

Terms of Reference

for Conducting a Social Audit of Programmes and Projects of SOS Children's Villages Nepal

Name of the organisation	SOS Children's Villages Nepal
Scope of the assignment	Social Audit of the Programmes and Projects of SOS Children's Villages Nepal
Assignment category	Social accountability review through the social audit
Duration	2 months (October 15 to December 15, 2026)
Reporting Period	Final report to be submitted by December 15, 2026

1. Introduction:

SOS Children's Villages Nepal is established as a social organisation that primarily works for the best interests of children those who have lost parental care or are at risk of losing it. It contributes to providing the basic rights in accordance with the fundamental human rights principles and instruments such as United Nations Guidelines on Alternative Care, United Nations Convention on the Rights of the Child and prevailing national law. It operates various alternative care services such as family-like care, kinship care, small group homes, etc. It also runs schools and training centres. Through its family strengthening programmes, it supports children and families by ensuring access to education, health, nutrition, hygiene, and income generation activities, one of the key elements that will help prevent family separation. In addition, SOS Children's Villages Nepal actively advocates for the rights of children and young people at various level. The organisation supports children who have lost parental care, while also working proactively with families at risk of separation to prevent child-family breakdown and address underlying vulnerabilities.

The organisation operates across all seven provinces of Nepal, implementing programmes and projects in diverse geographic and socio-economic contexts, including Jumla, Kailali, Surkhet, Bardiya, Banke, Kaski, Rupandehi, Chitwan, Kathmandu, Bhaktapur, Lalitpur, Kavrepalanchok, Sunsari, Morang, Nuwakot, Siraha and Dhanusha. It also implements multiple community-based projects in Madhesh Province and humanitarian assistance initiatives in Bagmati and Karnali

provinces, reaching children, families and communities across diverse levels of need. Through this extensive presence, the organisation reaches children and families across multiple levels of need.

Grounded in the belief that strong family bonds and trusted relationships enable children and young people to thrive, SOS Children's Villages Nepal works to create lasting, positive change that extends beyond individuals to strengthen communities and shape a better future for generations. To this end, the organisation delivers a comprehensive range of programmes, including 10 Children's Villages (family-like care), 10 Small Group Homes and Supervised Independent Living arrangements, 14 Family Strengthening Programmes and 7 SOS EDU Schools, alongside humanitarian response initiatives, vocational training and care practitioner development programmes.

Through these interventions, SOS Children's Villages Nepal seeks to restore stability, build resilience, and foster a strong sense of belonging among children and young people. The ultimate impact it anticipates through its contributions is to ensure enabling environment for the children and vulnerable family for the best interest and dignified life of every child. Empowering them to shape their own futures and facilitate their agency to contribute meaningfully for their development is incorporated in every intervention of SOS Children's Villages Nepal.

1.1 Context of Social Audit:

SOS Children's Villages Nepal has planned to conduct a Social Audit of its programmes and projects to ensure that implementation is meaningfully contributing towards the intended objectives, agreed priorities, and the rights and best interests of children, with integrity, transparency, and accountability. Social Audit, as a structured participatory accountability mechanism, enables the organisation to systematically assess whether resources have been utilised as planned, whether programme participants and target communities have received the intended benefits, and whether the voices of children, families, and communities have been reflected in programme.

This Terms of Reference (ToR) has been prepared to outline the purpose, scope, methodology, deliverables, and institutional arrangements for the Social Audit exercise. The audit will be conducted in compliance with applicable national legal provisions, organisational policies, and

internationally recognised standards for social accountability, including principles of participation, transparency, and public disclosure.

SOS Children's Villages Nepal will facilitate the Social Audit process, which will be led by an independent experts' team with demonstrated competency in social audit methodology, child rights programming, and participatory community engagement. The findings of the Social Audit will be shared with relevant stakeholders, including programme participants, local government, and funding partners, to promote informed decision-making, adaptive programming, and continuous improvement in the quality and impact of the organisation's interventions.

2. Objectives of the Social Audit

The Social Audit aims to achieve the following objectives:

- Assess the relevance, effectiveness, efficiency, and impact of the projects in relation to organisation's mandate, project's goal and targets and needs of targeted communities.
- Evaluate the extent to which resources (financial, human, and material) have been utilised transparently and in accordance with approved plans and budgets.
- Facilitate community and stakeholder engagement in reviewing achievements, approaches and actions.
- Track gaps and grievances for recommending the areas of improvement in the future for programme quality, integrity and stakeholders' engagement.
- To explore level of community satisfaction, inclusiveness of marginalised groups, and alignment with child safeguarding standards.

3. Scope of Work

SOS Children's Villages Nepal has conceptualised this Social Audit as a process which creates forums and opportunities for the stakeholders, programme participants, government authorities, communities and resource contributors to understand how the organisation is implementing its programmes and contributing to achieve the impacts or changes in the life of target groups. The Social Audit shall cover the following thematic areas across all relevant projects:

- It will explore how the community needs are assessed by incorporating the participation of target groups, stakeholders and government mechanisms considering the developmental priorities and needs during the project planning and designing process.

- It reviews financial management which includes budget utilisation, procurement, and fund disbursement.
- It reviews and validates quality of programmes implementation which covers activity vs. targets, timeliness, and quality standards
- It reviews programme participants and target groups selection and inclusion to validate organisation's mandate and perspective of equity, non-discrimination, gender and social inclusion.
- Covers community participation and feedback mechanisms and grievance redress systems
- It also examines social safeguards compliance and its assurance
- This Social Audit thoroughly monitors project governance and oversight arrangements including the coordination and collaboration with stakeholders and relevant government authorities.

3.1 Geographic and Project Scope

SOS Childre's Villages Nepal has its presence in all the seven Provinces. It has Alternative Care Programmes (Family-Like Care in 10 locations and Kinship Care in various local governments), Family Strengthening Programmes and Humanitarian Assistance Projects. Through these programmes/projects, SOS Children's Villages Nepal has direct presence into 7 Provinces of Nepal and indirectly it covers programme participants from 70 districts of Nepal. Based on the coverage, the Social Audit shall ensure the representative sample reflects its active and recently completed projects. Projects shall be selected using a risk-based and representative sampling approach, ensuring coverage of:

- All major thematic programme areas
- Projects of varying scale and budget size
- Projects in remote and marginalised community settings
- Projects at different stages of implementation

3.2 Stakeholder Scope

The Social Audit shall engage the following stakeholders applying the appropriate sample selection procedure and methodology:

- Direct Programme Participants (Institutions, households, individuals, groups)
- Community-based organisations and local user committees (if relevant)

- Local, provincial and federal government representatives
- Civil society organisations
- Organisational staff (management, field, finance)
- Donors and development partners (as appropriate)

4. Methodology

The Social Audit shall be conducted using a participatory, human rights-based, and gender-responsive methodology. The methodology must ensure child-friendly, ethically compliant, and safeguarding of the children and research participants while developing and implementing the methodology. The following approaches and tools shall be employed:

4.1 Desk Review

The team reviews relevant project documents, plans, budgets, financial reports, progress reports, and monitor progress reports. Similarly, analysis of policies, mandates, guidelines, and legal/regulatory frameworks relevant to social audit are also expected for this assignment. Additionally, the team will review prior evaluations, assessments, and audit findings.

4.2 Field Verification

During the Social Audit, the team will:

- Physically inspect and verify project outputs
- Conduct social mapping and resource flow tracking
- Observe service delivery process, and
- Conduct relevant community exercises

4.3 Participatory Data Collection

The team will apply following data collection tools. Minimum tools expected for this assignment are:

- Focus Group Discussions (FGDs) with beneficiary communities, disaggregated by gender, age, and social group
- Key Informant Interviews (KIs) with project staff, local leaders, and government officials
- Household surveys using structured/semi-structured questionnaires
- Hearings through meetings and assemblies

4.4 Data Analysis

During the analysis process, the consultant can ensure the following for data analysis:

- Analysis and triangulation of data (qualitative and quantitative) from multiple sources to ensure validity and reliability
- Gender and social inclusion analysis
- Correlate the achievements with priority of child rights and protection with the Constitution of Nepal, Children's Act, National Policy of Children and relevant national Policies, SDGs, UNCRC, and UN Guideline on Alternative Care.

5. Deliverables

The Social Audit team shall deliver the following items, and they should clearly mention the deadline for each milestone in their proposal. Please ensure that your plan and deliverable submission should have strong correlation.

S. N	Item	Timeline	Format
1	Inception Report with agreed methodology, work plan, and data collection tools	Week 1	Written Report
2	Interim Progress Report which represents data collection summary and preliminary findings	Week 4	Written Report
3	Findings validation, Community Feedback & Stakeholders Consultation	Week 5	Meeting attendance, Minutes + Photos
4	Draft Social Audit Report (full findings, analysis, and recommendations)	Week 6	Written Report
5	Final Social Audit Report (incorporating management response)	Week 7	Written Report
6	Executive Summary & Dissemination Brief	Week 8	2–4 Page Brief
7	Presentation to Management and Board	Week 8	Presentation

6. Team Composition and Qualifications

The Social Audit shall be conducted by a qualified multi-disciplinary team. The recommended team composition for this assignment is as follows:

- Team Leader must have advanced degree in Social Science, Development Studies, Public Administration, Law, Human Rights with minimum 5 years of experience in social audits, evaluations, or accountability assessments. The team leader must have leadership, report writing, and stakeholder engagement skills to lead this process.
- Social Audit Specialists with degree in social sciences, community development, law, human rights or related field who have previous experience of participatory assessments or social accountability work.
- Financial Analyst having command in accounting, finance, or public and development financial management
- Data collection and analysis members with relevant competencies

7. Timeline and Work Plan

The Social Audit is expected to be completed within 8 weeks from the date of contract signing. A detailed work plan shall be submitted as part of the Inception Report. The consultant shall submit work schedule with timeline in their proposal.

8. Budget and Financing

The Social Audit shall be financed from SOS Children's Villages Nepal's approved budget. The audit team shall submit a detailed budget as part of their financial proposal in password encryption along with the technical proposal, covering:

- Personnel costs.
- Data collection materials and tools development and deployment cost.
- Report production cost.
- Contingency cost.
- Payment shall be made in tranches linked to approved deliverables, as specified in the contract agreement.
- Social Audit findings and status sharing event and consultation, travel and accommodation and relevant logistics will be arranged by the organisation.

9. Reporting and Follow-Up

The Final Social Audit Report shall be presented to the Executive Committee of SOS Children's Villages which will be endorsed and further disseminated to the relevant stakeholders, authorities and communities. The organisation shall:

- Develop a Management Response in the draft report within 1 week of receiving the draft report. Incorporating or appropriately responding to the Management Response, the team will submit the final report.
- Share the audit findings with all project communities through accessible formats.
- Prepare a time-bound action plan to address key findings and recommendations.
- Make appropriate findings available in line with the organisation's transparency policy.

10. Ethical Considerations and Protection Measures

During this assignment, the team shall comply with applicable national laws and organisation's policies and procedures on data protection and privacy. The team will ensure that participation in the audit is entirely voluntary; no coercion shall be applied to any participant. To ensure ethical participation and conduct all the relevant information shared by individual respondents shall be kept strictly confidential. Similarly, all findings shall be presented in aggregate form to protect individual identities unless explicit consent is obtained. During this process and relevant tenure, the audit team shall be sensitive to cultural norms, gender dynamics, and social power structures in all community interactions. SOS Children's Villages Nepal mandatorily implements Child and Youth safeguarding Policies and Procedures in its each initiative and contracts as a necessary compliance. Failed to implement child and youth protection principles and standards means the termination of team from this assignment.

11. Evaluation Criteria

S.N.	Evaluation Criteria
1	Understanding of the ToR, objectives, scope and social-audit requirements
2	Proposed methodology and approach, including participatory, human-rights-based, child-friendly and rights responsive approaches
3	Sampling strategy, stakeholder engagement and geographic/project coverage
4	Data collection, verification, triangulation and analysis methodology
5	Approach to transparency, accountability, community participation, responsiveness and social inclusion
6	Safeguarding, ethical standards, child/youth participation, confidentiality and data protection measures
7	Work plan, timeline and feasibility of proposed deliverables

8	Relevant experience of the firm/team in social audits, evaluations, accountability and development/child-rights or multiple projects leading programming
9	Qualifications and relevant experience of proposed Team Leader and key experts
10	Reasonableness, completeness and value for money of the proposed budget
11	Financial proposal

12. Submission of Proposals

Interested firms, agencies, consulting or organisations with the required qualifications and experience are requested to submit:

- A Technical Proposal (do not include the financial proposal) outlining the team's understanding of the ToR, proposed methodology, work plan, and team CVs.
- A Separate Financial Proposal with a detailed budget breakdown.
- Samples of at least two similar social audit or evaluation reports conducted in the past three years.
- Proof of organisational registration and tax compliance
- Proposals should be submitted to: procurement@sosnepal.org.np by October 13, 2026