

GNH CERTIFICATION

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Centre for Bhutan Studies & GNH

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the Architect of Gross National Happiness



His Majesty the King, Jigme Khesar Namgyel Wangchuck & Her Majesty the Queen, Gyaltsuen Jetsun Pema Wangchuck

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Summary

GNH assessment tool for business was initiated by Dasho Tshering Tobgay, the Prime Minister of Bhutan. He first presented the idea of aligning business towards Gross National Happiness at the Sixth International Conference on GNH in 2015. To this end, the Centre for Bhutan Studies & GNH developed and released *Proposed GNH of Business*, a draft tool for integrating GNH in business, at the Seventh International Conference on GNH held in Thimphu in 2017. The report introduced an assessment tool to evaluate a business's commitment to social responsibility. The tool, inspired by GNH, is comprised of a holistic set of indicators categorised under the nine domains of GNH.

We have improved the draft tool by refining both indicators and the appraisal methodology. We accommodated suggestions made by participants at the conference. Additional ideas from literature were also incorporated. The tool was further improved, qualitatively through consultative meetings with the stakeholders, and quantitatively, by piloting in national and international firms.

This report provides methodological foundation for evaluating a business's social performance. It will assist in ensuring that business firms are socially responsible. The report also allows businesses to be aware of GNH values by enabling a standardized measurement of overall internal wellbeing.

Therefore, the report can be classified both as an advocate and a resource for organizational wellbeing.

It starts with discussion on the need for integrating GNH in business practices. A detailed guidance on the tool is provided, with explanations on dimensions and indicators. A six-step model provides a context for tool implementation followed by reports of two case studies conducted one in Bhutan and another in India. The report concludes with a summary on next steps for sector specific adaptation, and institutionalisation of the tool.

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List of abbreviations

BSB	Bhutan Standard Bureau
CSR	Corporate Social Responsibility
DHI	Druk Holdings and Investments
EPRS	Environmental Performance Reporting System
FYPs	Five Year Plans
GIIN	Global Impact Investing Network
GSVC	Global Social Venture Competition
GRI	Global Reporting Initiative
GNH	Gross National Happiness
NEC	National Environment Commission
PPE	Personal Protective Equipment
PSIA	Product Social Impact Assessment
PRI	Principles of Responsible Investment
SME	Small and Medium Enterprise
TBL	Triple Bottom Line
UN	United Nations
UNPAN	United Nations Public Administration Network

Background

In his opening address to the Sixth International Conference on Gross National Happiness (GNH) held in 2015 in Paro, Bhutan, the Hon'ble Prime Minister of Bhutan Dasho Tshering Tobgay emphasised the need for the business to serve its stakeholders which includes shareholders, workers, suppliers, customers and communities. The Prime Minister expressed the need to recognise and manage these costs and risks, and called for integrating GNH values into business operation. Essentially, it meant measuring the success of a business by its ability to serve, facilitate, and engage with its stakeholders. This will require rethinking business indicators used for gauging their success or failure.

The Prime Minister followed up on his words by assigning the task of developing a framework for assessing the Bhutanese business firms through GNH values in 2017 to the Centre of Bhutan Studies & GNH (CBS).

CBS undertook the assignment in three stages. First, we studied and reviewed relevant literature on similar frameworks, in addition to studying existing policies and procedure during a weeklong retreat in Paro. Second, frameworks and indicators were proposed and pilot tested in various firms. About 40 firms including large registered companies and Small and Medium

Enterprises (SMEs) were assessed using the assessment tool. A report titled *Proposed GNH of Business* was released during the Seventh International Conference on GNH held in Thimphu in 2017. Third, the draft tool was shared with key stakeholders to solicit views and suggestions, and to assess its practicality. Intensive workshops were held in December 2017 during which the participants reviewed the proposed tool. Each of the indicators were discussed and debated to examine its applicability.

While business is important for the economy, it can be harmful to the society if the business is conducted purely for economic ends. Business is a major contributor to climate change, natural resource depletion, atmospheric pollution, declining health, and labour exploitation. These impacts are often ignored and frequently undetected since it is a business norm to focus mostly on economic indicators. This may be particularly true for established companies that dominate their respective market. A big business for instance will be commended for its ever-rising profit margin, when viewed through the conventional assessment framework, despite destroying natural environment, or displacing communities.

We recognise that contributions made by businesses to global problems vary significantly based on their size and nature. SMEs, which constitute much of businesses, may operate differently compared to big businesses, but we should not

underestimate their impacts at an aggregate level. We believe that all firms, regardless of size or industry, will have to prevent passing externalities beyond their borders, and contribute to society.

The way firms measure success has shifted over the past few decades. The profit-only motive is being replaced with the objectives of attaining Triple Bottom Line (TBL), which requires businesses to work for corporate profit, social responsibility, and environmental sustainability. The expectations of workers and the public have also evolved and reshaped the global economy. Workers now seek meaning in their works as opposed to viewing it to fulfil basic needs. It has increasingly become crucial for the business to subscribe to high ethical standard (Chandler, 2007). Communities now expect businesses to be socially innovative, culturally aware, and environmentally caring. For this reason, there is a demand for businesses to depend on tools that disclose their operations and care for different stakeholders.

Stakeholders and investors can play a pivotal role by supporting those businesses with strategies and protocol to raise their standards. Due to public interests in promoting socially responsible behaviour such efforts yield competitive advantage in promoting customer loyalty, investor confidence, and employee morale (Jose & Lee, 2007). Decisions of a business entity will also have to be appropriate to and within

the norms and values of a society. In the case of Bhutan, it would mean examining corporate behaviour within the context of GNH, and seeking an alternative motivation for a business to operate a business with social license.

GNH Certification

So far, GNH has not spread to the Bhutanese business sector as much as in bureaucracy. Business sector continues to operate on a conventional business principle of maximizing profit, and it is yet to experiment with integrating GNH values into its business goal and operations.

GNH Certification is as an approach for a business to create goods and services using environment friendly procedures in a happy work environment while consciously contributing to community in which it is embedded. It will require business to embrace social benefit in addition to conventional bottom line. Social benefit here refers to enhancing social wellbeing through business operations, outputs, and outcomes that have favourable impact on communities. Favourable impacts may be diverse, ranging from improving local economy to preserving local heritage to caring for environment. Integrating GNH will require businesses to measure its success by its social benefits.

There has been growing interests in developing assessment tools amongst business communities, governments and non-governmental organizations. These tools vary significantly from one another in their objectives, measurements, and applications that there is no standard that resonates GNH values. These tools include internationally recognized

frameworks developed by the United Nations called the UN Compact Assessment and Principles for Responsible Investment (PRI), which highlights ways of conceptualizing good practices. Built on the cost-benefit analysis logic, the Social Return on Investment (SROI) is designed to influence decision-making focused on reducing environmental impacts and increasing the social benefits (Banke-Thomas, Madaj, Charles, & van den Broek, 2015). The UN has also developed a comprehensive guide for social impact assessment (United Nations Public Administration Network [UNPAN], 2006). There are social accounting tools such as the sustainable reporting tool launched by Global Reporting Initiative (GRI) (GRI, 2015). In 2009, the Global Impact Investing Network (GIIN) also developed tools to assess social, environmental, and financial aspects of business establishments. Product Social Impact Assessment (PSIA) is another measure that evaluates the social impact of a product through stakeholder consultations (Fontes, 2016). Environmental Performance Reporting System (EPRS) was developed by the Environmental Capital Group to evaluate business's environmental investment programmes (Oslen & Galimidi, 2008). The B Lab, a non-profit organisation, administers the B Corporations (B Corps) certification for businesses that have met the standards of social and environmental performance, accountability and transparency (B Lab, n.d.). The B Corps has certified nearly 2000 businesses so far. Although, none of the existing framework is adequate to capture the GNH view of a

socially responsible behaviour in business, lessons have been learned from these works in designing framework, developing indicators, collecting data, and designing assessment methodology.

There is no unified social standard for GNH practice in business in Bhutan. The national standards on CSR has been developed but there may be only a few companies that carry out CSR activities in Bhutan, with little evidence on a formal procedure and CSR reporting on a regular basis. Druk Holding and Investments (DHI), the investment branch of the Government of Bhutan, has developed a standard company guideline for CSR, but the guidelines do not provide concrete measures to integrate GNH values.

Like in most countries, large registered companies in Bhutan commonly use international standards such as those offered by International Standard Organization. Established in 2010 following the introduction of Bhutan Standards Act, Bhutan Standards Bureau (BSB) is an autonomous agency that coordinates and oversees all standardization and related activities in Bhutan. BSB liaises with ISO to certify and accredit products in the country. Likewise, the Brand Bhutan Project under the Department of Trade of the Ministry of Economic Affairs attempts to create one unified brand to amplify the GNH ethos, and to capture sociocultural spirit in goods and services exported. Brand Bhutan aims to

communicate the competitive differences it offers to the world, particularly for sectors such as handicrafts, organic farming and clean energy. These initiatives also fall short in proposing a concrete GNH measure. Therefore, there is a need for a systematic approach of realizing GNH in business.

The GNH assessment tool for business seeks to go beyond the compliance to CSR or CSR initiatives to monitor and evaluate business operations using GNH indicators. It will increase transparency and accountability in business by disclosing social, environmental and other impacts, and help in monitoring and holding business accountable should they breach certain standards. The tool will meet stakeholder's growing expectation to generate positive impact for the society and eventually ensure business sustainability. Lastly, the assessment will promote business image and foster customer loyalty.

The assessment tool has the following characteristics: simplicity, multi-dimensionality, data-driven, systematic and standardization. Simplicity will ensure an easy understanding, and enable prompt completion. The framework attempts to address all nine dimensions of GNH, supported by qualitative and quantitative data. The semi-structured questionnaire provides scope for generating both close and open-ended responses. The study protocol encourages holistic accountability by surveying both worker and managers.

Administrative data is also referred from analysis and inferences. The assessment procedure involves a six-step method, starting from screening to data collection to analysis and scoring. The detailed guidance will empower firms to self-administer the tool. The tool will also promotes standardization in measurement and reporting as most indicators are applicable across companies of different nature.

Framework

The indicators of the assessment tool are grouped under nine domains of GNH. They are 1. Psychological Wellbeing, 2. Health, 3. Time Use, 4. Education, 5. Community Vitality, 6. Cultural Diversity and Resilience, 7. Good Governance, 8. Ecological Diversity and Resilience, and 9. Living Standards. The nine domains were adopted from GNH index framework. The index provided a useful frame of reference. It enables us to develop concrete assessment indicators.

Indicators shape the happiness constructs for each dimension, and evaluate the level of achievement in these areas. Indicators also provide a necessary precondition and a starting point for integrating GNH in organisational practices. We realise that there is no one-size-fits-all approach to designing an effective tool for business. To emphasize importance on the wellbeing of both workers and communities, we chose to assess:

1. Worker happiness
2. Organisational commitment

Therefore, the framework aims to assess these two vital components across the nine dimensions.

Worker happiness aims to provide a greater primacy to employee interest. It incorporates several indicators which also appear under the banner of employees' performance. Some of these indicators include health and safety at work, job satisfaction, job security, flexible work schedule, and equal opportunities. The second component captures how a commitment to GNH is formally reflected in business enterprise in integrating responsible behaviour by contributing to the areas of culture, environment, and community building. This integrated approach to assessing business requires a concerted effort on how initiatives on these two components are integrated with each other so that they are mutually reinforcing. For instance, the happy workers may reinforce the organization's focus on socially responsible conduct and vice versa. The approach may require businesses to disclose some of their administrative data, and involves face-to-face interviews with management. Explanations on how the indicators measure the two components are provided below.

Psychological Wellbeing

Psychological wellbeing at workplace has gone mainstream. This domain was not a priority for business in the past; it was made secondary to health and safety at work. Today it has become a trend to invest in this area. The construct captures both the cognitive judgments and affective feelings of a worker

towards their work and the workplace. It includes the indicators briefly discussed in the following paragraphs.



Figure 1: *Assessment Framework for Psychological Wellbeing Domain*

1. Job satisfaction

A happy worker is a vital resource for any kind of businesses. Workers generally want to feel respected and trusted. They want to work in safe environment with good opportunities to advance and develop. When a company creates such enabling environments, workers tend to be satisfied, and thereby, help build a stronger, stable, and sustainable business. Job satisfaction has been found to be significantly associated with determinants of workplace wellbeing such as benefits, compensation, motivation, trust, and relationships (Linz & Semykina, 2010).

The job satisfaction indicator has been included to assess a worker's cognitive evaluation of his or her job and the

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workplace. The indicator is based on two questions. First, workers are asked how satisfied they are with their 'job'. Second, we examined how satisfied they are with their 'organizations' as a workplace. For example, a receptionist with a friendly personality and good organization skill will rate her job highly, but will be dissatisfied with the hotel as a workplace because supervisors or managers may not allow workers to voice opinions, or to initiative effective changes in the workplace. The satisfaction levels of workers are evaluated based on five-point scale, from 1 'not at all satisfied' to 5 'very satisfied'.

2. Workplace trust

Professional or personal success is based on relationships founded on trust. Daily business decisions are based on conscious or unconscious trust. The trust level of workers and managers on each other regulates the team work, and the team work encourages trust. Hence, the workplace trust is a key indicator of an existing healthy relationship between employees and managers. Trust here implies to terminologies like 'honesty', 'transparency', 'reliability' and 'accountability'. We use these terms to describe trust more meaningfully. Trust is found to be associated with reliability and honesty of a workforce (Engelbrecht, Heine, & Mahembe, 2014). It has been further linked to positive workplace attributes such as empowerment, autonomy, cooperation, and supervisory

support (Jones & George, 1998). Trust has mainly been incorporated to motivate business to create conditions for it to flourish. The indicator assesses the trust a worker has with the ‘management’, ‘immediate supervisor’, and ‘colleagues’ on a five-point scale.

3. Job security

Businesses should not overlook the importance of offering workers long-term job security as it is one of the most significant factors in worker’s preference list (Schappel, 2012). Job security is as essential as employee’s salary and healthcare. Job security has also become a key element in influencing employee’s decision to join the organization (Watson, 2010). The indicator evaluates worker’s perception about the job security.

4. Discrimination

Discrimination here refers to a differential (inferior) treatment experienced by workers due to their backgrounds such as gender, race, and age. Such discriminations reduce worker’s self-esteem and access to opportunities. It brings psychological, emotional, and physical harm to workers (Hood, 2004). Therefore, we included this indicator to encourage a zero tolerance policy for discrimination in workplaces. Business leaders will have to encourage a work culture where workers have equal opportunity, and formulate programmes

and procedures to counteract and combat discriminatory practices.

This indicator measures the frequency of worker's discriminatory experience based on race, gender, and age over a five-point scale from 1 'always' to 5 'never'. Workers are probed to share discrimination faced while interacting with colleagues, supervisors, clients, managers, or shareholders. Discrimination can be both direct and indirect. A direct discrimination happens when a worker is associated with certain backgrounds and is treated less favourably, while an indirect discrimination occurs when organization's policies, rules, and procedures limit opportunities. For example, an organization policy that denies promotion or training opportunity to an employee based on their sexual orientation would be considered as an indirect discrimination.

5. Harassment

Workplaces are hostile environments with increasing 'persistent, abusive, intimidating, malicious, or insulting behaviours' (Lee, 2000, p. 593). The behaviours are not always distinguishable from one another. Harassment denotes any act of threat or violence or other disruptive behaviours experienced at workplace. Such experiences may not be outright violence, but rather statements or actions to make a person feel intimidated. This indicator evaluates the experience of harassment suffered by workers across three related events:

sexual harassment, physical, and verbal abuse. Workers will have to report the frequency of experiences on a five-point scale from 1 'always' to 5 'never'. Sexual harassment may be one of the most common types of harassments, and involves sexual advances or explicit comments made by clients, colleagues, supervisors or anyone at workplace.

6. Positive emotion

Business establishments alike any other organizations are emotional arenas (Fineman, 2000). Emotions are either induced by one's personal life or induced by organization's policy or procedures. Either way, studies indicate that emotions felt in organizations have direct consequences in outcomes of their work roles (Lenner, Li, Vladesolo, & Kassam, 2015). Workers who express positive emotions are seen to have a positive impact (Armenta, Fritz, & Lyubomirsky, 2017). They are said to be more creative, and efficient while experiencing such emotions.

Compassion, contentment, generosity, gratitude, and joy have been identified to construct the positive emotion indicator. Such emotions aim to foster a community of support and positivity. Workers rate the frequency of positive emotions experienced in the past four weeks over a scale from 7 'few times a week' to 1 'never'. A time of four weeks was identified for an easy recollection (Ura et al., 2015).

Workplace compassion may imply feelings that purposely help others, or attend to the needs of others. Such a workplace is formed when workers have positive regard for their co-workers. For example, compassion may be felt while considering a colleague's negative remark made when the colleague was under severe stress, or feeling empathetic to a staff in personal crisis, or volunteering to help an overburdened staff. Workplace contentment refers to a feeling of satisfaction on a range of factors starting from completion of a deadline to being able to provide suggestions at workplace. Generosity suggests sympathetic feelings while contributing a worker's time or effort. It may include feelings of being generous with their ideas instead of strategizing to use it to their advantage for instance. Gratitude implies the feelings to appreciation towards work. Joy involves feelings of being positively energized with their roles at work. We should note that like discrimination and harassment, these emotions are not so distinct conceptually, and hence, responses may not at times be mutually exclusive, if explained erroneously.

7. Negative emotion

Like the impacts generated by positive emotion, feelings of negative emotions tend to produce negative impacts on workers too (Rispen, & Demerouti, 2016). The negative emotion indicator is constructed using five negative emotions: anger, sadness, frustration, anxiety, and disappointment. Anger

refers to response towards workplace situations when a worker feels wronged due to a multitude of factors. For instance, a worker might be angry due to workplace harassment, or lack of equal opportunities. Anger could be directed towards colleagues, supervisors, clients, or managers, and may or may not be expressed physically. Likewise, sadness resonates feelings of melancholy or misery at work. Frustration runs closely with anger but may not cause to react in a more physical manner. Prolonged frustration might lead to bursts of anger at a later stage. Workplace anxiety is a learnt response to stress and may appear in forms of fears such as fear of working in groups, or fear of being judged etc. The indicator is also assessed through workers perception on a five-point scale like positive emotion indicator.

Health

Work is an important determinant of worker's health that can result in both positive and negative health effects (Waddell & Burton, 2006). Studies show that worker's health and productivity is closely associated (Burton, Conti, Chen, Schultz, & Edington, 1999; Cockburn, Bailit, Berndt, & Finkelstein, 1999). Workplace represents an ideal venue to incorporate health programmes and reduce risk factors of employed population (Loeppka et al, 2015). The employers will also have to be viewed as an integral part of the public health system and hence, have a vital role in contributing to

health of the workers. The domain of health focuses on the internal experiences and environmental factors that influence health at workplace, and reviews both physical and mental conditions of the workers. It is composed of indicators such as occupational stress, nature of work, common spaces for various non-work purposes, safety, injury, illness, and disability.

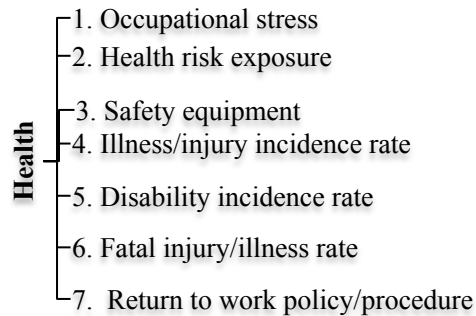


Figure 2: *Assessment Framework for Health Domain*

8. Occupational stress

Occupational stress is a physical and emotional response due to the unexpected, or conflicting demands at a workplace (Miche, 2002). Occupational stress is an experience of prolonged stress that makes workers develop many mental health issues such as anxiety and depression (Melchior et al., 2007). We understand that any work may have some element of stress. We also acknowledge that stress is a personalized phenomenon, and can vary widely even for the same situations for different reasons. For instance, a fire fighter might find paper work more

stressful than the dangers associated with entering a house on fire. Therefore, stress severity may depend on magnitude of demands and sense of control on decision making while dealing with it.

The stress indicator here entails harmful reactions such as loosing concentration or sleep, and becoming anxious or restless due to excessive pressures or job demands. Occupational stress not only affects the worker but also the immediate work environment (Rick, Hillage, Honey, & Perryman, 1997). Some of the common causes of stress are consistent increase in workloads, continuous overtime work, mismatch between skills and expectations, and hostile work environment. The current indicator is a single-item question that assesses worker's level of stress on a five-point scale.

9. Health risk exposure

Depending on the nature and size of business, workers are exposed to a range of harmful substances. Study shows that unsafe work conditions and practices lead to several accidents that cause injury (Mohamed, 2008). Analysis of these circumstantial factors is hence important. The health risk exposure indicator examines the work environment and safe working conditions. The indicator attempts to estimate specific occupational exposures covering eight aspects. Workers are asked to assess if their job require 'repeated lifting, pushing, pulling, or bending for long hours', 'awkward postures',

‘breathing harmful substances’, ‘handling harmful substances’, ‘working in noisy environment’, and ‘working in vibrating environment’. The frequencies of such risks are measured through a five-point scale from 1 ‘always’ to 5 ‘never’.

10. Safety equipment

Hazards exist in every workplace and in various forms such as falling objects, tripping, electrocution, etc. According to Bhutan’s Annual Health Bulletin (2017), there were 33331 cases of work-related injuries in 2016, a 13% increase in the incidents since 2012. Although, Personal Protective Equipment (PPE) is mandatory by law to protect workers against health or safety risks, such injuries are increasing. Hence, it is vital that we include an indicator on PPE to encourage its usage. PPE includes safety gears such as helmets, glasses, gloves, footwear, harnesses etc. The PPE type required is depended on the nature of work. We should note that making a workplace safe not only include the provision of PPE, but also providing instructions, procedures, training, and supervision to enable people to work safely and responsibly. The safety equipment indicator comprises of two questions. Workers are examined whether PPE is provided, and whether its usage is monitored over a five-point scale.

11. Illness/injury incidence rate

This indicator is collected from the administrative body of business establishment. They are asked to report on the number of non-fatal incidences, which lead to physical or mental harm. The incidences are recorded for the past one year. We should note that one incidence corresponds to one case reported. A worker may suffer from work-related injury during falls, trips, overexertion due to lifting/lowering, repetitive motion, vehicle accidents, falling objects, electrocution, etc. Similarly, workers may experience illness due to respiratory, skin, infectious diseases, and poisoning at workplace. Such incidences imply that a worker has stayed at least one day's leave of absence from work. The incidences here should not include those which lead to long-term disability since it has been included as a separate indicator. The information on injury or illness incidence is used to express the number of illness and injury in relation to the number of persons employed. The following method is used to quantify the illness/injury incidence rate in a business establishment:

$$= \left(\frac{\text{\# of incidences of illness or injury}}{\text{Total number of workers}} \right) * 100$$

12. Disability incidence rate

As the name suggest, the indicator signifies non-fatal episodes at work while involving considerable harm leading to long-

term disability of the workers concerned. Long-term disability here refers to any illness or injury suffered for at least six months. Such events may have the potential to force workers to live with permanent disability. It may also cause the worker to leave the labour market, or result in the loss of substantial number of workdays. Information on the indicator is gathered from administrative records. The rate is measured using the following formula:

$$= \left(\frac{\text{\# of incidences of illness/ injury causing longterm disability}}{\text{Total number of workers}} \right) * 100$$

13. Fatal injury incidence rate

Besides disability incidence rate, it is important to consider the rate of fatal illness or injury. The rate is estimated as follows:

$$= \left(\frac{\text{\# of incidences of fatal illness/injuries}}{\text{Total number of workers}} \right) * 100$$

For comparison purposes, we prefer determining a rate to measuring absolute number for all the above three measures of workplace incidence rate. The indicators also take into account the workers counts that are at risk.

14. Return to work policy/procedure

A return to work policy, or procedure, or a plan refers to re-integrating injured and disabled workers into workplace. If

workers remain connected to workplace, it may contribute to their overall healing process. The plan may include providing adequate adjustments to work conditions to facilitate a smooth transition. Likewise, employers may support and create alternate or modified work responsibility. Businesses may also offer rehabilitation programmes at work, or design work schedule through an ease back program. For this indicator, we study if business establishment has any formalized written policy or procedure on such prospects. Such a policy is vital to enable workers a timely recovery and safe return to work.

Time Use

Technology has made it difficult to separate work from our personal lives. Employers increasingly use technology to make workers accessible round the clock and reduce their ability to balance the spheres of work and non-work (Foegen, 1993). Most of us would have had experiences of checking emails in bed, or over meals, or even worst while conversing with family, or caring for an elderly or child. The time use domain attempts to assess worker's experiences in meeting the needs of both work and non-work areas of life. The domain aims to reduce the conflict between work and non-work activities. Employers have the power to change the work environment, and help workers engage meaningfully with work, family, and community. The domain comprises of six indicators as shown below.

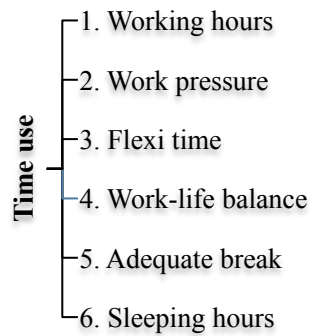


Figure 3: *Assessment Framework for Time Use Domain*

15. Working hours

Today's work culture requires workers to spend longer hours at workplace. This increase in work hours has led to work-related conflicts (Keith, & Schfer, 1980). Work-related conflict refers to the conflict that arises due to severe pressures from both work and family (Kahn, et al., 1964). Studies have reported that long working hours often increases the risks of occupational illnesses and injuries (Shields, 1999). Therefore, businesses will have to integrate work time regulations to protect workers from such health hazards. The indicator records worker's average working hours in a normal work setting. Information for the past one year is gathered from official records. Work hours may have to be analysed separately for different occupational groups.

16. Work pressure

Workers may need certain amount of pressure to complete their tasks. The key challenge here is to maintain the work pressure such that workers are motivated, but not stressed. When the work demand exceeds worker's ability due to inadequate time, resources, and skill, it will add to work-related stress. For this indicator, data on the demand placed on worker's time in the past one month is assessed on four-point scale from 1 'daily' to 4 'never'. The indicator mainly pertains to time pressure where workers are consistently asked to work overtime. Business leaders will have to provide regular review of workloads, deadlines, and work schedules to regulate work pressures.

17. Flexi-time

A flexi-time indicator denotes working arrangements that allows a certain degree of flexibility on the time and days of work. Flexible working arrangements may have positive impact on worker's engagement and motivation. Such arrangements enable them to have greater control over their work-life-balance leading to a happier workforce. For this indicator, workers report their work schedule through two questions on a four-point scale. First, workers ability to change the starting and quitting times are assessed. Second, the level of difficulty to take leave for personal or family matters is examined.

18. Work-life interaction

Workers who can balance work and non-work tend to have greater satisfaction with life by witnessing lower levels of stress (Sujata, Cheema, & Bhutto, 2011). The demand on worker's time and energy can significantly affect social and family lives. Too much demand on time and energy may naturally reduce the time and quality of sleep. This indicator includes queries on whether conflict has occurred due to incompatible demand from work and non-work that makes participation in both challenging. For this indicator, worker's perception on their ability to maintain balance between work and non-work life is recorded through six questions. Workers are asked to rate the frequency of work-life conflict such interference and overload on a five-point scale from 1 'never' to 5 'very often'. The six variables are combined to form an index with highest possible score of 30 and lowest possible score of 6.

19. Adequate break

The availability of break such as lunch break, tea and coffee break, and rest at workplace are essential for workers. For this indicator, administrative files are explored to record the time allocated for such breaks. Businesses should encourage workers to take regular breaks to create an environment that steers away from overworking and promote a healthier work-life balance.

20. Sleeping hours

A good quality and quantity of sleep is important for our health (Everson, 2009). Sleep affects our ability to sustain attention, performance, and interpersonal relationships. Sleep duration of seven to eight hours is recommended as it lowers the risks related to diabetes, obesity, and blood pressure, and reduces the risk of workplace accident (Colten, & Altevogt, 2006). Sleep indicator has been considered for the GNH certification tool since demanding work schedule deprive workers off sleep through reduced sleep hours or increased sleep disturbances. Study shows a strong link between sleep problems and work shift (Drake, Roehrs, Richardson, Walsh, & Roth, 2004). Similarly, overtime has also been found to be associated with sleep and related fatigue issues (Hayashi, Kobayashi, Yamaoka, & Yano, 1996). The sleep indicator assesses the amount of hours slept in a normal setting. Workers are asked to report the average hours of sleep they have in a night. Sleep indicator should enable business leaders to establish procedures to improve work schedules, and reduce sleep related risks.

Education

Business establishment should also be a school for workers with programmes to provide trainings to update and acquire skills. The education domain incorporates human resource indicators like workplace skill development and training

programmes. It includes indicators that attempt to capture opportunities offered by employers for their professional and personal development. Provision of company sponsored scholarships for short and long-term studies are other assessment criteria used for assessing the achievement in the education domain as illustrated below.

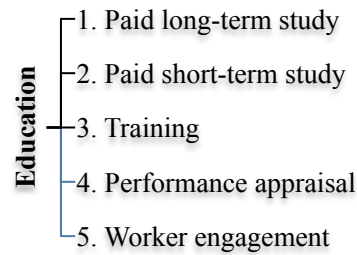


Figure 4: *Assessment Framework for Education Domain*

21. Paid long-term study

This indicator examines administrative records on the number of workers who went on paid long-term studies. Since such scholarships cannot be applied to all workers, assessment will be carried out in terms of the proportion of workers who have had such opportunities in the past five years. The long-term scholarship encompasses those studies that are at least six months or longer. Studies here refer to knowledge and learning on a broad set of skills, such as critical thinking, researching, etc., as opposed to trainings, which are more concerned with specific skills and shorter time frames.

$$= \left(\frac{\text{\# of workers provided with scholarship for longterm study}}{\text{\# of total workers}} \right) * 100$$

22. Paid short-term study

Like a long-term study, information on a short-term study is also gathered from administrative data. Short-term implies those studies, which are less than six months. The indicator is expressed as a proportion of workers sent for short-term studies in the past five years as indicated below.

$$= \left(\frac{\text{\# of workers provided with scholarship for shortterm study}}{\text{\# of total workers}} \right) * 100$$

23. Training

This indicator reflects the number workers who attended training for enhancing their skills and talents. Training here pertains to skill development through instruction and practice provided for improving work performances. Such training programmes would involve specializing in employment-related skill, or acquiring new skill. It is assumed that these programmes will help them develop their full potential. Administrative records are explored to estimate the proportion of workers sent for professional development in the past one year.

$$= \left(\frac{\text{\# of workers who went for training}}{\text{\# of total workers}} \right) * 100$$

Training also includes those sent for personal development focusing on growth and overall advancement of workers. Personal development courses may include the development of skills like interpersonal, time management, communication, and building relationships. It offers workers with an opportunity to build knowledge, understanding, personality, attitude, and competencies for overcoming future challenges. The scope is wider unlike professional development.

24. Performance appraisal system

Performance appraisal is a vital component of human resource management. It allows businesses to provide positive feedback as well as identify areas of improvement. The indicator attempts to evaluate the presence of performance appraisal system in business establishment. It also assesses worker's perception on fairness, accuracy and biasness with the performance ratings.

25. Worker engagement

Worker engagement refers to the level of freedom and appreciation given by their employers. Workers may experience these aspects while communicating with co-workers, supervisors, or clients. Workplace engagement indicator is based on five variables: opportunities given to

make initiatives, to make suggestions, and to involve in decision-making, and the feeling of being valued and appreciated. Workers were asked to rate their degree of agreement to the statements on a scale from 1 'strongly disagree' to 5 'strongly agree'. The variables were aggregated to form workers involvement score ranging from 5 to 25.

Living Standards

That the business invests to make financial return is clear; but the sharing of the financial return amongst workers, shareholders or community members is being debated. The domain of living standards relates to material comfort of the workers. It aims to ensure the fulfilment of basic material needs for a comfortable living. The domain encourages profit sharing by introducing plans that rewards workers to share the fruits of their labour, and foster a sense of ownership to the business. The living standards domain comprises of various profit sharing strategies such as pay, benefits, and others as shown below.



Figure 5: *Assessment Framework for Living Standards*

Domain

26. Adequate pay

For this indicator, we require business to disclose the pay structure of its employees. We examine the total income of workers including pay, bonus, and allowance. We apply a minimum income threshold and assess each worker's sufficiency in the adequate pay indicator. Income is found to be associated with employee motivation and their behaviour at workplace (Oshagbemi, 2000). Conversely, studies show that workers dissatisfied with their pay are discontented with job and lead to increased absenteeism (Judge, Cable, & Higgins, 2000).

27. Retirement benefit

This indicator assesses worker's access to retirement benefits. Retirement benefits include contribution made by the business establishment towards pension and provident fund. Retirement

benefits play a role in the overall job satisfaction of workers (Artz, 2010). We explore administrative data and analyse proportion of contribution. Workers usually claim pension at the end of their retirement, either in lump sum or on regular basis. Provident fund is created by contributing some amount from a worker's basic pay with contribution from the establishment regularly over his or her work life and is usually claimed in lump sum.

28. Insurance

The insurance indicator assesses whether the businesses provide some form of insurance coverage for its workers. An adequate insurance coverage for employees can help them to sustain a living in the event of occupational injury or illness leading to permanent disability. It can also help support the family members in the event of a death of an employee.

29. Adequate leave

This indicator assesses various paid leave given to the workers. They include leave granted for causal, medical, bereavement, maternity, paternity, and for public holidays. Information is sourced from official records. Casual leave refers to leave sought for a short duration during sickness or personal emergency. Medical leave is a sick leave granted by the employer. Medical leave is usually provided to attend to serious illness, and usually requires medical certificate or

doctor's prescriptions. Bereavement leave, also known as compassionate leave, is provided when a worker's immediate family member pass away. Immediate family members include spouse, children, and parents. Maternity leave is only allowed for pregnant working mothers. It may be granted in conditions of miscarriage. Paternity leave is provided to fathers at the birth of their child or adoption of a child. Public holidays are those days when a holiday is observed through out the country to celebrate days of historical, spiritual or cultural significance.

30. Fringe benefit

Providing fringe benefits to workers is vital for establishing a support system within an organization. This is an important component of worker compensation that also acts as a substitute of pay (Baughman, DiNardi, & Holtz-Eakin, 2003). Benefits here comprises of housing, transportation, meal subsidies and childcare. Provision of housing refers to an accommodation or housing allowance provided to a worker by their employers. Likewise, workers may also be provided with transportation services like pickups and drop-offs. The business establishment may provide meals or meal allowances or subsidized meals. Provision of meals pertains to those arranged for every day work and not only during overtime or trainings. Childcare services involve family friendly working arrangements such as onsite childcare service (crèche) or

breast-feeding rooms. Information on the workers' accessibility to these benefits is investigated.

31. Pay gap

The aggregate income inequality has risen steadily over the years (Acemoglu & Autor, 2011), and there is an increasing concern about the high pay inequality within a business establishment. A part of the inequality rise is explained by firm's growth (Barth, Bryson, Davis, & Freeman, 2016). Income inequality is observed to hurt employee moral and productivity, and is negatively related to firm value (Breza, Kaur, & Shamdasani, 2016). The pay gap indicator is the ratio of highest to lowest yearly earnings among full-time, year round workers. Information is gathered from the administration.

$$\text{Pay gap} = \frac{\text{Gross pay of highest full time earner}}{\text{Gross pay of lowest full time earner}}$$

Good Governance

Some businesses may seek profit unethically by exploiting workers, or by resorting to corrupt practices. Government will have to develop policies and procedures to hold business accountable to the highest legal, ethical and operational standards. For it to succeed, both government and business entities need to raise their awareness on the principle of effective governance such as fairness, transparency,

accountability, and responsibility (Millstein, 1998). The domain of Good Governance sets forth some of the policies and procedures required in a business. The domain emphasizes businesses to conduct its operations with ethics, integrity, and transparency. It comprises of nine indicators as depicted below.



Figure 6: *Assessment Framework for Good Governance Domain*

32. Regulation

Effective written policies and procedures are required for a business entity to address workplace-related issues. Documents and guidelines explaining such rules and regulations reflect a business's compliance commitment. It would also help educate workers on their rights. Such standards will have to be easily accessible and distributed to workers. The indicator evaluates the presence of a policy or procedure to deal with issues of

discipline, grievance, health and safety, discrimination, harassment, corruption, child labour, and forced labour.

33. Board effectiveness

The board of directors is one of the most suitable mechanisms to improve governance in businesses (Andres, Vlaetin, & Lopez, 2005). Literature focuses on three aspects of board, the size (Eisenberg et al., 1998), composition (Weisbach, 1988, Bhagat, & Black, 1999), and functioning (Vafeas, 1999). The indicator here evaluates board effectiveness through gender composition and independence. For gender composition, the counts for men and women directors are compared. To assess independence, we assess directors' relationships and interests by dividing them into insiders and outsiders. Insiders correspond to those who are affiliated to the business establishment, while outsiders refer to those who have no relationship to the firm or its subsidiaries. Basically, we follow the standard requirements for independence. For example, a director or an immediate family member of the director should not have any relationship or affiliation to the business or its subsidiaries. Likewise, a director should not have been employed by the business, or have an immediate family member employed or working in the business.

34. Public shareholding

Why should a company go public? We think that a widely shared ownership would democratize wealth creation and promotes equality. This indicator investigates whether a business has invited public to subscribe to the company shares through an initial public offering (IPO). It assesses the percentage of shareholdings by the public. The indicator is applicable to registered companies, and so, can be ignored while evaluating non-registered enterprises.

35. Whistleblowing channel

The whistle blowing channel allows workers to report any action in confidence against bad behaviours such as corruption, harassment, or fraud observed or experienced in business establishment without fear or retaliation. Effective policies on whistleblowing may improve the ethical climate by raising the workers' confidence and protection (Barnett, 1992). While some consider whistle-blowers as noble as they are willing to bring fraudulent practices to the forefront, others may say they just represent discontented employees. Either way, whistle-blowers provide a useful way to expose abuses in the system. Studies show that workers' knowledge on the access to such channels is significantly associated with chances of reporting the misconducts perceived (Miceli, & Near, 1985). Therefore, a business entity should also advocate workers on the availability of such procedures. The indicator comprises of

three variables: existence of a systematic procedure, presence of at least two concrete channels, and advocacy.

36. Turnover rate

Turnover is often portrayed as a major issue in business operation as it is said to have a direct impact on the morale and productivity of remaining worker. Workers often leave their jobs due to dissatisfaction at workplace (Mobley, 1977). Dissatisfaction may be work-related such as discontentment over benefits or supervision, or it may also stem from non-work spheres of life. For instance, there are worker-initiated voluntary turnovers and involuntary turnovers initiated by employers. This indicator, however, does not make any distinction between different types of turnovers. Instead, a simple method has been adopted to calculate the attrition rate. It is calculated by dividing the number of employees who had left the organisation during the year by the average number of workers employed by the company during the year (McGrew, n.d.).

$$\text{Turnover rate} = \left(\frac{\text{\# of workers who left}}{\text{Average number of workers}} \right) * 100$$

37. Compliance

An increasing number of fraudulent practices have been reported by businesses (Rivera & Karlsson, 2017). Integration of GNH calls for businesses to develop a culture of

transparency and accountability within the operations. Considering such situations, the indicator seeks to assess the fulfilment of mandates by businesses to comply with law, rules and regulations across a range of cases. These include corruption, money laundering, illegal financing of political parties, anti-competitive practices, evading tax, violating environmental rules, publishing misleading advertisements, discriminating, abusing and harassing workers, worker injury, child labour, and forced labour. These regulations are meant to ensure that businesses are being run with integrity and transparency.

One of the direct results of effective compliance is that it removes businesses from the risk of fines or penalties. But what is more worthy is that these rules and regulations help to create a better working environment, provides public accountability, and promotes good business practices. Data on instances or cases whereby a business was found to be involved in fraudulent practices will be assessed for this indicator.

38. Customer/Client satisfaction

It is no secret that customer satisfaction is crucial for the success of business as it affects customer loyalty and retention (Hoyer, & MacInnis, 2001). Consumer satisfaction may relate to one particular aspect, or the business as a whole. Both may influence customers' behaviour in future. A business will have

to develop strategic programmes to promote customer satisfaction like monitoring and tracking satisfaction, understanding customer expectations, and providing effective measures to increase satisfaction. The indicator examines a business's initiatives on procedures to assess customer/client satisfaction levels and the frequency of conducting customer satisfaction surveys.

39. Common space

Business will have to provide workers with comfortable space to encourage inspiration, creativity, innovation, and reflection since workers spend majority of their time at work. It was found that such spaces have direct impacts on worker happiness (Haworth Research Institute, 2016). A common space indicator consists of four variables. They are access to common space for interacting with co-workers, having meals together, carrying out spiritual or wellness activities, and green space that provides contact with nature. An ideal common space would be separate from the main workspace where workers may interact and socialize with co-workers. Meal space refers to an area preferably kitchens attached to a workplace where workers can store, prepare and have their meals. The spiritual space or the wellness room is often overlooked in offices despite its association with worker's happiness (Ajala, 2013). Providing such spaces encourage workers to practice mindfulness and other contemplative

exercise to reduce occupational stress and increase happiness. These spaces in general help in connecting and building relationships within the establishment.

Cultural Diversity and Resilience

Culture incorporates both tangible aspects in form of landmarks, and intangible aspects in terms of values or historical accounts. Culture is key for understanding the history of community, and it plays an essential role in protecting ecology, creating vibrant communities, and sustaining local economies. Businesses as a part of society have a role in ensuring that culture of the locality is recognised, respected, and promoted. Hence, understanding the nature of local culture and heritage is vital. An ignorance of such cultural norms may result in insensitive decision-making, causing distress in the local community.

In general, most businesses are not aware of the benefits of supporting cultural programmes and as a consequence are not involved in initiating cultural preservation programmes. While some businesses are inherently based on heritage and culture, most are not. In both cases, culture and heritage preservation activities and programmes must be encouraged to generate respect for its cultural value. However, businesses will have to caution towards commodification of traditional cultural

expressions of local community. The actions of business establishments need to be culturally sensitive and relevant.

The Culture Domain is a construct developed to remind and emphasize the importance of tradition and heritage. Culture was found to be more challenging to assess and quantify as compared to other domains. The proposed indicators hence, may not be intellectually satisfying. In future, there will have to be efforts to develop additional indicators that will illustrate ways of where and how businesses should change their behavior to bring about positive impacts on culture. Currently, three indicators have been identified to form the construct as explained below.

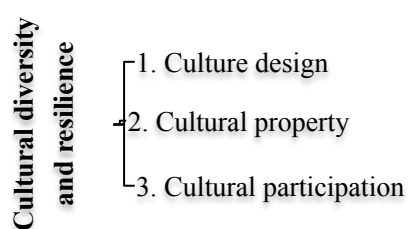


Figure 7: *Assessment Framework for Culture Diversity and Resilience Domain*

40. Culture design

This indicator attempts to assess whether the core operation of the business in terms of their products or services are directly involved in endorsing or fostering the preservation and promotion of either or both tangible and intangible aspects of cultural tradition and heritage which includes folk music, songs, performing arts, traditional artisan skills, social practices, rituals and festivals, etc.

For example, a bronze statue making business would be directly promoting the knowledge of traditional artisan skill. Likewise, for a handcraft business, employing women to weave traditional designs would lead to retaining weaving skills, and promoting traditional wear. Similarly, a consultancy firm, which offers courses in national language, would be encouraging its use. The indicator aims to encourage business's ventures that create cultural product or service.

41. Cultural property

Some businesses may cause the displacement or destruction of cultural property in communities. We evaluate the number of incidences of cultural property damaged or deteriorated during the establishment or in course of its operations.

42. Cultural participation

The forces of modernization can decline the practice and significance of cultural tradition and events in communities. Businesses too cause disruption of such practices. As employers, they may allow little or limited contact with such events. Business will also import values, which might not fit with the existing norms. Hence, businesses will have to take initiatives in promoting and sustaining these practices. Businesses may intervene and try to support cultural events by negotiating working hours with employees to allow active participation during these events. Likewise, workers may be provided holidays during days of cultural significance. This indicator evaluates worker's access to such opportunities.

Community Vitality

Role of business will be incomplete without factoring the contributions to the local community. As soon as a business has been set up, it will bring both economic benefits and considerable social, environmental, and cultural damage. For instance, it can cause considerable disruption by unevenly distributing the benefits, and transforming the existing social norms and traditions. As a part of the community, businesses must fulfil social obligation. The domain of community vitality emphasizes the need of business engagements in community building. One way of maximizing businesses' contribution to communities is to encourage active and effective participation

of communities in the decision-making processes for articulating policies and procedures, and to avoid or mitigate potential issues. The domain comprises of seven indicators as shown below.



Figure 8: *Assessment Framework for Community Vitality Domain*

43. Corporate volunteerism

Undertaking voluntary works for the community is a great way of paying back to the community. This indicator attempts to encourage businesses to make a difference in lives of residents through voluntary activities and community initiatives. Business must work together with the local community to nurture networks of support, build a sense of connection, and help resolve diverse social issues. Volunteers drawn from the business sector would also help in bringing skills and expertise,

which otherwise would remain out of reach for the local communities.

This indicator incorporates activities carried out by firms in various voluntary works across culture, community vitality, and environment domains. Voluntary works in community vitality domain may encompass volunteering in spiritual events, providing health, education and recreational services, developing basic infrastructure, initiating anti-poverty measures, supporting communities in times of natural calamities and disasters, supporting women, senior citizens, and persons with disability amongst others. Likewise, under environment domain, voluntary programmes include those related to afforestation, cleaning, water conservation, waste reduction, and energy conservation amongst others. For culture, we may assess voluntary works carried out in promoting national language, national arts and crafts, supporting local festivals, traditional or spiritual events, *driglam namzha*, and cultural heritage sites. For instance, organisations may send workers to volunteer for maintenance of temples and monasteries around their workplace. Creating awareness of the importance of sites could be another example in promoting intangible cultural resources. Such interactions also reinforce relationships with the local community. Some businesses adopt monuments and sites of cultural significance towards preserving such monuments or sites. Businesses are asked to provide the number of days volunteered and the

number of workers involved in any of the voluntary programmes in the past 12 months.

44. Corporate donation

Donation refers to the amount donated in cash or in kind by a business for a range of activities or events that involves promoting or conserving of culture, environment, or for community building. Such measures can bring benefits by reinforcing relationships in the community, which in turn will win its trust and loyalty. Community philanthropy has a great potential to influence business's values as social changes are witnessed directly.

45. Local business

Cottage industries are the backbone of rural economy as it provides community members with an opportunity for employment. It allows locals to remain in their communities instead of them migrating to seek better lives. We observe that establishing such industries are also intertwined with our cultural heritage and preservation of intergenerational skill transfer. Cottage industries here refer to the local skills of creating products with locally available raw materials. For this indicator, we investigate if a business facilitated the establishment of a mechanism of financing micro enterprises, or its operations required the use of any products of cottage industries in the community. We included this indicator as

business establishments can take a toll on existing cottage industries.

46. Local suppliers

To develop a sustainable supply chain, this indicator assesses the sources of major raw materials of a business. It aims to encourage business to buy raw materials from the local. The indicator examines business establishments' efforts in developing the locally owned businesses, which uses locally available resources as raw materials or inputs.

47. Local employment

The local employment indicator measures a proportion of national or local employees working in the business. Information on the number of national and foreign workers is collected to calculate the proportion.

48. Community infrastructure

Community infrastructure can also be vulnerable to business operations. Businesses have the potential to displace communities by expropriating their land and infrastructure for their interest often without adequate compensation. For instance, the establishment of a mining company may lead to displacement of settled communities, which can result in resentment and conflict. Such involuntary resettlement can be devastating for indigenous communities with strong cultural

ties to the land and environment. This indicator evaluates whether the business has caused any damage to community infrastructures such as houses, water sources, sewages, roads, power, and communication infrastructure, and cultural, spiritual, or historical sites and monuments during its set up or during operation in the past 12 months.

49. Social venture design

The border between government and business's role in community development seems to be fading (Dees, & Anderson, 2003) with the increase in demand for business to make profit by serving social purposes. We incorporate this indicator to advocate and encourage business that create social impact in societies. Vision, mission, goals, operations, products or services of business are studied to evaluate if the business has integrated social impact and other vital components into the business model. Basically, we try to assess if a business is providing innovative solutions to societal problems in addition to driving the economy.

Ecological Diversity and Resilience

Businesses are major contributors to ecological problems such as pollution, water contamination, loss of biodiversity, and changes in water system that affect communities in terms of their livelihoods and health. While some businesses resist changes in their behaviours to become environment friendly,

there are a few businesses which are proactive in green initiatives (Min, & Galle, 2001).

This domain attempts to encourage business to develop systematic eco-friendly operations for its daily conduct. Environmentalism in corporations is understood through two aspects: environmental orientation and environmental strategy (Banerjee et al., 2003). Orientation implies the level of awareness of business leaders on environmental issues, and strategy refers to its integration into plans. Both are important and interdependent. For instance, the vision and ideals of a business, its choice of technology, or integration into long term plans would require leaders first to have adequate knowledge.

Business will have to understand that environment benefits are long-term and intergenerational, and it must not be substituted with a monetary value (Costanza et al., 1997). Ecological indicators have long been used to detect impacts and conditions of nature. Its use has only increased over the years with international organisations making it a requirement for businesses to uphold certain standard (Trewick, 1996). In Bhutan, the environmental clearance processes developed by the National Environment Commission was introduced with the purpose of evaluating business establishments, in terms of their potential environmental, cultural and aesthetic impacts (National Environment Commission [NEC], 2000). As per the environmental clearance process checklist, these impacts are

critical to determine the viability of a business establishment. However, additional measures to mitigate ecological risks, and integrate preservation in business operations will have to be developed. This domain comprises of indicators that highlight environmentally conscious activities for increasing wellbeing and happiness in the communities.

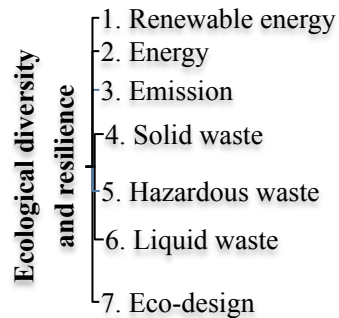


Figure 9: *Assessment Framework for Ecological Diversity and Resilience Domain*

50. Renewable energy

There appears to be a significant effort in financing the renewable energy technologies. However, continued efforts are required to raise their share of power generation to reduce the fossil fuel use. An effective energy strategy can help business become competitive and enable them to be sustainable. It will position themselves as socially responsible to stakeholders. This indicator has been included to encourage and support business models whose operations and practices are based on

and around the use of renewable energy. Information on the total expenses on renewable energy consumption for the past one year is gathered to assess the percent of energy used from renewable sources as follows:

$$= \left(\frac{\Sigma \text{ of renewable energy expenses}}{\Sigma \text{ of total energy expenses}} \right) * 100$$

51. Energy

Reducing energy consumption is not only beneficial to the environment but it saves cost to the business. Business may start reducing consumption by improving energy efficiency. Through the energy indicator, we evaluate a business's efforts in monitoring the energy use, and assess initiatives to reduce energy consumption. Some common initiatives include reducing energy waste, and optimizing energy use by using energy efficient appliances, sensor, or timers.

52. Emission

Businesses will have to stop green house gas emissions in the atmosphere, and recognize the costs associated with it. These emissions are the leading cause for climate change, resulting in disastrous impacts such as loss of ecosystem and diversity. Hence, it is vital for the businesses to reduce their emissions and ensure sustainable future. Businesses have opportunities to reduce emission at every level of their operation procedures. In the long term, even small initiatives will cumulate to make a

difference. The indicator collects information on the business establishment's efforts across three aspects: endorsing goals for reducing emission, monitoring initiatives, and adopting measures to reduce pollutants. The production and reduction initiatives of common operational emissions such as carbon dioxide, carbon monoxide, methane, nitrous oxide, nitrogen gases, fluorinated gases, lead oxides, hydrogen sulphide, sulphur dioxide and others gases are assessed by the tool.

53. Solid waste

Information on the amount and nature of waste generated is critical for business to develop effective waste management strategy. Industries produce a large amount of hazardous wastes with a varying degree of toxicity. Indiscriminate waste disposal methods may lead to land contamination and water pollution. Solid waste indicator measures generation, treatment, disposal, management and reduction techniques of waste. The indicator evaluates effort made by the business establishment to reduce the production of solid wastes such as bio-degradable waste, pet bottles, tins, glasses, papers, cardboards, plastic, electronic waste, used batteries, broken sodium bulb, fluorescent tubes/CFLs and others.

54. Hazardous waste

Hazardous waste poses greater harm to environment and our health if they are not managed properly. Hence, business will

have to adopt strict protocol for managing hazardous waste from the start of its production to treatment or disposal. We try to evaluate whether businesses follow systematic and adequate procedures to manage and reduce the production of hazardous waste.

55. Liquid waste

This indicator examines procedures and practices to reduce the production of liquid waste. Often liquid waste generated from industries are untreated or partially treated, and it is directly discharged to various watercourses, contaminating water. This presents a threat to health and environment with both immediate and long-term consequences. Businesses are assessed where adequate procedures were adopted to manage liquid waste.

56. Eco-design

This indicator examines whether a business is producing eco-friendly products or services to reduce environment impacts. For instance, a company would rate high in social venture design if provides energy sourced from wind, solar, or water, as energy produced would not only reduce our dependency on fossil fuels. Likewise, a business specializing in wind energy, water source management, and rainwater harvesting is contributes to environment conservation. Similarly, a business establishment that recycles used plastic bottles is directly

reducing waste. The aim of this indicator is to understand the larger consequences of business ideas or model on environment.

In addition to the 56 indicators discussed above, we may also have to consider gender pay gap and the wage premium indicators in the assessment framework in future. For instance, the gender pay gap indicator would help business assess the existence of gender inequity issues in pay structure. For instance, women with equivalent qualification and experience should earn pays equal to male counterparts. Similarly, the wage premium indicator would help assess the pay and allowances of employees of a particular business in comparison to the industry averages.

Assessment

This section describes the processes involved in certification of businesses. Certification here refers to a written assurance in the form of a certificate, that a business conforms to the requirements of the assessment criteria. Criteria are the indicators and threshold of each indicator that must be achieved to be eligible for a certificate. The GNH tool is generic, and is applicable to almost all the industries.

Certification should be viewed as a means to recognise businesses for their contribution towards societal wellbeing and happiness. It offers several benefits to the business, customers, government, and community. The process involved in the certification sets standards for a business, and helps identify and validate their efforts. It will educate on areas where business needs improvement. It increases awareness of responsible business practices amongst workers, managers, and the customers. Certification may also lead to reduction in operating costs by incorporating efficient resource management practices such as constant monitoring and evaluation of energy and water consumption patterns, and waste reduction and management systems. Certification may also provide customers with responsible choices to opt for

products or services from businesses that are socially responsible and environmentally caring. When businesses undergo certification processes, it lowers government's monitoring costs due to higher health, safety, and environment standards. The tool also promotes businesses that are social enterprises, thereby, helping the government solve social problems.

It is crucial that a formal certifying body be identified and institutionalised. In general, there are three ways of implementing the assessment tool that largely depends on the objectives of a business as described below:

Self-assessment: If a business opts to use the assessment tool for internal consumption, then it may undergo self-assessment. For instance, a business may want to evaluate the set standards without having the claims verified. This way, a business would be able to get a sense of how they are performing or the kind of information required to establish groundwork for the actual certification process.

Assessment by a nodal agency: The assessment may be carried out by a nodal agency for annual reporting or for monitoring purposes only. For example, the assessment tool may be made as a mandatory reporting requirement by agencies like Bhutan Chamber of Commerce and Industry or Druk Holding & Investments.

Certification purpose: For the actual certification, a business will have to undergo third-party certification, which involves assessment by a neutral and independent certifying body. This would require the assessment tool to be institutionalised by the government as well as relevant business association or body.

A certifying body with qualified evaluators would have to be identified, to better provide assurance of the accuracy and credibility of the assessment. The evaluators would have to be objective in their assessment and independent from management, and with no vested interests in the outcome of the assessment. This will have to be made a norm, although self-assessment should be encouraged to prepare the groundwork, for final assessment should be carried out by an external party to avoid biasness in reporting. Certification body will have to be free from financial burdens that might influence decisions.

A business will have to reapply for assessment and certification after the validity of the certificate has lapsed. The idea of recertifying businesses periodically, instead of awarding a onetime certificate, is to ensure businesses are conducted in line with the principles and ideals of the GNH at all times. Currently we are proposing that the validity of the certificate to be for two years, after which the business need to get it recertified. This is to ensure the validity of the certificate

initially issued. The GNH certificate issued may also be revoked if the conduct of the certified business has been found to be altered significantly from the expected norms. The issued certificate may also get revoked if the certificate is found to have been acquired through deliberate wrongful declaration of the information regarding the conducts of the business.

Certification Steps

The compatibility of the businesses with the ideals of GNH is assessed through the lens of nine domains. Each of the nine domains in turn has three to eight indicators. In total, the assessment has 56 indicators measuring various aspects of business.

At this point of time, we are not sure whether the certification of businesses should be made as a mandatory requirement or left to the individual business to voluntarily opt for assessment and certification. In either case, the certification process will involve six distinct steps. They are discussed separately in the following paragraphs.

Step 1: Screening

This is the first step towards getting a business assessed and certified. During the screening process, a business unit submits a formal request in case of voluntary assessment, or the agency entrusted with the certification sends notice to the business

informing about the impending assessment. The certifying agency, or its representative, will then assess the following information, but not limited to, to ascertain the eligibility of the assessment and certification.

1. **Number of years in operation:** A business needs to be running for at least two years. This is to ensure that the business operations and work conditions are well founded.
2. **Separate entity:** A business needs to be independent in its management role of reviewing processes and procedures and allocating resources.
3. **Size and strength:** A business needs to have a minimum of 10 workers.
4. **Permanent workers:** At least 50 percent of the workers must be permanent staff. This is to provide adequate information for evaluating worker happiness. This is because the casual staff may not possess adequate knowledge and understanding of the workplace conditions or benefits offered. It is also because casual employee, who works off and on, may not be affected as much as the full-time employees by the company decisions.
5. **Adversity:** A business with a history of causing major destruction to environment, community and other stakeholders, may not be considered for assessment and certification.

The screening process will basically lead to a decision of either accepting or declining business establishment for certification process. Business establishments failing to meet the eligibility criteria may opt to undergo assessment for intervention and improvement for future assessment. We may refuse an application for certification when there are known reasons such as illegal activities or repeated non-compliance of labour laws or policies.

Step 2: Planning

If a company is accepted for appraisal through screening process, then the team will develop a plan for execution. Planning will differ from one business to another depending upon the size and nature of business. Similarly, the time take for assessment will depend on the nature of product or service, size, and location of the business establishments. In fact, the planning document should be considered as a working paper that is refined on an on-going basis especially during the initial days of planning. However, once the planning is completed, agreed schedule will have to be implemented.

The assessment plan should clearly specify how activities of the process will be completed, and assign responsibilities to concerned taskforce members. As a part of planning process, details of the business starting from its organogram to location to the nature of its products or services must be studied. Any publications, brochures or other communication materials

produced by the business establishment must be reviewed. The area where business operates must also be identified to study key potential stakeholders.

Planning would also involve identifying focal person(s) from the business establishments, engaging in constant consultations with representatives for developing a plan of action, and adopting terms of reference for the assessment. Usually, the focal team would comprise of workers from management, accounts, and human resource division. The size of business will have to be studied to generate a representative sample of workers. For a small business establishment, every worker may be surveyed to assess workplace happiness. For medium and large business, a sample may be drawn representing every division within the business unit or every worker may be surveyed depending on feasibility of the process.

Step 3: Data collection

The data collection for the assessment of businesses will be done through three separate approaches: 1) structured questionnaire interview with the workers, 2) semi-structured in-depth interview with the people entrusted with management of the company such as the head of the organisation or the heads of different departments, and 3) review of administrative data and officials documents such as the employee service manual, company financial statements, annual reports, third party assessment reports of the company, etc.

The Psychological Wellbeing domain will be entirely assessed through questionnaire interview with workers while Good Governance, Cultural Diversity, Community Vitality, Living Standards, and Ecology domains will be assessed through administrative data and in-depth interview of the people charged management of the business. For the remaining three domains of Health, Time Use, and Education, the assessment will be done through mixed method, i.e., through structured interviews with workers as well as through administrative data or in-depth interview with the management.

Step 4: Analysis

The methodology adopted for construction of the GNH of Business Index to assess the businesses for GNH compatibility is similar to the one used for the construction of the GNH Index (Ura et al., 2010). It basically involves four steps: 1) selecting indicators, 2) identifying and then applying sufficiency threshold to each indicators, 3) determining weighting scheme and assigning weights to each indicators, and 4) finally, aggregating and scoring the assessment score. These four steps are briefly discussed below.

1) Selecting indicators

The selection of indicators for assessing the GNH of Business was largely based on two criteria: whether the indicator is applicable to the business setting and whether the selected

indicator is actionable. The selected indicator is considered to be applicable if the selected indicators can speak for themselves and is also able to provoke policy discourse among the policymakers and decision takers. Similarly, the selected indicator is considered actionable if the condition, which is being measured by the selected indicator, can be affected through policy or programme intervention.

2) Identifying and applying sufficiency thresholds

This step can be conceptually defined as the identification step. It is in this stage that each indicator is scrutinised to assess whether the indicators have attained predetermined sufficiency level. The sufficiency thresholds for each indicator are different. They are identified based on statistical tests carried out after the pre-test of indicators in selected business entities in Bhutan. Like the threshold criteria set for GNH Index (Ura et al., 2015), normative judgments have also been taken into consideration. Thresholds have also been based on national and international standards. For few indicators, thresholds were grounded on national averages.

Sufficiency thresholds are applied to assess sufficiency in each of the 56 indicators selected for constructing the GNH of Business Index. This process results into the replacement of the indicator value with '1s' if the sufficiency threshold is met and '0s' if the sufficiency threshold is not met.

Indicators that assesses at individual worker's level were subjected to two levels of thresholds; one at the individual level and then at the aggregated level to determine the sufficiency status at organisational level. This process is done by first applying the sufficiency threshold at each individual worker's level and then determining the headcount of workers who have attained sufficiency. This process enables to compute the percentage of workers who attained sufficiency in each of the indicators assessed at individual worker's level. The second threshold is then applied to the aggregated indicator value to determine the sufficiency status at the organisational level.

How the sufficiency threshold at individual level and at the aggregate level was applied can be explained with an example. For instance, in case of the job satisfaction indicator, the first stage of sufficiency assessment evaluates whether an individual worker has attained sufficiency in this indicator. An individual worker is considered as having attained sufficiency in job satisfaction indicator if the person reports being either 'somewhat satisfied' or 'very satisfied' with both the job as well as with the organisation as a place to work. Based on this, a headcount of those who have attained sufficiency in this indicator is then computed. In the second stage, another sufficiency threshold is applied to assess whether the organisation has attained sufficiency in the indicator. An organisation is considered as having attained sufficiency in job

satisfaction indicator if at least 90 per cent of the workers have attained sufficiency in this indicator. The summary of indicators and thresholds used for the assessment is presented in the Table 1.

Table 1: *Sufficiency thresholds for indicators used in constructing the GNH of Business Index*

Indicators	Individual level sufficiency threshold	Organisational level sufficiency threshold
Job satisfaction	'Somewhat Satisfied' or 'Very satisfied' with both ones job as well as the organisation as a place to work	90% of employees are 'Somewhat Satisfied' or 'Very satisfied' with both ones job as well as the organisation as a place to work
Workplace trust	'Strongly Agree' or 'Agree' to all three	90% of employees rated 'Strongly Agree' or 'Agree' to all three trust variables
Job security	0% chance of loosing job in next 12 months	90% of employees reporting 0% chance of loosing jobs
Discrimination at workplace	Reporting of not feeling being discriminated	90% of employees feeling of not being discriminated
Harassment at workplace	Reporting of not feeling being harassed	90% of employees feeling of not being harassed
Negative emotions	'Never' or 'Not in the last month' for all five	90% of employees reporting 'never' or 'not in the last month' for negative emotions
Positive emotions	'Once a week' or more frequently for all five	90% of employees reporting 'Once or twice a month' or more' for negative emotions
Occupational stress	'Not at all' or 'Only a little'	90% of employees reporting 'Not at all' or "Only a little' occupational stress
Workplace health risk exposure	'Never' or 'Rarely' being exposed	90% of employees reporting 'Never' or 'Rarely' exposed to risky workplace conditions
Safety equipment	'Always' provide and monitor, if required	90% of employees reporting 'Always' to both provision as well as monitoring the use of

Indicators	Individual level sufficiency threshold	Organisational level sufficiency threshold
		PPE
Illness/injury incidence		No case of work-related illness/injury
Disability incidence		No case of work-related disability
Support for RTW		Supports RTW for those suffering disability due to work
Fatal injury incidence		No case of fatal injuries
Working hours	≤ 8 hours/day or 48 hours/week	90% of employees working ≤ 48 hours per week or ≤ 8 hours per day for six days a week
Work pressure	Not required to undertake extra works beyond normal work hours	90% of employees not required to undertake extra works beyond normal work hours
Flexi-timing	'Often'/'Sometimes' and 'Not at all'/'Not too hard'	90% of employees reporting availability of flexi-timing
Work-life interaction	< 12 (6-30) Low family-work/work-family interaction	90% of employees reporting low work-family & family-work interaction
Sleeping hours	≥ 8 hours/day	90% of employees sleeping ≥ 8 hours or more per day
Adequate breaks at workplace	≥ 60 minutes per 8 hour shift/day	90% of employees enjoying breaks ≥ 60 minutes per 8 hour shift/day
Long-term study		2% of current workers provided with scholarship in the past 5 years
Short-term study		10% of current workers provided with scholarship in the past 5 years
Training		10% of current workers trained in the last one year
Fairness of performance assessment	'Agree' to 'Totally agree' to all six items	90% reporting 'Agree' to 'Totally agree' to all six items
Worker involvement	'Agree' to 'Totally agree' to all five items	90% reporting high support for worker involvement

Indicators	Individual level sufficiency threshold	Organisational level sufficiency threshold
Adequate pay		100% of employees receives 1.5 times the minimum daily wage of unskilled workers
Pay gap		Less than or equal to 20
Adequate leave		At par or better than civil service [Maternity - 6months; paternity leave - 10 days; Medical leave - 3 months; Bereavement leave - 21 days; casual leave - 10 days]
Pension & Provident Fund scheme		>=11% of basic pay
Insurance		Should have coverage by GIS/ESIC
Fringe benefits		Should have access to one of the four free/subsidised facilities [Housing; Transportation; Meals; Child care services]
Regulation		Should have written policies to address issues identified
Board effectiveness		At least 30% of the members should be women and at least 40% of members should be independent
Public shareholding		Should have public shares
Whistle blowing channel		Should have whistle blowing channel
Employee turn-over		<=10% per annum
Compliance		Should not have paid any non-compliance fines/penalties in the past 12 months
Customer/client satisfaction		>3.75 (on a scale of 0-5)
Common space		Should have all four common spaces for workers
Culture design		At least one of the major products/services should be

Indicators	Individual level sufficiency threshold	Organisational level sufficiency threshold
		related to culture
Cultural property damage		Should not have caused damage to any cultural property/heritage during its initial setup as well as during the course of its operation in the previous year
Cultural participation support		At least 3 days for following cultural festivals: 1. Dangpai Losar, 2. Thru-e-baab, 3. Nyin-loog, 4. Chuni-pai Losar, 5. Dasain, 6. Bihu Festival, and 7. Durga Puja
Corporate volunteering		2 per capita days per employee in a year
Corporate donation		1% of Revenue
Local business		Should have led to establishment of local independent businesses
Local supplier		Should have sourced supplies from local suppliers
Local employment		At least 80% of its employees should be national/local
Community infrastructure		Should not have caused damage to any community infrastructures during its initial setup as well as during the course of its operation in the previous year
Social venture design		At least one of the major products/services should address social issues
Renewable energy		>50% of energy is sourced from renewable sources
Energy conservation		Should monitor energy consumption and adopt measures to reduce energy consumption
Emission control		Should monitor emission and adopt measures to reduce emission

Indicators	Individual level sufficiency threshold	Organisational level sufficiency threshold
Solid waste control		Should monitor solid waste generation and adopt measures to reduce solid waste generation
Hazardous waste control		Should monitor hazardous waste generation and adopt measures to reduce hazardous waste generation
Liquid waste control		Should monitor liquid waste generation and adopt measures to reduce liquid waste generation
Eco-design		At least one of the major products/services should address ecological issues

3) *Determining weighting scheme*

The weighting scheme used for the construction of the GNH of Business Index is equal weighting among the domains as well as among the indicators within the domains. The total index weight, which sums up to 100, is distributed equally among the nine domains. The domain weight was derived by dividing the total possible score of an assessment component, which is 100, by the number of domains (D). Therefore, the domain weight for each of the nine domains used for assessing the business is 11.111 ($100 \div D$, where D is the number of domains, which is equal to 9).

This total domain weight is further distributed equally among the indicators under each domain. At the indicator level, different indicators assume different weights depending on the

number of indicators under each domain; more the indicators under particular domain, lesser the weight and vice versa. The indicator weight was derived using a similar principle as that of the domain weight. For instance, the weight for each indicator under Psychological Wellbeing domain is 1.587 ($DWt \div Ni$, where DWt is the domain weight (i.e., 11.111) and Ni denotes the number of indicators included in the Psychological Wellbeing domain (i.e., 7). The weights assigned to different domains and indicators under each domain are presented in the Table 2.

Table 2: Domains, number of indicators and their weights

Domains	Domain weight	No. of indicators	Indicator weight
Psychological Wellbeing	11.111	7	1.587 each
Health	11.111	7	1.587 each
Time Use	11.111	6	1.852 each
Education	11.111	5	2.222 each
Living Standards	11.111	6	1.852 each
Good Governance	11.111	8	1.389 each
Cultural Diversity	11.111	3	3.704 each
Community Vitality	11.111	7	1.587 each
Ecological Diversity	11.111	7	1.587 each

4) Aggregating and scoring

Indicators score

The score for each indicator selected for constructing GNH of Business Index is computed by multiplying the indicator value with their respective weights. The indicator score can be mathematically represented by the equation:

$$\text{Indicator}_i = w_i x_i$$

Where,

Indicator_i is the score of i^{th} indicator

w_i is the weight of an i^{th} indicator

x_i is the value of an i^{th} indicator

Domain score

The domain scores are computed by simple aggregation of the weighted scores of indicators under each domain. For instance, the domain score of Psychological Wellbeing is the sum of the weighted scores of seven indicators under the domain. The total domain score for each domain can be represented by the following equation:

$$Domain_d = \sum_{i=1}^n w_i x_i$$

Where,

$Domain_d$ is the score of d^{th} domain

n is the number of indicators under the d^{th} domain

i is the i^{th} indicator under the d^{th} domain

w_i is the weight of an i^{th} indicator under the d^{th} domain

x_i is the value of an i^{th} indicator under the d^{th} domain

Overall score

Similarly, the overall assessment score can be computed by aggregating the domain scores across d domains as represented with an equation below.

$$H = \sum_{i=1}^n d_i$$

Where,

H is the overall assessment score

n is the number of domains

i is the i^{th} domain

d_i is the value of the i^{th} domain

Alternatively, the overall assessment score can also be computed by aggregating all the indicator score across i indicators under d domains as represented by the equation below.

$$H = \sum_{i=1}^n w_i x_i$$

Where,

H is the overall assessment score

n is the number of indicators

i is the i^{th} indicator

w_i is the weight of an i^{th} indicator

x_i is the value of an i^{th} indicator

The overall assessment score ranges between 0 and 100 where 0 represents the worst-case scenario while the 100 represents the best-case scenario.

The uniqueness of the GNH of Business assessment index, as in the case of GNH index, is its decomposability. The index can be decomposed to the specific indicator level and will be able to see how each indicator has performed. This will help the businesses to plan actions and implement it for improving the areas in which they lack. This will also help business to make targeted interventions towards enhancing the wellbeing and happiness of the workers in particular as well as the society in general.

Step 5: Reporting

This step involves documentation, and reporting. The draft report will be shared with the concerned business establishment. At this stage, a business may provide inputs, or

comments if any, on the draft report, in particular to the findings. If businesses feel discontent with the findings, they may share their concerns, following which clarifications will be made accordingly. Oral presentations will be made if required. Data from administrative records may also be verified by the businesses during this stage, and corrected if it is found to be inconsistent. The report may contain recommendations wherever necessary. This step will mainly involve responding to and addressing appeals.

Step 6: Certification

Based on the overall assessment score, businesses will be categorised into one of the five categories. A business will be provided with a ‘**GNH-A+**’ certificate if the business in question has attained a minimum score of 90; assessed out of a maximum possible score of 100. A business with an assessment score between 80 - 89.99 will earn ‘**GNH-A**’ certificate. A business with a score between 60 - 79.99 will be awarded with ‘**GNH-B+**’ certificate, for business with an assessment score between 40 - 59.99 will be eligible for ‘**GNH-B**’ certificate, and finally a business with a score less than 40 will be awarded with ‘**GNH-C**’ certificate. The gradation of overall assessment score and corresponding GNH certificate type is presented in the Table 3.

Table 3: *Gradations of assessment score and corresponding certificate*

Score	Category	Remarks
≥90	GNH-A+	The values of a business is almost perfectly aligned with the GNH values
80 – 89.99	GNH-A	The values of a business is extensively aligned with the GNH values
60 - 79.99	GNH-B+	The values of a business is moderately aligned with the GNH values
40 - 59.99	GNH-B	The values of a business is somewhat aligned with the GNH values
<40	GNH-C	The values of a business is remotely aligned with the GNH values

The idea of awarding certificates, though of different gradations, to all the businesses that underwent GNH of Business assessment process is to 1) acknowledge businesses' initiative to incorporate the ideals of GNH as evidenced by their willingness to get it assessed and 2) encourage more businesses to come forward voluntarily to get it assessed. Therefore, the central idea of this assessment is not to determine who fails or who passes, but to let the businesses know where they stand as measured through the GNH yardstick. This will also encourage businesses to devise policies and implement programmes to enhance wellbeing and happiness of its employees and the society at large.

It is essential to recognise that assessment is not the end goal but rather a starting point to bring in change. At the end of

assessment, issues and impacts within business operations is understood which will aid in developing strategies, monitoring risks, and implementing recommendations for integrating GNH principles into business decisions.

The validity of the certificate is two years from the date of assessment. The validity period of two years has been recommended mainly to provide time for the businesses to incorporate possible changes in workers wellbeing, organisational structure, and business operations. The businesses would need to undergo re-assessment to renew the certificate after it becomes invalid. The businesses that only managed to get 'GNH-A' or lower certificates can also opt for reassessment after a year from the previous assessment date.

Case Studies

This section provides a summary of findings from the two case studies conducted for assessing applicability of GNH assessment tool in different businesses across different geographical areas. The case studies in this report pertain to a high-end hoteling business based in Bhutan and an IT consulting & IT service business based in India.

The hoteling business firm that was selected for case study has 85 employees out of which 52 employees were successfully interviewed. The remaining employees could not be interviewed as they were on leave during the field study visit. The field study visit coincided with the tourist off-season when some employees are usually allowed to take longer leave.

The IT business firm selected for case study has 64 employees out of which only 29 employees could be successfully interviewed. The remaining employees could not be interviewed as they were in different places, away from the main office, on official assignment.

To protect the identity and ensure confidentiality of information of these two business entities, the hoteling

business and IT business will be referred to as **Company-A** and **Company-B**, respectively in this report.

Data collection

The data collection for the case study was done as per the step detailed in the previous section.

A team of researchers from the Centre for Bhutan Studies & GNH conducted the case studies. With due permission from and with the help of management team, the researchers administered structured questionnaire to the employees to assess worker happiness component of the assessment. For the organisational conditions for happiness, the researchers conducted in-depth interviews with the relevant management team using semi-structure questionnaire. For supplementing the information, the research team also collected various official documents and reports, including financial statements. In addition, numerous telephonic and electronic communications were carried out to discuss, clarify, and confirm reports or information that were either not obviously clear or missing altogether.

Assessment methodology and index construction

As discussed before, assessment and index construction methodology adopted is similar to the GNH index computation (Ura et al., 2010). It involved four steps as discussed earlier.

Results

The overall assessment score of the two companies selected for the case study are very close, but differs with respect to domain scores for majority of the domains (Table 4). For instance, the Company-A performed relatively better than the Company-B in Time Use, Education, and Ecological Diversity domains. On the other hand, the Company-B performed relatively better than Company-A in Psychological Wellbeing, Cultural Diversity, and Community Vitality domains. In Health, Living Standards, and Good Governance domains, both the companies had identical scores.

The overall assessment score of a business entity is the summation of the scores of the nine domains. The overall scores for two business entities included in the case study are presented in Table 4. This table also includes the domain-disaggregated scores of two selected business entities. The current overall score of these two companies makes them eligible to earn GNH-B certificate. The GNH-B certificate is fourth in order of five levels of GNH certificates (Table 3). This indicates that, for both the companies, there are rooms for improvements to earn higher-level GNH certificates such as GNH-B+, GNH-A, and GNH-A+ certificates.

Table 4: Overall assessment score and score at domain levels

Domains	Company-A	Company-B
Psychological Wellbeing	3.175	4.762
Health	6.349	6.349
Time Use	3.704	1.852
Education	4.444	0.000
Living Standards	3.704	3.704
Good Governance	6.944	6.944
Cultural Diversity	3.704	7.407
Community Vitality	6.349	7.937
Ecological Diversity	9.524	6.349
Overall assessment score	47.897	45.304

The following section summarises the findings from the case study of two business entities.

Case Study 1: Company-A

For the Company-A, performances in domains of Ecological Diversity, Good Governance, Health, and Community Vitality are quite good (Fig. 10). In Ecological Diversity domain, their use of clean energy, energy conservation initiatives, and solid waste management are exemplary. For instance, the company has been putting substantial efforts to collect all their recyclable wastes and hand it over to a third party business entity. The company even pay fees to this third party business entity to makes sure that the wastes are recycled.

In Good Governance domain, the company performed well in the indicators of regulation, compliance, employee turnover, and provision of common spaces for employees to interact.

However, strengthening the board, in-terms of gender and independent member representatives, could be considered. Similarly, the floating of shares either to public or to employees could be considered as well. This could help share the benefit of the business to the community and the society at large.

The company also performed well in the indicators of work-related illness/injury, disability, support for return-to-work (RTW), and fatal injury under Health domain. However, about two in five employees reported suffering from occupational stress, especially during the tourist peak seasons.

In Community Vitality domain, the company did well in terms of promoting local businesses, sourcing inputs from local suppliers, promoting local employment, and protecting community infrastructures. Although the company also provided both cash as well as in kind donations to various beneficiaries, the donation indicator could not be computed due to unavailability of additional information such as the revenue figure which the company policy forbids management to share it with outsiders. The company also organised corporate voluntary activities towards clean-up campaigns and renovating old monasteries in the locality. However, the amount of corporate voluntary activities could be increased to at least two per capita days per employee in a year, which is the threshold set for this indicator, to attain sufficiency.

The scores for domains of Psychological Wellbeing, Time Use, Education, Living Standards, and Cultural Diversity are currently very low. Therefore, initiatives towards improvement in these domains may be necessary. For instance, about one in four employees reported that there are chances that they might lose their job in the next 12 months. It was found out that the company carried out organisational development exercise few years back which resulted in substantial retrenchment of its employees. This seems to have instilled sense of job insecurity, one of the indicators under Psychological Wellbeing domain, among the current employees. Likewise, about one in three employees also perceived being discriminated and harassed at the workplace. Substantial proportion of employees also reported suffering from negative emotional experiences on the one hand and lack of positive emotional experience on the other hand. However, not all is bleak for Psychological Wellbeing domain. On a positive side, employees reported high satisfaction with the job as well as with the organisation as a place to work. Employees also reported high levels of workplace trust which was measured through the employees' degree trust in management, immediate supervisor, and co-workers.

In Time Use domain, the company did well in working hours and work pressure indicators. However, improvements may be necessary in enhancing flexi-timing arrangement, improving

work-life interaction, sleeping hours, and adequate breaks at workplaces.

The company's support for long-term study for its employees is exemplary. For instance, the company supported long-term study, either leading to a higher degree or a diploma, to about 12 percent of its employees, which is unheard of in private businesses. The company also provided trainings to a substantial number of employees and has been doing so for the last few years. However, the company could improve the performance assessment of its employees, increase involvement of employees in decision-making, and increase support for short-term studies.

Under the Living Standards domain, two of the six indicators could not be evaluated due to lack of data. Pay adequacy and pay gap indicators could not be assessed as the company policy does not allow sharing information pertaining to pay and allowances of its employees. The company performed well in terms of provision of fringe benefits and insurance coverage through Group Saving and Insurance Scheme (GIS). Although the pension and provident fund (PPF) and various forms of leaves were also granted to its employees, the company may assess and make the PPF and leave provisions at par with the Bhutanese civil servants.

The Cultural Diversity domain, at the moment, is assessed through only three indicators. The company could think about incorporating some cultural aspects in its provision of services as well as promote cultural participation through granting of leaves to employees during cultural festivals and events.

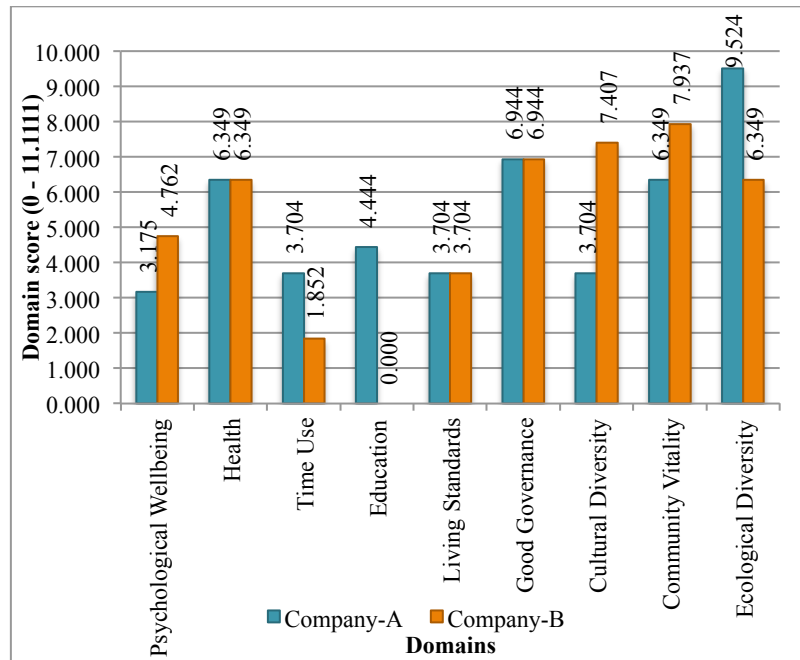


Figure 10: Assessment score at domain disaggregated level

Case Study 2: Company-B

The Company-B performed quite well in the domains of Community Vitality, Cultural Diversity, Good Governance, Health, and Ecological Diversity (Fig. 10). Under the Community Vitality domain, the Company-B performed well

in providing corporate donation, promoting local businesses, supporting local suppliers, helping local employment, and protecting local infrastructures. However, the company could initiate corporate volunteerism, and incorporate social design aspects in its services. Similarly, the company could also explore to incorporate cultural aspects in designing its products or services. The company's support towards cultural participation, through granting of paid leaves during cultural festival, is noteworthy and must be continued to preserve cultural festivals.

In Good Governance domain, the company performed well in terms of having regulations in place, having a system of receiving complaints of misdoing in complete confidentiality, low employee turnover, and having a system to assess the client or customer satisfaction with their services. However, the company could think of providing adequate common spaces for employee to interact at workplaces, institute a board (though it is not a statutory requirement in India for private limited companies) to incorporate independent and minority interests in corporate decisions, and also consider providing shareholding opportunities to its employees and general public. This could help share the benefit to the community and the society at large.

In Community Vitality domain, the company did particularly well in terms of corporate donations. During the period under

review, the company donated about 1.9 percent of its revenue towards helping various beneficiaries. The company also deliberately aimed at promoting local businesses by encouraging small independent businesses to supplement the service requirement of the company and also sources inputs of its business from local suppliers, as far as possible. The company also has special consideration towards maximising local employment, and protecting community infrastructures. The company, besides donating, also organised corporate voluntary activities towards providing relief services to affected villages during the flooding in August 2017. However, the amount of corporate voluntary activities could be increased to at least two per capita days per employee in a year. The company may also incorporate social design aspects into its products and services.

The company supports return-to-work (RTW), provides and monitors the usage of personal protective equipment (PPE) wherever necessary, has no case of fatal injury or work-related injuries leading to disability. However, about two in five employees reported suffering from occupational stress, and significant proportion of employees also reported exposure to workplace health risks. There was also a case of work-related injury during the period under review. The company should try to avoid such mishaps.

In Ecological Diversity domain, the company performed well because it does not produce hazardous wastes, does not emit harmful gases, does not discharge harmful liquid wastes, and has an energy conservation policy in place. However, the company could think of switching to cleaner energy based transportation system, device a concrete policy to minimise and manage solid wastes, and also consider incorporating eco-design aspects into their products and services.

The Company-B drew a blank in the Education domain. Therefore, the company may consider supporting education and training of its employees, strengthen transparent employee performance assessment systems, and increase involvement of employees in decision-making processes.

The company also scored low in Time Use, Living Standards, and Psychological Wellbeing domains. Therefore, initiatives towards improvement in these domains may be necessary. In Time Use domain, the company did well in limiting working hours to eight hours a day or 48 hours a week. However, improvements may be necessary in enhancing flexi-timing arrangements, improvement in work-life interaction, adequate sleeping hours, adequate breaks at workplaces, and managing workplace stresses among the employees.

Under the Living Standards, the company performed well in terms of provision of insurance coverage through Group

Saving and Insurance Scheme (GIS) or Employees' State Insurance (ESI) scheme. The company also provides pension and provident fund (PPF) scheme for its employees at 12 percent of the employee's pay with a matching contribution from the company. Although, various forms of paid leaves were also granted to its employees, the company may assess and consider including other leaves such as the bereavement and paternity leaves. Although, the company also has a unique child welfare scheme in place where the first child of an employee is paid Rs 1,000 per month or a maximum of Rs 1,500 per month for more than one child until the child attains 12 years of age, the company may consider extending the maternity leaves from three to six months in order to encourage exclusive breastfeeding. In addition, the company may also consider granting paternity leaves to its male employees.

The company did well in workplace trust, job security, and workplace harassment indicators under Psychological Wellbeing domain. The job satisfaction and workplace discrimination indicators also did well, although it is slightly off the threshold. However, substantial proportion of employees reported suffering from negative emotional experiences on the one hand and lack of positive emotional experience on the other hand.

Table 5: *The score of each indicators used in constructing the index*

Indicators	Index Score	
	Company-A	Company-B
Job satisfaction	1.587	0.000
Workplace trust	1.587	1.587
Job security	0.000	1.587
Discrimination at workplace	0.000	0.000
Harassment at workplace	0.000	1.587
Negative emotions	0.000	0.000
Positive emotions	0.000	0.000
Occupational stress	0.000	0.000
Workplace health risk exposure	0.000	0.000
Safety equipment	0.000	1.587
Illness/injury incidence	1.587	0.000
Disability incidence	1.587	1.587
Support for RTW	1.587	1.587
Fatal injury incidence	1.587	1.587
Working hours	1.852	1.852
Work pressure	1.852	0.000
Flexi-timing	0.000	0.000
Work-life interaction	0.000	0.000
Sleeping hours	0.000	0.000
Adequate breaks at workplace	0.000	0.000
Long-term study	2.222	0.000
Short-term study	0.000	0.000
Training	2.222	0.000
Fairness of performance assessment	0.000	0.000
Worker involvement	0.000	0.000
Adequate pay	0.000	0.000
Pay gap	0.000	0.000
Adequate leave	0.000	0.000
Pension & Provident Fund scheme	0.000	1.852
Insurance	1.852	1.852
Fringe benefits	1.852	0.000
Regulation	1.389	1.389
Board effectiveness	0.000	0.000
Public shareholding	0.000	0.000
Whistle blowing channel	1.389	1.389
Employee turn-over	1.389	1.389
Compliance	1.389	1.389

Indicators	Index Score	
	Company-A	Company-B
Customer/client satisfaction	0.000	1.389
Common space	1.389	0.000
Culture design	0.000	0.000
Cultural property damage	3.704	3.704
Cultural participation support	0.000	3.704
Corporate volunteering	0.000	0.000
Corporate donation	0.000	1.587
Local business	1.587	1.587
Local supplier	1.587	1.587
Local employment	1.587	1.587
Community infrastructure	1.587	1.587
Social design	0.000	0.000
Renewable energy	1.587	0.000
Energy conservation	1.587	1.587
Emission control	1.587	1.587
Solid waste control	1.587	0.000
Hazardous waste control	1.587	1.587
Liquid waste control	1.587	1.587
Eco-design	0.000	0.000
Overall score	47.897	45.304

The Way Forward

The assessment tool is an approach to evaluate how business operations are carried out for the purposes of workers benefits, along with the goal of making the business procedures and practices more reflective of social, environmental, and community objectives. The main assumption for this approach is that a business committed to creating a happier society will generate positive influence in the long run. The assessment tool aims to bring about improvements in the business practices by allowing them to undertake a systematic evaluation of their operations. The assessment tool is intended to help users understand the strengths and weaknesses of existing business practices.

The use of assessment tool may lead to increased stakeholder engagement by initiating community participation, strengthening links with governmental organisations, promoting transparency, and public accountability. Stakeholder involvement is key to understanding the common objectives of the outcomes of business operations. The assessment tool will also bring in a lot of contemplation and deliberation amongst managers, while making decisions for the improvement of the indicators.

As the assessment and certification will be a continuous process due to its requirement for recertification every two years from the date of initial certification, the process will help integrate the ideals of GNH into the regular business planning, implementing, and reporting framework. The requirement of recertification of the business periodically will also act as a deterrent for misusing the certificate as a one time marketing strategy without sustained efforts in incorporating the core values of GNH into its daily business practices.

This report aims to foster a shared understanding on what constitutes GNH of business. With this tool, we hope to bridge the gap between GNH concept and business practice, and provide a standard and reliable measure of happiness for business. The tool attempts to be the moral compass for business leaders to steer the company towards greater societal wellbeing and happiness. The tool encourages businesses to be mindful of the impacts caused by their policies, strategies, and practices on welfare.

Although, the tool can be used by businesses of all sizes and types, we feel it is most appropriate for business entities with permanent employees. It is observed that in small business entities, which are mostly run and operated by owners themselves, the component of worker wellbeing is not applicable. However, small businesses account for most of the

private sector. Therefore, it may be necessary to have a modified version of the tool to assess small business entities.

The tool would require another level of consultation, and discussion with the government to institutionalise the certification process. Institutionalising may involve formalising the certification process by relevant authorities and identifying a certifying body. Discussions are required on what would be the implications, both financial and otherwise, to the organisations opting for certification as well as the certifying body. What would be the certification fee, if at all charged? Would there be an endowment fund? Deliberations also required for finalising the certificate validity. Decisions on whether the tool will be voluntary or mandatory will have to be made. If the tool is voluntary, we may be able to witness companies that adhere to the assessment out of free will. This would essentially signify the genuine desire of a firm to integrate GNH into its operations, rather than have a higher authority force the assessment on them. If it is made mandatory, then responsible authorities could explore linking the certification with fiscal benefits. Following are some incentives that could motivate businesses to undergo certification.

Tax exemption: Businesses could be allowed to take tax exemptions, for a defined period of time.

Subsidy: State owned financial institutions could offer loans with reduced interests.

Public procurement: Public procurement policies could introduce preferential treatment for suppliers who have been certified.

Awards: Awards could help raise awareness amongst businesses, and help them gain recognition for consistently performing very well.

Additionally, the assessment tool requires to be customised to sector specific needs. For instance, a distinct indicator would be required to assess the workers happiness in construction sector, as most workers are employed temporarily for short durations.

Investors too have an essential role. Business will have to work towards building harmonious community relations by learning about local community issues and potential risks when making investment decisions. Business will have to enhance communication by strengthening interaction with local community, and actively integrate into local society. The management must have adequate knowledge and awareness on the concept of GNH to appreciate and value its application in sustainability efforts of business practices.

GNH has to be integrated in every section of society. The business community in particular, will have to play a vital role

in advancing GNH, and in supporting other's work to advance it. When on a GNH path, it is only through a collective effort that challenges will be overcome. It is time to consider the implementation of the tool in business to ensure GNH integrated practices and operations.

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Workplace emotions

Q7. In the past four weeks, how often have you felt the following emotions at your workplace?

	Few times a week	Once a week	Once or twice a month	Not in the last month	Never
<i>emot1</i> Anger	5	4	3	2	1
<i>emot4</i> Sadness	5	4	3	2	1
<i>emot7</i> Frustration	5	4	3	2	1
<i>emot8</i> Anxiety	5	4	3	2	1
<i>emot9</i> Disappointment	5	4	3	2	1
<i>emot12</i> Compassion	5	4	3	2	1
<i>emot14</i> Contentment	5	4	3	2	1
<i>emot15</i> Generosity	5	4	3	2	1
<i>emot16</i> Gratitude	5	4	3	2	1
<i>emot17</i> Joy	5	4	3	2	1

Health

Occupational stress

Stress means the situation when a person feels tense, restless, nervous, or anxious, or is unable to sleep at night because his or hers mind is troubled all the time.

Q8. Do you feel that kind of work-related stress these days?

Not at all	Only a little	To some extent	Rather much	Very much
1	2	3	4	5

Workplace health risk exposure

Q9. Does your job require...

	Always	Usually	Sometimes	Rarely	Never
<i>cond1</i> repeated lifting, pushing, pulling or bending for long hours?	1	2	3	4	5
<i>cond2</i> performing forceful body, hand, leg etc. movements or involve awkward postures?	1	2	3	4	5
<i>cond3</i> breathing fumes, dusts and other potentially harmful substances?	1	2	3	4	5
<i>cond4</i> handling potentially harmful substances?	1	2	3	4	5
<i>cond5</i> working in a noisy environment?	1	2	3	4	5
<i>cond6</i> working in a vibrating environment?	1	2	3	4	5

Safety equipment

Q10. Does the establishment...

	Always	Usually	Sometimes	Rarely	Never	Not required
<i>health1</i> provide personal protective equipment wherever required?	5	4	3	2	1	9
<i>health2</i> monitor the use of personal protective equipment regularly?	5	4	3	2	1	9

Illness and injury

Q11. Did you suffer from any of the following serious conditions, impairments or disabilities due to your work?

	Yes	No
<i>disab1</i> Visual (eg., blind or almost blind)	2	1
<i>disab2</i> Hearing (eg., deaf or almost deaf)	2	1
<i>disab3</i> Speech (muteness or speech problems)	2	1
<i>disab4</i> No use of arm(s) or leg(s)	2	1
<i>disab5</i> Difficulty using arms or legs (partial)	2	1
<i>disab6</i> Missing body part (eg., arm, leg)	2	1
<i>disab7</i> Cardiovascular (eg., heart condition)	2	1
<i>disab8</i> Respiratory (eg., severe breathing problems asthma)	2	1
<i>disab9</i> Mental/psycho-social (eg., severe depression)	2	1
<i>disab10</i> Others (specify.....)	2	1

Q12. In the past 12 months, have you suffered from the following work related injuries?

	Yes	No
<i>injury1</i> Falls	1	2
<i>injury2</i> Slips/trips	1	2
<i>injury3</i> Overexertion due to lifting/lowering	1	2
<i>injury4</i> Repetitive motion injuries	1	2
<i>injury5</i> Machine crushing or entanglement	1	2
<i>injury6</i> Work related vehicle accidents	1	2
<i>injury7</i> Falling objects or debris	1	2
<i>injury8</i> Electrocution	1	2
<i>injury9</i> Others (specify.....)	1	2

Q13. In the past 12 months, have you suffered from the following work related illness?

	Yes	No
<i>injury10</i> Respiratory diseases (eg., asthma)	1	2
<i>injury11</i> Skin diseases (eg., dermatitis)	1	2
<i>injury12</i> Infectious or parasitic diseases	1	2
<i>injury13</i> Mental and behavioural disorders	1	2
<i>injury14</i> Poisoning (eg., lead, mercury)	1	2
<i>injury15</i> Others (specify.....)	1	2

Q14. In the past 12 months, how many days have you been absent from work due to ...
Please enter 0 if none

<i>abs1</i> work-related injury?	<input type="text"/>	◀Enter number of days
<i>abs2</i> work-related illness?	<input type="text"/>	◀Enter number of days
<i>abs3</i> other sickness?	<input type="text"/>	◀Enter number of days

Time use

Working hours and breaks

Q15. On an average, how many hours do you work in a week?

work ◀Record in hours [include short breaks at workplace such as meal breaks]

Work demands

Q16. How often do you have to work extra hours beyond your usual schedule in a month?

	Daily	Once or twice a week	Once or twice a month	Never
<i>demand</i>	<input type="text"/> 1	<input type="text"/> 2	<input type="text"/> 3	<input type="text"/> 4

Flexitime

Q17. How often are you allowed to change your starting and quitting times on a daily basis?

	Often	Sometimes	Rarely	Never
<i>flex1</i>	<input type="text"/> 1	<input type="text"/> 2	<input type="text"/> 3	<input type="text"/> 4

Q18. How hard [difficult] is it to take time off during your work to take care of personal or family matters?

	Not at all	Not too hard	Somewhat	Very hard
<i>flex2</i>	<input type="text"/> 1	<input type="text"/> 2	<input type="text"/> 3	<input type="text"/> 4

Work-life balance

Q19. On a scale from 0 to 10, how well do you feel that you balance your work and your non-work life?

	Not balanced					Extremely balanced					
<i>bal</i>	<input type="text"/> 0	<input type="text"/> 1	<input type="text"/> 2	<input type="text"/> 3	<input type="text"/> 4	<input type="text"/> 5	<input type="text"/> 6	<input type="text"/> 7	<input type="text"/> 8	<input type="text"/> 9	<input type="text"/> 10

Q20. Please rate the following?

	Never	Rarely	Sometimes	Often	Very often
How often does your job or career interfere with your responsibilities at home?	1	2	3	4	5
How often does your job keep you from spending time you would like to spend with family?	1	2	3	4	5
How often do you feel overloaded because of work?	1	2	3	4	5
How often does your home life interfere with your responsibilities at work?	1	2	3	4	5
How often does your home life keep you from spending time you would like to spend with work?	1	2	3	4	5
How often do you feel overloaded because of family or home issues?	1	2	3	4	5

Sleeping hours and breaks

Q21. During the past 12 months, on an average...
Please enter 0 if none

slp1 how long do you usually sleep per night? Hours

slp3 how long do you usually break for your meal at your workplace in a day?

Education

Personal and professional development

Q22. During the past 12 months, did you attend any trainings to enhance your... [Enter '0' for none. Don't leave blank]

train1 skills and talents? ◀Enter number of times ◀Enter number of days

train3 personal development and advancement? ◀Enter number of times ◀Enter number of days

If '0' to all, Go to Q24

Q23. How would you rate your satisfaction with the trainings in enhancing your?

	Very dissatisfied	Dissatisfied	Neither dissatisfied nor satisfied	Satisfied	Very Satisfied	Not applicable
train4 skills and talents	1	2	3	4	5	9
train5 personal development and advancement	1	2	3	4	5	9

Performance appraisal

Q24. Is your own performance regularly assessed by a supervisor as part of an agreed procedure?

Yes No Don't know

2 1 8

If '1' or '9', Go to Q26

Q25. Please rate the degree to which you agree or disagree with each of the following statements related to your last performance evaluation:

	Totally disagree	Disagree	Neither disagree nor agree	Agree	Totally agree
My last performance rating truly represented how well I performed in my job	1	2	3	4	5
My last performance appraisal was fair	1	2	3	4	5
My performance was accurately evaluated	1	2	3	4	5
My supervisor was justified in his/her rating of my performance	1	2	3	4	5
My rating was free from bias	1	2	3	4	5
If I had been evaluating my own performance I would have given the same rating as my	1	2	3	4	5

Support for worker initiative & Worker participation in decision making
 Q26. Please rate your level of agreement with the following statements:

	Totally disagree	Disagree	Neither disagree nor agree	Agree	Totally agree
People here receive support and encouragement when presenting new ideas	1	2	3	4	5
Initiative often receives a favorable response here, so people feel encouraged to generate new ideas	1	2	3	4	5
Managers in this organisation frequently involve employees in important decisions	1	2	3	4	5
Policies are significantly influenced by the employees' views	1	2	3	4	5
People feel involved in main company decisions	1	2	3	4	5

Demographic information

Q27. What is your sex? [Please circle appropriate code]

sex Male Female Others

Q28. What is your age?
 age ◀Enter the age in completed years

Q29. What is your current marital status? [Circle appropriate code]

marital Never married Married Divorced Separated Widowed

Q30. What is your highest education qualification?
 edu ◀Enter appropriate code from below

1 = None	5 = Lower secondary education (VII-VIII)	9 = Graduate
2 = Non-formal education	6 = High school education (IX - X)	10 = Masters degree
3 = Monastic education	7 = Higher secondary education (XI - XII)	11 = Postgraduate
4 = Primary education (PP-VI)	8 = Diploma	12 = Others (Specify...)

Q31. When did you join the establishment?
 join ◀Enter year (yyyy) Enter 8888 for DK

Q32. What position do you hold in the establishment currently?
 Please enter NA if there is no grade system in the establishment

desig ◀Enter designation
 grade ◀Enter grade

Q33. What is the nature of your employment?
 natemp ◀Enter appropriate code from below

1 = Full-time regular	4 = Part-time contract
2 = Part-time regular	8 = Others (specify.....)
3 = Full-time contract	

Annexure B: Survey Questionnaire for Management

Establishment profile

<i>int_date</i>	Interview Date	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	◀Enter date (dd/mm/yy)
<i>est_name</i>	Name	<input type="text"/>				◀Enter establishment name
<i>country</i>	Country	<input type="text"/>				◀Enter name of the country
<i>state</i>	State/Province	<input type="text"/>				◀Enter name of state/province
<i>city</i>	City	<input type="text"/>				◀Enter name of the city
<i>est_date</i>	Year of establishment	<input type="text"/>				◀Enter the year of establishment

Q1. Which of the following categories does the establishment belong to with regards to ownership?
o_type ◀Enter appropriate code from below

1 = Individual proprietorship	4 = Public limited company	7 = Foreign Direct Investment
2 = Partnership	5 = Co-operative society	8 = Others (specify.....)
3 = Private limited company	6 = State Owned Enterprise	

Q2. Which of the following classification does the establishment belong to in terms of its size?

Large	Medium	Small
<i>o_size</i> <input type="text"/>	<input type="text"/>	<input type="text"/>

Q3. Which of the following sectors does the establishment belong to? [Circle all that applies]

	Yes	No
<input type="checkbox"/> Production	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Services	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Construction	<input type="text"/>	<input type="text"/>

Q4. Which of the following products or services does the establishment produce/provide?

<i>prod1</i>	<input type="text"/>	◀Insert appropriate code from below
<i>prod2</i>	<input type="text"/>	◀Insert appropriate code from below
<i>prod3</i>	<input type="text"/>	◀Insert appropriate code from below
<i>prod4</i>	<input type="text"/>	◀Insert appropriate code from below
<i>prod5</i>	<input type="text"/>	◀Insert appropriate code from below

Products:	1 = Mining and quarrying	2 = Food products	3 = Agriculture	4 = Forestry
	5 = Textiles and crafts	6 = Wood and wood based products	7 = Paper and paper products	
	8 = Publishing and printing	9 = Chemical, rubber and plastic products	10 = Non-metallic mineral products	
	11 = Fabricated mineral products			
Services:	12 = Hotels and restaurants	13 = Transport service	14 = Travel service	
	15 = Post and telecommunication	16 = Machinery and equipment hiring	17 = Education services	
	18 = Health services	19 = Recreation services	20 = Banking services	
	21 = Consultancy services	22 = Real estate business	23 = Non-metallic mineral products	
	24 = Tailoring services	25 = Repair and maintenance		
Construction:	26 = Civil works	27 = Mechanical and electrical	28 = Specialised	29 = Others (specify.....)

Health

Illness, Injury and Disability

Q5. In the past 12 months, how many workers suffered...

...work-related injury or illness?	<input type="text"/>	◀Number of workers
...work-related injury or illness which could potentially lead to long-term disability?	<input type="text"/>	◀Number of workers
...fatal work-related injury or illness?	<input type="text"/>	◀Number of workers

Q6. Does the establishment provide...

	Yes	No
<i>dis1</i> compensation if employees become disabled (due to reasons related to work)?	<input type="text"/>	<input type="text"/>
<i>dis2</i> adjustments to workplace or working conditions for disabled workers?	<input type="text"/>	<input type="text"/>

Time use

Q7. On an average, how many hours do employees work in a week in your organisation?
work Employees on general duty ◀Record time in hours
work1 Employees on shift duty ◀Record time in hours

Q8. On an average, how long do employees usually break for meal or rest at workplace in a day?
work2 Employees on general duty ◀Record time in minutes
work3 Employees on shift duty ◀Record time in minutes

Education

Paid studies

Q9. How many workers were sent for paid long term studies/training in the past 5 years?
 For long-term study ◀Enter number of workers [including those currently studying]
 For short-term study ◀Enter number of workers [including those currently studying]

Q10. During the past 12 months, how many workers were trained to enhance...[Enter 0 for none. Don't leave blank]
train1 ...skills and talents related to work? ◀Enter number of workers
train3 ...personal development and advancement? ◀Enter number of workers

Q11. Does the establishment have a system for evaluating employee's performance?

	Yes	No
<i>peva1</i> Executives	2	1
<i>peva2</i> Managers	2	1
<i>peva3</i> Supervisors	2	1
<i>peva4</i> General employees	2	1
<i>peva5</i> Casual workers	2	1
<i>peva6</i> Others (Specify.....)	2	1

Living Standard

Medical Leave

Q12. What is the amount of **paid** leave provided to workers towards the following...

Maternity	<input type="text"/>	◀Record leave in months
Paternity	<input type="text"/>	◀Record leave in days
Medical leave	<input type="text"/>	◀Record leave in days
Bereavement leave	<input type="text"/>	◀Record leave in days
Leave to attend to sick family members	<input type="text"/>	◀Record leave in days
Casual leave	<input type="text"/>	◀Record leave in days
Other paid leaves (Specify	<input type="text"/>	◀Record leave in days

Fringe benefits

Q13. How much does the establishment contribute towards the following...

Workers' pension	<input type="text"/>	◀Record % contribution [enter 0 for none]
Workers' provident fund	<input type="text"/>	◀Record % contribution [enter 0 for none]
Health insurance	<input type="text"/>	◀Record sum insured [enter 0 for none]

Q14. Does the establishment provide the following...?

	Yes	No	NA	If yes, % of employee covered by the scheme
Housing	2	1	9	<input type="text"/>
Transportation to and from work	2	1	9	<input type="text"/>
Subsidised meal at workplace	2	1	9	<input type="text"/>
Child care services	2	1	9	<input type="text"/>

Rewards and recognition

Q15. Does the establishment provide the following to workers?

	Yes	No	If yes, Amount	
☞ Performance based financial rewards	2	1	<input type="text"/>	◀Record %
☞ Performance based non-financial rewards	2	1	<input type="text"/>	◀Specify
☞ Profit based bonus	2	1	<input type="text"/>	◀Record %
☞ Performance based stocks/shares	2	1	<input type="text"/>	◀Record no. of shares

Good governance

Q16. What percentage of total shares are owned by the general public at the end of the last financial year?
 ◀Record percentage of shares owned by general public [Enter 999 for non-shareholding company]

Board composition

Q17. Kindly provide the following information regarding the Board composition?

- ☞ No. of male board members ◀Record number
- ☞ No. of female board members ◀Record number
- ☞ No. of independent board members ◀Record number

Regulation

Q17. Is there a written procedure/policy to deal with the following issues in the establishment?

	Yes	No
☞ Discipline/Code of conduct of workers	2	1
☞ Corruption	2	1
☞ Health and safety	2	1
☞ Discrimination against sexual orientation	2	1
☞ Discrimination against race	2	1
☞ Discrimination against religion	2	1
☞ Discrimination against disability	2	1
☞ Sexual harassment	2	1
☞ Verbal abuse	2	1
☞ Physical abuse	2	1
☞ Child labour	2	1
☞ Forced labour	2	1

Whistle-blowing channel

Q18. Does the establishment provide channels through which workers can report potential violations of policy or seek advice (eg. whistle-blowing) in confidence?

	Yes	No
☞ Provides information to the workers about right to report violations and submit complaint	2	1
☞ At least two channels are available to submit complaints (toll free numbers, suggestion box, etc.)	2	1
☞ A systematic procedure to resolve violations	2	1

Turnover rate

Q19. How many workers did the establishment have ...

	Full-time worker	Part-time worker	
☞ in the beginning of the previous year?	<input type="text"/>	<input type="text"/>	◀Record number of employees
☞ at the end of the previous year?	<input type="text"/>	<input type="text"/>	◀Record number of employees

Q20. During the previous year, how many workers...

	Full-time worker	Part-time worker	
☞ left the establishment?	<input type="text"/>	<input type="text"/>	◀Record number of employees
☞ joined the establishment?	<input type="text"/>	<input type="text"/>	◀Record number of employees

Compliance

Q22. During the past five years, was the establishment involved in the any of the following cases...?

	Number of cases	Total fine in Nu.
Corruption/bribery (as an institution directly or through third	<input type="text"/>	<input type="text"/>
Corrupt acts among workers	<input type="text"/>	<input type="text"/>
Money laundering	<input type="text"/>	<input type="text"/>
Illegal financing of political parties	<input type="text"/>	<input type="text"/>
Anti-competitive practices	<input type="text"/>	<input type="text"/>
Evading tax	<input type="text"/>	<input type="text"/>
Violating environmental rules	<input type="text"/>	<input type="text"/>
Publishing misleading advertisements	<input type="text"/>	<input type="text"/>
Discriminating/abusing/harassing workers	<input type="text"/>	<input type="text"/>
Workers injury	<input type="text"/>	<input type="text"/>
Child labour	<input type="text"/>	<input type="text"/>
Forced labour	<input type="text"/>	<input type="text"/>
Project delays due to public protest/controversy	<input type="text"/>	<input type="text"/>
Other violations (specify.....)	<input type="text"/>	<input type="text"/>

Auditing

Q23. Does the establishment undergo periodic auditing?

	Yes	No
Internal auditing	2	1
External auditing	2	1

Q24. Does a mandatory audit rotation policy exist in the establishment ?

	Yes	No
External auditing	2	1

Customer/client satisfaction

Q25. Does the establishment conduct customer/client satisfaction surveys?

Annually	Once every two years	Once in more than two years	Never
4	3	2	1

Go to Q27 if "Never"

Q26. What is the overall customer/client satisfaction survey score of the establishment for the previous year?
 ◀Enter score [Enter '99' if no survey was conducted]

Q27. Does the establishment use customer/client satisfaction survey findings to improve products/services offered?

Yes	No
2	1

Common space

Q28. Does the establishment have ...

	Yes	No
space1 common space for workers to interact with co-workers?	2	1
space2 space for workers to have meals at workplace?	2	1
space3 green space for walking and relaxing?	2	1
space4 space for meditation or yoga or other contemplative and mindfulness exercises?	2	1

Cultural diversity and resilience

Cultural design

Q29. Is the establishment directly engaged in producing any of the following traditional and cultural expressions ?

	1st product/ service		2nd product/ service		3rd product/ service	
	Yes	No	Yes	No	Yes	No
Oral expressions (stories, epics, legends, poets, and other narratives)	2	1	2	1	2	1
Traditional musical expressions (songs, music, etc.)	2	1	2	1	2	1
Traditional tangible expressions (architectural forms, arts, crafts, artisan skills, signs, dances, rituals, ceremonies, and other performances etc.)	2	1	2	1	2	1
Traditional intangible expressions (values, ideas, etc.)	2	1	2	1	2	1
Traditional/historical monuments/items	2	1	2	1	2	1
Archeological/heritage sites	2	1	2	1	2	1
Others (specify.....)	2	1	2	1	2	1

Cultural property

Q30. Did the establishment cause damage or deterioration to any of the following...

	...during set up?			...during operation in last 12 months?	
	Yes	No	Don't know	Yes	No
Oral expressions (stories, epics, legends, poets, and other narratives)	1	2	8	1	2
Traditional musical expressions (songs, music, etc.)	1	2	8	1	2
Traditional tangible expressions (architectural forms, arts, crafts, artisan skills, signs, dances, rituals, ceremonies, and other performances, etc.)	1	2	8	1	2
Traditional intangible expressions (values, ideas, etc.)	1	2	8	1	2
Traditional/historical monuments/items	1	2	8	1	2
Archeological/heritage sites	1	2	8	1	2
Others (Specify.....)	1	2	8	1	2

Cultural participation

Q31. In the past 12 months, did the establishment provide holidays during...?

	Yes	No
Dang-pai Losar	1	2
Thru-baab	1	2
Nyin-loog	1	2
Chu-nyi-pai Losar	1	2
Dasain	1	2

Community vitality

Voluntary and donation

Q32. During the past 12 months, did the establishment...

	...assign workers to any of the following voluntary tasks?		...provide cash or kind in support of the following?	
	No. of days	Cash (in Nu.)	Cash (in Nu.)	Kind (approx. amount in Nu)
Promotion of traditional oral expressions (stories, epics, legends, poets)				
Promotion of traditional musical expressions (dances, songs, music, etc.)				
Promotion of traditional tangible expressions (architectural forms, arts, crafts, symbols, festivals, rituals, ceremonies, & other performances, etc.)				
Promotion of traditional intangible expressions (values, ideas, etc.)				
Preservation of traditional/historical monuments/items				
Preservation of archeological/heritage sites				
Providing assistance during spiritual events (spiritual gatherings, meditation classes, workshops, spiritual sites etc.)				
Providing health services (awareness campaigns, health check ups etc.)				
Providing education services (capacity building, skill transfer etc.)				
Developing basic infrastructure (roads, electricity, schools, etc.)				
Providing recreational services (sports training, sports competition/league, sports goods, sports ground etc.)				
Initiating anti-poverty measures (generate employment targeted at the poor, employment assurance scheme, housing for the homeless)				
Supporting communities in times of natural calamities and disasters (floods, fire, earth quakes etc.)				
Supporting senior citizens (aged care home, etc.)				
Supporting disabled community (disabled friendly infrastructure, provide in-home long term care, transition support for employment etc.)				
Supporting women empowerment (gender equity awareness, campaigns, literacy, transfer job skills, building self-esteem etc.)				
Reforestation program (eg., tree plantation program, etc.)				
Cleaning program				
Education program (eg., eco-friendly behaviours, etc)				
Water conservation program (eg., restoring water source, wetlands)				
Waste reduction program (recycle, reuse and reduce programs)				
Energy conservation program (eg., solar panel, energy efficient lighting)				
Others (specify.....)				

Local business

Q33. Since its establishment, how many cottage industries were created as a result of the establishment of your company?

◀Enter number of businesses created

Local suppliers

Q34. In the past 12 months, how many suppliers are from the local community ?

◀Enter number of local suppliers

Local employment

Q35. What is the total number of workers currently employed by the establishment?

	National	Foreign	
<input type="checkbox"/> Full-time regular			◀Record number of employees
<input type="checkbox"/> Part-time regular			◀Record number of employees
<input type="checkbox"/> Full-time contract			◀Record number of employees
<input type="checkbox"/> Part-time contract			◀Record number of employees
<input type="checkbox"/> Intern/trainee/apprentice			◀Record number of employees
<input type="checkbox"/> Casual			◀Record number of employees
<input type="checkbox"/> Volunteer			◀Record number of employees
<input type="checkbox"/> Others (Specify.....)			◀Record number of employees

Community infrastructure

Q36. Did the establishment cause damage to any of the following community infrastructures...

	...during set up?			...during operation in last 12 months?	
	Yes	No	Don't know	Yes	No
<input type="checkbox"/> Houses	1	2	8	1	2
<input type="checkbox"/> Water sources	1	2	8	1	2
<input type="checkbox"/> Sewages	1	2	8	1	2
<input type="checkbox"/> Road infrastructures	1	2	8	1	2
<input type="checkbox"/> Power infrastructures	1	2	8	1	2
<input type="checkbox"/> Communication infrastructures	1	2	8	1	2
<input type="checkbox"/> Other infrastructure (specify.....)	1	2	8	1	2

Q37. Does the establishment's operation adversely impact the physical health of community members?

Yes	No	Don't know
2	1	9

Community grievance channel

Q38. Does the establishment provide channels through which community members can suggest or report complaints in confidence?

	Yes	No
<input type="checkbox"/> Provides information to the community members about right to report and submit complaint	2	1
<input type="checkbox"/> At least two channels are available to submit complaints (toll free numbers, suggestion box, etc.)	2	1
<input type="checkbox"/> A plan of action to resolve complaints	2	1

Social issue design

Q39. Are the products/services produced/provided directly engaged in addressing any of the following social issues?

	1st product/service		2nd product/service		3rd product/service	
	Yes	No	Yes	No	Yes	No
<input type="checkbox"/> Education	2	1	2	1	2	1
<input type="checkbox"/> Health care	2	1	2	1	2	1
<input type="checkbox"/> Micro-financing cottage industries	2	1	2	1	2	1
<input type="checkbox"/> Anti-poverty initiatives	2	1	2	1	2	1
<input type="checkbox"/> Others (specify.....)	2	1	2	1	2	1

Ecological diversity and resilience

Energy

Q40. During the past 12 months, ...

	...which of the following sources of energy were used? Indicate the quantity and value of energy consumed.			...did the establishment assess the consumption of energy from the following sources?			...did the establishment adopt any measures to reduce the energy consumption from the following sources?		
	Yes	No	Quantity used spent in Nu.	Yes	No	NOT applicabl	Yes	No	Not applicable
Hydropower	2	1		2	1	9	2	1	9
Nuclear	2	1		2	1	9	2	1	9
Geothermal	2	1		2	1	9	2	1	9
Biomass	2	1		2	1	9	2	1	9
Wind	2	1		2	1	9	2	1	9
Solar	2	1		2	1	9	2	1	9
Petroleum	2	1		2	1	9	2	1	9
Natural gas	2	1		2	1	9	2	1	9
Coal	2	1		2	1	9	2	1	9
Uranium	2	1		2	1	9	2	1	9
Others (specify ...)	2	1		2	1	9	2	1	9

Emission

Q41. During the past 12 months, did the establishment produce a report/document/information material on...

	Yes	No	No emission
☞ goals to reduce the emission of at least one major pollutant?	2	1	9
☞ assessed amount of at least one major pollutant emitted?	2	1	9
☞ measures adopted to reduce the emission of at least one major pollutant?	2	1	9

Solid waste

Q42. During the past 12 months, did the establishment produce a report/document/information material on...

	Yes	No
☞ goals to reduce the solid waste generation from at least one major source?	2	1
☞ assess the amount of solid waste generated from at least one major source?	2	1
☞ measures adopted to reduce solid waste generation from at least one major source?	2	1

Q43. During the past 12 months, did the establishment...?

	Yes	No
☞ actively recycle at least one output material?	2	1
☞ generate at least one renewable energy on site?	2	1

Liquid waste

Q44. During the past 12 months, did the establishment produce a report/document/information material on...

	Yes	No	Not Applicable
☞ goals to reduce the production of at least one liquid waste	2	1	9
☞ assess the amount of at least liquid waste produced	2	1	9
☞ measures adopted to reduce the production of at least one liquid waste	2	1	9

Hazardous waste

Q45. During the past 12 months, did the establishment produce a report/document/information material on...

	Yes	No	Not Applicable
☞ goals to reduce the production of at least one hazardous waste	2	1	9
☞ amount of at least one hazardous waste generated	2	1	9
☞ measures adopted to reduce the production of at least one hazardous waste	2	1	9