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**Independent Assurance Statement on the Performance of the Projects Undertaken Collectively by Hindustan Unilever Foundation and its Project Implementing Partners**

To  
The Board of Directors  
Hindustan Unilever Foundation  
Mumbai, Maharashtra, India

**Broad Objective of the Engagement**

The Board of the parent company, Hindustan Unilever Limited (herein referred to as "HUL") has created a Not-for-Profit subsidiary Company, Hindustan Unilever Foundation (herein referred to as "Foundation") for its social investment in India. The management of the Foundation has initiated an independent assurance review for the successive year to evaluate the collective performance of processes and impacts of the Projects (herein referred to as "Projects"), as implemented and reported by various Project Implementing Agencies (herein referred to as "PIAs") covering Non-Governmental Organizations and International Financial Institution. The performances on these Projects have been reported by the PIAs to the Foundation. We have been requested by the management of the Foundation to carry out an independent assurance review and provide an assurance statement on the performance by the Projects, as presented to us.

**Our Understanding of the Background as Informed by the Foundation**

The Foundation aims at "Water for Public Good" with specific focus on agriculture and allied livelihoods, primarily across the river basins in India. While available water resources are being utilized for agriculture in India, its water use efficiency is generally not very high. In many cases, the availability of water is also a constraint to agriculture and allied rural livelihoods. Both agriculture and hydrological parameters are interconnected and if interwoven effectively, they could play a vital role in reducing the threats to food security, as also making water available for other end uses. The Foundation's analysis of the river basins is initiated from the perspective of understanding climate related vulnerabilities on one hand and gaps between crop availability and demand therein on the other.

**The Foundation's Thought and Action Process**

We have been informed by the Foundation that the thought process behind the programme on "Water for Public Good" is rooted in the recognition of and requirement for management of water as a resource that relates to national priorities as well as specific local responses. The public nature of water and its close link to food security calls for up-scaling of efforts through collective endeavour in order to make a larger impact for sustained good. The Foundation as an accountable organization has intended to disclose information pertaining to its deployment strategy which encompasses this concept of collective action. This co-creation of various interventions results in a concerted approach towards action on addressing the complexity of issues





underlying water in agriculture and allied livelihoods. The Foundation has put in effort in understanding and responding to these issues and concerns, and to report, explain and be answerable to its stakeholders for decisions, actions and performance. The Foundation has taken steps to govern, set strategy and manage performance. The hierarchical elements in the deployment strategy for "Water for Public Good" are given in Table 1 below and the outputs associated with these steps are presented in Annexure # 2, 3 4 & 5. These steps provide the basis for establishing, evaluating and communicating accountability.

**Table # 1: Hierarchical Elements in the deployment strategy for "Water for Public Good"**

Sl. #	Hierarchical Element	Interpretation of the Element	Assured Data vide Annexure #
1.	Concept	The Foundation's "Concept Framework" facilitates in generating Key Financial and Non-Financial Process based performance parameters. The outputs emerging out of these performance parameters have been captured in this Assurance Statement.	Annexure # 2
2.	Project Design Principles	The various Process based performance parameters and their interpretations, further lead to the generation of certain principles to strengthen the cause on "Water for Public Good". The Key Principles are (i) Governance for Water, (ii) Quantity of Water and (iii) Benefits to Communities. These Principles along with the respective Aspects are mentioned below in Table # 2. These Principles further lead to emergence of project specific performance parameters which have been presented in the Assurance Statement.	Annexure # 3
3.	Deployment Strategy	The process which describes the Collective Perspective of the Foundation, the Strategies and Implementation of Action Plan on its journey in consultation with various participating stakeholders results in a "Collective Framework".	-
4.	Learning	The Foundation through the aforesaid processes gathers mechanisms for "Learning", which they intend to implement through action plans and subsequently present them for assurance.	Annexure # 5

**Table # 2: The Project Design Principles and the Current Interpretations of the Aspects**

Aspects	Current Interpretations of the Aspects
<b>Principle # 01 - Governance of Water</b>	
<b>Institutional</b>	<p>Institutional issues (e.g. working arrangements that enable government and community institutions to deliberate on water related issues in hydrological boundaries) are addressed by both internal and external aspects of water governance:</p> <ul style="list-style-type: none"> <li>External governance relates to the formal and/or informal community arrangements, procedures and rules established to meet regulatory requirements or to drive project specific goals.</li> <li>Internal governance relates to the existing community structures, procedures and rules established for the formation and protection of local customary rights as applicable to the governance of water.</li> </ul>
<b>Knowledge System</b>	<ul style="list-style-type: none"> <li>Knowledge processes (e.g. interdisciplinary knowledge on water and building capacities on this)</li> <li>Efforts to enable the community to contribute towards decision making and public policy</li> </ul>
<b>Social Equity</b>	<ul style="list-style-type: none"> <li>Access of water to small landholders and involvement of various sections of the local community in the project, dead storage in storage structures for other end uses</li> </ul>
<b>Principle # 02 - Quantity of Water</b>	
<b>Availability of Water</b>	Additional cumulative and collective water potential created by the Project
<b>Water Demand</b>	Quantity of water saved in end use
<b>Principle # 03 - Benefits to Communities</b>	
<b>Labour days Generated</b>	<ul style="list-style-type: none"> <li>Labour days generated due to the project works</li> <li>Labour days generated due to downstream livelihood and other incidental activities</li> </ul>
<b>Agriculture Production</b>	Enhanced Agricultural Production
<b>Area stabilized</b>	<ul style="list-style-type: none"> <li>Area treated and stabilized due to improved availability of water</li> <li>Area treated so as to reduce the demand for water</li> <li>Command area that becomes benefitted due to the water in our dams and other storage structures</li> </ul>
<b>Diversified use of water</b>	Multi functionality of water infrastructure for multiple end uses
<b>Other Benefits</b>	<ul style="list-style-type: none"> <li>Number of persons who have been enabled to benefit from the formal and/or informal community arrangements</li> <li>Social Return on Investment (SROI) as perceived by communities</li> <li>Perception Index of the community about the project</li> </ul>





### Alignment with the CSR Rules

We have been informed by the Foundation that it had started its journey on playing a role in the implementation of water based community programs prior to the notification of CSR Rules 2014, laid down by the Govt. of India. The Foundation as a responsible and progressive corporate citizen also feels the necessity to demonstrate its compliance with the requirements of the CSR Rules 2014, for its parent company, HUL. As such, the Foundation has laid down some key parameters, in Annexure # 1 and 2, which reflect the data on (i) Monitoring and Evaluation of the Impacts of the CSR projects in Implementation by their PIAs, which the Foundation in co-ordination with the PIAs intend to monitor and report and (ii) management of the CSR based funds by HUF, emerging out of the 2% of net profit of HUL as specified in Annexure # 3 to 5.

### Responsibility of the Foundation and Assurance Provider

We have been informed by the Foundation that it is involved in identifying the type of project; setting up the process for identification and scrutiny of its Implementing Partners, developing working arrangements and identifying opportunities of convergence with relevant stakeholders. For the Projects in discussion and presented in Annexure # 1, the Foundation could be the sole or one such donor and that there is a working arrangement between the Foundation and the PIAs for each Project, whereby the latter are expected to implement the respective Projects aided by the Foundation and other co-funding agencies and identify and present information with support of and in consultation with the Foundation. This includes the shared responsibility of the Foundation and the PIAs for establishing relevant and appropriate performance management system and internal control frameworks. It is the PIA's responsibility to maintain, collect, aggregate, calculate and validate the data aligned with the Foundation's thought process and the CSR Rules 2014 for the outputs of the project, followed by submission of the data to the Foundation for the assurance of the performance parameters resulting out of – Principles on Water for Public Good, These are subsequently captured through their outputs wherever found applicable and appropriate, in the form of Annexure # 3.

This report is made solely to the Foundation, in accordance with the terms of our agreement. Our work has been undertaken so that we might state to the Foundation those matters that are required to be stated to them in this statement and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone, other than the management of the Foundation for our work or for the conclusions that we have formed for the review carried out by us. We have no duty of care or any liability to any third party and cannot accept any responsibility for reliance by them in acting or refraining from acting on the contents of our reports.

### The Scope of Work

Our Scope of Work, as agreed with the Foundation is to review the performance parameters resulting out of – (i) Concept Framework, (ii) Principles on Water for Public Good, (iii) CSR Rules 2014 and (iii) Learning emerging out of previous experiences and captured through their outputs in the form of Annexure # 2, 3, 4 and 5 respectively and provide an independent assurance statement on the Performance Indicators, followed by submission of conclusion and recommendations, wherever applicable, in accordance with the following scope and standards:

- Type 1 & Moderate or Type 2 & High Assurance, as per AccountAbility's AA1000AS Assurance Standard (2008), across the three principles of Inclusivity, Materiality and Responsiveness
- Limited/Reasonable Assurance Engagement, as per the International Standard on Assurance Engagement (herein "the ISAE") 3000, issued by the International Federation of Accountants (herein "the IFAC")

The review exercise that has been assigned to us encompass the review of the following performance emerging from the following categories of Projects:

Sl. #	Categorisation of Projects based on Review Period	Names of the PIAs as indicated in Annexure # 1
1	Projects to be assessed for Indian Financial Year (hereinafter as "FY") 13/14	DHAN, FES, MITTRA (Nashik), MYRADA, SPESD and DSC
2	Projects to be assessed from the start date (deemed to be in-principle approval by the Board of the Foundation or as per Memorandum of Understanding signed by the PIAs with the Foundation) till 31 <sup>st</sup> May 2014	BIRD, DHURVA, PARMARTH, AKRSP, WOTR, MITTRA (Khamgaon), SREC, SIED and IFC

### Our Approach and Methodology

We have engaged an appropriate multi-disciplinary team to perform the assurance engagement and to obtain information and explanations that we considered are necessary to provide sufficient evidence to support our conclusion on the engagement.



Technical assessment of the efficacy of the utilities was beyond the scope of our review. To form our conclusion we carried out the following procedures:

- Analyzed and tested the data, on a sample basis, for the processes, comprising the – (i) Concept Framework, (ii) Principles Governing Water for Public Good, (iii) Learning based on Past Experiences and (iv) the CSR Rules 2014 requirements related to target stakeholder identification and engagement and thereby the Projects, including review of sample engagements and their outcomes and the process that the Projects have applied, to identify and determine materiality.
- Performed sample tests of activities/engagements, stakeholder consultation with select external and internal stakeholders, covering the Foundation and the PIAs, whom we considered necessary for the purpose of our review, including communities, village level institutions on sample basis in the project districts and other relevant stakeholders, as indicated in Annexure # 1 for the projects.
- Sample tests of data, records, relevant documentations and the analytical procedures submitted by the Foundation and its PIAs. To arrive at the assured figures of the performance indicators presented in Annexure # 2 to 5, we have relied on the information, documents, records and explanation provided by the management of the Foundation and the PIAs for the purpose of our review.
- The sample sites that were visited by us for the purpose of our assurance engagement are provided in Annexure # 1. Sample tests of activities/engagements were carried out at the project sites. We analysed and reviewed on a sample basis the key structures, systems, processes, procedures and internal controls relating to the collation, aggregation, validation and reporting processes of the selected performance indicators.

### Our Conclusions

For the performance indicators indicated in Annexure # 2 to 5 and reviewed by us, we have categorized the performance under "Type 1, Moderate Assurance" or "Type 2, High Assurance" as per AA1000AS (2008) and "Reasonable or Limited Assurance" as per ISAE 3000 depending on the appropriateness of the framework and availability of relevant documentations to support the data reported. Our conclusions on the basis of the aforesaid standards and nature of assurance are as follows:

- **For Type 1, Moderate based review, as per AA1000 AS (2008) and Limited Assurance based Review, as per ISAE 3000**  
For all performance indicators described in Annexure # 2 to 5 and of "Type 1, Moderate category" as per AA1000 AS, we believe our work provides an appropriate basis for our conclusion for the Project, which are as mentioned below:
- Inclusivity - As per the information provided to us, we are not aware of any matter that would lead us to conclude that the criteria related to the inclusivity principle has not been applied for the key stakeholders covered under the Projects.
  - Materiality - As per the information provided to us, we are not aware of any matter that would lead us to conclude that the Foundation and the PIAs have not applied the criteria related to or identified the issues that are material to the impacted stakeholders covered under the Projects.
  - Responsiveness - As per the information provided to us, we are not aware of any matter that would lead us to conclude that the Foundation and the PIA have not applied the criteria related to or lack in their commitment to understand the concerns of relevant stakeholders, as evident from the various stakeholder consultation and engagement mechanisms that have been applied.

Based on our discussions with relevant internal and external stakeholders of the Foundation and the PIA; the work done by us; the documents and records that were made available to us and examined by us and according to the information and explanations provided to us by the Foundation, the PIA and the impacted communities consulted, in connection to the Project, for the review period of the Project, as per "Limited Assurance" category of ISAE 3000, indicated in the Scope of Work, nothing has come to our attention that causes us to believe that the performance indicators described in Annexure # 2 to 5 under the column of "Limited" are materially misstated.

- **For Type 2, High based review, as per AA1000 AS (2008) and Reasonable Assurance based Review, as per ISAE 3000**

For all performance indicators described in Annexure # 1 & 2 and of "Type 2 & High" category, we believe our work provides an appropriate basis for our conclusion for the Projects and aligns with the criteria related to principles of inclusivity, Materiality and Responsiveness as outlined in the Accountability's AA1000 AS.

Based on our discussions with relevant internal and external stakeholders of the Foundation and the PIA; the work done by us; the documents and records that were made available to us and examined by us and according to the information and explanation provided to us by the Foundation, the PIA and the impacted communities consulted, in connection to the Project, for the review period of the Project, as per "Reasonable Assurance" category of ISAE 3000, indicated in the Scope of Work, the performance indicators indicated under the column of "Reasonable" as presented in Annexure # 2 to 5 are fairly stated.

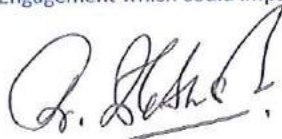


#### Observation and Recommendations

We have been informed by the Foundation that they intend to continue creation of positive impact on the community through the water based programs which are being implemented through their PIAs. The Foundation is in the successive year of obtaining an assurance service on the performance indicators and has progressed in terms of improvements in the processes applied and reliability of data, as evident from the reporting of a greater number of material performance indicators by Projects and transition to the subsequent higher level of assurance as compared to previous year. While the Foundation could be implementing increased number of complex water based community projects and report their performance, in order to avoid complexity it is primarily recommended to – (i) Assess the basis of estimation of data inputs, supported by appropriate and representative controlled experimental programs/plots wherever felt necessary; (ii) Strengthen the existing Management Information System for indicators which have primarily been categorized under limited assurance and further support the same through Standard Operating Procedures (hereafter referred as SOP), to be able to define and bring clarity in the roles and responsibilities of respective personnel connected with Project, both at the Foundation and PIA level and (iii) Carry out phase-wise audit at appropriate time of the year, so as to effectively capture the performance by the projects at the beginning or end of a season primarily for performance indicators, resulting in significant performance output.

#### Our Independence and Competencies in Providing Assurance

Our team consisted of professionals having substantial experience in providing assurance in corporate social responsibility and sustainability related services. We have complied with Grant Thornton India LLP's independence policies, which address the requirements of the IFAC Code of Ethics for Professional Accountants in the role as independent auditors. We also confirm that we have maintained our independence in the Report and there were no events or prohibited services related to the Assurance Engagement which could impair our independence.



Rajib Kumar Debnath  
Executive Director

Dated: 01<sup>st</sup> December 2014



Annexure # 1 – Sample Villages/Districts and Stakeholder reviewed by us

Sl. #	Project Implementation Agency	Sample Village & Districts	Sample Stakeholders consulted
1	Society for Promotion of Eco-Friendly Sustainable Development (SPESD)	<ul style="list-style-type: none"> <li>Tikamgarh district - Rampura in IWMP 5,</li> <li>And Malguwan in IWMP 6</li> </ul>	<ul style="list-style-type: none"> <li>Regional NGO Office</li> <li>Village watershed committees</li> <li>User Groups formed under the project</li> <li>Self Help Groups</li> </ul>
2	Mysore Resettlement and Development Agency (MYRADA)	<ul style="list-style-type: none"> <li>Kolar- Shyamashettahalli, Kamasamudra, Anikarhalli, Mallakanahalli</li> <li>Chitradurga - Holalkere</li> </ul>	<ul style="list-style-type: none"> <li>Regional NGO Offices</li> <li>Self Help Affinity Groups</li> <li>Federations overseeing Self Help Affinity Groups Community Managed Resource Centre</li> </ul>
3	Development Support Centre (DSC)	<ul style="list-style-type: none"> <li>Mehasana – Dedasan, Kevdasan, Techava</li> <li>Sabarkantha - Vakhatpur</li> <li>Aravali – Garudi, Dalilpur</li> </ul>	<ul style="list-style-type: none"> <li>Regional NGO Offices</li> <li>Village watershed committees</li> <li>Sujal Samitis</li> </ul>
4	Maharashtra Institute of Technology Transfer for Rural Areas (MITTRA)	Nashik- <ul style="list-style-type: none"> <li>Barsingave</li> <li>Sonushi</li> </ul> Khamgaon- <ul style="list-style-type: none"> <li>Makta Kokta</li> <li>Jalka Bhadang</li> </ul>	<ul style="list-style-type: none"> <li>Regional NGO Offices</li> <li>Common Interest Groups (Village watershed committees, Water User Groups, Drinking Water Committee &amp; Agri-Committees)</li> </ul>
5	Development of Humane Action Foundation (DHAN)	<ul style="list-style-type: none"> <li>Virudhunagar district - Thondaiman Big tank, Thondaiman small tank, Sennilakudi tank, Karaikulam tank in Sennilakudi and Sreerambur Tank, Vittirendal tank, Raviyendal Tank in Mudukkankulam</li> <li>Sivagangai district - Manakathan Tank, Melamelkudi oorani and Irulapasamy Kovil Oorani in Anaiva Arimantapam</li> <li>Ramanathapuram district - Inniseri tank, Jothiendal Tank, Konjeyandal Tank, S.P. Kottai Tank, Velanchuti Tank in Mudukulathur</li> <li>Virudhanagar district</li> </ul>	<ul style="list-style-type: none"> <li>Regional NGO Offices</li> <li>Vayalagams or village tank association</li> <li>Micro Finance Groups</li> <li>Tank Cascade Association</li> <li>Block level Tank Farmer Federations</li> </ul>
6	Foundation for Ecological Security (FES)	<ul style="list-style-type: none"> <li>Pratapgarh - Dhikania, Jakhali, Meriyakhedi, Khijankheda, Kheriyamagari, Karoli, Achalpur, Baramdo ka Kheda, Badi Bambari</li> <li>Bhilwara – Bateri, Talab ki Badiya and Barundi</li> </ul>	<ul style="list-style-type: none"> <li>Regional NGO Offices</li> <li>Habitation level institutions</li> </ul>
7	Aga Khan Rural Support Programme (India) (AKRSP)	<ul style="list-style-type: none"> <li>Dangs district</li> <li>Amsarpada and Gaygothan in Subir cluster</li> <li>Vangan and Vasurna in Ahwa cluster</li> </ul>	<ul style="list-style-type: none"> <li>Regional NGO Offices</li> <li>Gram Vikas Mandals</li> <li>User Groups</li> </ul>
8	Dharampur Utthan Vahini (DHRUVA)	<ul style="list-style-type: none"> <li>Dadra Nagar Haweli</li> <li>Vansda Village</li> <li>Dudhani village</li> <li>Karchond village</li> </ul>	<ul style="list-style-type: none"> <li>Regional NGO Office</li> <li>Self Help Groups</li> <li>Water User Groups</li> </ul>
9	Sanjeevani Institute of	<ul style="list-style-type: none"> <li>Dhule District</li> </ul>	<ul style="list-style-type: none"> <li>Regional NGO Office</li> </ul>



Sl. #	Project Implementation Agency	Sample Village & Districts	Sample Stakeholders consulted
	Empowerment and Development (SIED)	<ul style="list-style-type: none"> <li>Domkani village, Sakri cluster</li> <li>Gultare village, Sakri cluster</li> <li>Raytel village, Sakri cluster</li> <li>Saltek village, Sakri cluster</li> </ul>	<ul style="list-style-type: none"> <li>Village Development Committees (VDCs)</li> <li>Self Help Groups (SHGs)</li> <li>Samyukt Mahila Samiti (SMSS)</li> <li>Water User Group</li> </ul>
10	Watershed Organization Trust (WOTR)	<ul style="list-style-type: none"> <li>Jalna District</li> <li>Cluster 1 - Bhokardan (Anwa)</li> <li>Cluster 4 - Ambad (Chinchkheda)</li> <li>Cluster 5 - Ambad (Rohilgad)</li> </ul>	<ul style="list-style-type: none"> <li>Regional NGO Office</li> <li>Village Development Committees (VDCs)</li> <li>Self Help Groups (SHGs)</li> <li>Samyukt Mahila Samiti (SMSS)</li> </ul>
11	PARMARTH	<ul style="list-style-type: none"> <li>Jalaun district</li> <li>Rageda, Ragholi and Daulatpura</li> </ul>	<ul style="list-style-type: none"> <li>Pani Panchayats</li> <li>Self Help Groups</li> </ul>
12	BAIF Institute for Rural Development, U.P. (BIRD)	<ul style="list-style-type: none"> <li>Kansganj District</li> <li>Bilrampur, Tayabpur and Naugawan</li> </ul>	<ul style="list-style-type: none"> <li>Kisan Club Members</li> <li>Village Community</li> </ul>
13	Solidaridad Regional Expertise Centre (SREC)	<ul style="list-style-type: none"> <li>Cotton: Bolangir, Odisha and Khandwa, Madhya Pradesh</li> <li>Soy: Ujjain, Sonkatch, Budhani, Sehore</li> <li>Sugarcane: Pudukkottai &amp; Pugalur district</li> </ul>	<ul style="list-style-type: none"> <li>Farmer Clubs Members</li> <li>Village Community</li> </ul>
14	International Finance Corporation (IFC)	<ul style="list-style-type: none"> <li>Hardoi district - Loni and Hariawan units</li> </ul>	<ul style="list-style-type: none"> <li>Farmer Members</li> <li>Village Community</li> </ul>

#### Annexure #2 – Performance against the Macro-level Indicators

Sl. #	Concepts	Key Indicators	Items/Figures (Assured as "Reasonable" as per ISAE 3000 and "Type 2, High" as per AA1000AS)
1	Forward and backward linkages for water from an agricultural perspective	1.1. River basins analyzed for Climate Change - Water - Food nexus in India, for identification of project areas	Ganga, Brahmaputra, Godavari, Luni, Mahi, Tapi, Narmada, Sabarmati, Mahanadi, Pennar, Krishna, East flowing rivers between Pennar & Kanyakumari, and Cauvery
2	Promoting Knowledge based action on water at the community level	2.1 Knowledge Products either being developed or to be facilitated by PIAs	<p>The knowledge products that are either being developed or to be facilitated as per the signed MOU between the PIAs and Foundation are as follows:</p> <ul style="list-style-type: none"> <li>Weather based advisory system to farmers- WOTR</li> <li>Wealth Ranking outcomes due to water based projects – WOTR</li> <li>Climate Vulnerability Assessment in Rainfed Areas - WOTR</li> <li>Ground Water modelling - FES</li> <li>Rain-fed area portal - FES</li> <li>Equipment bank- BIRD</li> <li>Watershed manual - MYRADA</li> <li>Good agriculture and water management practices in sugar cane - IFC</li> <li>Crop water footprinting for sugarcane and soya – SREC</li> </ul>
3	Addressing water from supply and demand perspective	3.1 Total area that is existing or proposed under demand side management, as per the MOUs signed with all 14 PIAs for 15 projects	705771.4 Ha
		3.2 Total area that is existing or proposed under supply side	60871 Ha

Sl. #	Concepts	Key Indicators	Items/Figures (Assured as "Reasonable" as per ISAE 3000 and "Type 2, High" as per AA1000AS)
		management, as per the MOUs signed with all 14 PIAs for 15 projects	
4	To deepen collective action	4.1 No. of diverse stakeholders who have provided feedbacks on Water for Public Good	7
		4.2 Publications on "Water Management Programmes" released by HUF for the FY 2013/14	<ul style="list-style-type: none"> <li>Water for Public Good (<a href="http://www.hul.co.in/Images/Hindustan-Unilever-Foundation-Collaborations-for-a-shared-future_tcm114-378037.pdf">http://www.hul.co.in/Images/Hindustan-Unilever-Foundation-Collaborations-for-a-shared-future_tcm114-378037.pdf</a>)</li> <li>Story of Water - Small Drops Real Impact</li> </ul>
		4.3 Co-Funding Ratio of Partners of the Foundation (calculated as a ratio of co-funder's actual disbursement as of March 31, 2014 to total budgeted project cost)	0.56
5	Governance of HUF and its investments	5.1 Names of support functions of the Foundation enjoying independence	The Foundation is supported by 4 independent functions - Legal, Human Resources, Finance and Taxation
		5.2 Percentage of CSR Projects, implemented by the Foundation (and its Partners solely or collectively with other funding organizations) that undergoes Independent assurance of its Monitoring & Evaluation of the programs and thereby the impacts/performance	100%
		5.3 Pre-project assessment covering Non-Negotiable, Organizational and Finance based parameters	<ul style="list-style-type: none"> <li>Non Negotiable Parameters:               <ol style="list-style-type: none"> <li>Compliances with Statutory Regulations, comprising – (a) Registration Details and (b) Regulatory Compliances</li> <li>Accounting &amp; Financial Management Policies</li> <li>Governance</li> </ol> </li> <li>Key characteristics applied for assessment (due diligence) of Organizations               <ol style="list-style-type: none"> <li>Background and Credibility</li> <li>Local Acceptance and Familiarity</li> <li>Functional Expertise w.r.t. Task/Programs Under Focus</li> <li>Ability to Engage with Stakeholders</li> <li>Access and Adaptable to Business Needs</li> <li>Organization Team Deployment Characteristics</li> </ol> </li> <li>Finance based parameters:               <ol style="list-style-type: none"> <li>Assets Base</li> <li>Fund Utilization</li> <li>Fund Receipt Size</li> <li>Administration Cost v/s Project Cost ratio</li> <li>Total proposed funding v/s Proposed HUF Fund</li> <li>Nature of co-funding organisation</li> <li>Community Contribution</li> <li>Deliverables of the project</li> </ol> </li> </ul>





**Annexure # 3 – Performance against the Key Collective Non-Financial based Triple Bottom Line Performance Indicators**

Sl. #	Key Non-Financial based Triple Bottom Line Performance Indicators	Unit	Prior to FY 13/14 <sup>(7)</sup>	Total for the current assessment period as defined in the Scope of Work		Cumulative inclusive of the current assessment period as defined in the Scope of Work	
			ISAE 3000 (Limited) & AA1000AS (Type 1, Moderate)	ISAE 3000 (Reasonable) & AA1000AS (Type 2, High)	ISAE 3000 (Limited) & AA1000AS (Type 1, Moderate)	ISAE 3000 (Reasonable) & AA1000AS (Type 2, High)	ISAE 3000 (Limited) & AA1000AS (Type 1, Moderate)
1	Governance for Water						
1.1	Institutions Set Up						
(A)	Village Level						
1.1.1	Number of Village Institutions formed/in existence - Water institutions <sup>5</sup>	Number	38	256	-	256	38
1.1.2	Number of Village Institutions formed/existing - Water allied and livelihood oriented institutions <sup>1</sup>	Number	444	389	-	389	444
(B)	Supra-Village Level						
1.1.3	No. of Cluster/Block and District level Community institutions formed <sup>9</sup>	Number	238	90	-	90	238
1.1.4	Business producer engagement mechanism	Number	-	-	14	-	-
1.2	Knowledge Systems						
1.2.1	Number of persons who have undergone exposure/ training pertaining to - Improving agricultural practices and/or Water management skills	Number	8492	26626	-	26626	8492
1.2.2	Number of experience sharing newsletters documented	Number	4	5	5	5	9
1.2.3	No. of articles published in state/national forums	Number	-	6	-	6	-
1.2.4	Number of persons engaged in water related issues with state government or participated in state forums	Number	97	131	272	131	369
1.3	Social Equity						
1.3.1	Number of persons having an influence for equitable distribution of water	Number	-	102	-	102	-
1.3.2	Number of Women members benefitted	Number	-	44	-	44	-
1.3.3	Number of SC/ST members/families benefitted	Number	-	1471	-	1471	-
2	Quantity of Water <sup>1</sup>						
2.1	Water Availability (cumulative and collective contribution )						
2.1.1	Supply Side						
2.1.1.1	Additional Water potential through the Project(s) <sup>2</sup> - Due to rejuvenation of water bodies and/or Due to new water harvesting and/or Due to soil and water conservation measures <sup>8</sup> (which has been subjected to rainfall)	Billion Litres	24.29	-	35.56	-	59.85
2.1.1.2	Additional Water potential through the Project(s) <sup>2</sup> - Due to rejuvenation of water bodies and/or Due to new water harvesting and/or Due to soil and water conservation measures (which are yet to be subjected to rainfall)	Billion Litres	-	0.54	0.76	0.54	0.76
2.1.2	Demand Side						
2.1.2.1	Water saved due to various interventions adopted <sup>6</sup>	Billion Litres	-	-	38.34 to 40.75	-	38.34 to 40.75
3	Benefits to the Community <sup>1</sup>						
3.1	Labour days Generated						
3.1.1	Labour days generated due to the project works	Number	95118	399049	2373	399049	97491





Sl. #	Key Non-Financial based Triple Bottom Line Performance Indicators	Unit	Prior to FY 13/14 <sup>(7)</sup>	Total for the current assessment period as defined in the Scope of Work		Cumulative inclusive of the current assessment period as defined in the Scope of Work	
			ISAE 3000 (Limited) & AA1000AS (Type 1, Moderate)	ISAE 3000 (Reasonable) & AA1000AS (Type 2, High)	ISAE 3000 (Limited) & AA1000AS (Type 1, Moderate)	ISAE 3000 (Reasonable) & AA1000AS (Type 2, High)	ISAE 3000 (Limited) & AA1000AS (Type 1, Moderate)
3.1.2	Labour days generated due to downstream livelihood and other incidental activities	Number	-	-	247917	-	247917
3.2	<b>Additional Agriculture Production (annual)</b>						
3.2.1	Production achieved due to improved availability of water and/or improved agricultural practices over the baseline of the start of the project	Tons	3587.8	-	19108.83	-	22696.63
3.3	<b>Area stabilized</b>						
3.3.1	Area treated and stabilized due to improved availability of water <sup>3</sup>	Thousand Hectares	5.45	2.63	8.38	2.63	13.83
3.3.2	Area stabilised (treated to reduce the demand for water) <sup>10</sup>	Thousand Hectares	-	-	39.5	-	39.5
3.4	<b>Number of beneficiaries</b>						
3.4.1	Number of farmers who have adopted better agricultural techniques <sup>11</sup>	Number	-	303	-	303	-
3.4.2	Number of women/landless/SC/ST/farmers benefitted due to project work	Number	-	1646	409	1646	409
3.5	<b>Social Returns on Investment &amp; Perception Index</b>						
3.5.1	Number of projects which have been subjected to "Social Returns on Investment" assessment	Number	-	11	-	-	-
3.5.2	Number of projects which have been subjected to "Community Perception" assessment	Numbers	-	13	-	-	-

**NB:**

1. Comprising Community Managed Resource Centers, Executive Committees, Agricultural Committees, Micro Finance Groups, Federations, Self Help Groups or Self Help Affinity Groups
2. Estimated on the basis of number of fillings and from rainfall data, wherever applicable
3. Comprising activities related to soil and water conservation work, land leveling and includes treatment of waste / fallow lands, inclusive of existing cultivable land covered through irrigation and or Areas benefitted by cultivation post treatment
4. The Foundation and its Implementing Partners are in the process of improving the framework to reduce the gap between the reported and assured data
5. Comprising Panchayats, habitation level institutions
6. The data does not account for any water-savings due to any pre-treatment work (Trash-Mulching, Trash Shredding or Composting) done on the area under Drip & Furrow for SREC Sugarcane Programme; the water-saving calculations are based on theoretical studies extracted from articles/research papers submitted wrt. use of drip and furrow irrigation and not on the basis of any test, research or experimental plots;
7. As obtained from the Assurance Statement of the previous period furnished by Deloitte Touche Tohmatsu India Private Limited, dated 16th September 2013
8. Data incorporates in it, siltation at the rate of 50% for last 2 years for the area treated for MITRA Nashik
9. Referred to as Executive Committee and Community Managed Resource Centre in project implemented by MYRADA and referred to as Sub basin Federations, Tank Cascade association, Watershed development associations and Vayalagams (Tank Associations) in project implemented by DHAN
10. Area covered under sugarcane cultivation
11. This figure reported herein represents the number of farmers showcasing behavioral changes, due to better agricultural practices, as a result of the training and awareness building programmes



**Annexure # 4 – Performance against the CSR based Legal requirement**

Sl. #	Key Individual Non-Financial based Triple Bottom Line Performance Indicators	Items/Figures (assured as per ISAE 3000 - Reasonable & AA1000AS - Type 2, High)
1	Number of PIAs selected for executing CSR based activities defined as per the amended Schedule VII of Companies Act 2013	14
2	Percentage of Projects related to CSR based activities defined as per the amended Schedule VII of Companies Act 2013, selected for assurance engagement	100%
3	Various Items of sectors/CSR activities that are covered under amended Schedule VII (as interpreted liberally) of the Companies Act, where the Foundation's CSR activities are reflected	<p>The following components, from among the items mentioned under the amended Schedule VII, were found to be reflecting from the projects that have been implemented by the Foundation through its PIAs. The performance reported by the PIAs in alignment with the relevant indicators listed in Annex # 3 is indicated herewith.</p> <ul style="list-style-type: none"> <li>• Amended Schedule VII, item # (ii) of the Companies Act - Promoting education; livelihood enhancement projects</li> <li>• Amended Schedule VII, item # (iii) of the Companies Act - Promoting gender equality aligned with the indicators and empowering women; measures for reducing inequalities faced by socially and economically backward groups</li> <li>• Amended Schedule VII, item # (iv) of the Companies Act - Ensuring environmental sustainability, ecological balance; conservation of natural resources</li> <li>• Amended Schedule VII, item # (x) of the Companies Act - Rural development projects</li> </ul>

**Annexure # 5 – Performance against the Learning**

Sl. #	Key Individual Non-Financial based Triple Bottom Line Performance Indicators	Unit	Items/Figures (assured as per ISAE 3000 - Reasonable & AA1000AS - Type 2, High)
1	Number of Projects focussing on supply side management of water	Number	12
2	Number of Projects targeted for demand side management of water	Number	13
3	Number of Projects implementing Pilots using Technology to record project performance	Number	2
4	Percentage of Projects having performance targets for vulnerable sections like women, SC, ST, etc.	Percentage	100
5	Change in area under commons proposed to be treated/ brought under treatment compared to previous cycle	Ha	13500
6	Treated Area under sugarcane for the current project assessment period	Number	39848
7	Number of companies whose supply chains are being accessed	Number	4
8	Number of commodity crops being covered through supply chain approach as per the Memorandum of Understanding signed with PIAs	Number	4
9	Percentage rise in number of Projects compared to previous cycle	Number	200%
10	Number of Projects which have initiated development of Knowledge Products	Number	6

