what you preach. Gandhiji will always be an evergreen example in this aspect. Says a friend, I firmly believe in beauty without cruelty, all my actions are towards the cause. I don’t use products that employ some form of cruelty in the process, I propagate the idea wherever and whenever possible, don’t gift such products nor do I accept such gifts. It may not be a burning issue, but I believe that my contribution to the cause is vital. I don’t see myself and my actions as negligible when compared to the universe. I am a part of the world and every action of mine counts...

Whether it is disposing garbage, use of energy, use of natural resources, child labor, apathy to bribery, un-ethical practises or whatever, each one of us should consciously think and act. After all, one person’s act can still save the world...

Latha Suresh Radha Jagan
SOCIAL ENTREPRENEURSHIP

The term Transparency as used in the social context implies openness, communication and accountability. It metaphorically means that everything can be seen through.

In the development sector, people interpret Transparency with reference to the financial status and disclosure of financial statements. Actually, transparency is beyond financials. A social entrepreneur who runs a home for special children says, *We have always been very transparent about our activities. We never hush up our mistakes or shortfalls. In fact, we talk about them loudly, which leads us to solutions. The idea is not to cover up our mistakes but not to repeat them. Also, when we open our doors to people and permit them to see, understand and feel our work, their role and contribution to the cause is much better and healthier.*

Transparency just does not mean how much money we get and what we do with it. Transparency is a characteristic that should encompass the issue, problems, work done, impact, success and failure. It is about being open, honestly telling the world about the work and being responsible for the outcome of the work.

However, there is a flip side to being transparent as well. Donors, supporters, well wishers may have varied opinions on various issues and activities. By being transparent, we would definitely invite problems from any quarter. Says a social entrepreneur who runs a rural supplementary education project, *The other day I was discussing an issue with a supporter. It was about a particular teacher in a school who was irregular to school and severely punished the children. It was a very general discussion and it ended like that. A week later, the supporter called me jubilantly to say that he had leveraged his contact with senior officials in the education department and penalized the teacher!*

*I was shocked and irked by the manner in which the supporter took things into his hands. I had planned to handle the whole issue in a very different manner, which would have had a long term positive impact on the teacher and the students. Now, the students would have to go without a teacher for some time and when he comes back, it would be worse than before. It was a hard lesson for me on being very open about problems.* True, transparency is a salient feature for a social entrepreneur, however she or he should know where to draw the line between transparency and discretion.

FROM THE PGDSIM DIARY

The month of October was rather quiet for the PGDSIM students. The smooth flow of theory classes on Counseling, International Affairs, optional subject and field work kept the students very busy.

FROM THE SEOP DIARY

On 3rd October *Mr. Joseph*, Chartered Accountant addressed the students on Financial Management.
On 10th October Mr. Narayanan from Right to Sight conducted a course review for the students.

On 24th & 30th October Mrs. Latha Suresh conducted classes on writing project proposals.

**BRIEF NOTES**

Save the Children, India conducted consultation meetings with the community in the districts of Thiruvarur, Nagapattinam, Kanchipuram, Cuddalore and Nagercoil. CSIM’s documentation team attended these meeting and documented the proceedings for Save the Children.

On 26th October, Eva Rosalin visited The New Leed Trust, Chennai and addressed a gathering of 50 youngsters on the problems faced by adolescents.

**SOCIAL ACCOUNTING & AUDIT**

As early as 2003 CSIM realized the need for Social Accounting & Audit and evolved a framework. However, the process was dropped due to lack of authorized Social Audit practitioners. In 2008 CSIM established rapport with Social Audit Network (SAN), UK and wrote the social accounts which was audited by Alan Kay and Patrick Boase from SAN. Now, CSIM has partnered with SAN and is propagating the concept of Social Accounting and Auditing in India. This article will detail you about the CSIM - SAN venture.

In June 2008, CSIM Hyderabad conducted a taster session on Social Accounting and Audit. The session was facilitated by Mrs. Mrinalini Shastry. During this session, coordinators from CSIM Chennai, Hyderabad and Bangalore discussed about forming clusters of organizations that would write their Social Accounts.

The next few months were spent on meeting, screening and guiding organizations to participate in the Social Accounting and Audit process. The following organizations embarked on the process,

1. Confederation of Indian Organizations for Service & Advocacy (CIOSA), Chennai
2. Sri Arunodayam Charitable Trust, Chennai
3. Industree Crafts Foundation, Bangalore
4. Dr Reddys Foundation for Health & Education, Hyderabad
5. Centre for British Teachers Education Services, Hyderabad
7. Fullerton India Credit Company, Mumbai
8. Creative Handicrafts, Mumbai
9. Hyderabad Council for Health & Women, Hyderabad
Apart from the cluster, Mrs. Mrinalini Shastry provided consultancy service to, Madhuram Narayanan Centre, Chennai and Industree Crafts Private Limited, Bangalore to write their social accounts.

In December 2008, the first cluster workshop was conducted in Hyderabad. During this workshop, the organizations were guided through the process of revisiting and understanding their Vision, Mission, Values, Objectives and Activities. Each of the participating organization was given a manual containing guides and templates that helped to write the social accounts.

The second cluster workshop was conducted in January 2009 in Chennai. Patrick Boase from SAN was one of the facilitators for the workshop. During this workshop, the organizations worked on their stakeholder maps and identified the indicators they should use to measure the impact of their work. After the second cluster workshop, the organizations set out to write the social accounts in the prescribed format.

In July 2009 the third cluster workshop was conducted in Pune. This workshop detailed the participants on measuring the economic and environmental impact.

By September 2009, seven organizations had their draft social accounts ready. The Social Audit Panel was conducted for these organizations from 3rd October to 6th November. The Audit was conducted in Pune, Chennai, Bangalore, Hyderabad and Mumbai. Two auditors from SAN had come to India for the Audit. Mr. Mike Swain chaired the audits at Pune, Chennai and Bangalore. Mr. Alan Kay chaired the audits at Hyderabad and Mumbai. Two organizations in the cluster requested more time and their accounts would be audited by the panel in December 2009.

About the Social Accounting and Audit Process

The process of writing social accounts is very interesting. However, the organization has to be meticulous, transparent and ethical about measuring the social, economical and environmental impact and reporting. After the social accounts are written, the draft is presented to the Panel for verification.

The verification of the Social Accounts is done by a Social Audit Panel. The Panel will consist of a Social Auditor approved by SAN and two to four people appointed by the organization itself. The members of the Panel should be people who have no vested interest in the organization being audited but who know something about the field of work in which it is engaged.

The Panel scrutinizes the social accounts, suggests changes and improvements in the report. The Auditor compiles the suggestions
and forwards them to the organization. The changes are made in the draft and the revised draft is sent to the Auditor, who issues the Social Audit Statement. This completes the cycle of Social Accounting & Audit.

The entire process of Social Accounting & Audit helps the organization to **prove and improve**. There are multiple spin off benefits:

- It achieves a holistic process of examining the performance and the impact.
- It helps the organization review its work, systems, documents and clearly identifies the area that needs to be strengthened.
- The external validation process is an important reality check on the information the organization has gathered.
- The verified and comprehensive statement of the organization’s impact and performance helps in reporting to funders / investors, stakeholders and in compiling annual reports.

**CSIM’s achievements in Social Accounting & Audit**

- Mentored **four** Social Auditors
- **Two** Social Accountants to become Social Auditors next year
- In 2009, SAN audited social accounts of **Nine** Indian organizations
- **Two** more will be audited in December 2009
- Fostered the capacity of **Eleven** organizations in Social Accounting
- **Twenty-seven** panel members were introduced to the concept of Social Accounting & Audit
- Consultancy for creating a training manual in Social Accounting & Audit for Local Governance
- Customized Social Accounting & Audit training curriculum to suit the Indian scenario

Apart from propagating the concept of Social Accounting & Audit in India, **CSIM** aims to create a pool of efficient social accountants and auditors. If you are interested in knowing more about the process, do get in touch with us.

**GRITIZEN OF THE MONTH**

This issue features **Mr. Sivakumar**, who founded Alayem Foundation. Here is a brief history about optometrist **Mr. Sivakumar**, who runs Alayem Eye Care as well. A graduate in Chemistry, he studied at the Government Institute of Opthalmology, Egmore, Chennai and started working with Sankara Nethralaya, Chennai. It was here that he was motivated to consider work as service to humanity. After gaining quite some experience, he launched his dream initiative, **Alayem Eye Care**. While running this outfit, he started conducting eye camps in and around Chennai for the benefit of people who were not aware of, or who did not have proper access to eye care. In February 2008, he
started **Alayem Foundation**, which works with a massive vision of providing eye care for **50 lakh** people.

As we talk to him, he rattles off figures, there are about 37 million visually challenged people in the developing world about 2 million people lose vision every year. India is home to the world’s largest number of visually challenged people. More than 75% of them are avoidable blindness caused due to lack of awareness or because they cannot afford treatment. **Alayem Eye Care** has launched a comprehensive **Community Ophthalmic Program** for rural Tamilnadu.

In the Village Community Ophthalmic Program (VCOP) we conduct eye screening camps, evaluate and accordingly guide the patients for (cataract) surgery or prescribe spectacles.

**Sivakumar** says something very interesting about the program, we perform the basic eye screening for every member of each household in the village. The team visits each house and complete the basic screening process in two days for the entire village. On the third day, people who have defects in their vision are requested to assemble for a comprehensive eye check-up at a common venue in the village. A van equipped with advanced eye testing paraphernalia is used as a mobile testing center for this purpose. Based on the test, people with defective vision are further categorized into two groups,

- People who need spectacles to rectify their defective vision
- People who require surgery to correct cataract.

For those who need spectacles, we display the frame models at a special counter, from which the village people can select. Two days later, the spectacles would be delivered at their door step. For this, we collect a nominal charge of Rs.300/- Very innovative indeed!

And what do you do for those who require surgery? We refer them to **Pammal Sankara Eye Hospital** in Chennai. The cataract surgery would be performed free of cost. The patients would be provided free transport, to and from the hospital. Working for children and adults, **Sivakumar** says that the rural and urban lifestyles definitely play a major role in eye defects. *When children live, study, play and move around in small spaces, there is higher incidence of defective vision.*

In the past five years **Sivakumar**’s team has conducted **250** camps in and around Chennai, through which they made **1500** referrals for cataract surgery and performed complete refraction for **36,975** people. Apart from this, they have conducted eye screening for about **50,000** school children. Amazing work in such a short span of time!

**Sivakumar** has enrolled for the Social Entrepreneurship Outlook Program at **CSIM**. *Our vision is to provide quality eye care to 50 lakh people. I often used to wonder as to how I would be able to achieve*
it. Now, the picture is more promising. Thanks to **CSIM**! The course has given me a direction and confidence to work towards the goal. Helped me approach funders, supporters who would definitely ensure **Alayem Foundation** achieves the vision. I have realized the importance of developing a second line in the organization and replication of our model, so that many people are benefitted, says the 34 year old gentleman. You can get in touch with **Sivakumar** at 9840369969 or write to alayemeyeclinic@yahoo.co.in

**MISCELLANY**

Database Management is a vital domain in any organization, all the more in non-profit organizations. It is essential that you create, update and maintain a database of all the resources you may need in running the organization successfully. Identify what data your organization needs to create and maintain. Generally, NGOs would maintain data about,

- Beneficiaries
- Donors & Funders
- Volunteers
- Staff
- Consultants
- Partner Organizations
- Governing bodies
- Service providers
- Technical support services

Whether you have a manual or a computerized database system, you should design to store all the necessary details. For instance, if you have a volunteer database, apart from the name and contact details, you can have information such as their qualification, interests, expertise area, place of work. These can be of immense help. Such data will pave way for effective resourcefulness as well.

Apart from creating, updating and maintaining a database, you should also keep in touch with them, update them with your organization’s growth and development and tell them that they have played a vital role in the organization’s success.

You can check out [www.organizersdb.org](http://www.organizersdb.org) which offers a fairly good database management system. Though it is a free service, they welcome donations!

We welcome your comments and suggestions

**Centre for Social Initiative and Management**

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