Principles for

Reimagining Social Impact Measurement and Management (SIMM) Practices

ISDM
INDIAN SCHOOL OF
DEVELOPMENT MANAGEMENT

Page intentionally left blank

Copyright

Credits

Author
Krutika Katre

Research and Program Support
Ritika Sebastian, Kankana Trivedi

Reviewers
Trisha Varma, Ravi Sreedharan, Kankana Trivedi

Visual Design and Illustrations
Sri Harsha Dantuluri

Editing, Proofreading and Dissemination
Tias Dutta

Acknowledgements

We gratefully acknowledge the invaluable contributions of our core working group members—Dr. Archana Pillai, Jigisha Maheta, Liby T. Johnson, Maharshi Vaishnav, Narendranath Damodaran, Sameer Shisodia, Suneeta Krishnan, and Vijay Pingale—whose guidance, reflections, and insights significantly shaped the principles and conceptual framework presented in this paper.

We also extend our sincere thanks to 4th Wheel Social Impact for their thoughtful review and inputs, which helped strengthen the ideas articulated in this report.

We would also like to acknowledge Citizens for Public Leadership fellows Debolina Bhattacharyya and Neehra Sharma, who contributed to the caselets used in this paper to exemplify the principles in practice.

Finally, we are deeply grateful to all the participants and organisations who contributed their time, experiences, and perspectives through interviews and discussions. Their insights and engagement were invaluable in grounding this work in practice.

Contents

Abstract

Social Impact Measurement and Management (SIMM) is widely recognised as critical to effective development practice, yet prevailing approaches remain constrained by compliance-driven logics, proof-oriented evaluation, and misaligned incentives across funders and implementing organisations. Despite advances in theory, these dynamics continue to limit learning, adaptation, and meaningful impact at the last mile.

This paper examines the current SIMM practice in the Indian context across macro, meso, and micro levels to understand why this gap persists.

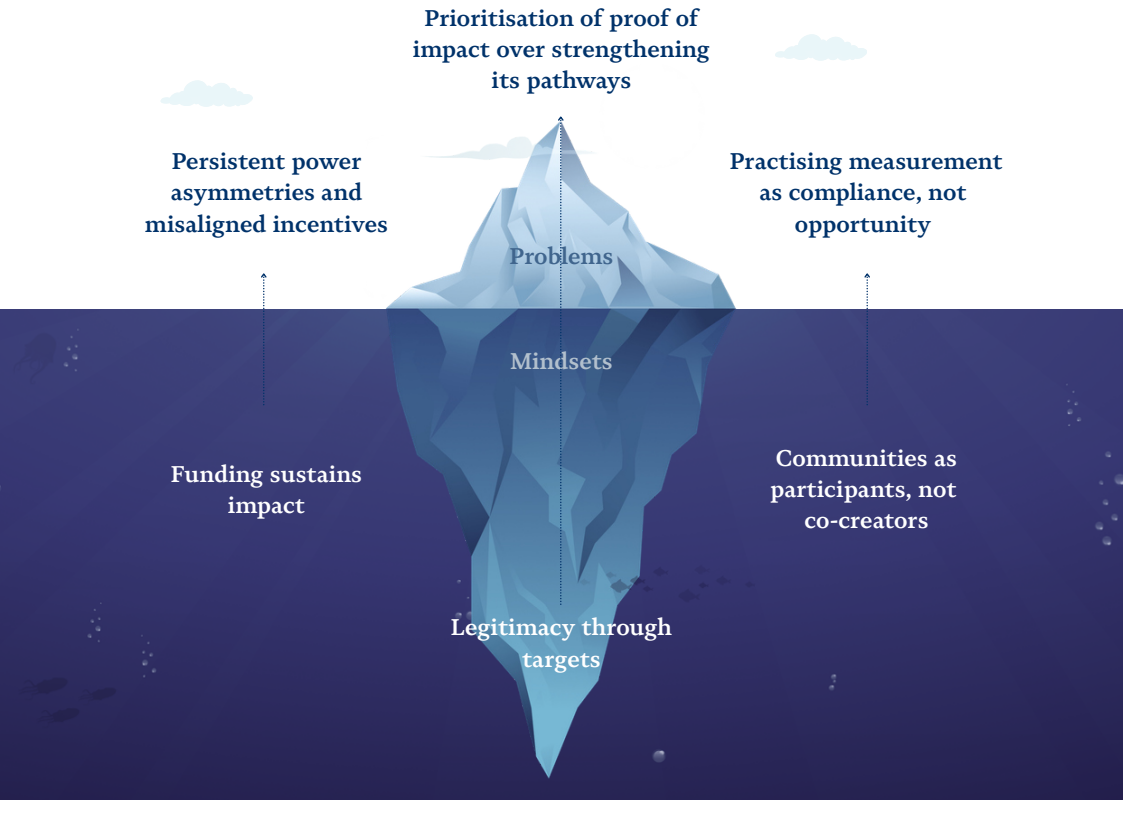
It identifies three core problems of persistent power asymmetries and misaligned incentives, prioritisation of proof of impact over strengthening its pathways, and practising measurement as compliance, not opportunity. These are reinforced by problematic mindsets about organisational sustainability, legitimacy and community participation. It argues that many challenges in SIMM are not technical, but governance and design problems rooted in power, purpose, and accountability structures.

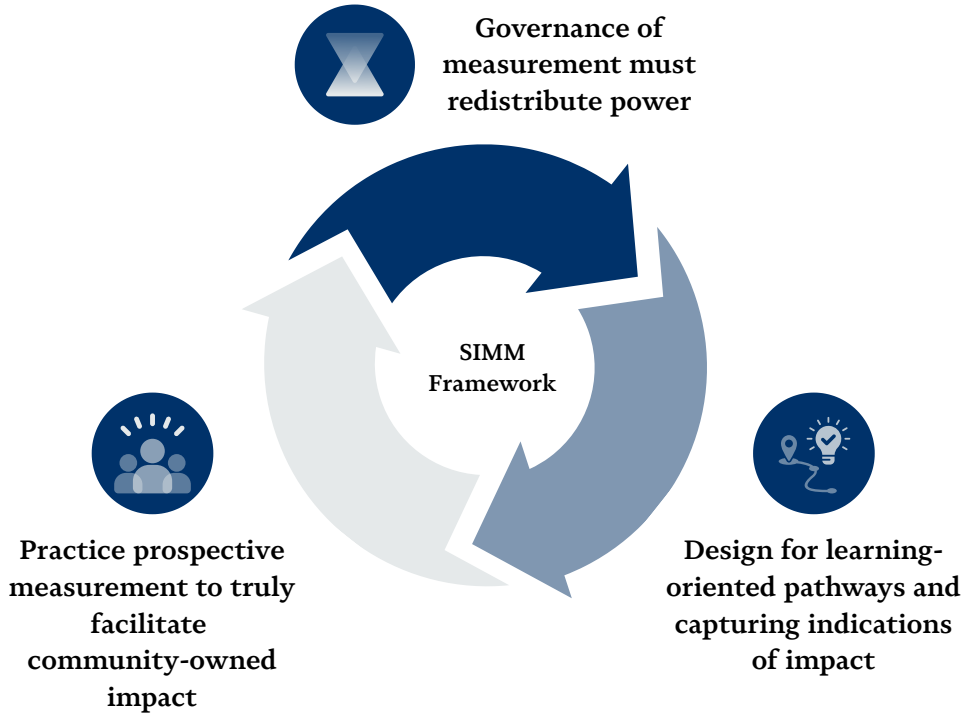
In response, the paper proposes three principles for reframing SIMM practice: redistributing governance power of measurement, designing for adaptable pathways and capturing indications of impact, and practising prospective measurement to facilitate community-owned impact. Together, these principles of governance, design and practice advance the position that impact measurement must move closer to implementation realities and organisational learning to strengthen the creation of meaningful and sustained social impact.

The framework has implications across the SIMM ecosystem. For funders and policy actors, it calls for recalibrating incentive structures and reporting regimes to meet their aspiration of driving meaningful impact.

For leaders of social purpose organisations, it offers guidance on how measurement can serve as a more holistic function to strengthen the entire journey of impact creation. For frontline teams and communities, it repositions measurement closer to them, empowering them to ensure that lived experiences shape SIMM practice. For intermediaries and ecosystem actors, it provides a shared architecture to align expectations and reduce friction across actors.

By articulating a coherent set of principles anchored in implementation realities, this paper contributes to both theory and practice: strengthening conceptual clarity on SIMM practice while offering an architecture to drive meaningful long-term social impact.





02 Methodology

Research Design

Social impact and its measurement constitute a mature yet contested field. Despite well-recognised gaps in theory and an intention to bridge them, practice continues to be shaped by competing priorities of stakeholders. Addressing these challenges requires first-principles thinking and conceptual work that is explicitly grounded in implementation realities and capable of surfacing the deeper structural problems that still constrain the entire ecosystem.

This paper responds to this need by adopting a qualitative, theory-informed, and practice-grounded research design to develop a conceptual framework to strengthen Social Impact Measurement and Management (SIMM) practice. It descriptively examines patterns, structures and mindsets shaping SIMM practice, with a pragmatic orientation to improve use and decision-making rather than producing generalisable causal claims. It builds upon similar efforts to integrate measurement theory with the lived complexities of implementation (Benjamin et al., 2023) while situating the analysis in the Indian context.

Data Sources

The study integrates four complementary sources of evidence: conceptual literature, insights from social purpose organisations (SPOs), funder perspectives, and expert practitioner sensemaking to design principles that are both theoretically coherent and practically relevant.

Primary organisational insights draw on the Impact or Illusion study, which examined how SPOs in India understand and practise social impact measurement. The study engaged **25 organisations and 235 respondents** across leadership, program management, and frontline roles. In addition, interviews with **21 monitoring and evaluation experts** provided ecosystem-level perspectives on prevailing practices and constraints.

To complement organisational perspectives, **six Key Informant Interviews** were conducted with funders representing corporate social responsibility (CSR) foundations, family foundations, and international philanthropic organisations. These interviews explored how funders conceptualise impact, balance accountability and learning, and shape measurement practices across portfolios.

Analytical Approach

The literature review focused on identifying foundational theories, dominant measurement practices and their limitations, gaps in evaluation theory and organisational practice and emerging discourse. Data from primary studies were analysed using thematic coding in MAXQDA. Findings from all evidence streams were integrated through iterative, inductive synthesis. This process enabled the identification of recurring patterns, structural dynamics, and underlying mindsets shaping SIMM practice. These insights informed the development of principles to bridge observed gaps between measurement theory and implementation realities.

Interpretive Validation

The emerging framework was subjected to interpretive validation through a purposively selected **working group of eight experienced practitioners** across funding, implementation, and intermediary roles. Validation involved structured individual reviews followed by facilitated collective sensemaking discussions. Feedback from these processes was synthesised (Annexure 1) and used to refine the framing, principles, and stakeholder implications.

Importantly, the validation process prioritised **critical engagement over consensus**. Points of disagreement and ambiguity were retained and used to sharpen the articulation and boundaries of the framework.

Scope and limitations

The study employed purposive and convenience sampling to capture diverse perspectives across organisational types, sectors, and levels of M&E maturity. While this approach enabled rich insights into systemic challenges, it may have introduced self-selection bias. As the study aims to strengthen conceptual clarity rather than conduct an impact evaluation, it does not empirically test the proposed principles. Instead, the framework's applicability rests on its resonance with practitioner realities and the theoretical coherence between the problems identified, the sustaining mindsets, and the proposed principles.

Communities were not included as primary research participants; their perspectives were accessed through frontline practitioners. This mediation itself reflects a structural challenge within SIMM systems, but this paper argues that the responsibility to be anchored in community perspectives rest with other actors, and communities themselves cannot independently reshape SIMM practice. Accordingly, the paper's contribution is not to speak for communities, but to interrogate and reconfigure the systems that claim to represent them. The resulting principles and calls to action are therefore directed at those with the authority to institutionalise more representative, participatory, and learning-oriented practices.

The framework provides a foundation for further inquiry into how these principles are adopted across contexts and how they influence SIMM practice. It also advocates for more participatory approaches to SIMM, where communities help define success, interpret evidence, and shape programmatic decisions.

Introduction

As the development sector continues to evolve, its core purpose remains creating social impact. What has become apparent, however, over the past few decades is how social impact is pursued and measured. As highlighted in our recent study, Impact or Illusion, social purpose organisations (SPOs) increasingly articulate their impact as system-level transformations and sustained impact with empowered communities, rather than as attributable project outcomes. While this multidimensional and complex nature of social impact has long been acknowledged, the field of measurement has only gradually expanded to reflect this complexity, with many unresolved challenges. The domain of measurement does not simply document impact; it actively constructs the meaning of impact in practice and shapes how resources are allocated and whose voices are legitimised in decision-making processes.

When measurement practices are poorly aligned with local realities, their effects are often most visible at the community level.

Communities may repeatedly participate in surveys or monitoring exercises without seeing how the information they provide informs program decisions, reinforcing perceptions that measurement extracts data rather than strengthening accountability or learning. Engaging critically with impact measurement is therefore central to achieving the sector's broader purpose of creating meaningful and sustained social impact.

Evolution of the discipline

The global evaluation domain is moving away from the dominance of experimental and quasi-experimental designs in the 2000s that sought to establish causal attribution, toward recognising the value of anchoring measurement in processes and performance measurement (Ebrahim et al., 2010; Gugerty et al., 2018).

While experimental methods have been instrumental in strengthening methodological rigour and legitimacy (Duflo et al., 2007), scholars and practitioners have highlighted how a disproportionate focus on rigour has often come at the expense of relevance, usability, and learning (Rogers, 2009). This has prompted renewed attention to more holistic and participatory approaches that foreground context, lived experience, and adaptive learning (Chambers, 2017).

Evaluation practice in the Indian and Global South context has also engaged with this transition. As traced by Hay and Kumar-Range (2014), the region has contributed significantly to the evolution of participatory, bottom-up, and social accountability-oriented approaches. Evidence from the World Bank Institute (Sirker et al., 2007) further suggests that social accountability initiatives in South and Southeast Asia have demonstrated

relatively high levels of community participation and civil society–government collaboration. However, despite this apparent vibrancy, evaluation practice in the region remains uneven, with substantial gaps between stated best practices and on-ground realities. It continues to be largely donor-driven, with community participation frequently limited to data collection rather than interpretation, analysis, or decision-making —factors that constrain both program effectiveness and the ability to capture longer-term or intangible social impact. (Hay et al., 2014; Jacob et al., 2023).

The gap in Theory and Practice

Despite growing recognition in theory that measurement can no longer operate on a higher pedestal removed from ground realities, measurement practice has struggled to keep pace. The dominance of one-time retrospective evaluation studies that struggle to embed sustained learning within processes of social impact creation still continues. As Ebrahim and Rangan (2010) argue, organisations are frequently expected to measure impacts that unfold over long time horizons and lie beyond their direct control, rendering attribution difficult and often misleading.

While there is a growing willingness to adopt and prioritise more participatory and community-centric approaches, measurement continues to remain upstream —distant from implementation realities and the complexity of work on the ground— contributing little to strengthening pathways to impact.

Although strong theoretical arguments exist in favour of performance-oriented and learning-centred approaches, in practice, the balance continues to tilt toward methodologically rigorous experimental designs or compliance-driven reporting that offer funders greater certainty in answering the question, "What difference did we make?"

As Reeler (2007) observes, traditional M&E frameworks, originally designed to control the flow of resources, have come to dominate development practice, subordinating social processes to managerial logics. Corrin Grace further characterises this as a "law of the instrument" problem, in which dominant measurement tools are treated as hammers to nail every measurement challenge, regardless of context. She cautions that the uncritical acceptance of this narrative carries significant opportunity costs, constraining genuine social innovation and potentially undermining both the integrity of the field and the impact it seeks to achieve (Grace, 2020). While approaches such as utilisation-focused evaluation and participatory evaluation have gained traction, the practical challenge of operationalising complexity in everyday measurement practice remains unresolved.

Benjamin et al. (2023) provide a comprehensive articulation of these gaps in the evaluation discipline and social impact practice and highlight how, despite the conceptual maturity of evaluation as a discipline, it has struggled to meaningfully engage with the constraints, uncertainties, and adaptive needs of organisations working on the ground. As a result, learning remains peripheral, even when it is rhetorically prioritised.

This paper extends that analysis to the Indian context, identifying how these gaps manifest in the Indian context and outlining an approach to address them.

SIMM—A holistic approach

One of the most coherent concepts advancing the integration of measurement with the complexities of driving impact is Social Impact Measurement and Management (SIMM), as articulated by the Organisation for Economic Co-operation and Development (OECD) and the European Union. SIMM integrates static measurement cycles for data collection and reporting with living management systems, enabling organisations to demonstrate not only what changed but also why—and what should happen next.

It encompasses the full measurement cycle —design, data collection, analysis, learning, and sharing—while embedding evidence-informed decision-making and organisational learning into routine practice through continuous monitoring and feedback loops.

Building on this foundation, this paper seeks to strengthen the practice of SIMM by articulating a set of principles that can be superimposed on diverse impact measurement approaches.

This paper contributes to theory by addressing a key knowledge gap on how SIMM practice can be strengthened, and to practice by challenging the dominant mindsets that keep measurement detached from implementation realities.

The next section maps the SIMM ecosystem and analyses key challenges within it. This is followed by the conceptual framework and three principles proposed to bridge persistent gaps in SIMM practice. The final section presents illustrative use cases and concludes the paper.

The OECD defines SIMM as "an approach that enables social purpose organisations to understand and demonstrate their contribution to society while generating information that supports the achievement of their social mission."

04

Mapping the ecosystem

SIMM ecosystem and challenges within it

In this section, we dive deeper into the SIMM ecosystem to understand its challenges across various processes and stakeholders. As highlighted earlier, a core challenge that SIMM is expected to address is the disconnect between measurement practices and the complexities of social impact and organisational realities. **Measurement practices largely operate outside implementation lifecycles**, even though learning and adaptive course correction are most critical during implementation. As a result, the ecosystem has become **measurement-heavy but management-light**. Measurement dominates because it serves the needs of oversight and assurance, while impact management—understood as continuous learning and adaptation—lacks clear institutional ownership. Management and learning happens within organisations and communities, but they remain weakly supported and poorly incentivised.

This core challenge manifests itself in different ways across levels of the ecosystem. This section maps these challenges using **Bronfenbrenner's ecological systems theory**, which explains development through interactions across **micro, meso, and macro-level systems.** In the context of SIMM, these layers represent different distances from ground realities and centres of decision-making power, each shaping what is measured, by whom, how measurement is practised, and for what purpose. Across these layers, stakeholders and processes overlap rather than staying neatly contained.

These layers are defined below, followed by brief explanations of different dimensions and challenges within them.

Macro Systems

Sit furthest from the ground and include the broader policy, funding, and regulatory ecosystem that mobilises resources and sets formal expectations for measurement.

Meso Systems

Occupy the intermediate space of organisations and institutions that translate resources, policies, and priorities into programs and interventions.

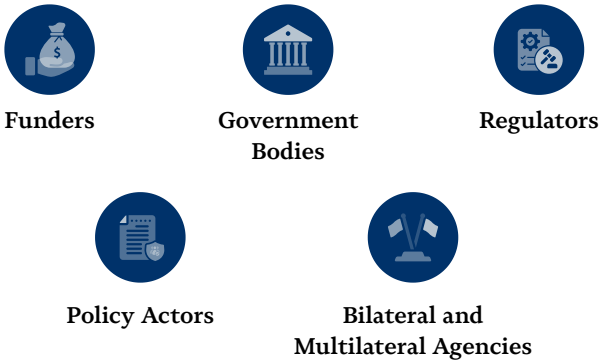
Micro systems

Are closest to communities and ground realities, where interventions are experienced and where impact first begins to manifest.

Macro Systems: Policy, Funding, and Regulations (Shapers)

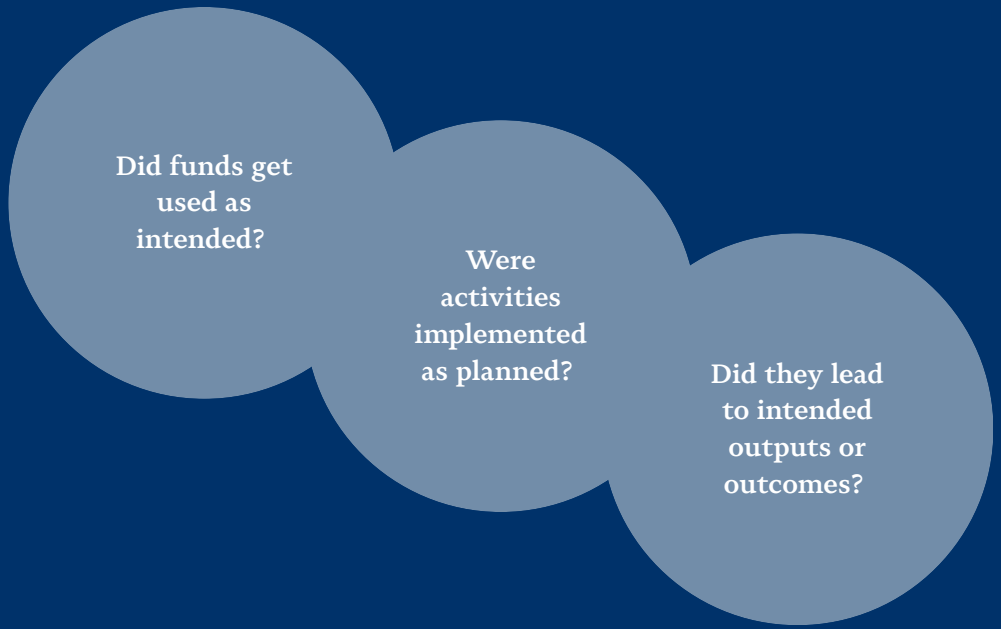
Key Stakeholders (Who measurement serves):

At the macro level, measurement primarily serves



They mobilise financial resources and define the formal rules of engagement for development action.

Indicators (What is measured):



Measurement at this layer focuses largely on resource utilisation, compliance, and high-level results. While the creation of long-term social impact and social change is often articulated as an objective, it is usually assessed through episodic, retrospective studies—such as third-party evaluations or longitudinal research—rather than through continuous engagement with how impact is produced on the ground. Accountability regimes tend to prioritise regulation, attribution, and short-term outputs over learning, adaptation, and long-term impact.

Measurement Approaches (How measurement happens):

Measurement approaches at the macro level are predominantly retrospective and accountability-oriented.

These include statutory reporting and auditing requirements (e.g. CSR reporting), results frameworks, externally commissioned evaluations, and one-time or periodic impact evaluations. The emphasis is on standardisation and consolidation of impact across programs within the funding portfolio. This reinforces a short-term, compliance-driven cycle between funders and grantees. Moreover, success metrics or indicators are often selected based on ease of measurement rather than their ability to capture meaningful change. Success narratives tend to be simplified and positively biased, with limited space to surface failures or unintended consequences. This reluctance to engage openly with failure constrains organisational and sector-wide learning, further entrenching ineffective practices.

The primary purpose of measurement at this layer is to demonstrate accountability, justify the use of funds, and establish credibility or legitimacy. Learning, when it occurs, is typically indirect and slow, with limited opportunities to feed back into real-time decision-making or program adaptation.

Meso Systems: Organisational Measurement and Management (Facilitators)

Key Stakeholders (Who measurement serves):

At the meso level, measurement serves

Organisational Leadership

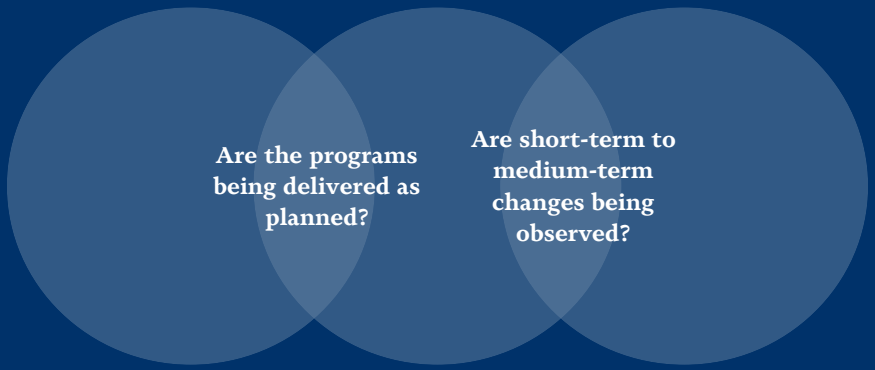
Managers

Program Teams

They are responsible for translating resources into programs and outcomes. This includes grassroots implementing organisations as well as intermediary or enabling organisations that strengthen the delivery ecosystem.

Indicators (What is measured):

Measurement at this layer typically focuses on activities, outputs, and selected outcomes.



What gets measured here is shaped both by internal management needs and by external reporting requirements flowing down from the macro level. The disconnect between donor-driven expectations and on-ground realities (Sawadogo-Lewis et al., 2022) becomes quite visible in this layer.

Measurement Approaches (How measurement happens):

Organisations employ internal monitoring and evaluation (M&E) or monitoring, evaluation, and learning (MEL) systems that combine routine data collection with varying levels of reflection and learning.

These practices often serve multiple purposes—program management, adaptive learning, and compliance—creating tensions around priorities, resources, and depth of analysis. Standardised frameworks and methods are often promoted for comparability and scalability, which can limit adaptation and responsiveness to diverse realities. As a result, evaluation practices are shaped more by audit and compliance logics rather than the governance and management needs of organisations working in complex social systems.

At the meso level, measurement is intended to support program management and improvement, while simultaneously fulfilling accountability obligations to funders and regulators. In practice, learning-oriented use of data is frequently constrained by capacity limitations, reporting burdens, and the need to align with externally defined indicators. Monitoring data, frontline reflections, and community feedback are not well integrated into decision-making, preventing organisations from adapting to evolving realities.

Micro Systems: Community Realities and Implementation (Doers)

Key Stakeholders (Who measurement serves):

At the micro level, measurement engages

Communities

Frontline Workers

Local Institutions

who directly experience and deploy development interventions.

Indicators (What is measured):

Measurement here ideally should be closest to lived experience, capturing outcomes and early signs or indications of impact through changes in behaviours, relationships, capacities, or conditions within communities.

While these changes are often observed during program implementation, what gets formally measured is still typically framed in terms of program performance rather than community-defined narratives of impact. Several studies note that monitoring and evaluation practices have been reduced to "empty rituals"—procedural exercises that meet reporting requirements but offer limited insight or learning (Shukla et al., 2016; Liket et al., 2014).

Measurement Approaches (How measurement happens):

Measurement at the micro level takes the form of routine monitoring and heavy data collection. These practices can be strengthened to enable learning and adaptation, but are often the least formalised and least recognised as valid evidence within the wider SIMM ecosystem. Organisations often describe themselves as "data-rich but insight-poor," collecting large volumes of information without clarity on how it informs decisions or improves programs (Snibbe, 2006). This results in heavy reporting burdens, with significant time and resources spent on compliance-oriented reporting that offers little programmatic value. The emphasis on proving impact rather than improvement of programs constrains practice and diverts attention away from learning at the last mile.

At this layer, the implicit purpose of measurement is learning—understanding what is unfolding on the ground, how communities are engaging, and what needs to change. However, these learning-rich insights are frequently filtered, simplified, or lost as they move upward through the system. Community-centred perspectives remain marginal, attribution overshadows contribution, participation is often tokenistic, and tools rarely capture community-defined notions of impact.

While these gaps may not apply to all SPOs–and there are partial or complete exceptions–these dominant patterns have historically shaped the sector and current impact measurement practices (Sebastian & Katre, 2025). Organisations are struggling not due to a lack of intent, but because existing structures do not enable that intent to drive meaningful social impact.

Despite growing recognition of the complexity of social impact and a clear shift towards learning-oriented and adaptive approaches, practice continues to fall short. Why? What is truly holding the SPOs back? The persistence of the challenges, despite widespread awareness, points to deeper, systemic tensions shaped by dominant mindsets. The next section surfaces these core tensions and mindsets that sustain the system.

Taken together, this layered mapping shows that SIMM operates across multiple levels, purposes, and centres of power. Each layer needs different methods and structures that allow information to flow across them.

Measurement practices are shaped not only by technical choices, but by structural arrangements and underlying purposes that vary across layers.

Core systemic problems and what sustains them

If we zoom out of all the challenges across these layers, the underlying core problems and mindsets sustaining this entire ecosystem become evident. Through rigorous synthesis, this paper identifies three core problems, each rooted in a specific mindset. We summarise these core challenges below in the matrix of layers vs measurement aspects discussed above.

1 WHO measurement serves:

At the heart of SIMM lies a fundamental tension which drives everything else that follows downstream: who is measurement ultimately for—funders, implementing organisations, or communities? Based on the purpose and design of measurement, it can serve one or all of these stakeholders.

But persistent power asymmetries across these layers fundamentally shape practice. These outer-system actors hold disproportionate power in defining what is measured, how it is measured, and what counts as credible evidence.

Given that we operate within finite boundaries and limited resources, competing priorities or needs are often in favour of those who control the resources. Skewed power dynamics between funders and implementing organisations lead to development agendas flowing top-down. For example, funders' aspirations to align with national or global development mandates and consolidate impact at the portfolio level require standardisation of measurement practices and indicators to enable comparability and scale. This limits the ability of organisations to account for community-specific priorities, creating structural tension between comparability and contextual relevance. As a result, organisations tend to prioritise funder mandates over the differentiated needs of communities to sustain within the ecosystem.

While there are glaring operational challenges downstream, they are a consequence of misaligned incentives and priorities set at the macro level. Incentives at each level influence behaviour downstream. For example, if scale is incentivised at the macro layer, funders would want to work with grantees who can operate at scale. If only successes are celebrated at the meso level, SPOs would refrain from surfacing the failures. And if only accurate programmatic data is incentivised at the micro level, unintended or negative consequences won't travel ground up. These incentives are largely set at the macro level and reward certainty, speed, and clean narratives. Organisations are encouraged to demonstrate progress quickly and convincingly, rather than surface ambiguity, reflect critically, or adapt based on emerging insights.

What is measured:

While measurement is intended to capture social impact, the second core problem lies in what actually gets captured. Given the complex, long-term, and multifaceted nature of social impact, retrofitting existing tools to 'prove' impact has often been counterproductive—diverting energy away from strengthening last-mile impact toward producing evidence for external actors (Ebrahim & Rangan, 2014).

Development theory and practice map impact journeys along a spectrum–activities/inputs, outputs, outcomes and impact. While this linear visualisation helps organisations to operationalise complex processes of social impact, it underplays different layers of social impact by presenting it as one single end goal.

In reality, social impact unfolds differently over time and across spheres of influence. The term 'impact' itself can be unpacked to include early signs of impact following an intervention, mid-term impact as it sustains, long-term impact as outcomes interact with evolving context and broader social change that emerges through interactions with wider contextual, institutional, and structural forces beyond any single actor's control.

While conventional frameworks distinguish outputs, outcomes, and impact, they often overlook how organisational control declines over longer time horizons. In practice, measurement tends to focus either on compliance-driven outputs at one end, where resources are constrained, or long-term social impact at the other end through resource-intensive, attribution-focused methods that often have limited utility for learning. This focus, currently shaped by resource availability and funder incentives, should instead be guided by what is most useful for improving impact.

Organisations closest to the ground that can truly facilitate community-centered social impact are often resource-starved—limiting their agency and making it difficult to balance donor expectations with evolving ground realities. Many organisations rely on prior experience or internal assumptions to define problems and solutions, with limited grounding in systematic research or lived community insights. Design tools such as Theories of Change and logframes are used as static templates rather than learning instruments and are rarely revisited or refined over time. Critical assumptions embedded within them remain unstated and untested, resulting in fragile or unrealistic impact pathways.

Moreover, the understanding of these processes remains fragmented. As we engage deeply with the ecosystem, the extent of noise around the core concept of 'social impact' becomes evident. While organisations increasingly recognise social impact as complex, long-term, and systemic, this understanding rarely translates into shared clarity of impact pathways or coherent measurement practice.

Prioritising proof over strengthening impact pathways leads to disproportionate focus on outputs or distant impact claims, while neglecting the intermediate processes through which impact actually unfolds.

3

HOW and WHY measurement happens:

The third core problem lies not in the absence of tools, but in the intent and orientation with which measurement is practised. Most measurement tools emerge from audit, reporting, and financial assessment logics, prioritising linearity, attribution, and quantifiable KPIs (Durand et al., 2019). These approaches struggle to capture emergent, systemic, or context-specific impact narratives. While many tools and frameworks exist, their use is shaped by the purpose–whether to retrospectively assess the impact or improve the practice prospectively. Several widely used frameworks straddle these two purposes. For instance, the OECD DAC evaluation criteria were conceptually designed to support evaluative judgement and learning.

However, in practice, they are most used for retrospective evaluations and donor-driven assessments, placing them closer to accountability than learning. This blurring weakens both functions. The robustness of measurement currently lies in how definitively it captures complexities of impact, rather than whether it helps drive impact better. Even where learning is acknowledged as important, it is often relegated to reflective exercises that are disconnected from real-time decision-making during implementation. This concentrates accountability upwards—towards funders and regulators—while marginalising accountability to communities who experience the consequences of interventions.

Measurement is practised as a responsibility, not an opportunity for improvement, leading to retrospective practices that limit its ability to inform real-time decision-making and program adaptation.

3

05

Anchoring in the SIMM Ecosystem

The Conceptual Framework

Having mapped the Social Impact Measurement and Management (SIMM) ecosystem and its key challenges, this section introduces the approach that this paper proposes to bridge the identified gaps. We do so by first defining our anchor for what constitutes good SIMM, followed by the central position that directly responds to the gaps.

What Strengthening SIMM Means: From Management OF Development to Management FOR Development

As specified earlier, the current ecosystem is skewed towards measurement driven by macro actors, away from management by meso and micro actors closer to implementation and field realities. This paper responds to this disconnect by arguing for a reorientation of SIMM toward the downstream processes of social impact creation—those embedded in implementation and grounded in community realities—where learning can actively shape pathways toward sustained impact.

Drawing from development theory, we frame this shift as a move away from management of development to management for development, the latter implying a style "in which any and every activity is undertaken in such a way as to enhance development" (Thomas, 1999). Existing measurement practices largely track whether organisations implemented planned activities ("Did you do what you said you would do?") rather than whether those activities meaningfully advanced their social impact goals—or enabled learning and adaptation along the way. This reflects a management-of-development mindset, treating interventions as predictable and controllable.

In contrast, management for development reframes measurement and management as means to advance core development goals. In practice, this requires decisions to be oriented toward core development values such as equity, empowerment, and sustainability. It prioritises learning, adaptation, and relationships, recognising that meaningful impact emerges through iterative, people-centred processes rather than through adherence to pre-set plans.

The Principles and Position: SIMM for development

This approach of SIMM for development, along with recommendations from the sector experts, has helped shape three interdependent principles that respond to the three corresponding core problems and mindsets identified earlier, which represent distinct but connected stages in the journey of impact creation.

1 Governance of measurement must redistribute power

2 Design for learning-oriented pathways and capturing indications of Impact

3 Practice prospective measurement to truly facilitate community owned impact

1 Governance of measurement must redistribute power

A shared development agenda grounded in last-mile realities requires power centres to redistribute authority, enable co-ownership of impact, transparently negotiate trade-offs, and redesign incentives. Together, these ensure that learning-oriented and community-grounded practices are not just permitted but institutionally protected.

Principle 1 is a governance principle that addresses who measurement serves by reframing social impact measurement as a governance and power challenge. This principle reframes social impact measurement as a shared governance process, not a technical afterthought. It calls for power centres—funders, policymakers, regulators, and bilaterals—to explicitly recognise and redesign the incentive structures, decision rights, and accountability mechanisms.

This principle responds directly to the first core problem–the concentration of agenda-setting power at the macro level, and the corresponding mindset that sustainability of development comes from a continued flow of resources rather than sustained engagement on the ground. This mindset reflects the political nature of measurement, reinforces power asymmetries across the ecosystem, and sidelines the knowledge and agency of implementing organisations and communities. By institutionalising shared agenda-setting, redistributing ownership, and protecting learning-oriented practice, the principle shifts measurement from an instrument of control to an enabling architecture for collective sense-making and responsible action. As the primary focus changes at the macro layer from compliance and reporting toward deeper engagement with how social impact is created, it will enable greater ownership at meso and micro levels to drive contextually relevant and community-anchored impact. Without this shift, technical reforms to measurement practice remain fragile and easily overridden by compliance pressures.

2 Design for learning-oriented pathways and capturing indications of Impact

Design adaptable pathways that are grounded in rigorous research, yet remain agile enough to integrate real-time feedback and learning from the ground, in order to capture early indications of impact, as experienced at the last mile, that inform course correction and strengthen long-term impact.

Principle 2 is a design principle that addresses what gets measured by shifting focus from proving impact to strengthening pathways toward it. On the spectrum along inputs-outputs-outcomes-social impact-social change defined in the section on Core Problem 2, this paper argues that SIMM should focus on processes and early, directional indications of impact—what we term as emergent impact.

Emergent impact that sits between mid-term outcomes and long-term social impact refers to changes that remain reasonably proximate to organisational intent and influence, are observable through implementation and engagement with communities, and provide meaningful signals for learning and course correction.

Emergent impact enables the shift from proving to improving by acknowledging the declining locus of control and shifting attention to processes and early signals of change that strengthen long-term impact over time.

Instead of chasing the ambitious goal of capturing the complex social impact with limited resources, organisations should be accountable for the quality of their impact-creating processes and for tracking milestones and early indications that signal whether these processes are on track. Optimising these processes to learn and course correct rather than attempting costly and impractical counterfactual impact claims contributes towards more effective use of resources (Adams et al., 2015, Ebrahim et al., 2010).

Accordingly, the scope of this paper is deliberately limited to strengthening SIMM practices up to the level of emergent impact, recognising this as the most critical —and most fragile zone for learning, adaptation, and responsible decision-making.

This principle responds directly to the second core problem of prioritising delivery against predefined plans over facilitation of community-driven impact and the corresponding mindset that links legitimacy with achievement of predefined outcomes rather than adapting.

This mindset treats complexity as a threat to be controlled, rather than a condition to be engaged with, resulting in measurement systems that are extractive, rigid, and poorly suited to adaptive practices. By shifting the yardstick of quality from the amount of complexity captured or certainty is claimed, to how well learning is able to strengthen practices, the principle enables a transition from a narrow delivery mindset to one anchored in continuous learning, reflection, and adaptation. This principle calls for impact pathways and indications of change to be grounded in rigorous research while remaining intentionally adaptive—designed to integrate real-time feedback from the ground, surface assumptions, and enable course correction.

3 Practice prospective measurement to truly facilitate community-owned impact

Institutionalise prospective, learning-oriented measurement within decision-making and organisational routines to enable community-owned impact that reflects lived realities alongside planned outcomes, while strengthening both upward and downward accountability.

Principle 3 is a practice principle that focuses on how measurement is practised by embedding learning within organisational routines. This paper argues for a clear shift away from retrospectively proving long-term impact to prospectively assessing and strengthening the processes that lead to it–grounded in community perspectives and implementation realities. This shift doesn't propagate prioritising endless learning at the expense of accountability towards communities or funders, but rather finding a balance between the two. It reframes accountability and learning as mutually reinforcing rather than oppositional.

This principle calls for learning to be institutionalised within measurement practices so that accountability requirements can also be fulfilled through responsible adaptation, course correction, and stewardship of resources in response to lived realities. Impact is understood and captured as it is experienced at the last mile, while retaining clear ownership over the effective and ethical use of resources.

This responds to the third core problem, where measurement systems are shaped by upward reporting and control at the cost of grounded learning and improvement. It also challenges the mindset that doesn't recognise communities as co-owners of impact creation.

By transforming the measurement systems to capture how impact is being experienced on the ground– not just what was intended, this principle reorients the entire impact journey towards learning.

Position Statement

In summary, this paper argues that the limitations of SIMM are not merely technical but rooted in deeper institutional mindsets about accountability, knowledge, and legitimacy. Addressing these challenges requires reframing measurement governance, prioritising the ability to learn over proof, and recognising communities as co-producers of impact knowledge.

This paper advances the position that **Social Impact Measurement and Management must be anchored in the processes closest to implementation and communities at the last mile, to drive—not just measure—more meaningful, equitable, and sustainable social impact at scale by prioritising co-ownership, learning, and course correction.**

This responds directly to the persistent failure of many measurement reform efforts that focus on tools and indicators while leaving deeper layers of power, incentives, and institutional mandates that shape practice.

Coherence and interdependency of principles

While each principle addresses a different leverage point in the SIMM ecosystem, their coherence lies in a shared orientation towards SIMM for development. Each principle can be operationalised individually but their transformative potential lies in being applied together, as a mutually reinforcing architecture for practice.

Governance choices shape what is considered legitimate to measure; what is measured influences how learning and accountability are balanced; and how

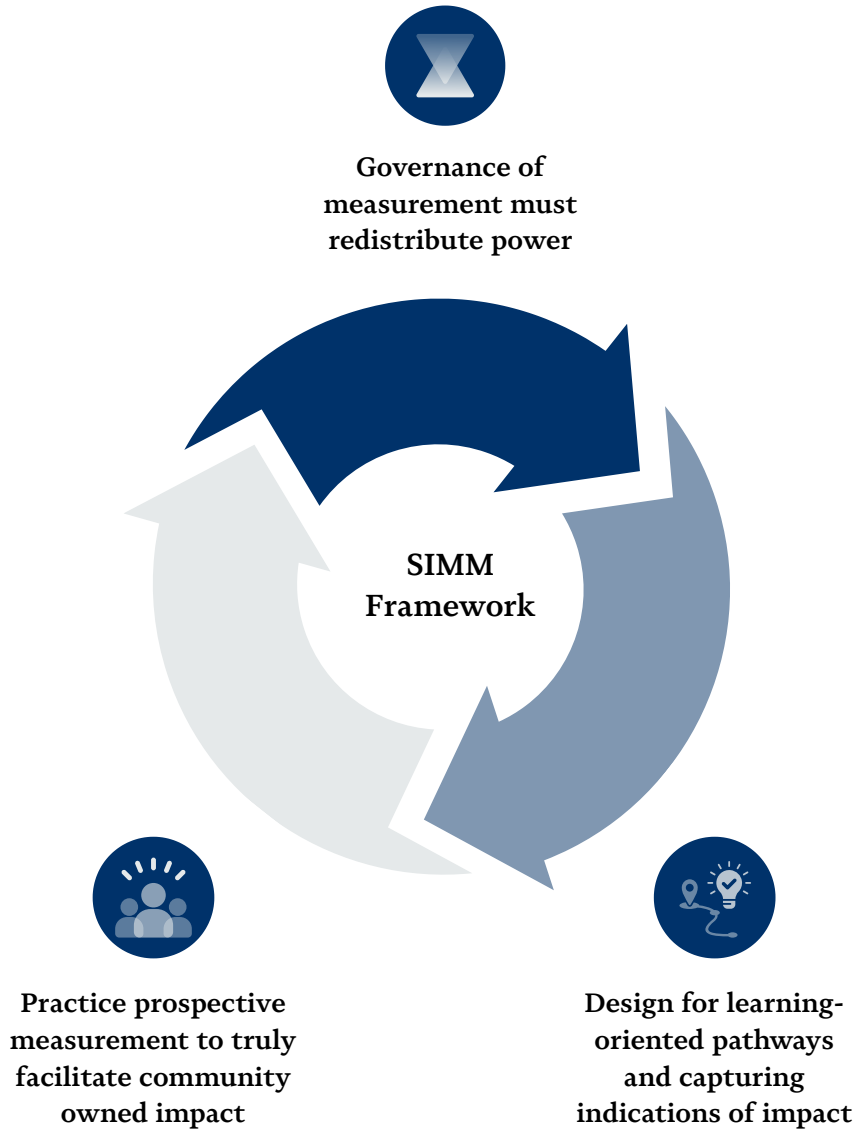
Learning if institutionalised feeds back into more trust-based, participatory and equitable mobilisation of resources. Together, they create the conditions for measurement to function not as an external audit mechanism, but as an enabling force for adaptive, community-grounded impact.

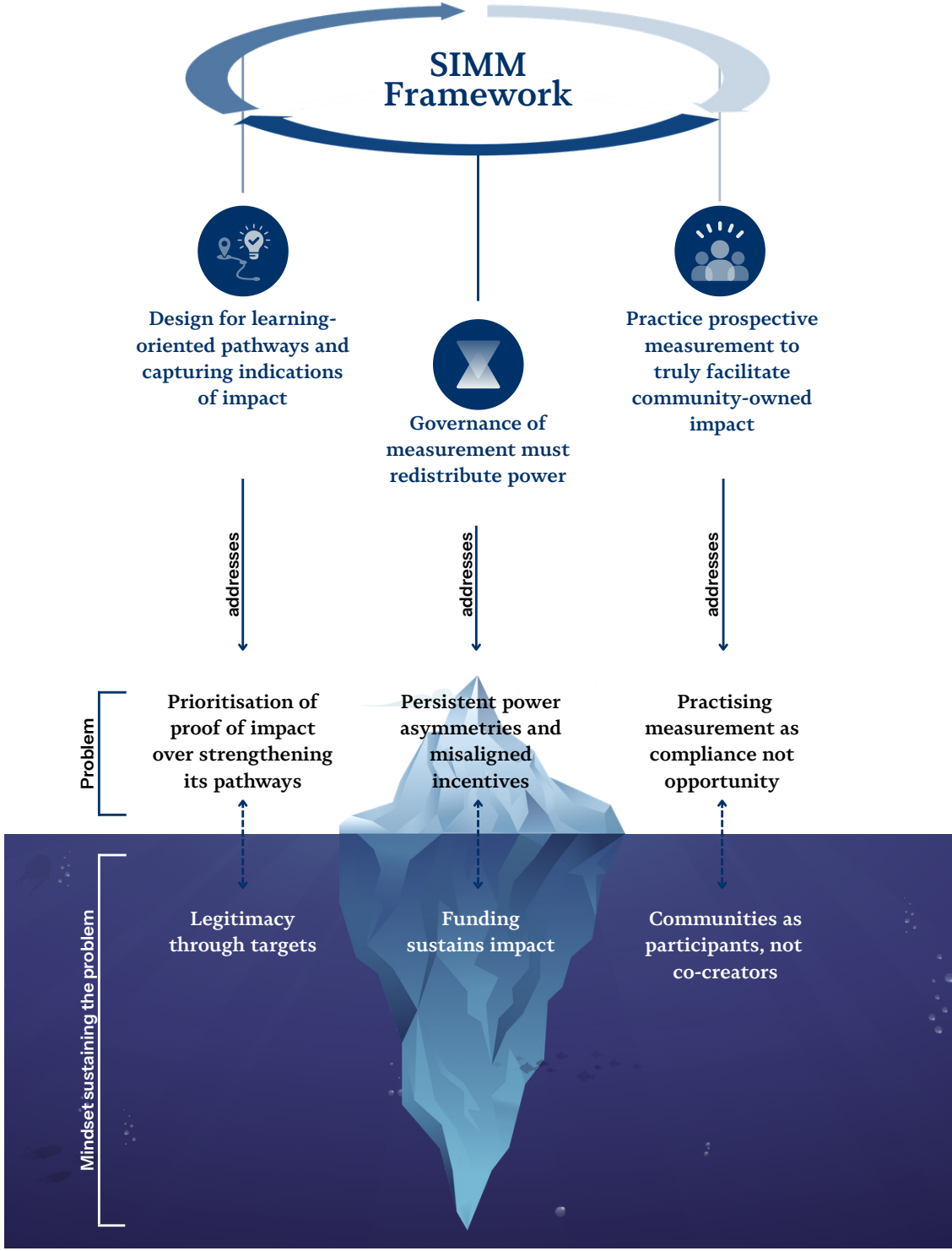
The principles are intentionally sequenced but non-linear. Governance Principle creates the enabling conditions by addressing power and legitimacy. Design Principle translates those conditions into better design choices about what is measured. Practice Principle ensures that what is measured informs action through learning and adaptation.

Feedback from Practice Principle, in turn, informs governance choices under Governance Principle—creating a continuous loop rather than a linear pipeline.

This loop of Governance and Incentives → Impact Design → Learning in Practice is represented in Fig. 3.1

Fig. 3.1 The Conceptual Framework





Unpacking the Principles

This chapter discusses the three principles in detail by outlining:

1) The ecosystem shifts across the macro, meso, and micro stakeholders
2)Procedural implications of the principles

Governance Principle (Meta-principle)

A shared development agenda grounded in last-mile realities requires power centres to redistribute authority, enable co-ownership of impact, transparently negotiate trade-offs, and redesign incentives. Together, these ensure that learning-oriented and community-grounded practices are not just permitted but institutionally protected.

Design Principle

Design adaptable pathways that are grounded in rigorous research yet remain agile enough to integrate real-time feedback and learning from the ground in order to capture early indications of impact that inform course correction and strengthen long-term impact.

Practice Principle

Institutionalise prospective, learning-oriented measurement in decision-making and organisational routines to enable community-owned impact that reflects lived realities alongside planned outcomes, while strengthening both upward and downward accountability.

Ecosystem Shifts

Governance Principle

By shifting how power, purpose, and incentives are structured, this principle creates differentiated but reinforcing changes across the ecosystem. Together, these shifts move the ecosystem away from extractive, compliance-driven measurement and toward a more inclusive governance of impact—one that enables learning, adaptation, and sustained social impact without concentrating power further at the top.

Macro

For macro-level stakeholders (funders, governments, regulators, bilaterals, multilaterals, policy actors):

Measurement shifts from a tool of control to a mechanism for collective sense-making. By sharing agenda-setting authority and legitimising uncertainty, macro actors enable more honest strategies and reduce performative reporting. It enables designing funding and policy frameworks that support learning, adaptation, and contribution rather than narrow attribution.

Meso

For meso-level stakeholders (organisational leadership, managers, intermediary and enabling organisations):

Organisations gain greater strategic agency and clarity. Shared governance of SIMM allows leadership teams to balance upward accountability with downward responsiveness, translate resources into context-sensitive programs, and use measurement for real-time decision-making rather than post-hoc justification.

Micro

For micro-level stakeholders (communities, frontline workers, field teams):

Measurement processes become more representative of lived realities. As decision-making and interpretation authority is redistributed, community experiences and frontline insights shape what is measured, how success is understood, and how programs adapt without being filtered solely through pre-defined indicators or external expectations.

Design Principle

By embedding learning and feedback into program design, this principle redistributes where knowledge is generated and how decisions are made.

Overall, this principle fosters an ecosystem where learning, trust, and contextual relevance shape how impact is pursued—ensuring that what is measured remains useful, adaptive, and grounded in reality.

Macro

For macro-level stakeholders (funders, governments, regulators, bilaterals, multilaterals, policy actors):

Funders shift from compliance-based monitoring toward confidence in organisational systems and judgement. By valuing rigorous learning processes over proof-heavy reporting, they enable more trust-based relationships and support impact delivery rather than fund utilisation alone.

Meso

For meso-level stakeholders (organisational leadership, managers, intermediary and enabling organisations):

Measurement shifts from a reporting burden to a strategic asset. Organisations gain greater confidence to navigate ambiguity, use data for decision-making, and adapt programs in response to real conditions. This strengthens ownership, motivation, and alignment across program teams while improving the realism and robustness of designs.

Micro

For micro-level stakeholders (communities, frontline workers, field teams):

Communities and frontline actors gain greater influence over how programs evolve. Their feedback and lived experiences directly shape learning loops, ensuring that adaptations respond to real barriers, priorities, and unintended effects rather than only predefined targets.

Practice Principle

By repositioning measurement as a tool for learning, adaptation, and grounded decision-making rather than only accountability, this principle shifts the role of measurement from a downstream reporting function to a practice embedded within implementation realities. Across levels, the principle encourages a transition from compliance-driven measurement towards more reflective, adaptive, and context-sensitive impact practice.

Macro

For macro-level stakeholders (funders, governments, regulators, bilaterals, multilaterals, policy actors):

This principle shifts macro-level actors from enforcing accountability through rigid reporting towards enabling responsible adaptation. By valuing learning as evidence of good stewardship rather than as a risk, funders and policy actors create conditions for honest reflection and early problem detection. Accountability is fulfilled through transparency, responsiveness, and ethical use of resources—not just compliance with predefined plans.

Meso

For meso-level stakeholders (organisational leadership, managers, intermediary and enabling organisations):

For organisational leaders and managers, the principle embeds learning into core decision-making processes. Measurement becomes a strategic asset that informs program evolution, resource allocation, and expectation-setting, rather than a parallel reporting exercise. Leaders gain greater confidence in narrating complexity, uncertainty, and trade-offs—strengthening organisational credibility and internal coherence.

Micro

For micro-level stakeholders (communities, frontline workers, field teams):

At the micro level, this principle recentres learning where impact is enacted. Frontline teams are empowered as interpreters of data and drivers of adaptation, not just data collectors. Communities become visible accountability holders whose experiences shape what is captured, questioned, and changed. Measurement processes begin to reflect lived realities rather than abstract program logics, making interventions more responsive and meaningful.

Procedural Implications

Governance Principle

This principle requires changes in how strategies are defined, resourced, and governed. It shifts SIMM from a compliance instrument controlled by power centres to a shared governance process that distributes decision-making and legitimises learning.

Reframe “impact” as emergent within strategy-setting processes

This principle requires changes in how strategies are defined, resourced, and governed. It shifts SIMM from a compliance instrument controlled by power centres to a shared governance process that distributes decision-making and legitimises learning.

Ground strategic choices in shared problem diagnosis

Strategy should be anchored in a jointly constructed understanding of the problem, combining research evidence with lived experience from the ground. This shifts problem definition from being funder or policy-led to being co-produced with implementing organisations and communities, helping navigate tensions between systemic ambition and contextual realities.

Redistribute knowledge and sense-making authority

Open, simplified, and shared knowledge systems must replace expert-dominated interpretation of data. Sector-wide platforms, transparent assumptions, and downstream knowledge flows enable meso and micro-level actors to participate meaningfully in sense-making. It also reduces the power asymmetries embedded in who interprets “what the data says.”

Plan and deploy resources to enable agency, not compliance

Resource planning must shift from risk-avoidance and control to investments in people, relationships, and adaptive capacity. This enables implementing organisations and frontline teams to exercise judgement, respond to emerging insights, and course-correct without fear of penalty.

Clarify organisational mandates while embedding them in ecosystem logic

Organisations should define their roles and boundaries clearly, while situating their contributions within a broader system of actors. Macro-level stakeholders must use systems lenses to prioritise complementarities over attribution, enabling collective thematic priorities to guide individual strategies.

Redesign funder roles from oversight to shared stewardship

Funders must institutionalise early and ongoing engagement with implementing organisations in strategy and measurement design. This shifts decision-making from unilateral approval to shared stewardship, reducing dependency structures and enabling more balanced, trust-based partnerships.

Design Principle

Design adaptable pathways that are grounded in rigorous research yet remain agile enough to integrate real-time feedback and learning from the ground in order to capture early indications of impact that inform course correction and strengthen long-term impact.

Anchor program design and impact pathways in rigorous, plural evidence

Program theories and pathways should be grounded in existing research as well as primary insights from communities and frontline actors. This ensures that problem definitions and design choices reflect lived realities, not assumptions or intuition alone.

Make assumptions explicit and subject them to iterative testing

Programs must clearly articulate the assumptions embedded in their logic and create deliberate mechanisms to validate, refine, or discard them as implementation unfolds. This normalises uncertainty and positions learning as a core design feature.

Embed continuous feedback and learning loops into implementation

Monitoring systems should surface real-time signals from data, field insights, and community feedback, enabling timely adaptation. The same mechanisms must also surface unintended consequences, allowing programs to mitigate risks or build on emergent opportunities.

Treat indicators as directional signals, not proxies for impact

KPIs should be understood as guides that point toward change rather than as representations of impact itself. Indicators must be grounded in how change is experienced on the ground, complemented by richer qualitative and narrative evidence.

Balance contextual specificity with thoughtful standardisation for scale

Impact pathways should be co-created with communities and frontline actors to ensure contextual relevance, while selectively standardising only those elements that genuinely support learning and scale without erasing local nuance.

Simplify tools and processes to enable meaningful participation

Measurement frameworks, tools, and decision-making processes should be intentionally simplified so that those closest to implementation can actively engage, interpret insights, and influence program evolution.

Practice Principle

Procedural Implications

Centre contribution, context, and community accountability

- Shift focus from measuring attribution to understanding contribution within broader systems of change, easing pressure on artificial causal claims.
- Rebalance accountability towards communities as well as funders, ensuring measurement reflects lived experience and surfaces potential harm early. Use different kinds of evidence to bring this balance.
- Capture unanticipated changes and unintended consequences as valuable diagnostic inputs.

Use evidence proportionately and inclusively

- Differentiate between proof and evidence, applying methodological rigour where decisions demand it (e.g. scaling), while allowing simpler, narrative-based evidence where appropriate.
- Employ mixed and participatory methods deliberately, combining quantitative and qualitative insights to surface both breadth and depth.
- Draw on multidisciplinary expertise to interpret complex change processes and avoid narrow program-centric views.
- Prioritise disaggregation of data to acknowledge heterogeneity within communities

Make data purposeful, accessible, and usable

- Collect data only after clarifying its intended use, decision owner, and feedback pathway.
- Replace exhaustive data collection with purposeful, iterative feedback loops that enable timely response.
- Conduct rigorous analysis at the backend, but translate insights into simple, contextualised formats that frontline teams can readily interpret and act upon.

Reorient organisational mindsets to legitimise learning

- Foster patience and flexibility by recognising learning as a gradual, iterative process that requires space to sit with ambiguity and adjust expectations.
- Reframe failure as a source of insight rather than a deviation to be concealed, normalising honest reflection without punitive consequences.

Redefine the purpose of MEL

- Shift MEL from a reporting function to a learning and sense-making function, designed around questions that program teams need to answer in real time.
- Embed learning rhythms into implementation cycles so that reflection, analysis, and adaptation are routine rather than episodic.

Design for adaptability and emergence

- Treat program designs as living structures that evolve with context, revisiting assumptions, pathways, and tactics as new information emerges.
- Capture early signals of what is not working to enable targeted course correction rather than retrospective justification.

Build capacities for meaning-making

- Invest not only in technical MEL skills, but also in facilitation, synthesis, and contextual judgement—capabilities essential for translating data into grounded insight.
- Capacitate and empower field teams as co-owners of learning, recognising their contextual knowledge as a core organisational asset.

Principles in Practice

Demonstrating Application

This chapter illustrates how the three principles articulated in this paper already exist, partially and unevenly, in current practice. It demonstrates that these principles are neither abstract nor aspirational ideals, and have emerged organically in response to real-world constraints and aspirations. These examples do not constitute definitive evidence of these principles in action and their outcomes, nor do they claim causal attribution. But rather, they surface the enabling conditions and constraints that can shape and prime the ecosystem towards their adoption.

Each case is intentionally brief and illustrative, focusing on one dominant principle while acknowledging overlaps with other principles.

Caselet 1: Shared Agenda-Setting and Community Ownership

A national climate-focused philanthropic actor founded in 2019 supports climate action, environmental regeneration, and livelihood-linked ecological work. Operating across intersecting domains such as water, forests, soil, food systems, and energy, it explicitly rejects siloed interventions in favour of place-based, systems-oriented action. It does so by fostering grassroots ownership and enabling broader participation by creating a mainstream understanding of problems and solutions.

As its leadership articulates,

> *I don't think we lack answers right now. What we lack is collective ownership of places... unless you own your place, you don't get to pick which battle matters.*

Their approach directly challenges conventional donor–grantee hierarchies and prescriptive measurement regimes:

Agenda-setting is decentralised:

Communities define what matters, when it matters, and how progress should be understood.

> *We want to do nothing. We want people in their places to be able to make the decisions they see as the most appropriate ... Know the impact on your soil, know the impact on your health, know the cost difference, and choose freely.*

Funding prioritises enabling conditions over projects:

Investments are directed toward knowledge infrastructure, platforms, and shared commons rather than predefined activities. For them, climate action is not about narrow metrics like reduced emissions or renewable-energy adoption but about restoring the relationship between people and the places they inhabit. The purpose of philanthropy, therefore, is to improve people's capacity to make better trade-offs within their own contexts rather than to impose external solutions.

> *What we shouldn't do is go in with project funding... It's the village's decision.*

Measurement is framed as sense-making, not compliance:

M&E belongs in the village communities; they should define their own indicators of success based on their own needs.

> *We started out with no M&E... M&E really belongs in the village.*

Track sector-level shifts rather than tracking conventional outcomes:

They look for "markers of system change", such as shifts in community ownership of place long-term, complex changes that happen when communities begin to self-manage their social and ecological systems.

> *Once the village figures out all the dimensions and all the parameters that they're interested in. If they're not interested in waste right now, who are we to insist? We can talk about it. We can build capacity on that. We can take the knowledge there. But if they don't want to pick it up as a problem they want to track, that's okay.... Are they doing well on the parameters and the trade-offs that they're interested in to start with? Because that's what progress looks like. And then mapping it to SDGs or whatever frameworks we keep coming up with, you know, to travel outwards, is for the rest of us to do.*

Grantees are positioned as enablers, not solution providers:

> *Do organisations see themselves as enablers versus solution providers?*

The previous case exemplifies Governance Principle by treating impact measurement as a governance function shaped by power and legitimacy, rather than a technical exercise. It also surfaces a key constraint: without a shared knowledge infrastructure, even community-led approaches risk collapsing back into projectised funding cycles. The development ecosystem is fragmented, where valuable knowledge and solutions are not discoverable by those who need them, and there is a need to platformise solutions that enable cross-learning and resource-sharing among different actors.

Caselet 2: Adaptive Pathways

A long-standing grassroots non-profit operating in urban low-income settlements works with marginalised populations, including persons with disabilities, slum dwellers, and migrant workers. Its work spans basic living support, education access, vocational training, and livelihood optimisation. Their leadership defines social impact in terms of sequential, lived changes, emphasising that impact is what is actually experienced by people over time rather than merely what is planned or expected.

As its leadership articulates,

> *Impact is the change we bring to the target group... first survival, then socialisation, then education and livelihoods. For example, first we start with daily living skills... later they adapt to the education system... then we enroll them into mainstream education.*

This organisation's practice reflects adaptive, pathway-oriented measurement:

Impact is sequenced:

Impact is not framed in isolated outputs but as survival → socialisation → education → livelihoods → living standards, with staff deeply embedded in those transitions.

> *..... children with disabilities—particularly from the slum community—they do not have the opportunities, and children with severe disabilities are really at high risk of dying at a very young age.....So that's how we started, where we first needed to save the disabled child. That is our first impact. The next level is the socialisation of the children, as most of the children with a disability are bound within the four walls. The third part is enrolling the child into the regular schools... helping them to get into vocational schools. Then, it is not just getting the income, but the standard of living also has to be raised"*

Long-term engagement enables learning:

The foundation doesn't follow a project-to-project model. Instead, it cycles through clusters of communities over time. It maintains long-term connections that allow staff to witness how lives actually change or do not change. They then adjust their methods accordingly.

> *For our education projects, we engage with beneficiaries for more than 10 years. For skill development, we have a minimum engagement of two to three years, and sometimes up to one year for certain communities.*

Mixed methods measurement supports adaptation:

They also understand the importance of established and active feedback loops, which keep a project responsive to ever-changing ground realities. Community discussions, focus groups, and parent feedback shape ongoing adjustments to programming.

Data collection is both quantitative (survey comparisons before and after interventions, attendance, dropouts etc.) and qualitative (community aspirations, social stigma patterns etc.)

Valuing cocreation and leaders on ground:

Running a proper special needs school would have been financially out of reach, but their approach to gain local trust worked. In one instance, a local infrastructure initiative evolved into an informal learning space for children with disabilities, helping prepare them for mainstream schooling. This later informed government efforts to formalise a school-readiness program for children with special needs. how real impact pathways emerge from interaction with local actors rather than design templates, and can even have policy-level implications.

> *See, direct intervention is very easy. If I want to do something for one individual or one group of people, that is very easy. But if you want to bring some sort of change at the society level or at the bigger level, then these leaders (on ground) matter.*

This case demonstrates Design Principle, showing how a process-and-pathway focus enables programs to adapt to real-time insights rather than solely meeting predefined targets. This does not imply that they don't face challenges that other organisations are constrained by. They are navigating persistent operational barriers such as resource-intensive baseline data collection, restricted access in government hospitals, a lack of a centralised data management system, different reporting formats for each project, etc.

Caselet 3: Institutionalising Learning in Complex programs

A large public health and social development NGO working across multiple informal settlements in a major metropolitan region and other Indian states runs programs in maternal and child health, nutrition, and gender-based violence prevention. With a broad geographic footprint and multiple program streams, they recognise the interconnectedness of social impact.

The leadership acknowledges program assumptions openly and adjusts the course based on evidence.

> *...[W]e thought that medical nutrition therapy would be the silver bullet that would help to bring down malnutrition. But when we actually did the study, we found it was... the counselling of the mother that was actually bringing about the behaviour change and therefore helping her, helping to bring down malnutrition.*

This organisation's systems demonstrate institutionalised learning practices:

Structured data integration for learning:

Program data is centralised and visualised to generate actionable insights; M&E teams analyse and share findings during regular reviews for reflection. As their MEL manager notes

> *We do our key performance indicators review in a six-month period...Also on [a] constant basis, we try to give insights on outliers, or if there are any strategies which are not working, we try to provide them to the program teams.*

Learning triggered by unanticipated results:

Their assumptions about malnutrition were challenged, which shaped their thinking for appropriate program design. As their program manager notes,

> *..We were expecting during the COVID-19 pandemic since... health service provision has hampered... based on literature as well, the malnutrition level may go up, but when we actually did the annual survey, we found in many of our areas the malnutrition went down post COVID for [around] a year.*

Community feedback shaping practice:

Community volunteers and local stakeholders influence many internal processes, including staffing decisions, program design, reporting structures, and training requirements. For example,

The hiring of male field staff to address family planning issues with men, 95% of cases reported by community volunteers in a program, with staff only overseeing the fieldwork, training for abdominal checkups provided, leading to the availability of this service in local hospitals.

Balancing external influence:

Leaders articulate how they balance donor inputs and organisational priorities by building financial resilience. As their CEO describes

> *We try to get three to five-year funding, but it's not easy. So we have quite a robust financial sustainability plan for the organisation... for example, if your program starts from say April, by November, we have to have proposals ready. So that active fundraising can start, and we get our board meetings on time. Until we get the funds, we use reserves, and we take board approvals on a quarterly basis...we will make sure that we support the program financially from reserves. Now, obviously, all this puts a lot of pressure on reserves. And therefore, we have targets for even raising funding for this reserve... we try and come up with some kind of in-between without ever really compromising on our core belief system.*

This case exemplifies Practice Principle by showing how learning can be institutionalised without abandoning accountability. Their team also surfaced tensions such as technical field issues complicating real-time data use, field constraints, community ownership and participation barriers, etc., that highlight the ongoing negotiation between ambition and feasibility.

08 Conclusion

This paper has argued that the persistent challenges in Social Impact Measurement and Management (SIMM) are not merely methodological but institutional in nature. Advances in evaluation theory and SIMM frameworks have expanded the tools available for measuring impact. However, measurement systems continue to be shaped by ecosystem dynamics that prioritise accountability upward, proof of results, and centralised decision-making. As a result, measurement often remains disconnected from the organisational learning and community knowledge through which impact is actually created.

By examining the SIMM ecosystem across macro, meso, and micro levels, this paper identifies three systemic problems and the institutional mindsets that sustain them. The proposed principles of redistributing measurement governance, designing adaptable pathways, capturing indications of impact and enabling prospective, community-owned measurement offer a pathway for reframing SIMM practice.

Rather than treating measurement as a retrospective reporting exercise, these principles position it as an institutionalised process embedded within organisational learning, program implementation, and community engagement.

This reframing carries implications across the broader SIMM ecosystem. For funders and policy actors operating at the macro level, it calls for recalibrating incentive structures and reporting regimes so that the aspiration to drive meaningful and sustained impact is reflected in how evidence is generated and used. For leaders of social purpose organisations, it highlights the potential of measurement to function not only as a reporting requirement but as an integrated organisational capability that strengthens the entire journey of impact creation. At the micro level, repositioning measurement closer to frontline teams and communities enables lived experiences and contextual knowledge to inform how impact is defined, interpreted, and improved. For intermediaries and ecosystem actors that facilitate measurement practices across organisations, the proposed framework offers a shared architecture to align expectations, reduce friction among actors, and support more coherent SIMM practices.

Ultimately, strengthening SIMM requires shifting attention from perfecting measurement techniques to transforming how measurement systems are governed, designed, and used across the ecosystem.

Only when measurement is grounded in the lived realities of communities and embedded in the everyday practices of organisations can it move beyond documenting impact to actively strengthening its creation.

References

Adams, T., et al. (2015). *Innovations in impact measurement.* Stanford Social Innovation Review. https://ssir.org/pdf/Innovations_in_Impact_Measurement_Report_Nov_2015.pdf

Benjamin, L. M., Ebrahim, A., & Gugerty, M. K. (2023). *Nonprofit organizations and the evaluation of social impact: A research program to advance theory and practice.* Nonprofit and Voluntary Sector Quarterly, 52(1_suppl), 313S–352S. https://doi.org/10.1177/08997640221123590

Chambers, R. (2017). *Can we know better? Reflections for development.* Practical Action Publishing.

Duflo, E., Glennerster, R., & Kremer, M. (2007). *Using randomization in development economics research: A toolkit.* In T. P. Schultz & J. Strauss (Eds.), Handbook of development economics (Vol. 4, pp. 3895–3962). Elsevier.

Durand, R., Rodgers, Z., & Lee, S. (2019). *Social impact assessment strategy report*. Society & Organizations Center, HEC Paris. https://www.hec.edu/sites/default/files/documents/S%26O%20Social%20impact%20Assessment%20Strategy%20Report_%20page-page_web%20format_feb%202019_HEC%20Paris.pdf

Ebrahim, A., & Rangan, V. K. (2010). *The limits of nonprofit impact: A contingency framework for measuring social performance.* Harvard Business School. https://www.hbs.edu/ris/Publication%20Files/10-099_0b80d379-8e88-4992-9e8f-4b79596b1ff9.pdf

Ebrahim, A., & Rangan, V. K. (2014). What impact? A framework for measuring the scale and scope of social performance. *California Management Review*, 56(3), 118–141.

Grace, C. (n.d.). *Understanding social impact measurement: From monitoring and evaluation to a learning and assessment mindset*. https://www.socialinnovationacademy.eu/understanding-social-impact-measurement-from-a-monitoring-and-evaluation-to-a-learning-and-assessment-mindset/

Gugerty, M. K., & Karlan, D. (2018). Ten reasons not to measure impact—and what to do instead. *Stanford Social Innovation Review*.

Hay, K. E., & Kumar-Range, S. (Eds.). (2014). *Making evaluation matter: Writings from South Asia.* International Development Research Centre.

Jacob, S., & Mukhopadhyay, R. (2023). *Critical questions for evaluation in the Indian context*. Asia Pacific Journal of Evaluation, 1(1), 36–46.

Liket, K. C., Rey-Garcia, M., & Maas, K. E. (2014). Why aren't evaluations working and what to do about it: A framework for negotiating meaningful evaluation in nonprofits. American Journal of Evaluation. (Add volume/issue/pages if available)

Organisation for Economic Co-operation and Development (OECD) & European Union. (2024). Measure, manage and maximise your impact: A guide for the social economy. OECD Publishing. https://doi.org/10.1787/2238c1f1-en
Reeler, D. (2007). A three-fold theory of social change and implications for practice, planning, monitoring and evaluation. CDRA.

Rogers, P. J. (2009). Matching impact evaluation design to the nature of the intervention and the purpose of the evaluation. Journal of Development Effectiveness, 1(3), 217–226.

Sawadogo-Lewis, B., Namaganda, G., & Ssengooba, F. (2022). Donor-driven monitoring and evaluation in NGOs: Implications for learning and accountability. Global Health Action, 15(1), 2103451. https://doi.org/10.1080/16549716.2022.2103451

Sebastian, A., & Katre, A. (2025). Impact or illusion: Current practices and challenges to impact measurement. Indian School of Development Management. https://ekam.isdm.org.in/dm/impact-or-illusion-current-practices-and-challenges-to-impact-measurement/

Shukla, A., Teedon, P., & Cornish, F. (2016). Empty rituals? A qualitative study of users' experience of monitoring and evaluation systems in HIV interventions in western India. Social Science & Medicine, 168, 7–15. https://doi.org/10.1016/j.socscimed.2016.08.041

Snibbe, A. C. (2006). Drowning in data, thirsting for insight. Stanford Social Innovation Review.

Sirker, K., Cosic, S., & Wood, D. (2007). Empowering the marginalized: Case studies of social accountability initiatives in Asia. World Bank Institute.

Thomas, A. (1999). What makes good development management? In D. Lewis (Ed.), International perspectives on voluntary action: Reshaping the third sector. Earthscan.

Annexure 1

Position Paper Draft 1.0	CWG Insights	
	Corroboration	**Refinement suggestion**
The Position: Social impact measurement should be anchored in assessing and strengthening the processes that create impact (by building in the community lens at each stage and capturing only the indications of impact) to course-correct and strengthen the long-term social impact or social change.	**On purpose of the paper (management for vs of Development)** CWG members strongly validate the paper's core framing that social impact unfolds over time, that current measurement has drifted into compliance, and that shifting accountability toward processes and emergent impact is both realistic and overdue, while explicitly naming power asymmetries in the ecosystem. "The paper is spot on in highlighting that social impact unfolds over time, from immediate changes to long-term systemic shifts. To truly capture this, we need measurement frameworks that look beyond just short-term metrics and focus on the processes driving lasting impact." - Jigisha Maheta (MD, SEWA Cooperative Federation) "The core problem is clearly spelt out - impact measurement drifting into compliance, ritual, and abstraction. The move from management of development to management for development is a useful method to adopt. This is one of the strongest aspects of the paper" - Liby Johnson (ED, Gram Vikas)	**Focus on capacity, incentives, and structural barriers** While the principles are practical, capacity constraints and misaligned incentives remain the real barriers, particularly for smaller SPOs and under funder pressure. "There is a high level of practicality in what is being developed, but the fact is that capacity and incentives are the real barriers. These principles can be implemented if the structural barriers are addressed. Incentives still reward certainty, speed, and attribution. Smaller SPOs lack time, skills, or slack to hold learning spaces. Funders may endorse learning in principle but revert under pressure." - Liby Johnson (ED, Gram Vikas) **On upstream responsibility** The hardest changes are upstream and call for the paper to directly question funders' willingness to reward honesty over success narratives. "The principles are very sound; but the real test is whether funders would put money where the mouth is (are willing to change their own behaviour). Every principle here asks something difficult of SPOs. But the hardest changes are actually upstream. The impact practice does not fail for lack of insight; it fails for lack of courage at the top. The paper should ask one uncomfortable question directly: Are funders ready to reward honesty over success narratives?" - Maharshi Vaishnav (CEO, Motilal Oswal Foundation)

The Position: Social impact measurement should be anchored in assessing and strengthening the processes that create impact (by building in the community lens at each stage and capturing only the indications of impact) to course-correct and strengthen the long-term social impact or social change.	**On Focus on processes and management** Strong resonance that the paper's most consequential move is reframing social impact measurement as a management and governance challenge, rather than a technical one. Focus on processes and management is needed, "The idea that SPOs should be accountable primarily for process quality and emergent impact, rather than proving long-term social change, is both realistic and overdue. This framing feels grounded in lived practice and offers relief to practitioners without letting anyone "off the hook." - Liby "This feels more like a management paper disguised as a measurement paper. And perhaps, therein lies its real strength? The most powerful idea here is not about indicators or tools; it is about management for development, not management of development. I would encourage calling it out loud - state this more bluntly. This paper is actually a quiet challenge to boardrooms... and that is where it should eventually land." - Maharshi	**Arguments around compliance are underdeveloped** There is a clear suggestion to engage more directly with regulatory, audit, and CSR compliance regimes and to clarify how the principles operate within these constraints rather than outside them. "While NPO and funder perspectives are well developed, the paper does not sufficiently engage with the statutory constraints that shape how impact is understood and measured in practice. Public finance rules, audit and accountability regimes, procurement norms, and CSR compliance requirements significantly influence what is possible. Greater clarity on how the proposed DM-based principles align with or adapt to these regulatory and political realities would strengthen the relevance for policy-facing ecosystems." - Liby Everyone has their own mandates and compliance, its about respecting each others needs and balancing them with ultimate priority being what's needed on ground. "maturity in understanding compliance, compulsions, regulations, and ground realities will facilitate more effective social change." - Jigisha "Alongside compliance and strong monitoring, there should be space for experiments. Experiments might succeed or fail, but openness to them can uncover new areas of work, solve ground challenges, and strengthen processes, systems, and the sector." - Jigisha

The Position: Social impact measurement should be anchored in assessing and strengthening the processes that create impact (by building in the community lens at each stage and capturing only the indications of impact) to course-correct and strengthen the long-term social impact or social change.	**On Focus on processes and management** Strong resonance that the paper's most consequential move is reframing social impact measurement as a management and governance challenge, rather than a technical one, focus on processes and management is needed "Stages helpful: "The sequencing of the principles across strategy, design, implementation, and measurement provides a good amount of internal coherence and helps them reinforce each other. They don't feel like a checklist. Especially strong is how learning loops (L1, L2) are woven across stages rather than parked in MEL alone." - Liby	**On political economy of compliance** Sharpen the argument by explicitly naming who benefits from current compliance-driven systems and why they persist. "Push harder on who benefits from the current compliance regime. Current systems persist because they serve someone. Naming that explicitly would sharpen the political economy of the argument." - Maharshi
	On impact assessment as a relational and recalibrating process There is resonance with the idea that impact assessment should support joint reflection between SPOs and communities, helping recalibrate relationships internally and with the wider ecosystem. "The impact assessment process should be able to help the community, and SPO evaluate the effectiveness of the actions they have initiated together, which help in recalibrating the relationships within the community and also its linkages with the external environment." - Narendranath Damodaran (National Anchor, National Coalition for Natural Farming)	**On bounding process quality and learning** There is concern that a shift toward process quality could become operationally risky unless minimum, auditable signals of progress are clearly articulated. "The shift from 'impact' to process quality is intellectually sound but operationally dangerous unless tightly bounded; the process must be auditable for integrity, even if not for attribution/contribution. (What minimum signals of progress are non-negotiable? When does 'learning orientation' become an excuse for indefinite experimentation?" - Maharshi

Principle 1: Empower all concerned stakeholders, including communities at the last mile, to align on a shared realistic understanding and language of their collective impact goals **Procedural Implications:** • Build recognition of the emergent nature of impact into how "impact" is defined. • Ground strategy in a deep, evidence-based understanding of the problem. • Empower stakeholders through open, simplified, and shared knowledge. • Plan resources in ways that strengthen agency rather than reinforce compliance. • Define organisational boundaries while situating them within the broader ecosystem. • Redefine the role of funders as partners.	On challenging power asymmetries Multiple CWG members independently highlight the explicit acknowledgement of power asymmetries as a strong and necessary foundation for the paper. "The explicit acknowledgement of power asymmetries is a strong and necessary starting point." Liby "The paper rightly centre-stages the inherent power asymetry among the various actors here, with the community exercising the least influence." - Narendranath D. It is more shared ownership of purpose - Archana Pillai, 86B	**Focus more on HOW to make it more realistic** There is a call to clarify how misalignment is handled in practice, including decision rights, leadership roles, and trade-offs when shared purpose cannot be fully achieved. "The paper would benefit from clarifying when alignment is sufficient. In practice, total consensus across stakeholders is neither realistic nor desirable, and some guidance on acceptable divergence would make the principle more usable. The role of organisational leadership in holding and arbitrating this shared purpose over time needs to be made more explicit, particularly where statutory, fiduciary, or compliance obligations constrain flexibility." Liby "The principle underplays irreconcilable trade-offs. Not all purposes can be shared simultaneously. When shared purpose is not possible, who decides what prevails? How are constitutional values (equity, rights, dignity) protected when local priorities conflict with them? suggested refinement = Add a subsection on "decision rights under misalignment" because purpose without decision clarity leads to paralysis." Maharshi "This requires a very high level of humility and willingness to subordinate oneself to a vision, and really believes that sharing a purpose is not a zero-sum game; but it is a process that is elevating. A willingness to share vision and space with others emerges from the realisation that one may not be fully capable of addressing the challenge at hand." - Narendranath D.

Principle 2: Design impact pathways and indicators that are grounded in strong research yet remain agile enough to incorporate real-time feedback and learning from the ground **Procedural Implications:** •Ground program designs and impact pathways in rigorous research. •Make underlying assumptions explicit and validate them iteratively. •Embed continuous learning/monitoring and feedback loops into program designs. •Define Key performance indicators (KPIs) as directional signals, not proxies for impact. •Balance contextual relevance with aspirations for scale. •Simplify processes to make participation possible and meaningful.	**On impact pathways as evolving hypotheses and KPIs as directional signals** There is strong alignment around treating impact pathways and ToCs as living hypotheses and reframing KPIs as directional signals rather than proxies for truth, seen as both conceptually sound and practically liberating. "Impact pathways are living hypotheses, evolving with context. Metrics serve as compasses, guiding direction rather than defining success." - Jigisha "This is one of the most practically grounded principles in the paper. Treating impact pathways and Theories of Change as evolving hypotheses rather than fixed representations aligns well with the complex, non-linear nature of social change. The framing of KPIs as directional signals rather than proxies for impact is especially useful in countering reductionist measurement practices." - Liby "I particularly value the framing of KPIs as directional signals, not proxies for truth. That distinction alone could save organisations years of performative reporting." - Maharshi "The pathways are ever iterative. The challenge in this is how will the various stakeholders stay the course - the government, especially, with many pulls and pressures, shifting priorities, short tenure of key officers and so on." - Narendranath D.	**On operationalising adaptive design** CWG members suggest guarding against over-engineering by introducing concepts such as minimum viable pathways and differentiating expectations by organisational maturity. "A simple, illustrative example of how a design assumption is tested, challenged, and refined in practice would help translate this principle from concept to application. Given the concern about conflating impact with social change, it may help to distinguish more clearly between pathway elements that are non-negotiable (linked to organisational intent and statutory commitments) and those that must remain adaptive to context and lived realities." - Liby "There is a real risk here of over-engineering design. Smaller SPOs can drown in sophistication before they ever reach the field. Suggested refinements = i) Introduce a "minimum viable pathway" concept: what is the least design discipline required to be credible? ii) Differentiate expectations by organisational maturity (early-stage vs scaled SPOs). Otherwise, this principle may unintentionally privilege well-resourced organisations." - Maharshi make it clear how a shared vision will break down to multiple pathways without diluting the vision "we are talking about creating a shared vision and strategies across multiple stakeholeders each of whom come with their own stakes and conditions, and world views. We may not be able to define the pathways of these stakeholders travelling together to the fine details, but to the extent defined, a broad understanding of the spacesand tasks that each of the stakeholder holds, and are accountable for, must be clear to all." - Narendranath "definition of clear milestones or intermediate outcomes could further support an assessment of progress along the impact pathway and provide greater clarity on how change unfolds." - Vijay Pingale (CEO, Center for Effective Governance of Indian States)

Principle 3: Move away from a narrow delivery mindset toward an engagement mindset that anchors implementation in continuous learning , reflection and adaptation. **Procedural Implications:** •Foster a patient and flexible mindset to nurture learning: •Reorient attitudes toward failure as opportunities for insight: •Reframe the purpose of MEL from reporting to learning: •Build adaptability into interventions so programs evolve with context: •Collect data only after clarifying its intended use and build agile feedback loops: •Make data and research accessible and usable at all levels: •Capture negative results early to enable targeted course correction: •Identify and document unanticipated changes and unintended consequences: •Capacitate and empower field teams as co-owners of learning and improvement:	**On learning-oriented MEL and agency of frontline professionals** CWG members strongly affirm the reframing of MEL from reporting to learning, particularly the repositioning of frontline teams as learning agents rather than data extractors. "The paper correctly identifies how MEL systems are often shaped by reporting and compliance demands rather than learning, and how frontline teams are undervalued as sources of insight and judgement." - Liby "This principle correctly identifies the sector's deepest pathology, ie. fear of failure combined with performative certainty. The reframing of MEL from reporting to learning is not new but it is rarely articulated with this level of operational honesty. What I particularly appreciate is the repositioning of frontline teams as learning agents, not data extractors. That is a governance statement, not just a programmatic one." - Maharshi "The point on developing a learning orientation at all levels is extremely crucial. The developmnt project itself is an action research, in which the donors, the SPO, the community and the other statekeholders - are all collectivly exploring innovative pathways to solving wicked problems." - Narendranath D.	**On learning as institutional, not technical** There is emphasis that learning-oriented measurement depends more on trust, leadership behaviour, and funder posture than on technical design. Here technical fixes aren't the underlying problem, its prioritising it. On linking learning to consequences CWG feedback highlights the need to explicitly connect learning to strategy resets, resource allocation, and leadership accountability. "This principle is the most fragile in practice, particularly under audit pressure, funding cycles, and political or organisational timeframes. Its effectiveness depends less on technical design but more on factors such as trust, leadership behaviour, and funder posture. There is need for the paper to foreground these more explicitly." - Liby, Jigisha "Position this explicitly as a relational and institutional principle, one that can only function when trust exists across field teams, organisational leadership, and funders, and when learning is protected from being overridden by compliance imperatives." Liby "Learning without consequence can become theatre. Suggested refinement = Explicitly link learning to i) Strategy resets, ii) Resource reallocation, iii) Leadership evaluation. Otherwise, learning risks becoming good to have / safe conversation rather than decisive action." - Maharshi "Operationalising this principle may be challenging within existing policy and compliance frameworks, where funder-driven reporting requirements often place undue pressure on social purpose organisations to demonstrate rapid and visible outcomes. The principle does not explicitly acknowledge the risk and perceived fear of funding loss associated with such transparency. It is therefore critical to engage and onboard existing funders—or to identify new funders—who are receptive to and aligned with a learning-driven approach." Vijay "Use a time/resource/investment dimension to classify the purpose. For eg here in 3 - Will need leadership buy in, will need money and time and has to have a gradual period wise plan. Building MEL systems is easy, using it requires a culture for the same. It's about embedding an M&E culture" - Archana

Principle 4: Capture emergent impact as it is genuinely experienced at the last mile reflecting lived realities, not just against planned outcomes/interventions. **Procedural Implications:** •Shift from measuring attribution to capturing contribution. •Rebalance accountability towards communities. •Contextualise and adapt existing tools and frameworks. •Differentiate between proof and evidence. •Use rigorous, mixed, and participatory methods •Bring in multidisciplinary expertise. •Feed learning back into strategy. •Strengthen soft skills for meaning-making.	**On community-centred accountability and contribution** There is endorsement of rebalancing accountability toward communities and shifting from attribution to contribution, with appreciation for the distinction between proof and evidence. "The intent of this principle is well aligned with the paper's broader argument. Rebalancing accountability towards communities and shifting from attribution to contribution is critical, particularly given the tendency to frame impact from the perspective of the "doer" rather than those experiencing change. The distinction between "proof" and "evidence" is helpful and timely." - Liby	**On risks of romanticising community-centred measurement** Members caution against treating communities as neutral or homogeneous and urge explicit engagement with internal power, dissent, and constitutional values. On complementarity of evidence forms There is a suggestion to clearly position community-centred evidence as anchoring legitimacy, while other forms of evidence extend credibility in statutory and policy contexts. "At points, the framing risks implying that community experience alone is sufficient to establish impact. This can be problematic in contexts involving public funding, policy engagement, or scale decisions, where statutory accountability and comparability also matter. Given the distinction between social change (as experienced by communities) and impact (as interpreted by actors intervening for change), this principle would benefit from sharper conceptual positioning. Clarify that community-centred measurement anchors legitimacy and meaning, while other forms of evidence—quantitative, comparative, or evaluative—extend credibility and usability in statutory, policy, and funding contexts. These should be framed as complementary, not competing, forms of knowing." Liby "This is the principle most vulnerable to romanticisation. While this is directionally right, it is quite under-specified operationally. Where I disagree / would recommend sharpening = i) Communities are not neutral arbiters of value. ii) Power, patriarchy, caste, and capture operate within communities too. iii) 'Experience' can be deeply unequal across gender, age, and social location. The paper should explicitly address: How dissenting voices within communities are surfaced, entertained, and acted upon, How elite capture is mitigated, Who arbitrates when community priorities clash with constitutional values (gender, caste, child rights)? Without this, 'community-centred' risks becoming morally persuasive but operationally vague." Maharshi "Further elaboration is needed on practical mechanisms through which accountability to communities can be meaningfully strengthened" - Vijay

ISDM

INDIAN SCHOOL OF
DEVELOPMENT MANAGEMENT